

Speed Post



**Lakshadweep AIDS Control Society
Kavaratti.**

F.No. 6/3/2008-LACS.

Dated 29.05.2013

To

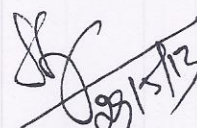
**The Director (Finance)
National AIDS Control Organization,
Ministry of Health Family Welfare,
9th Floor, Chandralok Building,
36 Janpath,
New Delhi – 110 001.**

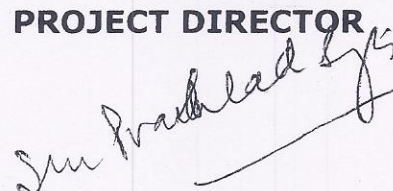
Sub:- LACS - Audit report & Utilization Certificate for the year
2012 – 13 submitted – Reg.

Sir,

The Accounts of Lakshadweep AIDS Control Society for the year 2012-13 has been got audited by Chartered Accountant. Two (2) copies of audit report and Utilization Certificate for the year 2012-13 are enclosed herewith for further necessary action.

Yours faithfully


(DR. K.P. HAMZAKOYA)
PROJECT DIRECTOR


Jm Pradhad by

5398/010/12
2700
02/06/13

LAKSHADWEEP AIDS CONTROL SOCIETY

KAVARATTI

NATIONAL AIDS CONTROL PROGRAM, PHASE III POOL FUND

ANNUAL PROJECT FINANCIAL STATEMENTS AND AUDIT REPORT 2012 - 13

Audited by

M/s S.R.Mohan & Co

Chartered Accountants

1st Floor, Modarchs Centre,

27/935 - B, Panampilly Nagar,

Kochi - 682036.

Ph: 0484 - 2324062, 4012311 - 314

Fax: 0484 - 4012312

Email: srmandcocochi@gmail.com

AUDIT REPORT

The Project Director
Lakshadweep AIDS Control Society
Kavaratty – 682 555.

We have audited the accompanying financial statements of Lakshadweep AIDS Control Society being part of National AIDS Control Program Phase-III – Pool Fund for the year ended 31st March 2013. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Accounting Standards issued by the Institute of Chartered Accountants of India. Those standards required that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts, review of internal controls and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis of our opinion.

In our opinion, the financial statements, read with observations mentioned in the management letter, give a true and fair view of the Sources and Application of Funds and the financial position of Lakshadweep Aids Control Society for the year ended 31st March, 2013, in accordance with consistency applied Accounting Standards.

In addition,

- (a) with respect to SOEs, adequate supporting documentation has been maintained to support the SOEs; and

Contd.....2



M/s S.R.Mohan & Co
Chartered Accountants

27/935- B, 1st Floor,
Modarchs Centre, Panampilly Nagar,
Kochi – 682 036.
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- (b) which expenditures are eligible for financing under the agreement.
- (c) procurement of goods and services has been carried out as per the procurement manual issued by NACO.

Place: Kochi -682036
16th May, 2013



For S.R.Mohan & Co

K.L. George

K.L.George (M.No.17412)

Partner

Chartered Accountants

Firm ICAI Registration No. 002111S

MANAGEMENT LETTER

**The Executive Committee
Lakshadweep AIDS Control Society
Kavaratty - 682 555.**

Dear Sirs,

We have audited the accounts and financial statements of **Lakshadweep AIDS Control Society, National AIDS Control Program Phase III - Pool Fund** for the year ended 31st March 2013. We give below our observations on the basis of the books and records verified in the course of our audit.

Accounting records, systems and controls

The society has maintained proper supporting documents for all the transactions duly authenticated by the Director. It also has proper scrutiny over the proposed project expenditure. Proper books of accounts, such as general ledger, cashbook, bankbook, etc under the double entry system of accounting have been maintained. The financial statements were prepared from these books of accounts.

Previous years figures have been regrouped and recast wherever necessary to suite with the current year's presentation of the financial statements.

