

Kanwaldeep Singh, IDAS



Director (Finance)
National AIDS Control Organisation
Ministry of Health & Family Welfare
6th Floor, Chandralok Building, 36 Janpath,
New Delhi - 110001

☎ : 011-23731780

Fax : 011-43509938

File No. G. 20016/31/2010-NACO (FIN)

Dated 15th Dec. 2010

Subject: Forwarding of Statutory Audit Reports 2009-10 of SACS

Dear Sir/Madam,

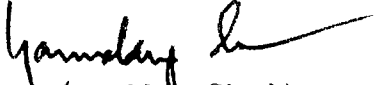
In continuation of this office letter of even no. dated 27th Sept. 2010, I am forwarding herewith copies of Audit Reports for 2009-10 in respect of the following states:

1	Bihar	8	Nagaland
2	Chennai	9	Pondicherry
3	Delhi	10	Tripura
4	Himachal Pradesh	11	Uttarakhand
5	J & K	12	Mizoram
6	Lakshadweep ✓	13	Goa
7	Mumbai	14	Rajasthan
15	Jharkhand		

In addition soft copies of the following states have been sent separately by Email and the audit Report for Jharkhand has been sent with the review report..

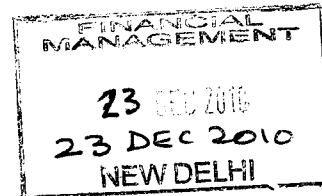
1. Arunachal Pradesh
2. Daman & Diu

Yours faithfully,


(Kanwaldeep Singh)

To

1. ✓ **Mr. Arun Manuja**
Senior Financial Specialist
The World Bank
70, Lodi Estate
New Delhi - 110003
2. **Ms. Sabina Bindra Barnes**
Department For International Development
Qutab Institutional Area
New Delhi



**LAKSHADEEP AIDS CONTROL SOCIETY
KAVARATTI**

F.No. 6/3/2508-LACS

Date: 22.09.2010

Regd. Post

To

Mr. K.P.Krishnakumar,
National Programme Officer (NACP III)
National Aids Control Organisation,
Department of Aids Control
Ministry of Health & Family Welfare
Govt. of India
6th Floor, Chandralok Building,
36 Janpath, New Delhi - 110 001

Sub: Submission of Audit Report for the year 2009-2010 -
Regarding

Sir,

I am herewith enclosing two copies of the statutory Audit Report for the year 2009-2010. Kindly acknowledge the receipt of the documents.

Yours faithfully,



Dr. K.P.HAMZAKOYA
Project Director
Lakshadweep Aids Control Society

LAKSHADWEEP AIDS CONTROL SOCIETY

KAVARATTI

NATIONAL AIDS CONTROL PROGRAM, PHASE III POOL FUND

ANNUAL PROJECT FINANCIAL STATEMENTS AND AUDIT REPORT 2009 - 10

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 - 2324071

Email: srmandcocochi@gmail.com

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
1.	No.T 11017/23/2009-NACO/104 Government of India, Ministry of Health and Family Welfare	Rs.17,08,000/-

Certified that out of Rs. 17,08,000/- (Rupees NIL) of Grants – in – Aid sanctioned during the period from 1.04.2009 to 31.03.2010 in favour of LAKSHADWEEP AIDS CONTROL SOCIETY, Kavaratti under the NATIONAL AIDS CONTROL PROGRAM, PHASE III POOL FUND, Rs.31,10,731.91 (Rupees thirty one lakhs ten thousands seven hundreds and thirty one and ninety one paise) on account of unspent balance of previous year a sum of Rs.29,01,338/- (Rupees twenty nine lakhs one thousand three hundred and thirty eight only) has been utilized for the purpose for which it was sanctioned and that the balance of Rs.19,73,715.95 (Rupees nineteen lakhs seventy three thousands seven hundred and fifteen and ninety five paise) inclusive of bank interest received amounting to Rs.56,322.04 (Rupees fifty six thousands three hundreds and twenty two and four paise) remaining unutilized will be adjusted towards the Grants – in Aid receivable during the next period. The unutilized grant in aid amounting to Rs.19,73,715.95 (Rupees nineteen lakhs seventy three thousands seven hundred and fifteen and ninety five paise) have been maintained in the bank account of the society with Syndicate Bank, 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 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

