

KERALA STATE AIDS CONTROL SOCIETY

Statutory Audit Report
(National Aids Control Programme, Phase III Pool Fund)

for the year ended on 31st March, 2008

THAJUDEEN & ASSOCIATES
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**KERALA STATE AIDS CONTROL SOCIETY, THIRUVANATHAPURAM
(NACO assisted projects in Sexual Health Partnership)**

AUDITORS' REPORT

1. We have audited the attached Balance sheet as on 31st March 2008 and the Income & Expenditure account for the period ended on that date of the NACP project of NACO implemented by **KERALA STATE AIDS CONTROL SOCIETY (KSACS), THIRUVANANTHAPURAM**. These financial statements are the responsibility of the Project Management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India and guidelines given by the Kerala state AIDS Control Society. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. We believe that our audit provides a reasonable basis for our opinion.
3. General Comments,

Given separately in the attached management letter of even date.
4. Subject to our comments in the enclosed Management Report as above, we report that;
 - a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b. The said Balance sheet, Income and Expenditure account, Receipts and Payment account referred to in this report are in agreement with the books of accounts maintained by the organization.



c. In our opinion and to the best of our information and according to the explanations given to us, the said account give a true and fair view:

- i) In the case of Balance Sheet, of the state of affairs of Pool Fund of NACP of KSACS as on 31/03/2008.
- ii) In the case of Income & Expenditure Account, of the excess of grant received over expenditure from NACO for the period.
- iii) In the case of Receipts & Payments Accounts, of the abridged receipts and payments for the project for the year.

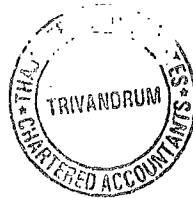
28 AUG 2008

Thiruvananthapuram

For THAJUDEEN & ASSOCIATES
CHARTERED ACCOUNTANTS



M. THAJUDEEN LL.B., F.I.C.A., F.C.A.
(Managing Partner)
M No. 200/15476



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**KERALA STATE AIDS CONTROL SOCIETY, THIRUVANATHAPURAM
(NACO assisted projects in Sexual Health Partnership)**

MANAGEMENT LETTER

**The Executive Committee
KSACS**

I. KSACS

1. The Society is implementing programs for the prevention and control of AIDS, one of the chronic diseases of today. Since the objective is highly social in nature, the proprietary aspects of expenditure have not been commented upon. It is suggested that the Management should adopt more control measures to ensure propriety in spending.
2. It is assessed that amount much in excess of the requirement were given to staff on several occasions for meeting expenditure in connection with various programs. Further, delay is noted in settling the advances in time and advances are pending for settlement even from persons not in service of the Society as given below:

Name	Amount	Date of Advance	Date of settlement
Dr. Rita Cross	20,000.00	31/07/2007	Not settled
Do	15,500.00	16/08/2007	Do
Do	2,500.00	16/08/2007	Do
Dr. Sasikumari	42,630.00	24/11/2007	5/1/2008
Mr. Babu Raj	2,000.00	17/01/2008	Not settled
Do	10,000.00	31/01/2008	Do
Mr. Balanandan	10,000.00	07/07/2007	Do
Do	1,500.00	22/06/2007	Do
Do	5,000.00	28/06/2007	Do
Do	5,000.00	07/08/2007	Do
Do	1,000.00	20/08/2007	Do
Mr. Krishnakumar FO	5,000.00	01/09/2007	Do

Mr. P.Radhakrishnan	10,000.00	22/09/2007	Do
Do	30,000.00	13/11/07	Do
Mr. Venugopal	3,000.00	24/08/2007	Do
Mr. Toji Arackal	20,000.00	07/02/2008	Do
Do	25,000.00	08/02/2008	Do

Attention shall be given for release of advance as per requirement and settlement of the same regularly and soon after the event. Direction may be issued to settle pending advance; before availing or taking any new advance and it has to be strictly implemented.

3. There is no system of preparing any accounting voucher for recording transactions in the book of accounts. The copy of proceedings is taken as concerned voucher. Proper voucher should be generated for each transaction separately for receipts and payment distinguishing cash and bank and also for journal as per usual norms in commercial accounting. No supporting vouchers are seen put along with the proceedings. We are recommending to implement a proper serially numbered voucher maintenance system.
4. Even though the Society is following cash basis of accounting, for proper control and monitoring it is suggested that due journal entries for month end salary and other payments where deductions made has to be made for ensuring accuracy.
5. TDS is seen not deducted in certain cases as required under the relevant provisions of the Income Tax Act, the details of which are given below:-

Date	Amount	Nature of payment
04/09/2007	2,88,338.00	Sponsorship to Prasar Bharathi Corporations in VB stations
Do	22,65,953.00	Do to PC stations
01/10/2007	7,39,400.00	For conducting Folk Campaign
05/10/2007	4,56,151.00	Contract for installation of Board in ICTC centres
18/10/2007	2,60,942.00	Professional charges for development of BCC tool kit to Invis Multi Media
22/12/2007	24,448.00	Arrangements of Pandal, sound system etc
04/1/2008	10,33,760.00	Mohanlal sticker printing to KBPS, Cochi

221/01/2008	15,23,727.00	Telecasting charges to Prasar Bharathi
31/03/2008	15,42,706.00	Sponsorship charges
Do	2,91,507.00	Do
Do	5,10,000.00	Promotion of folk torus of Jyothis Centres
Do	2,96,004.00	Telecasting charges of Ayurrekha

6. Delay in remittance of TDS and other statutory deductions like GPF, Pension and DCRG contribution etc is noted which should be regularized to avoid penalty, if any
7. There are 188 peripheral units implementing various programs of KSACS of which 18 units have been Verified and Receipt and payments attached to this management latter .New programs in accordance with the guidelines of NACO as well new such units are expected to be added in future. This makes control of activities of such units practically difficult from KSACS. Verification of accounts and consolidation of the same with KSACS accounts becomes cumbersome. Even if the present practice to treat the amount released to such units as utilized at the point of the disbursement is continued, reconciliation of grant paid and expended has to be carried out regularly. However, this could not be continued in long run and such a mechanism for verification, control and consolidation of activities and accounts of such units district wise has to be arranged.
8. Large amount of funds is kept in savings bank account through out the year. The minimum balance in the account was about 100 lakhs and maximum balance about 1,000 lakhs. The society is loosing substantial interest on the fund which could be earned if the same is put in term deposit. The management may take action to put funds not immediately needed in fixed deposit in such amounts and for such period considering the expected fund requirement pattern.
9. At present there is no system of periodical reconciliation of bank accounts with that of the balance as per bank's statement of account. As such we noted errors, mistakes and omissions in accounting cheques issued, instruments deposited and other entries made. Single cheque is issued for settlement of amount payable to different parties /agencies. A list of amount for which the cheque is issued shall be maintained along with the voucher and it will be easier if the bank also make single debit for the amount in their statement of account. Also, reconciliation of balances has to be done on a periodical basis, preferably monthly.

10. The project period is not consistent with the financial year of the Society and hence it will be difficult to incorporate the financial particulars of projects implemented through outside agencies in to the accounts of the Society. The units seem to follow different practices in the maintenance of their accounts resulting in differences in the financial data. KSACS may therefore implement a uniform financial year for the projects and the statement of expenditure of NGOs and Peripheral units prepared on the same set of accounting principles shall be incorporated in to the accounts of Society.
11. There are stale cheques issued amounting Rs 1,11,097/- outstanding as on 31/03/2008 which even includes cheques issued before 31/03/2007. Since the instrument became invalid, the amount has been transferred to stale cheque account and revision has to be made in the respective accounts.
12. An amount of Rs.3,91,494/- has been paid in excess to the erstwhile project support unit (PSU), HLPPT. Based on the audited balance sheet of the PSU as on 19/10/2007, the amount receivable from KSACS was only Rs.16,41,222/- against which an amount of Rs.20,32,716/- has been released. The excess amount paid has to be recovered.
13. Advance to staff includes an amount of Rs.1,71,633.25 carried forward from last balance sheet. No adjustment is seen made against the opening balance. As such the accuracy of the balance is not certain. Management may take separate steps to locate the amount for appropriate adjustment.
14. Fixed assets were purchased by various peripheral units and NGO/CBOs implementing the schemes of the Society. The expenditure were charged to concerned scheme. Some of the NGOs have recognized the assets by crediting equivalent amount to capital reserve. There is no proper accounting/recognition of the fixed assets of such units in the accounts of the Society. It is suggested that necessary registers has to be made for the assets unit wise and periodical physical verification has to be conducted.