The Society has maintained proper Fixed Assets register and we are informed that the management has physically verified the assets during the course of the year. Fixed Assets have been shown at original cost as per the direction from NACO.

Software support ie CPFMS was being used by the society, however the full year updated data was not made available. The society was also maintaining manual books of accounts and those records were used for the audit verification. During the course of audit, it was observed that the Society has borrowed funds from the Global Fund of NACO and also from the funds available for Capacity Building Project Food and Drugs. However, the expenses incurred out of these borrowed funds were not seen accounted in CPFMS software.

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The quarterly Statements of Expenditures were not prepared and send to NACO.

NACO has approved an annual action plan for LACS for the year 2012 - 13 for an amount of Rs.25.93 Lakhs and an amount of Rs.25.60 Lakhs was released by NACO during the year to meet the expenditures as per the approved action plan for Lakshadweep AIDS Control Society, National AIDS Control Program Phase III - Pool Fund. The expenditures were met from the grants received during the year. The amounts spend during the year in excess of the funds available with the society were borrowed from Capacity Building Project for Food and Drugs and from the Global Fund - Round VI, NACO. The Society has met its expenditures as per the targets fixed in the action plan for the year 2012 -13. The amounts borrowed from the other plan funds are to be returned to the respective funds and hence the action plan for the next year may provide adequate funds to repay the borrowed fund liability.

We are of the opinion that there is scope for further improvement in the implementation of various schemes of the society provided adequate competent qualified staff and sufficient funds are made available. The activity being spread over ten islands, adequacy of staff is a crucial criteria for the effective functioning of the Society.

It was observed that a well defined segregation of duties among the existing staff was not made. If additional qualified hands are not available, the activities of the society will not give the desired results as envisaged in the project plan.

It was observed that no meetings of the Governing Body were convened during the year. The minutes book of the society also needs to be updated and minimum number of meetings as stipulated in the bye laws have to be convened.



For S.R.Mohan & Co

George

K.L.George (M.No.17412)

Partner

Chartered Accountants

Firm ICAI Registration No. 002111S

Place: Kochi -682036
16th May, 2013

LAKSHADWEEP AIDS CONTROL SOCIETY
KAVARATTI
NATIONAL AIDS CONTROL PROGRAM, PHASE III POOL FUND

FORM GFR 19 -A

FORM OF UTILIZATION CERTIFICATE

SL. NO.	LETTER NO. AND DATE	AMOUNT
I.	No. T - 11017/02/2012 - NACO (F)	Rs.25,60,000/-

Certified that out of Rs. 25,60,000/- (Rupees Twenty Five Lakhs and Sixty Thousands only) of Grants – in – Aid sanctioned during the period from 1.04.2012 to 31.03.2013 in favour of LAKSHADWEEP AIDS CONTROL SOCIETY, Kavaratti under the NATIONAL AIDS CONTROL PROGRAM, PHASE III POOL FUND, a sum of Rs.23,37,202.13 (Rupees twenty three lakhs thirty seven thousands two hundred and two and thirteen paise) has been utilized for the purpose for which it was sanctioned and the balance amount of Rs.1,01,829.13 (Rupees one lakh one thousand eight hundred and twenty nine and thirteen paise) after setting of the excess utilisation of previous year amounting to Rs.1,20,968.74 (Rupees one lakh twenty thousands nine hundred and sixty eight and seventy four paise) remaining unutilized will be adjusted towards the Grants – in Aid receivable during the next period. This unutilized amount of Rs.1,01,829.13 (Rupees one lakh one thousand eight hundred and twenty nine and thirteen paise) inclusive of bank interest amounting to Rs.25,091.87 (Rupees twenty five thousands and ninety one and eighty seven paise) and Rs.6,28,082/- (Rupees six lakhs twenty eight thousand and eighty two only) borrowed from Capacity Building Project for Food and Drugs and Rs.1,05,201/- (Rupees one lakh five thousands two hundred and one only) borrowed from the NACO, Global Fund, Round VI and reduced by the advances paid to staff amounting to Rs.75,000/- (Rupees seventy five thousand only) aggregating to Rs.7,60,112.13 (Rupees seven lakhs sixty thousands one hundred and twelve and thirteen paise) have been maintained in the bank account of the society with Syndicate Bank to the extent of Rs.7,59,837.13 (Rupees seven lakhs fifty nine thousands eight hundred and thirty seven and thirteen paise) and Rs.275/- (Rupees two hundred and seventy five only) as cash balance.