For S.R.Mohan & Co


Accountant


Project Director


Tinu Anto.K (M.No.209914)

Camp: Kavaratti

Partner

22nd September, 2010

Chartered Accountants

LAKSHADWEEP AIDS CONTROL SOCIETY
KAVARATTI - 556 055

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 1.04.2009 to 31.03.2010 in favour of LAKSHADWEEP AIDS CONTROL SOCIETY, Kavaratti under the NATIONAL AIDS CONTROL PROGRAM, GLOBAL FUND, ROUND VI, Rs.2,54,020/- (Rupees two lakhs fifty four thousands and twenty 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 of Rs.2,62,988/- (Rupees two lakhs sixty two thousands nine hundred and eighty eight only) inclusive of bank interest received amounting to Rs.8,968/- (Rupees eight thousands nine hundreds and sixty eight only) remaining unutilized will be adjusted towards the Grants – in Aid receivable during the next period. The unutilized grant in aid amounting to Rs.2,62,988/- (Rupees two lakhs sixty two thousands nine hundred and eighty eight 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 the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

For Lakshadweep AIDS Control Society


Project Director
Camp: Kavaratti
22nd September, 2010
PROJECT DIRECTOR
LAKSHADWEEP AIDS CONTROL SOCIETY
CAMP, KAVARATTI - 682 255

For S.R.Mohan & Co


Tinu Anto.K (M.No.209914)
Partner
Chartered Accountants
Firm ICAI Registration No. 002111S



AUDIT REPORT

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

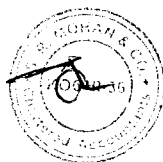
We have audited the accompanying financial statements of Lakshadweep AIDS Control Society being part of National AIDS Control Program Phase–III – Pool Fund for the year ended 31st March 2010. Our responsibility is to express an opinion on these financial statements based on our audit.

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, 2010, 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
- (b) which expenditures are eligible for financing under the agreement.



M/s S.R.MOHAN & Co
CHARTERED ACCOUNTANTS

27/935- B, 1st Floor,
Modarchs Centre, Panampilly Nagar,
Kochi - 682 036.
Ph: 0484 - 2324062, 4012311 - 314
Fax: 0484 - 2324071
Email: srmandcocochi@gmail.com

(c) procurement of goods and services has been carried out as per the procurement manual issued by NACO.

For S.R.Mohan & Co



Tinu Anto.K (M.No.209914)

Partner

Chartered Accountants

Firm ICAI Registration No. 002111S

Place: Kochi -682036
22nd September, 2010.



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 2010. 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 made use of during the year for the maintenance of accounts as well as in the preparation of Statement of Expenditures. The quarterly SOE's prepared were checked and found to be correct.

Adjustment of advances – An advance given to J.N.Secondary School amounting to Rs.10,000/- to meet the program expenditure was settled during the year and booked under IEC AND SOCIAL MOBILIZATION - SPECIAL EVENTS – WAD, VBDD etc. However the same has not been taken as expenditure incurred during the year in



the Statement of Expenditure as the amounts were paid in the prior year. An amount of Rs.60,000/- drawn by the Project Director as traveling advance in the prior year was also settled during the year and the amounts drawn in excess of the actual expenditure incurred aggregating to Rs. 27,889/- was remitted back to the bank account of the society. It was observed that all other advances made during the year were settled within the time limit.