II. NGO/CBO

1. Some of the NGOs/CBOs have incurred expenses in excess of the approved budget resulting in overspending as detailed in the **Annexure 1** to this report. KSACS may consider either admission or disallowance of excess expenditure considering the merits of each case.
2. Some of the organizations is not maintaining proper register for issue of cheques. Further the cheques are not seen issued in its serial order. In order to have effective control, cheque register shall be maintained recording issue of cheques in its serial number with date of issue, amount, purpose and remarks, if any.
3. Most of the NGOs/CBOs have failed to maintain proper records for purchase, issue collection of amount and stock of condom as allowed to the extent of Rs. 20,000/- as rolling fund under the phase. Hence, it is not possible to ascertain the correctness of purchase, issue, collection and stock of condom both in quantities and value.
4. Most of the agencies have effected purchase, as given in the **Annexure 2** to this report, of condom as allowed under Social Marketing Expenses so as to maintain a rolling fund to this effect. However, different accounting treatment have been given by NGOs for accounting of rolling fund in the audited statements as given below:
 - a. No separate bank account is seen opened for the purpose. Some are maintaining part of the balance in separate account and part amount in general grant account. Separate bank account shall be maintained and wherever full amount is not transferred so far, this shall be done.
 - b. The expenditure and income from social marketing is taken to Income & Expenditure Account by certain agencies. Since the activity is done at no profit/loss, the same has to be adjusted against rolling fund.
 - c. Some agencies have created a rolling fund to which income and expenses are seen adjusted. Some agencies have included value of sock also in the accounting of rolling fund.



In view of the above differences/deficiencies in the accounting treatment of social marketing, it is suggested that uniform guidelines for accounting of condom should be issued for strict compliance.

5. In the case of Nehru Yuva Kendra, Kasaragod the agency is not maintaining separate bank account in respect of transactions pertaining to suraksha project. The agency has produced a certificate of balance both for cash and bank issued by the district program coordinator only. Hence the accuracy of payment and balance in hand could not be certified.
6. Some organizations are seen maintaining current accounts with bank where as some are maintaining savings bank account for the project spending. The interest earned in the account could at least be utilized to offset the bank charges and the excess interest, if any to be treated as part of grant and in case of excess bank charge, the same to be reimbursed. Hence, we suggests for operation of savings bank account by all NGO. In the case of some NGOs, banks have charged compensatory amount for non-keeping of minimum balance in accounts which could be avoided if minimum balance would have been maintained. The NGOs/CBOs could explore the possibility of getting the charges waived by appropriate by due follow up with banks, if there is any excess debit. The State office shall take up with Banks to extend the facility of " Zero Balance" account for these NGO's.
7. The net amount of social marketing income/expenses debited/credited to Income & Expenditure Account of earlier period, as explained above, ascertained in certain cases have been transferred to condom rolling fund .
8. In certain cases, it is noted that the Directors/members of the NGO/CBOs is holding the sanctioned post of Project Director. The propriety of holding executive post by such persons may be examined.
9. Certain institutions are yet to pay expenditure incurred in the first contract period ended 30/11/2007. There should be a proper system for disbursement of grant and payment of expenditure in time.
10. All the agencies have incurred expenditure towards project office setting up cost as allowed under the budget. Some excess expenditure is noted in this regard as given in the Annexure 3 attached. KSACS may keep separate list of assets under the possession and use of NGOs acquired out of grant.
11. The unspent balance or grant receivable under the previous project ended on 31/10/2006 has not been considered in the present phase.
12. Some NGOs accounts for expenses payable on due basis are included in its SOE. However, others are not including the same in its accounts or SOE and give a

separate list of expenses and some NGOs are not even giving the same. Different practices have been followed in the audited statements up to 30/11/2007 by different auditors. In order to streamline and to implant a uniform policy SACS may issue proper guidelines in writing for compliance in the light of the direction if any of NACO. Non inclusion of outstanding expenses in SOE may result in showing lesser utilization where as there will not be any authenticity for the amount provided.

13. The grant receivable or unspent balance should be represented by cash and bank balances and financing by way of bank overdraft or loan. However, in certain cases, the balance should not tally with the relevant figures as given in **Annexure 4** and the NGOs shall be strictly advised to see that these figures should tally.
14. The condom rolling fund stated in the liability side and balance with bank/cash and stock of condom stated on the asset side do not tally in certain cases. Some organizations have included stock of condom also. A uniform method of presentation of amount may be prescribed by KSACS.
15. The major components of the suraksha project are for salary and administrative expenses. External evidence is not available for payment of salary and administrative expenses like TA. As such KSACS should ensure the proprietary aspect of expenditure under these heads.
16. At present, the limit fixed for rent of main office and outreach units are Rs. 5,000/- and Rs. 3,000/- respectively. This rate seems to be uniform in all places of Kerala. Considering the high rate of rent prevailing in metros, it is suggested that differential rate may be fixed for metros, town and rural places.



III. PERIPHERAL UNITS

1. The accounting activities of the peripheral units are entrusted to the head of the department of the Institution. Different units maintain the accounts of KSACS activities differently. Hence a uniform accounting method with appropriate book keeping and reporting formats has to be prescribed by KSACS.
2. In the case of Blood Component Separation Units selected for verification, it is seen that different units incurs expenditure on entirely different nature resulting in dissimilarity in expenditure especially in utilizing the provision under consumables. In the case of BCMS attached to Medical College Hospital, Trivandrum, main consumable item consists of band aid, gloves etc where as at SCTIMST, Trivandrum the main consumable items are blood bag, bio-merieux, micro typing system, ID card for COOMBS etc. Further a substantial part of the amount is seen utilized for payment of tea and snacks in MCH. Hence uniformity in nature of spending has to be prescribed.
3. Some of the grantee organizations are not keeping separate bank account for grant extended by KSACS as in the case of Sree Chithira Thirunal Institute of Medical Science & Technology, Trivandrum. Separate bank account for KSACS grant shall be insisted.
4. At present, the peripheral units are not forwarding reports in time. The reporting of financial data for consideration in the accounts of KSACS in time has to be ensured.
5. Bank reconciliation statement shall be prepared on quarterly basis to facilitate the control over bank transactions.
6. The bank account has to be operated preferably in jointly by two Officers in order to have more control.
7. There seems to be differences in the nature of expenses being incurred by different centers. As per the approved budget, the main expense head are salary, contingency and one time non - recurring grant. In the absence of instructions as to the components of the item in contingency and one time

grant, different units incur expenditure under different heads. Hence uniformity in nature of spending has to be prescribed.

8. At present, there is no standardized periodical reporting system of the financial particulars. Preparation and submission of periodical SoEs as in the case of NGOs for Suraksha has to be implemented. The reporting of financial data for consideration in the accounts of KSACS in time has to be ensured.
9. Considering the additional work to be done by the head of the peripheral unit suitable measures to boost their morale to do the additional work has to be implemented.
10. In some Peripheral units, the expenditure is initially incurred by the staff and later on reimbursed to the staff. This system has to be discontinued and arrangement has to be made for purchase of items by issuing cheques directly in to the supplier in their name.
11. KSACS may supply an appropriate accounting software, like one supplied by NACO to SACS, for proper maintenance of accounts.
12. Sock register of equipments/other assets as well as provisions including medicines supplied by KSACS/other institutions has to be maintained containing receipt, issue and balance updated on daily basis.