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LAKSHADWEEP AIDS CONTROL SOCIETY
KAVARATTI
NATIONAL AIDS CONTROL PROGRAM, PHASE III POOL FUND

Certified that we have satisfied ourselves the condition on which the Grants – in – Aid was sanctioned have been duly 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.

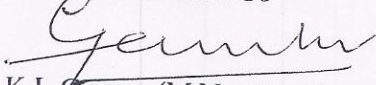
1. Financial statements
 2. Receipts and payments account, vouchers and other relevant records
 3. Day books, Ledger
 4. Scrutiny of stock register
-

For Lakshadweep AIDS Control Society


Accountant
Camp: Kavaratti
16th May, 2013


Project Director

For S.R.Mohan & Co


K.L. George (M.No.17412)
Partner
Chartered Accountants
Firm ICAI Registration No. 002111S




LAKSHADWEEP AIDS CONTROL SOCIETY
KAVARATTI
NATIONAL AIDS CONTROL PROGRAM, PHASE III POOL FUND
BALANCE SHEET AS ON 31ST MARCH, 2013

	Schedules	As on 31st March, 13 Rs. Ps	As on 31st March, 12 Rs. Ps
SOURCES OF FUNDS			
Capital Reserve	A	2,935,874.00	2,935,874.00
Unspent Grant from NACO	B	101,829.13	(120,968.74)
Current Liabilities			
Fund borrowed from Capacity Building Project Food and Drugs		628,082.00	300,000.00
Fund borrowed from National Aids Control Programme - Global Fund - Round VI		105,201.00	-
Total		<u>3,770,986.13</u>	<u>3,114,905.26</u>
APPLICATION OF FUNDS			
Fixed Assets	C	2,933,874.00	2,933,874.00
Current Assets	D	760,112.13	99,031.26
Loans and Advances	E	77,000.00	82,000.00
Total		<u>3,770,986.13</u>	<u>3,114,905.26</u>
Notes to Accounts	J	-	-

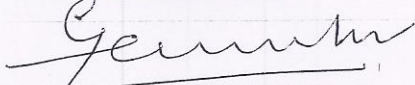
For Lakshadweep AIDS Control Society

As per our report of even date attached

For S.R.Mohan & Co


Accountant


Project Director



K.L. George (M.No.17412)

Partner

Chartered Accountants

Firm ICAI Registration No. 002111S

Kochi - 682 036
16th May, 2013




LAKSHADWEEP AIDS CONTROL SOCIETY
KAVARATTI
NATIONAL AIDS CONTROL PROGRAM, PHASE III POOL FUND
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2013

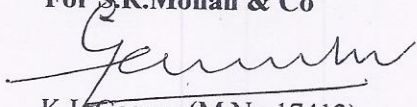
	Schedules	For the year ended 31st March, 13 Rs. Ps	For the year ended 31st March, 12 Rs. Ps
INCOME			
Net Grant adjusted	B	2,337,202.13	3,469,682.52
Other Income			
Interest received		25,091.87	16,992.48
Total		<u>2,362,294.00</u>	<u>3,486,675.00</u>
EXPENDITURE			
Prevent New Infection	F	550,191.00	641,622.00
Care, Support and Treatment	G	-	-
Institutional Strengthening	H	1,812,103.00	2,845,053.00
Strengthening Strategic Information Management System	I	-	-
Total		<u>2,362,294.00</u>	<u>3,486,675.00</u>
Notes to Accounts	J	-	-