NACO has approved an annual action plan for LACS for the year 2009 – 10 for an amount of Rs.36.99 Lakhs inclusive of Rs.1.50 Lakhs for Global Fund – Round VI. An amount of Rs.17.08 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 this grants received during the year and also unspent balances of previous years amounting to Rs.30.40 Lakhs. We are informed that the reason for non implementation of schemes as given in the Action Plan to the fullest extent is due to non availability of adequate staff. Since the activities of the society are spread over ten islands, deployment of adequate qualified staff is highly necessary. It was also observed that a well defined segregation of duties among the existing staff was not made. The major expenditure component of the society is presently salary and other administrative costs and if additional qualified hands are not available even the present expenditures incurred in this regard would be a waste.

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



Tinu Anto.K (M.No.209914)

Partner

Chartered Accountants

Firm ICAI Registration No. 002111S

Place: Kochi -682036
22nd September, 2010.



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, 2010 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.

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, 2010 and cumulatively since inception of the program in accordance with the standards prescribed by the ICAI.



M/s S.R.MOHAN & Co
CHARTERED ACCOUNTANTS

27/935- B, 1st Floor, —
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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.

For S.R.Mohan & Co



Tinu Anto.K (M.No.209914)

Partner

Chartered Accountants

Firm ICAI Registration No. 002111S

Place: Kochi -682036
22nd September, 2010.




LAKSHADWEEP AIDS CONTROL SOCIETY
KAVARATTI
NATIONAL AIDS CONTROL PROGRAM, PHASE III POOL FUND
BALANCE SHEET AS ON 31ST MARCH, 2010

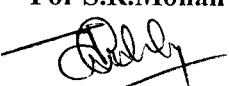
	Schedules	As on		As on	
		31st March, 10		31st March, 09	
		Rs.	Ps	Rs.	Ps
SOURCES OF FUNDS					
Capital Reserve	A	2,739,754.00		2,739,754.00	
Unspent Grant from NACO	B	1,973,715.95		3,110,731.91	
	Total	<u>4,713,469.95</u>		<u>5,850,485.91</u>	
APPLICATION OF FUNDS					
Fixed Assets	C	2,737,754.00		2,737,754.00	
Current Assets	D	1,973,715.95		3,040,731.91	
Loans and Advances	E	2,000.00		72,000.00	
	Total	<u>4,713,469.95</u>		<u>5,850,485.91</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


 Tinu Anto.K (M.No.209914)
 Partner
 Chartered Accountants

Firm ICAI Registration No. 002111S

Kochi - 682 036

22nd September, 2010

PROJECT DIRECTOR
LAKSHADWEEP AIDS CONTROL SOCIETY
U.T. OF LAKSHADWEEP
KAVARATTI - 682 833




LAKSHADWEEP AIDS CONTROL SOCIETY
KAVARATTI
NATIONAL AIDS CONTROL PROGRAM, PHASE III POOL FUND
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2010


	Schedules	For the year ended		For the year ended	
		31st March, 10		31st March, 09	
		Rs.	Ps	Rs.	Ps
INCOME					
Net Grant adjusted	B	2,845,015.96		2,416,553.73	
Other Income					
Interest received		56,322.04		208,826.27	
Total		<u>2,901,338.00</u>		<u>2,625,380.00</u>	
EXPENDITURE					
Prevent New Infection	F	289,818.00		343,818.00	
Care, Support and Treatment	G	-		-	
Institutional Strengthening	H	2,611,520.00		2,143,214.00	
Strengthening Strategic Information Management System	I	-		138,348.00	
Total		<u>2,901,338.00</u>		<u>2,625,380.00</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
LAKSHADWEEP AIDS CONTROL SOCIETY
STATE OF LAKSHADWEEP
KAVARATTI - 682 955


Tinu Anto.K (M.No.209914)
Partner
Chartered Accountants
Firm ICAI Registration No. 002111S