28 AUG 2008

THAJUDEEN & ASSOCIATES

for THAJUDEEN & ASSOCIATES
CHARTERED ACCOUNTANTS



M. THAJUDEEN LL.B, MBA, FCA
(Managing Partner)
M No. 200/25476



KETALA STATE AIDS COMMITTEE SOCIETY
DROP IN CENTER, TRIVANDRUM

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.12.2007

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<u>Opening Balance</u>		By Salary	110,500.00
Cash	59.00	" Travelling Allowance	30,090.00
Bank	19,114.00	" Rent	32,500.00
" Grant Received From KSACS	301,000.00	" Electricity & Water	9,009.00
" Interest Received from Bank	561.00	" Telephone	12,377.00
		" Printing & Stationery	14,878.00
		" Care & Support immediate needs	22,334.00
		" Recreation	1,519.00
		" Meeting	80,324.00
		" Other expenses	6,755.00
		" <u>Closing Balance</u>	
		Cash	-
		Bank	448.00
	320,734.00		320,734.00



KERALA STATE AIDS CONTROL SOCIETY
 INTEGRATED COUNSELLING & TESTING CENTRE
 Department of Microbiology, Medical College, Trivandrum

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2017

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
o Opening Balance		o Salary	192,872.00
Bank	17,970.00	Contingency	10,934.00
Grant Received from KSACS	209,000.00	TA DA for RNTCP Training	1,050.00
Grant EQAS	60,000.00	Expenses EQAS	27,668.00
VCTC Collection	9,020.00	Bank Charges	180.00
Interest Received from Bank	2,107.00	Excess Debit	220.00
		o Closing Balance	
		Bank	65,173.00
	298,097.00		298,097.00



KERALA STATE AIDS CONTROL BOARD
 INTEGRATED COUNSELING & TESTING CENTRE
 Taluk: Punalur, District: Palakkad

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2017

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance		By Salary	176,966.00
Bank A/c No.67001794448	6,504.00	" Contingency	7,473.00
Grant Received from KSACS	205,000.00	" Closing Balance	
Interest Received from Bank	1,401.00	Bank A/c No.67001794448	28,466.00
	212,905.00		212,905.00



KERALA STATE FIRE CONTROL SOCIETY
 INTEGRATED COUNSELLING & TESTING CENTRE
 Taluk Hospital, Nedumangadu

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2020

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance Bank A/c No.6704007370		By Salary " Contingency	
Grant Received from KSACS Interest Received from Bank	188,000.00	" Closing Balance Bank A/c No.6704007370	188,000.00
	188,000.00		188,000.00



KERALA STATE AIDS CONTROL SOCIETY
 P P T C T CENTRE
 DEPT. OF OBSTRETIES & GYNAECOLOGY SAT HOSPITAL, TRIVANDRUM

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2020

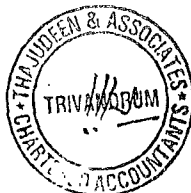
RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance		By Salary	140,000.00
Cash	254.00	" Contingency	2,204.00
Bank SBT - 57036243134	108,383.00	" Bank Charges	
Grant Received from KSACS	170,000.00	" Opening Balance	
Interest Received from Bank	3,244.00	Cash	25.00
		Bank SBT - 57036243134	138,672.00
	281,881.00		281,881.00



KERALA STATE AIDED SOCIETY
 BLOOD COMPONENT SEPERATION UNIT
 MEDICAL COLLEGE HOSPITAL, TRIVANDRUM

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2008

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance		By Salary	156,000.00
Cash		" Consumables	182,921.00
Bank	112,571.00	" Contingency	188,472.00
" Interest received	10,538.00	" Advance to LS & T	2,135.00
" Grant received	400,000.00	" Contingency	
		Cash	2,865.00
		Bank	56,716.00
	589,109.00		589,109.00



TAMIL NADU STATE BLOOD CENTRE SOCIETY
 BLOOD COMPONENT SEPERATION UNIT
 CTEE CAMPUS TRIVANANTHUR INSTITUTE FOR MEDICAL SCIENCES AND TECHNOLOGY, TRIVANANTHUR - 11

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2008

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<u>To Opening Balance</u>		By Consumables	1,436,657.00
Bank	431,560.00	" Contingency	3,948.00
" Grant Received	1,400,000.00	" Salary	60,945.00
		By Balance b/d	
		Bank	330,010.00
	1,831,560.00		1,831,560.00



KERALA STATE AIDS CONTROL COMMITTEE
ART CENTER
MEDICAL COLLEGE, TRIVANDRUM

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2008

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<u>To Opening Balance</u>		By Salary	721,757.00
Cash in Hand	1,968.00	" Contingency	80,632.00
Cash at Bank		" Furniture	30,680.00
SBT - 67001194532	56,105.94	" Printer	39,485.00
" Grant Received from KSACS	1,035,000.00	" Nutritional Kits	3,871.00
" Interest Received from bank	3,109.44	" AIDS Day Expenses	11,324.00
" Grant for AIDS Day	15,000.00	" Bank Charges	920.00
" Drugs reimbursement	11,389.00	<u>By Balance</u>	
" TA reimbursemen	7,740.00	Cash in Hand	3,006.00
Advance from HOD	200.65	Cash at Bank	
		SBT - 67001194532	238,838.03
	1,130,513.03		1,130,513.03



KERALA STATE ACCOUNTS SOCIETY
 INTEGRATED ACCOUNTING & TESTING UNIT
 MEDICAL COLLEGE, ALAPPUZA

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2008

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance		By Salary	205,968.00
Cash in Hand	-	" Contingency	18,742.00
Cash at Bank	19,376.00	" Honorarium	1,300.00
" Grant Received from KSACS	265,000.00	" Closing Balance	
" Interest Received from Bank	1,807.00	Cash in Hand	-
		Cash at Bank	60,173.00
	286,183.00		286,183.00



KERALA STATE AIDS CONTROL SOCIETY
BLOOD BANK MEDICAL COLLEGE HOSPITAL, ALAPPUZHA

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2008

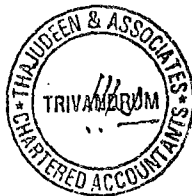
RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:-		By Salary	71,500.00
Cash in Hand		" Contingency	25,675.00
Cash at Bank	46,280.00	" Consumables	12,021.00
" Grant received	78,000.00	" Closing Balance:-	
		Cash in Hand	
		Cash at Bank	15,084.00
	124,280.00		124,280.00



KERALA STATE FINANCIAL CONTROL SOCIETY
ART CENTER
MEDICAL COLLEGE, ALFUTRUZHA

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR 2019-2020

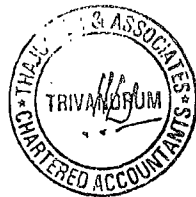
RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance		By Salary	455,220.00
Cash in Hand		" Consumables	1,707.00
Cash at Bank		" Contingency	36,381.00
Dhanalekshmi Bank	62,664.65	" Furniture	14,380.00
		" Fridge	12,300.00
" Grant Received from KSACS	301,000.00	" Fax Machine	9,800.00
" Interest Received from bank	1,308.10	" Medical Equipments	4,077.00
" Initial Remittance		" Extention code	200.00
		" Bank Charges	879.92
		" Closing Balance	
		Cash in Hand	
		Cash at Bank	
		SBT	107,177.00
		Dhanalekshmi Bank	3,950.83
	645,972.75		645,972.75



KERALA STATE GOVERNMENT PROPERTY
P P T C T CENTRE
DEPT. OF OBSTETRIES & GYNAECOLOGY MEDICAL COLLEGE HOSPITAL, TRIVANDRUM

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2003

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance		By Salary	134,422.00
Cash		" Contingency	2,350.00
Bank SBT - 5706978934 - 4	124,327.00	" Bank Charges	416.00
Grant Received from KSACS	65,029.00	"	
Interest Received from Bank	1,985.00	Cash	150.00
		Bank SBT - 5706978934 - 4	54,003.00
	191,341.00		191,341.00



TAMIL NADU STATE AIDS CONTROL SOCIETY
 83, JOD BANK MEDICAL COLLEGE HOSPITAL, TRIVANMUR

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST 2007

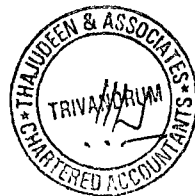
RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:-		By Salary	74,784.00
Cash	-		
Bank	7,847.00	" Closing Balance:-	
" Grant received	100,000.00	Cash	-
		Bank	33,063.00
	107,847.00		107,847.00