For Lakshadweep AIDS Control Society

As per our report of even date attached
For S.R.Mohan & Co


Accountant


Project Director


K.L.George (M.No.17412)

Partner

Chartered Accountants

Firm ICAI Registration No. 002111S

Kochi - 682 036
16th May, 2013



LAKSHADWEEP AIDS CONTROL SOCIETY
KAVARATTI
NATIONAL AIDS CONTROL PROGRAM, PHASE III POOL FUND
SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS ON
31ST MARCH, 2013

	As on 31st March, 13 Rs. Ps	As on 31st March, 12 Rs. Ps
Schedule - A		
Capital Reserve		
Opening balance	2,935,874.00	2,739,754.00
Add: Utilised for the acquisition of fixed assets	-	196,120.00
Total	<u>2,935,874.00</u>	<u>2,935,874.00</u>
Schedule - B		
Unspent Grant / Grant Adjusted		
Opening balance	(120,968.74)	1,131,713.78
Add: Grant received during the year	2,560,000.00	2,217,000.00
	<u>2,439,031.26</u>	<u>3,348,713.78</u>
Less: Grant utilised during the year for Capital Purposes	-	-
	<u>2,439,031.26</u>	<u>3,348,713.78</u>
Less: Unutilised Grant transferred to Balance Sheet	101,829.13	(120,968.74)
Grant utilised during the year	<u>2,337,202.13</u>	<u>3,469,682.52</u>
Total	<u>2,337,202.13</u>	<u>3,469,682.52</u>
Schedule - C		
Fixed Assets		
Car	140,431.00	140,431.00
Computer and Accessories	744,700.00	744,700.00
Bicycle	57,721.00	57,721.00
Projector	227,513.00	227,513.00
Plant and Machinery	1,406,704.00	1,406,704.00
Furniture and Fixtures	356,805.00	356,805.00
Total	<u>2,933,874.00</u>	<u>2,933,874.00</u>
Schedule - D		
Current Assets		
Cash in hand	275.00	275.00
Cash at bank - Syndicate Bank, Kavaratti A/c No. 99502010019658	-	98,756.26
Cash at bank - Syndicate Bank, Kavaratti A/c No. 99502200018469	759,837.13	-
Funds in transit to NGOs	-	-
Total	<u>760,112.13</u>	<u>99,031.26</u>
Schedule - E		
Loans and Advances		
Advances to staff	75,000.00	80,000.00
Telephone deposit	2,000.00	2,000.00
Total	<u>77,000.00</u>	<u>82,000.00</u>



LAKSHADWEEP AIDS CONTROL SOCIETY

KAVARATTI

NATIONAL AIDS CONTROL PROGRAM, PHASE III POOL FUND

SCHEDULES ATTACHED TO AND FORMING PART OF THE INCOME AND EXPENDITURE

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2013

	For the year ended 31st March, 13		For the year ended 31st March, 12	
	Rs.	Ps	Rs.	Ps
Schedule - F				
Prevent New Infection				
1. IEC & Social Mobilization				
IEC material production, replication	98,020.00		15,250.00	
Mainstreaming Activities/Advocacy, out of School	79,691.00		-	
Youth Activities	-		92,029.00	
Adolescent Education Programme	7,399.00			
Pre-marital HIV testing	87,965.00			
Special events - WAD, VBDD etc.	87,105.00		314,043.00	
Outdoor and Midmedia	190,011.00		220,300.00	
2. STD & Service				
STD	-		-	
3. Blood Safety				
Other Blood Bank	-		-	
District Blood Bank	-		-	
Training	-		-	
Total	550,191.00		641,622.00	
Schedule - G				
Care, Support and Treatment				
1. CD4 Kits	-		-	
Total	-		-	
Schedule - H				
Institutional Strengthening				
1. Administration Cost and Operation Expenses				
Audit Fee	56,180.00		55,150.00	
Medical expenses and Medical TA	24,319.00		-	
General office expenses	14,032.00		15,417.00	
Rent	71,775.00		119,250.00	
Postage & Telephone	5,526.00		126,956.00	
Electricity charges	2,207.00		-	
Printing and Stationery			-	
Repairs & Maintenance of equipments			-	
Repairs & Maintenance of vehicles			39,409.00	
Petrol expenses			56,800.00	
Salaries & Allowances	1,219,227.00		1,971,561.00	
Travelling expenses	418,837.00		264,390.00	
Projector	-		37,513.00	
Computer & Accessories	-		130,067.00	
Furniture and fixtures	-		28,540.00	