KERALA STATE MEDICAL SOCIETY
A R T CENTER
 DEPARTMENT OF MANAGEMENT, TRIPUR MEDICAL COLLEGE, TRIPURA

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.12.2013

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance		By Salary	766,245.00
Cash in Hand	393.10	" Contingency	32,821.10
<u>Cash at Bank</u>		" Furniture	97,470.00
Canara Bank A/c No.2553201010263	36,379.66	" Water Purifier	6,130.00
" Grant Received from KSACS	1,090,215.00	" CME Training	23,000.00
" Amount Refund From CME Training	28,236.00	" ART Training Expenses	8,995.00
		" AIDS Day Expenses	3,000.00
		" Bank Charges	1,050.00
		" Closing Balance	
		Cash in Hand	2,672.00
		<u>Cash at Bank</u>	
		SBT A/c No 67042467140	213,840.66
	1,155,223.76		1,155,223.76



NEPALA STATE AIDS CONTROL SOCIETY
 BLOOD BANK MEDICAL COLLEGE HOSPITAL, CAH - T

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2009

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:-		By Salary	75,845.00
Cash in Hand	-	" Contingency	50,508.00
Cash at Bank		" Closing Balance:-	
SBT - 10067192611	156,400.12	Cash in Hand	
Development Society	861.00	Cash at Bank	
" Grant received	200,000.00	SBT - 10067192611	215,915.12
" Bank Interest Received	10,023.00	Development Society	25,016.00
	367,284.12		367,284.12



KERALA STATE ACCOUNTANTS' COLLEGE
 P P T C COLLEGE
 DEPT. OF CHEMISTRY & GEN. ECOLOGY, CAMPUS

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2017

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<u>To Opening Balance</u>		By Salary	146,539.00
Cash in Hand	-	" Consumable	59,854.63
Cash at Bank		" Contingency	3,867.37
SBT - 10067191163	47,860.19	" <u>Closing Balance</u>	
" Grant Received from KSACS	207,630.00	Cash in Hand	490.00
" Interest Received from Bank	1,485.00	Cash at Bank	
		SBT - 10067191163	46,224.19
	256,975.19		256,975.19



KERALA STATE / IMA CONSULTING SOCIETY
 INTEGRATED COUNSELLING & TESTING CENTRE
 Department of Microbiology, Medical College, Calicut

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2020

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance		By Salary	202,926.00
Cash in Hand	-	" Contingency	11,321.00
Cash at Bank		" Expenses EQAS	30,474.00
SBI A/c No. 10067192882	11,458.61	" Closing Balance	
Grant Received from KSACS	237,500.00	Cash in Hand	-
Grant EQAS	60,000.00	Cash at Bank	
Interest Received from Bank	1,025.00	SBI A/c No. 10067192882	65,242.61
	309,963.61		309,963.61



KERALA STATE AND OTHER DEPARTMENTS
ART CENTER
DEPARTMENT OF MEDICINE, CALICUT MEDICAL COLLEGE, CALICUT

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR 2000-2001

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance		By Salary	760,051.00
Cash in Hand		" Contingency	25,781.00
Cash at Bank		" Furniture	43,669.00
SBI A/c No. 30037782083	9,752.00	" CD4 Accessories	31,021.00
" Grant Received from KSACS	1,023,000.00	" Fridge	20,350.00
" Amount Refund From CME Training		" NACO Representative Visit	6,100.00
		" Bank Charges	890.00
		" Closing Balance	
		Cash in Hand	
		Cash at Bank	
		SBI A/c No. 30037782083	136,105.00
	1,032,752.00		1,032,752.00



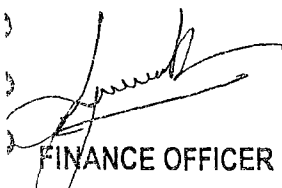
KERALA STATE AIDS CONTROL SOCIETY
 Red Cross Road, Trivandrum - 695 035
 NATIONAL AIDS CONTROL BOARD (NACB), P.O. BOX 111, COLETTA

BALANCE SHEET AS ON 31.03.2008

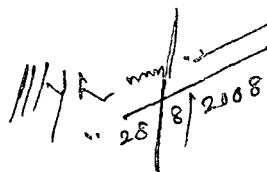
PARTICULARS	SCH	For the Year Ended 31.03.2008	For the Year Ended 31.03.2007
ORPUS/CAPITAL AND LIABILITIES			
Capital Reserve	A	2,596,328.00	2,596,328.00
Reserves and Surplus	B	30,465.00	30,465.00
Unspent Grant from NACO	C	58,732,212.87	32,384,958.75
Current Liabilities and Provisions	D	2,165,697.68	56,495.00
TOTAL		63,524,703.55	55,068,246.75
ASSETS			
Fixed Assets	E	2,596,328.00	2,596,328.00
Current Assets	F	36,106,447.55	14,344,668.50
Loans and Advances	G	24,821,928.00	18,127,250.25
TOTAL		63,524,703.55	35,068,246.75

Note on Accounts
 For Kerala State AIDS Control Society

N Vide our report of even date attached
 for THAJUDEEN & ASSOCIATES
 CHARTERED ACCOUNTANTS


 FINANCE OFFICER
 29 AUG 2008
 Trivandrum


 PROJECT DIRECTOR


 M. THAJUDEEN, LL.B, MBA, FCA
 (Partner)
 Mem. No. 25476



KERALA STATE AIDS CONTROL SOCIETY
 RED CROSS ROAD, TRIVANDRUM - 695035
 NATIONAL AIDS CONTROL PROGRAMME, PHASE III POOL FUND

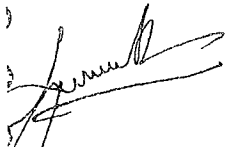
RECEIPT & PAYMENT ACCOUNTS FOR THE YEAR ENDED 31.03.2008

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<u>Opening Balance</u>		<u>Payments</u>	
Cash in Hand	584.00	Targeted Intervention	2962844.00
Cash at Bank		IEC Awareness	16482874.00
SBT, Pettah Branch(A/c No 57007085941)	14,344,084.50	ICTC Expenses	2619482.00
		STD Services	2730992.00
		Condom Promotion	500000.00
<u>Receipts</u>		Blood Safety	20260145.00
Care fund	30,000.00	External Quality Assurance	943680.00
NACO Pool Fund	140,658,000.00	Training	730108.00
NACO- Adult Education	2,000,000.00	Care & Support	5417958.00
Clinton Foundation	71,396.00	Institutional strengthening	17972330.50
Interest Received from Bank	762,024.00	Information Management	1298013.00
Sale of Tender Forms	64,125.00	Suraksha Project	41869277.00
Reversal of Outstanding Cheque	111,097.00	Advance paid	3395844.00
TDS Deducted	383,640.00	Advance to HLFPT	380000.00
Advances Settled	3,314,192.00	Advance to Jeswant Technologies	250000.00
MCH Kottayam	33,598.00	Advance to GFATM	5000000.00
National Institute of Epidemiology	1,578.00	HOD MCH Alappuzha	15000.00
Superintendent GH Kuthuparambu	500.00	MCH Kottayam	1222.00
Other Income	10.55	Project Support Unit	4000000.00
		TDS paid	339612.00
		<u>Closing Balance</u>	
		Cash in Hand	9250.50
		Cash at Bank	
		SBT, Pettah Branch(A/c No 57007085941)	34596197.05
	161,774,329.05		161774829.05

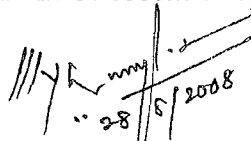
Note on Accounts
 For Kerala State AIDS Control Society

N

Vide our report of even date attached
 for THAJUDEEN & ASSOCIATES
 CHARTERED ACCOUNTANTS


 FINANCE OFFICER
 28 AUG 2008
 Trivandrum


 PROJECT DIRECTOR


 M. THAJUDEEN, LL.B MBA, FCA
 (Partner)
 Mem. No. 25476



KERALA STATE AIDS CONTROL SOCIETY

Red Cross Road, Trivandrum - 695 035


ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31.03.2007

REVENUE & EXPENDITURE STATEMENT FOR THE YEAR ENDED 31.03.2007

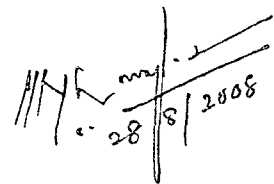
Particulars	Sch	For the Year Ended 31.03.2007	For the Year Ended 31.03.2006
REVENUE			
Grant Received	H	116,310,745.88	42,377,166.50
Other Income	I	80,000.00	767,200.00
Total		117,141,568.43	43,144,396.50
EXPENDITURE			
Prevent New Infection	J	91,936,916.93	26,307,455.00
Care, Support And Treatment	K	5,525,515.00	4,152,070.00
Administrative Strengthening	L	18,381,123.50	10,459,353.50
Strengthening Strategic Information Management System	M	1,298,013.00	2,225,518.00
Total		117,141,568.43	43,144,396.50