LAKSHADWEEP AIDS CONTROL SOCIETY

KAVARATTI

NATIONAL AIDS CONTROL PROGRAM, PHASE III POOL FUND

SCHEDULES ATTACHED TO AND FORMING PART OF THE INCOME AND EXPENDITURE

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2013

		For the year ended 31st March, 13		For the year ended 31st March, 12	
		Rs.	Ps	Rs.	Ps
2. Training					
	Total	<u>1,812,103.00</u>		<u>2,845,053.00</u>	
Schedule - I					
Strengthening Strategic Information Management System					
Sentinel Surveillance			-		-
Purchase of equipments			-		-
	Total	<u>-</u>		<u>-</u>	



LAKSHADWEEP AIDS CONTROL SOCIETY

KAVARATTI

NATIONAL AIDS CONTROL PROGRAM, PHASE III POOL FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2013

	Schedules	For the year ended 31st March, 13 Rs. Ps	For the year ended 31st March, 12 Rs. Ps
Opening Cash and Bank Balance			
Cash on hand		275.00	
Balance at Syndicate Bank Kavaratti		98,756.26	1,061,713.78
Receipts			
Programme funds		2,560,000.00	2,217,000.00
Interest received		25,091.87	16,992.48
Advances refunded		80,000.00	-
Amount borrowed from Capacity Building Project Food and Drugs		328,082.00	300,000.00
Funds borrowed from National Aids Control Programme - Global Fund - Round VI		105,201.00	
Total		<u>3,197,406.13</u>	<u>3,595,706.26</u>
Payments			
Prevent New Infection	F		
IEC & Social Mobilization			
IEC material production, replication		98,020.00	15,250.00
Mainstreaming Activities/Advocacy, out of School		79,691.00	-
Youth Activities		-	92,029.00
Adolescent Education Programme		7,399.00	-
Pre-marital HIV testing		87,965.00	-
Special events - WAD, VBDD etc.		87,105.00	314,043.00
Outdoor and Midmedia		190,011.00	220,300.00
Institutional Strengthening	H		
Administration Cost and Operation Expenses			
Audit Fee		56,180.00	55,150.00
Medical expenses and Medical TA		24,319.00	
General office expenses		14,032.00	15,417.00
Rent		71,775.00	119,250.00
Postage & Telephone		5,526.00	126,956.00
Electricity charges		2,207.00	
Printing and Stationery		-	-
Repairs & Maintenance of equipments		-	
Repairs & Maintenance of vehicles		-	39,409.00
Petrol expenses		-	56,800.00
Salaries & Allowances		1,219,227.00	1,971,561.00
Travelling expenses		418,837.00	264,390.00
Projector		-	37,513.00
Computer & Accessories		-	130,067.00
Furniture and fixtures		-	28,540.00
Payment of advances			
Advance to staff		75,000.00	10,000.00



LAKSHADWEEP AIDS CONTROL SOCIETY

KAVARATTI

NATIONAL AIDS CONTROL PROGRAM, PHASE III POOL FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2013

	Schedules	For the year ended 31st March, 13 Rs. Ps	For the year ended 31st March, 12 Rs. Ps
Closing Cash and Bank Balance			
Cash on hand		275.00	275.00
Balance at Syndicate Bank, Kavaratti		759,837.13	98,756.26
		<u>3,197,406.13</u>	<u>3,595,706.26</u>
Notes to Accounts	J	-	-

As per our report of even date attached

For S.R.Mohan & Co

George

K.L.George (M.No.17412)

Partner

Chartered Accountants

Firm ICAI Registration No. 002111S

Kochi - 682 036

16th May, 2013



AUDIT REPORT

The Project Director
Lakshadweep AIDS Control Society
Kavaratty - 682 555.

We have audited the accompanying financial statement of the **Lakshadweep AIDS Control Society, National AIDS Control Program Global Fund - Round VI** for the year ended 31st March, 2013 and cumulatively since inception of the program. This statement is the responsibility of the **Lakshadweep AIDS Control Society, National AIDS Control Program Global Fund - Round VI** management. Our responsibility is to express an opinion on the accompanying statement based on our audit.

We conducted our audit in accordance with the standards prescribed by the ICAI. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall statement presentation. We believe our audit provides a reasonable basis for our opinion.

The **Lakshadweep AIDS Control Society, National AIDS Control Program Global Fund - Round VI** management's policy is to prepare the accompanying statements on the cash receipts and disbursements basis in conformity with the standards prescribed by the ICAI for Cash Accounting. On this basis cash receipts are recognized when received and cash expenditures are recognized when paid rather than when incurred.

Contd.....2



M/s S.R.Mohan & Co
Chartered Accountants

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Modarchs Centre, Panampilly Nagar.
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Ph: 0484 - 2324062, 4012311 - 314
Fax: 0484 - 4012312
Email: srmandcocochi@gmail.com

In our opinion, the accompanying statement referred to above gives a true and fair view of the cash receipts and disbursements of the program during the year ended 31st March, 2013 and cumulatively since inception of the program in accordance with the standards prescribed by the ICAI.

Our audits were conducted for the purpose of forming an opinion on the special purpose financial statement taken as a whole.

This report is intended solely for the information and use of the Global Fund to Fight AIDS, Tuberculosis and Malaria, and the Government of India as funding agencies of the **Lakshadweep AIDS Control Society, National AIDS Control Program Global Fund - Round VI** and for submission to these funding agencies and should not be used for any other purpose.

Place: Kochi -682036
16th May, 2013



For S.R.Mohan & Co

K.L.George (M.No.17412)

Partner

Chartered Accountants

Firm ICAI Registration No. 002111S

LAKSHADWEEP AIDS CONTROL SOCIETY
KAVARATTI
NATIONAL AIDS CONTROL PROGRAM, GLOBAL FUND – ROUND VI

FORM GFR 19 –A

FORM OF UTILIZATION CERTIFICATE


SL. NO.	LETTER NO. AND DATE	AMOUNT
1.	NIL	NIL

Certified that out of Rs. NIL (Rupees NIL) of Grants – in – Aid sanctioned during the period from 1.04.2012 to 31.03.2013 in favour of LAKSHADWEEP AIDS CONTROL SOCIETY, Kavaratti under the NATIONAL AIDS CONTROL PROGRAM, GLOBAL FUND, ROUND VI, Rs.2,82,842/- (Rupees two lakhs eighty two thousands eight hundred and forty two only) on account of unspent balance of previous year a sum of Rs. NIL (Rupees NIL) has been utilized for the purpose for which it was sanctioned and that the balance amount of Rs.2,92,202/- (Rupees Two Lakhs Ninety Two Thousands Two Hundred and Two only) inclusive of bank interest received amounting to Rs.9,360/- (Rupees Nine Thousands Three Hundreds and Sixty only) remaining unutilized will be adjusted towards the Grants – in Aid receivable during the next period.

An amount of Rs.1,05,201/- (Rupees One Lakh Five Thousand Two Hundred and One only) was given as loan to NATIONAL AIDS CONTROL PROGRAM, PHASE III POOL FUND and that the balance amount of the unutilized grant in aid amounting to Rs.1,87,001/- (Rupees One Lakh Eighty Seven Thousands and One only) have been maintained in the bank account of the society with State Bank of India, Kavaratti.