Note on Accounts
For Kerala State AIDS Control Society

N Vide our report of even date attached
for THAJUDEEN & ASSOCIATES
CHARTERED ACCOUNTANTS


FINANCE OFFICER


PROJECT DIRECTOR


28/8/2008

M. THAJUDEEN, LL.B, MBA, FCA
(Partner)

28 AUG 2008
Trivandrum

Mem. No. 25476

KERALA STATE RED CROSS SOCIETY
 Red Cross Road, Trivandrum - 695 007
 NATIONAL AIDS CONTROL PROGRAMME, PHASE III

Schedules forming part of Balancesheet as at 31-03-2008

Particulars	As at 31-03-2008	As at 31-03-2007
Schedule A		
Capital Reserve		
Balance as on 31-03-2007	2,301,228.00	2,209,028.00
Add: Utilised for the acquisition of Fixed Assets		387,300.00
Total	2,301,228.00	2,209,028.00
Schedule B		
Reserves And Provisions		
Balance as on 31-03-2007	30,465.00	30,465.00
Total	30,465.00	30,465.00
Schedule C		
Unutilised Balance		
Grant From NACO for NACP-Phase III	55,684,924.87	31,326,297.75
STI Prevalence Survey	1,578.00	12,951.00
Grant from NACO for FHAC	1,045,710.00	1,045,710.00
Grant from NACO - Adolocent Education Program	2,000,000.00	
Total	58,731,212.87	32,384,958.75
Schedule D		
Current Liabilities		
Advance from SAPO	100.00	100.00
State Cheques Account	156,689.00	45,592.00
Engender Health Project	6,640.00	6,640.00
Donation		4,163.00
TDS Payable	44,028.00	
Clinton Foundation	71,396.00	
NGOs	1,886,844.68	
Total	2,165,697.68	56,495.00



MADRAS STATE CO-OPERATIVE SOCIETY
 Red Cross Road, Trivandrum - 695 007
 NATIONAL AIDS CONTROL PROGRAMME, PHASE III POOL FUNDS

Schedules forming part of accounts as at 31-03-2008

Particulars	As at 31-03-2008	As at 31-03-2007
Schedule E		
Fixed Assets		
Car	859,419.00	859,419.00
Computer and Accessories	856,950.00	856,950.00
Fax Machine & Telephone	97,332.00	97,332.00
Photocopier	337,680.00	337,680.00
Computer Tables and Chairs	10,900.00	10,900.00
Air Contitioner and Stabilizer	121,188.00	121,188.00
Furniture and Fixtures	312,859.00	312,859.00
Total	2,506,328.00	2,506,328.00
Schedule F		
Current Assets		
Cash in Hand	9,250.50	584.00
Cash at Bank - SBT, Branch(A/c No 57007085941)	34,596,197.05	14,344,084.50
Fund in transit to NGOs	1,501,000.00	
Total	36,106,447.55	14,344,668.50
Schedule G		
Loans and Advances		
Advance to Dristict Athorities		
Advance to Dristict Hospitals	1,859.00	1,859.00
Advance to Staffs Sub Schedule vi	353,133.25	171,633.25
Advance to DFID assisted project of KSACS	18,445,441.65	17,953,758.00
Grant recievable from NACO - Exess Expenditure		
Advance to HLPPT/ HLL	380,000.00	
Advance to Jeswin Technologies	250,000.00	
Loan to Gfatm	5,000,000.00	
Hindustan Latex Family Planning Promotion Trust (HLPPT)	391,494.10	
Total	24,821,928.00	18,127,250.25



KERALA STATE AIDS CONTROL SOCIETY
Red Cross Road, Trivandrum - 695 035
NATIONAL AID CONTROL PROGRAMME, PHASE III TOLL FUND

STATEMENT OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2008

Particulars	As at 31-03-2008	As at 31-03-2007
Schedule H		
Grant Received		
Opening Balance	32,384,958.75	(3,011,369.75)
Add: Grant Received During the Year	140,658,000.00	78,030,000.00
	173,042,958.75	75,018,630.25
Less: Grant Utilised During the Year for Capital Purposes		387,300.00
	173,042,958.75	74,631,330.25
Less: Unutilised Grant Transferred to Balance Sheet	56,732,212.87	32,384,958.75
Grant Utilised During the Year	116,310,745.88	42,246,371.50
Total	116,310,745.88	42,246,371.50
Schedule I		
Other Income		
Sale of Tender Forms	64,125.00	62,500.00
Interest Received from Bank	762,024.00	714,375.00
Donation From A Foreigner	4,163.00	
Right to Information	10.00	
Other Income	500.55	
Total	830,822.55	767,230.00
Schedule J		
Prevent New Infection		
1 Targetted Interventions		
1.1 HRG (CSW, MSM, IDU) Sub Sch: i	48,515,856.93	
Training of NGO's and CBO's	46,989.00	
	48,562,845.93	-
2 IEC & Awareness		
IEC Expenses	14,727,477.00	
Telecounselling Charges	1,466,748.00	
	16,194,225.00	-
3 Integrated Testing & Counselling Centers		
ICTC	1,928,740.00	10,994,742.00
PPTCT	391,200.00	3,662,696.00
VCTC	299,542.00	-
	2,619,482.00	14,657,438.00
4 STD Service		
STD	1,594,838.00	2,950,406.00
STD Equipments	1,136,154.00	
	2,730,992.00	2,950,406.00
5 Condom Promotion		
Social marketing	500,000.00	600,000.00
	500,000.00	600,000.00



KERALA STATE AIDS CONTROL SOCIETY
Red Cross Road, Trivandrum - 695 035
NATIONAL AIDS CONTROL PROGRAMME, PHASE III

SCHEMULE TO INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31-03-2007

Particulars	As at 31-03-2008	As at 31-03-2007
6 Blood Safety		
Blood Bank - Consumable	10,257.00	
Blood Component Separation Unit	8,835,592.00	
District Blood Bank	3,836,695.00	
Major Blood Bank	3,494,886.00	2,786,648.00
Promotion of Voluntary Blood Donation	1,514,654.00	1,681,022.00
RBTC	624,000.00	
Replacement Cost of Equipments	1,339,500.00	3,247,954.00
	19,655,584.00	7,715,624.00
7 External Liability Assurance		
EQAS	943,680.00	383,987.00
	943,680.00	383,987.00
8 Other Expenses		
Non IT Expenses	730,108.00	
	730,108.00	-
Total	91,936,916.93	26,307,455.00
Schedule K		
Care, Support and Treatment		
Advance to Drop - in - Centers Sub Sch:- ii	4,011,288.00	
Tejaswini Programme Sub Sch:- iii	56,930.00	
ART	846,500.00	2,324,644.00
CD4 Kits	71,396.00	879,816.00
DIC Printing and Stationery	109,195.00	
DIC Review Meeting	287,365.00	
OI Drugs	142,841.00	
OI Management		782,000.00
PEP Drugs		87,000.00
Training ART		78,610.00
Total	5,525,515.00	4,152,070.00
Schedule L		
Institutional Strengthening		
Administration Cost and Operation Expenses Sub Sch:- iv	11,163,257.50	8,322,490.00
Training Sub Sch:- v	6,430,373.00	1,514,104.50
Capacity Building	90,861.00	
Maintenance	696,632.00	622,789.00
		*
Total	18,381,123.50	10,459,383.50
Schedule M		
Strengthening Strategic Information Management System		
Sentinel Surveillance	1,298,013.00	2,225,518.00
Total	1,298,013.00	2,225,518.00



KERALA STATE AIDS CONTROL PROGRAMME
Red Cross Road, Trivandrum - 695 041
NATIONAL AIDS CONTROL PROGRAMME, PHASE III - I, FUND