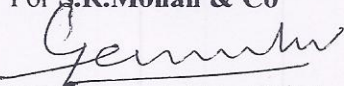
Certified that we have satisfied ourselves the condition on which the Grants – in – Aid was sanctioned have been duly fulfilled and that we have exercised checks to see that the money was actually utilized for the purpose for which it was sanctioned.

For Lakshadweep AIDS Control Society


Accountant
Camp: Kavaratti
16th May, 2013


Project Director

For S.R.Mohan & Co


K.L.George (M.No.17412)
Partner
Chartered Accountants
Firm ICAI Registration No. 002111S



LAKSHADWEEP AIDS CONTROL SOCIETY

KAVARATTI

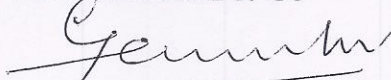
NATIONAL AIDS CONTROL PROGRAM, GLOBAL FUND - ROUND VI
BALANCE SHEET AS ON 31ST MARCH, 2013

	Schedules	As on 31st March, 13 Rs. Ps	As on 31st March, 13 Rs. Ps
SOURCES OF FUNDS			
Program Fund	A	292,202.00	282,842.00
Total		<u>292,202.00</u>	<u>282,842.00</u>
APPLICATION OF FUNDS			
Cash at Bank			
State Bank of India A/c No.30362262053		187,001.00	282,842.00
Loan amount transferred to National Aids Control Program - Phase III Pool Fund		105,201.00	
Total		<u>292,202.00</u>	<u>282,842.00</u>
Notes to Accounts	J	-	-

For Lakshadweep AIDS Control Society

As per our report of even date attached

For S.R.Mohan & Co

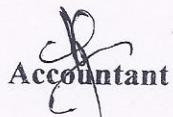


K.L.George (M.No.17412)

Partner

Chartered Accountants

Firm ICAI Registration No. 002111S



Accountant



Project Director

Kochi - 682 036
16th May, 2013



LAKSHADWEEP AIDS CONTROL SOCIETY

KAVARATTI

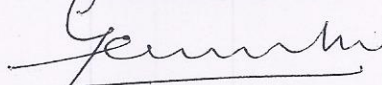
NATIONAL AIDS CONTROL PROGRAM, GLOBAL FUND - ROUND VI
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2013

	Schedules	For the year ended 31st March, 13 Rs. Ps	For the year ended 31st March, 13 Rs. Ps
INCOME			
Other Income			
Interest received		9,360.00	10,537.00
Total		<u>9,360.00</u>	<u>10,537.00</u>
EXPENDITURE			
Excess of Income transferred to Program fund		9,360.00	10,537.00
Total		<u>9,360.00</u>	<u>10,537.00</u>
Notes to Accounts	J	-	-

For Lakshadweep AIDS Control Society

As per our report of even date attached

For S.R.Mohan & Co



K.L.George (M.No.17412)

Partner

Chartered Accountants

Firm ICAI Registration No. 002111S


Accountant


Project Director

Kochi - 682 036

16th May, 2013



LAKSHADWEEP AIDS CONTROL SOCIETY

KAVARATTI

NATIONAL AIDS CONTROL PROGRAM, GLOBAL FUND - ROUND VI

SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS ON
31ST MARCH, 2013

	As on 31st March, 13 Rs. Ps	As on 31st March, 1 Rs. F
Schedule - A		
Program Fund		
Opening balance	282,842.00	272,305.0
Amount received during the year	-	-
Add: Excess of Income transferred to Program fund	9,360.00	10,537.0
	<u>292,202.00</u>	<u>282,842.0</u>