SUB SCHEDULES TO SCHEDULES OF THE ACT

Particulars	As at 31-03-2008
Sub Schedule:- i	
Targetted Interventions	
Academy of Medical Science	495,555.00
Akyc	3,000.00
Anakkara Vikasan Samithi (MSMs) and MSMs)	1,343,522.00
Arshabharath Bahujan Bodhavalkara (SWsand MSMs)	1,155,548.50
Bon Psh Project	(61,031.00)
CAPS (IDU)	1,260,976.50
Carb	1,482,974.50
Chola	986,116.50
Csrd	1,066,289.00
Cultural Acedamy	16,636.00
Department of Commenity Medicine (SWs)	400.00
Desh	1,141,513.50
Family Planning Association of India (IDU)	1,049,019.03
HML	3,440.00
Institute of Applied Dermatology	924,641.00
Ircs	1,266,260.65
IRD (MSMs)	1,237,163.00
Jawahar (SWs)	1,489,981.00
Jeevanasamskrithi (MSMs)	998,235.30
Jilla Kudumba Samithi (MSMs)	1,207,206.00
Kerala Voluntary Health Services (SWs and MSMs)	1,084,306.00
KGVS (SWs and MSMs)	820,506.50
KRDA (SWs)	961,877.00
LIONS Walayar (SWs and MSMs)	1,668,251.00
Love Land Arts Society (MSMs)	966,840.40
Malabar Cultural Forum (MSMs)	1,338,104.54
Malappuram District Panchayath	1,583,734.50
Mythri	489,910.00
National Service Society of India (6,031.00
Nazareth Ashram (SWs and MSMs)	1,044,134.25
Nazrath PSH Project	35,490.00
Nehru Yuva Kendra (MSMs)	977,031.50
PANTECH (SWs)	1,319,582.75
Rajeev Youth Foundation Shornur (SWs and MSMs)	913,502.56
Rctc	7,272.00
Sahrudaya (MSMs)	1,271,165.75
Sangamitra	1,261,304.00
SINDRP (SWs and MSMs)	1,882,253.95
SNEHA (SWs)	862,457.50
Soma (SWs)	867,892.25
Sree Sankaracharya	41,571.00
Sthree Ashraya Kudumba Vikasana Sangham (SWs)	996,937.25
Swantham Social Service Society (SWs)	860,904.00

KERALA STATE AIDS CONTROL SOCIETY

Red Cross Road, Trivandrum - 695 035

AIDS CONTROL PROGRAMME, PHASE III POOL FUND

STATEMENT OF SCHEDULES FOR THE YEAR ENDED 31-03-2008

	As at 31-03-2008
Swaruma Swasraya Sangam (SWs)	2,048,966.00
Prison Surakha Project	1,088,337.50
World Vision (SWs and MSMs)	792,512.00
Total	42,258,321.68
Sub Schedule:- ii	
Advance to Drop - in - Centers	
Prathyasakendram	20,796.00
Prathyasakendram Alappuzha	268,000.00
Prathyasakendram Ernakulam	270,000.00
Prathyasakendram Idukki	311,500.00
Prathyasakendram Kannur	280,000.00
Prathyasakendram Kasargode	250,000.00
Prathyasakendram Kollam	265,000.00
Prathyasakendram Kottayam	281,992.00
Prathyasakendram Kozhikode	290,000.00
Prathyasakendram Malappuram	301,000.00
Prathyasakendram Palakkad	290,000.00
Prathyasakendram Pathanamthitta	288,000.00
Prathyasakendram Thrissur	294,000.00
Prathyasakendram Wayanad	300,000.00
Prathyasakendram Trivandrum	301,000.00
Total	4,011,288.00
Sub Schedule:- iii	
Tejaswini Programme	
DMO KANJANGAD	(7,492.00)
D M O Kozhikode	20,000.00
D M O Palakkad	(14,670.00)
DMO WAYANAD	(15,000.00)
KPWN	74,092.00
Total	56,930.00
Sub Schedule:- iv	
Administration Cost and Operation Expenses	
Administration Cost of SACS - Salary & Operating	122,660.00
Air Travel Charge	601,997.00
Audit Fee	88,652.00
Bank Charges	904.00
Electricity Charges	692,661.00
General Office Expenses	138,509.00
Hire Charge	21,364.00
Insurance Charges	28,256.00
Internet Charges	11,124.00
Leave Surrender	90,911.00

KERALA STATE AIDS CONTROL PROGRAMME
Red Cross Road, Trivandrum - 695 035
NATIONAL AIDS CONTROL PROGRAMME, PHASE III POOL FUND

SUB SCHEDULED TO SCHEDULES FOR THE YEAR ENDED 31-03-2008

Particulars	As at 31-03-2008
Loading and Cleaning	98,897.00
Pension and Leave Salary Contribution	518,249.00
POL Charge	314,471.00
Postage & Telephone	614,684.00
Printing & Stationery	1,026,478.50
Recruitment	122,126.00
Repairs & Maintenance	739,802.00
Salaries & Allowances	5,467,289.00
Sitting Fees	7,000.00
TDS Filing Charges	9,403.00
Training Fee	50,000.00
Travelling Expenses	322,769.00
Web Portal Charges	75,051.00
Total	11,163,257.50
Sub Schedule:- v	
Trainig	
Training	6,291,523.00
Training Plan - ICTC/PPTCT	84,850.00
Training -Procurement	54,000.00
Total	6,430,373.00
Sub Schedule:- vi	
Advance to Staffs	
Advance to Staff	171,633.25
Dennis P Joseph	30,000.00
Dr Rita Cross	22,500.00
Dr Sasikumari	1,500.00
Mr. Baburaj	12,000.00
Mr.Balanandan	22,500.00
Mr Krishnakumar	5,000.00
Mr P Radhakrishnan	40,000.00
Mr Venugopal	3,000.00
Toji Arakal	45,000.00
Total	353,133.25



KERALA STATE AIDS CONTROL SOCIETY, TRIVANANDRA PUDAM
(NACO assisted projects in Sexual Health Education)

Schedule N

Accounting Policies and Provisions on Accounts forming part of NACO assisted project accounts for the year ended 31.03.2008

A. Significant Accounting Policies

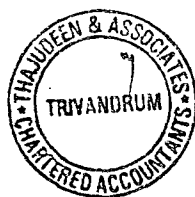
1. The accounts of the Society with regard to NACO assisted projects have been maintained following cash basis of accounting on project basis as per the guidelines prescribed by NACO and hence the receipts/expenses accrued or due has not been considered in the preparation of the financial statements.
2. Expenditure out of released for Suraksha Projects to NGOs have been provided on the basis of the audited accounts available in this regard. For other KSACS assisted projects implemented through peripheral units, the amounts released have been taken as utilized as such.
3. No depreciation is provided on fixed assets as the same is acquired out of grant and equivalent amount is created as reserve.
4. Entire activities of the Society is funded by way of grant, the excess of grant over expenses or excess of expenditure of grant received is treat as unspent grant or grant receivable, as the case may be

B. Provisions on Accounts

1. The Society continued with the implementation of National Aids Control Program- Phase III being funded by World Bank . NACO has approved the project proposals of KSACS for the financial year 2007-08 for an amount of Rs 1,406.58 lakhs and the entire grant has been released and received during the year.
2. The unspent balance of Rs.1,44,96,034.15 under DFID assisted project as on 31/3/2007 has not been considered in the preparation of the statement. A decision as to the merger of the unspent balance under DFID assisted projects with pool fund has to be ordered separately by NACO which is not yet issued. However, an amount of Rs.6,60,838/- received or adjusted and Rs.11,52,251.65 paid or adjusted on account of outstanding assets/liability under this project during 2007-08 has been adjusted in the pool fund account through amount payable to DFID.
3. SACS made no additions to fixed assets during the year. The additions of assets by NGOs/Peripheral units implementing the schemes were charged to concerned scheme expenditure.

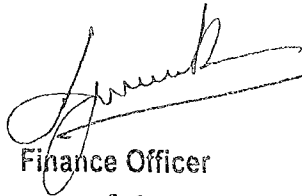


4. An amount of Rs.1,79,53,753 - was taken from DFID grant for NACP project II which is not yet refunded to DFID project on account of the non-availability of the same. The above amount with adjustments of transaction on accounts of the DFID accounts during the year under report is shown as a liability in the financial statements.
5. An amount of Rs.7,62,024.- earned during the year as interest from banks has been added to the grant fund. Similarly, an amount of Rs.76,757/- received as interest and Rs.82,171.75 paid as bank charges by various NGOs implementing the Suraksha project has been considered as part of grant received/expended during the year.
6. Expenditure under ICTC/PPTC/VCTC incurred up to 30/06/2007 has been considered as part of expenditure under pool fund and amount incurred thereafter on those projects has been charged to the GFATM as per instructions based on the instructions in this regard by NACO.
7. The Suraksha project is implemented through different NGOs/CBOs by extending grants to them. There were 36 NGOs during the period of which 2 were closed. The utilization of expenditure by NGOs has been taken based on the audited accounts by different auditors appointed by KSACS for the period up to 30/11/2007 in the case of 34 NGOs and for the period up to 31/12/2007 in the case of one NGO. In the case of Co-operative Academy for Medical Science, the entire amount of Rs.4,95,555/- released during the year has been taken as utilized. Amounts of Rs.36,779 were also released to six NGO's towards balance payable on account of contract period ended 31/10/2006.
8. There are 188 peripheral units implementing various schemes of KSACS throughout Kerala. Of these, the accounts of major and other selected peripheral units have been verified and no serious discrepancies were noticed.
9. Hindustan Latex Family Planning Promotion Trust (HLFPPT), a trust under Hindustan Latex Limited, a Government of India Enterprise was acting as Project Support Unit (PSU) of KSACS for implementation of the Suraksha Project. The service of HLFPPT was discontinued with effect from 30/06/2007 and NACO has appointed Voluntary Health Services, Chennai as technical support unit (TSU) for Suraksha Project. The expenditure incurred by PSU up to 19/10/2007 including Management Fee for the 3 months period based on the audited accounts of PSU amounting Rs.50,38,684.75 has been provided. Further, un paid liabilities amounting to Rs.7,90,287/- and expenditure directly debited to KSACS account by HLFPPT amounting to Rs.3,38,911.50 has been provided. An amount of Rs.82,387/- receivable as buffer fund given to PSU in the accounts have also been adjusted. No provision has been made in the accounts towards any expenses or management fee to the TSU as the same is directly paid by NACO.

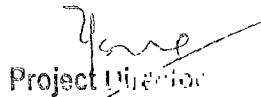


10. Out of the fund transferred to NGOs on 21/01/2007 an amount of Rs 1 lakh each released to 2 NGOs has been credited to the accounts of NGO only after 31/03/2007. Similarly, an amount of Rs.13,01,000/- released to various NGOs on 31/03/2008 also stand credited to the account of NGOs after 31/03/2007. Hence, the amount of Rs.15,01,000/- is shown as fund in transit in the accounts of KSACS.
11. No provision has been made in the accounts towards any statutory liabilities like Income Tax, Fringe Benefit Tax etc and on account of any employee terminal benefit ,since no such liabilities is applicable at this stage.
12. Donation of Rs.4,163/- shown under current liabilities as on 31/03/2007 is transferred to Income & Expenditure Accounts as the same is not repayable. Miscellaneous income of Rs.64,624.55 is also credited to Income & Expenditure Account.
13. The unspent balances under FHAC and STI for Survey outstanding as on 31/3/2007 is shown under unutilized grant pending adjustment as per the directions of NACO.
14. An amount of Rs 71,396/- received during the year from Clinton Fund is shown under current liabilities for appropriate adjustment in future years.
15. Accounting effect on the decision taken by the Governing Board on 06/09/1999 and Executive Committee on 25/08/2003 on the treatment of assets and liabilities of erstwhile State AIDS Cell is yet to be given. .
16. Previous year figure have been re-grouped/recasted wherever found necessary in the current year's financial statements.

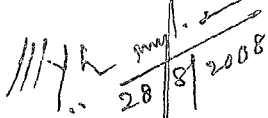
For Kerala State AIDS Control Society

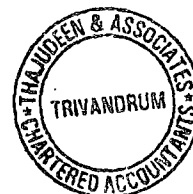

Finance Officer

28 AUG 2008
Thiruvananthapuram


Project Director

M. THAJUDEEN & ASSOCIATES
CHARTERED ACCOUNTANTS


28/8/2008
M. THAJUDEEN LL.B, MBA, FCA
(Managing Partner)
M No. 200/25476



KERALA STATE AIDS CONTROL BOARD
 No 1 Cross Road, Trivandrum - 695 035
NATIONAL AIDS CONTROL PROGRAMME, PHASE III

Statement of Receipts and Expenditure for the Period from 01-01-2010 to 31-12-2010

Statement of Bank Account No.57007085941

PARTICULARS	AMOUNT	AMOUNT
Balance as per Bank Book		21,508,137.00
i Cheque Deposited but not Accounted in Bank Book	50,068.00	
ii Amount Less Debited by Bank	41,459.00	
iii Cheques Issued but not Presented	12,919,385.00	13,010,912.00
iv Amount Erroneously Debited by Bank(Bank Charge)	25,448.00	
v Cheques Deposited but not Collected by Bank	24,087,000.00	
vi Short Remittance of Tender Form Sales to Bank	4,500.00	24,116,945.00
Balance as per Pass Book		23,490,161.05



UTI - ATIC - CENTRE - CASE

Certified that, based on examination of the attached financial statements of NACP project of KERALA STATE AIDS CONTROL SOCIETY, THIRUVANANTHAPURAM for the year 2007-08, the unspent balance of previous year, grant received, grant utilized and unspent balance during the year is as given below:

Particulars	Opening balance	Grand Received	Grand Utilized	Unspent Balance
Pool Fund - Phase III	31326297.75	140658000.00	116299372.88	55684924.87
STI Prevalence Survey	12951.00	-	11373.00	1578.00
FHAC	1045710.00	-	-	1045710.00
AEP	-	2000000.00	-	2000000.00
Other Income	-	830822.55	830822.55	0
Total	31326297.75	143488822.55	117141568.43	58732212.87


The balance unspent balance Rs.5,87,32,212.87 (Rupees five crore eighty seven lakhs thirty two thousand two hundred and twelve and paise eighty seven only) will be utilized during the next period.

Certified further that we have satisfied ourselves that the conditions on which the grant-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of check exercised:

1. Financial statements.
2. Receipts and payments account, vouchers and other relevant records.
3. Day books, Ledger.
4. Scrutiny of stock register.
5. Minutes of the meeting.

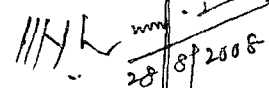
For Kerala State AIDS Control Society


Finance Officer,
28 AUG 2008
Thiruvananthapuram


Project Director

Counter Signed

for THAJUDEEN & ASSOCIATES
CHARTERED ACCOUNTANTS

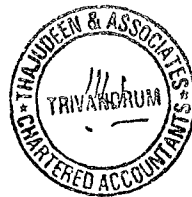

28/8/2008
M. THAJUDEEN LL.B, MBA, FCA
(Managing Partner)
M No. 200/25476



KERALA STATE AIDS CONTROL SOCIETY

Statement Of Expenditure for the Financial Year 2007-08 (Pool Fund)

Component	Budget Allocated	Utilisation	Percentage	Variation
Int New Initiatives				
Targetted Intervention	573.50	485.63	84.68	87.87
IEC & Awareness	169.00	161.94	95.82	7.06
Integrated Testing & Counselling Centers	Nil	26.19	Nil	Nil
STD Service	50.00	27.31	54.62	22.69
Condom Promotion	5.00	5.00	100.00	-
Blood Safety	296.50	196.56	66.29	99.94
External Quality Assurance	9.00	9.44	104.89	(0.44)
Mainstreaming	10.00	7.30	73.00	2.70
Support and Treatment	74.62	55.26	74.06	19.36
Office Expenditure	205.16	183.81	89.59	21.35
Running Strategic Information Management System	13.80	12.98	94.06	0.82
TOTAL	1,406.58	1,171.42	83.28	235.16



CONSOLIDATED UTILISATION CERTIFICATE FOR 11501

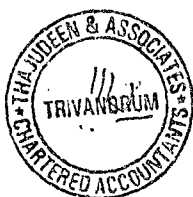
Certified that, based on examination of the attached financial statements of Suraksha Project implemented by 36 NGOs under UNACP project of FEDERAL STATE AIDS CONTROL SOCIETY, THIRUVANANTHAPURAM, for the period 1/12/2007 to 31/3/2008, the details of grant received, utilized and unspent/overspent amount are as given below:

Particulars	Suraksha	Training
Opening balance	267268.84	
Grant received (including interest)	14386030.00	1275000
Total	14653298.84	1275000
Grant utilized	17303941.52	511202
Balance Unspent (+)/ Excess Spent (-)	2650642.68	763798

Certified further that amount shown as grant utilized above has been utilized during the period for the purpose for which it was sanctioned and the excess spent amount training grant will be refunded and excess spent amount for Suraksha will have to be reimbursed during the next period subject to admission of excess expenditure under various heads over budget allowed and other disallowances, if any, by KSACS.