LAKSHADWEEP AIDS CONTROL SOCIETY

KAVARATTI

NATIONAL AIDS CONTROL PROGRAM, GLOBAL FUND, ROUND IV

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2013

Schedules	For the year ended 31st March, 13 Rs. Ps	For the year ended 31st March, 12 Rs. Ps
Opening Cash and Bank Balance		
Balance at State Bank of India, Kavaratti	282,842.00	272,305.00
Receipts		
Programme funds	-	-
Interest received	9,360.00	10,537.00
Total	292,202.00	282,842.00
Payments		
Loan amount transferred to National Aids Control Program - Phase III Pool Fund	105,201.00	NIL
Closing Cash and Bank Balance		
Balance at State Bank of India, Kavaratti	187,001.00	282,842.00
Total	292,202.00	282,842.00
Notes to Accounts	J	

As per our report of even date attached

For S.R.Mohan & Co

K.L. George
K.L. George (M.No.17412)

Partner

Chartered Accountants

Firm ICAI Registration No. 002111S



Kochi - 682 036
16th May, 2013

LAKSHADWEEP AIDS CONTROL SOCIETY
KAVARATTI
NATIONAL AIDS CONTROL PROGRAM, PHASE III POOL FUND
SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FOR THE YEAR
ENDED 31ST MARCH, 2013

Schedule – J

A. Significant Accounting Policies

1. The accounts of the society with regard to NACO assisted projects have been maintained following cash basis of accounting as per guidelines prescribed by NACO.
2. Fixed assets purchased out of grants are capitalised by transferring an equivalent amount to capital reserve and no depreciation is provided on such assets.
3. Entire activities of the society is funded by way of grant and hence the excess of grant over expenses or excess of expenditure over grant received is treated as unspent grant or grant receivable, as the case may.

B. Notes to 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 LACS for the financial year 2012 – 13 for an amount of Rs.25.93 Lakhs and an amount of Rs.25.60 Lakhs was released during the year. The said amount of Rs.25.93 Lakhs has been allocated from the pool funds and no allocation has been made this year from the Global Fund. The entire expenditures have been met from the unspent balance carried forward from earlier years and the grant received during the year and also amounts borrowed from Capacity Building Project on Food & Drugs and the Global Funds, Round VI, NACO. No additional amounts have been received by LACS during the year 2012-2013 towards Global Fund Grants. No amounts have been spent from the funds received towards Global Fund, except the loan amount transferred to NACO, Pool Fund, Phase III aggregating to Rs.1,05,201/-. The unspent balances of Global Funds, Round VI, NACO after the said transfer including the brought forward amounts of the previous year along with interest earned have been kept in separate bank account with State Bank of India.
2. An amount of Rs.3,28,082/- (Previous year – Rs.3,00,000/-) have been borrowed from the funds allotted for Capacity Building Project on Food & Drugs to meet the expenses due to insufficient funds with the society. The total amounts borrowed and remaining payable in the books of account of the Society to Capacity Building Project on Food and Drugs as on 31st March, 2013 is Rs.6,28,082/-.
3. Advance paid to staff amounting to Rs.75,000/- paid on 24.12.2012 for awareness programme has not been settled and is grouped under Loans and advances as Advances to staff on 31.03.13.

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LAKSHADWEEP AIDS CONTROL SOCIETY
KAVARATTI

NATIONAL AIDS CONTROL PROGRAM, PHASE III POOL FUND
SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FOR THE YEAR
ENDED 31ST MARCH, 2013

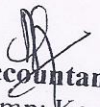
4. Previous year figures have been recast and regrouped wherever found necessary in the current year's financial statements.
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Signature to schedules A to J

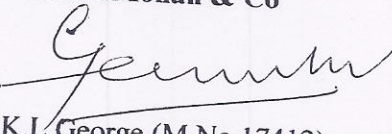
As per our report of even date attached

For Lakshadweep AIDS Control Society

For S.R.Mohan & Co


Accountant
Camp: Kavaratti
16th May, 2013


Project Director


K.L. George (M.No.17412)
Partner
Chartered Accountants
Firm ICAI Registration No. 002111S