Certified further that we have satisfied ourselves that the conditions on which the grant-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

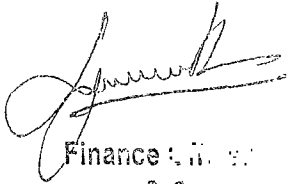
The above expenditure has been arrived at based on the audit report of 34 NGOs by different auditors appointed by KSACS for the period 1/12/2007 to 30/11/2007, 34 NGOs audited by us for the period 1/12/2007 to 31/3/2008, audited accounts of one NGO for the period from 1/12/2006 to 31/12/2007 by another statutory auditor and unaudited accounts of one NGO taking the entire grant of Rs 495555/- as fully utilized.



Kinds of check exercised:

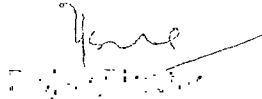
1. Financial statements.
2. Receipts and payments account, vouchers and other relevant records.
3. Day books, Ledger.
4. Scrutiny of stock register.
5. Minutes of the meeting.

State Control Society



Finance Officer

28 AUG 2008
Thiruvananthapuram



for THAJUDEEN & ASSOCIATES
CHARTERED ACCOUNTANTS



THAJUDEEN LL.B, MBA, FCA
(Managing Partner)
M No. 200/25476



CHECKLIST - 2017-18

S.No	Activity	Criteria	Yes	No	Remarks
1	Payments and receipts	<ul style="list-style-type: none"> ◦ Are the payments for expenditures in line with the approved annual work plan ◦ Are the payments properly approved in line with the financial delegation ◦ Are the supporting documents filed properly and easily accessible ◦ Is there a serial control over payment, receipt and journal vouchers ◦ Are the expenditures/payments charged to the correct account code and head of expenditure ◦ Is the system generated voucher used as the basis for approval of payments ◦ Comment on a process flow improvements that can be made 	<p>✓</p> <p>✓</p> <p></p> <p></p> <p>✓</p> <p>✓</p> <p></p>	<p></p> <p></p> <p></p> <p>✓</p> <p></p> <p>✓</p> <p></p>	
2	NGOs	<ul style="list-style-type: none"> ◦ Is there a TSU to support NGO/CBO activities and does it have a finance staff ◦ Has the financial management capacity of the NGO been assessed by the TSU and the process documented during the selection process ◦ Are there any critical FM capacity issues identified during selection process and how are these planned to be addressed. ◦ Does the contract with the NGO contain the Financial Management aspects 	<p>✓</p> <p>✓</p> <p></p> <p>✓</p>	<p></p> <p></p> <p>✓</p> <p></p>	

		<ul style="list-style-type: none"> • Are the tranche release to NGO's in compliance with the contractual obligations and in adherence to the NGO/CBO guidelines ✓ • Are funds released without settlement of previous advance or without receipt of quarterly financial report ✓ • Are the NGO/CBO timely in submitting financial reports to the KSACS/PSU. If not what actions are being taken to address this issue. ✓ • Is the financial review of NGOs by the TSU adequate in terms of the quality and frequency • Are on-site visits to the NGOs made by finance staff of the TSU ✓ • Have annual audited financial statements received from the NGO's ✓ • Carryout on site (where covered under the scope of the audit) audit of NGOs/CBOs as per the TOR provided in the NGO/CBO guidelines and attach a separate report of the NGO/CBO covered. Where this is carried out by independent auditors comment on the adequacy of the actions taken by KSACS to address the observations of the auditors. ✓ 			<p>But not in all cases</p> <p>Action is not taken in all cases to rectify the defects noted in audit reports</p>
3	Peripheral Units	<ul style="list-style-type: none"> • Has a sanction letter been issued for the proposed activity by the peripheral unit ✓ 			Financial reporting and settlement of advance is not

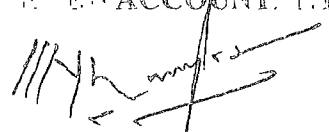
		<ul style="list-style-type: none"> o Are the financial management, financial reporting and date of settlement of advance indicated in the sanction letter. o Is the settlement done on time and is supported by a proper utilization certificate. o Are subsequent tranches released without settlement of the first advance. e Comment on the quality and adequacy of the financial records maintained by the participating units (for the sample covered during the course of quarterly internal audit) attach a separate sheet where necessary. 	✓	✓	<p>prompt in cases</p> <p>Adequate records are not available in most units</p>
4	Overall Monitoring of advance	<ul style="list-style-type: none"> o Is the system for monitoring and control of advances adequate o Are there a large number of advances overdue o Is a aging report generated for review by the project director on a periodic basis 		<p>✓</p> <p>✓</p> <p>✓</p>	<p>Advances are given with out proper assessment of requirement.</p> <p>Not being settled in time</p>
5	Operation of bank account	<ul style="list-style-type: none"> o Is the bank reconciliation carried out on a monthly basis o Are there any un-reconciled or un-accounted for balances o Are payments made by crossed cheque/draft. o Is there a adequate physical control over cash, receipt book and blank cheque books 	✓	<p>✓</p> <p>✓</p> <p>✓</p>	
6	Fixed Assets	<ul style="list-style-type: none"> o Have the procurement procedures prescribed in the Procurement Manual followed by the KSACS for procurement of assets purchased by the 		✓	

		<p>KSACS</p> <ul style="list-style-type: none"> ◦ Are these supported by adequate and valid supporting documents ✓ ◦ Are the assets procured documented in the fixed assets register giving its location etc... ✓ ◦ Carry out a sample verification of fixed assets both in KSACS and the peripheral units/NGOs ✓ ◦ Are assets received in kind also recorded in the fixed asset register giving the date of receipt, location etc... ✓ ◦ Is a material been purchased for the activity/ ✓ ◦ Has the purchased material been entered in the stock register/ Is it upto date and physical stock in agreement with book balances? ✓ 			No Fixed Assets received in kind during the period
7	<p>7.0.1.1.1 of Goods & Service by KSACS</p>	<ul style="list-style-type: none"> ◦ Have the procurement procedures prescribed in the Procurement Manual followed by the KSACS for procurement of goods& services purchased by the KSACS ✓ ◦ Are these supported by adequate and valid supporting documents ✓ ◦ Where goods including drugs are procured are these correctly recorded in the inventory register ✓ ◦ Carry out a sample verification of inventory of consumables, drugs supplied to the NGO's peripheral units ✓ ◦ Are goods (ART drugs, test kits etc...) received in kind also recorded in the inventory ✓ 			

		register. Do the physical balance agree with the book balance, comment on the variance if any			
8	Accounting	<ul style="list-style-type: none"> • Is the CFMS operational and upto date • Are there any constraints in using the system. • Are back up process adequate • Have the financial reports for the previous quarter generated from the CFMS sent to NACO in a timely manner 		<ul style="list-style-type: none"> ✓ ✓ ✓ 	<p>Operating staff not familiar</p> <p>Report generated other than CFMS</p>
9.	Other Issue	<ul style="list-style-type: none"> • Any other issues that the firm may like to address 			Given in the Management Letter

28 AUG 2008

For THAJUDEEN & ASSOCIATES
 CHARTERED ACCOUNTANTS



THAJUDEEN LL.B/MBA, FCA
 (Managing Partner)
 M No. 200/25476