Kochi - 682 036
 22nd September, 2010



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, 2010

	As on 31st March, 10		As on 31st March, 09	
	Rs.	Ps	Rs.	Ps
Schedule - A				
Capital Reserve				
Opening balance	2,739,754.00		2,709,108.00	
Add: Utilised for the acquisition of fixed assets	-		30,646.00	
Total	<u>2,739,754.00</u>		<u>2,739,754.00</u>	
Schedule - B				
Unspent Grant / Grant Adjusted				
Opening balance	3,110,731.91		5,527,285.64	
Add: Grant received during the year	1,708,000.00		-	
	<u>4,818,731.91</u>		<u>5,527,285.64</u>	
Less: Grant utilised during the year for Capital Purposes	-		-	
	<u>4,818,731.91</u>		<u>5,527,285.64</u>	
Less: Unutilised Grant transferred to Balance Sheet	1,973,715.95		3,110,731.91	
Grant utilised during the year	<u>2,845,015.96</u>		<u>2,416,553.73</u>	
Total	<u>2,845,015.96</u>		<u>2,416,553.73</u>	
Schedule - C				
Fixed Assets				
Car	140,431.00		140,431.00	
Computer and Accessories	614,633.00		614,633.00	
Bicycle	57,721.00		57,721.00	
Projector	190,000.00		190,000.00	
Plant and Machinery	1,406,704.00		1,406,704.00	
Furniture and Fixtures	328,265.00		328,265.00	
Total	<u>2,737,754.00</u>		<u>2,737,754.00</u>	
Schedule - D				
Current Assets				
Cash in hand	-		-	
Cash at bank - Syndicate Bank, Kavaratti	1,973,715.95		3,040,731.91	
Funds in transit to NGOs	-		-	
Total	<u>1,973,715.95</u>		<u>3,040,731.91</u>	
Schedule - E				
Loans and Advances				
Advances to District Hospitals	-		10,000.00	
Advances to staff	-		60,000.00	
Telephone deposit	2,000.00		2,000.00	
Total	<u>2,000.00</u>		<u>72,000.00</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, 2010

	For the year ended		For the year ended	
	31st March, 10		31st March, 09	
	Rs.	Ps	Rs.	Ps
Schedule - F				
Prevent New Infection				
1. IEC & Social Mobilization				
IEC material production, replication	26,000.00		207,699.00	
Mainstreaming Activities/Advocacy, out of School				
Youth Activities	51,455.00		-	
Special events - WAD, VBDD etc.	129,658.00		-	
Outdoor and Midmedia	82,705.00		-	
2. STD & Service				
STD		-	16,230.00	
3. Blood Safety				
Other Blood Bank		-	108,409.00	
District Blood Bank		-	-	
Training		-	11,480.00	
Total	<u>289,818.00</u>		<u>343,818.00</u>	
Schedule - G				
Care, Support and Treatment				
1. CD4 Kits		-		-
Total	<u>-</u>		<u>-</u>	
Schedule - H				
Institutional Strengthening				
1. Administration Cost and Operation Expenses				
Audit Fee	71,077.00		63,897.00	
Medical expenses and Medical TA	172,583.00		2,033.00	
General office expenses	20,185.00		7,909.00	
Rent	54,000.00		78,000.00	
Postage & Telephone	77,566.00		45,345.00	
Electricity charges	3,494.00		2,899.00	
Printing and Stationery	26,289.00		41,297.00	
Repairs & Maintenance of equipments	10,404.00		7,023.00	
Repairs & Maintenance of vehicles	43,051.00		11,196.00	
Petrol expenses	10,950.00		49,000.00	
Salaries & Allowances	2,015,282.00		1,778,943.00	
Travelling expenses	51,131.00		25,026.00	
Furniture and fixtures	-		30,646.00	
2. Training	55,508.00		-	
Total	<u>2,611,520.00</u>		<u>2,143,214.00</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, 2010

	For the year ended 31st March, 10		For the year ended 31st March, 09	
	Rs.	Ps	Rs.	Ps
Schedule - I				
Strengthening Strategic Information Management System				
Sentinel Surveillance		-	138,348.00	
Purchase of equipments		-	-	
Total		-	138,348.00	



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, 2010

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 2009 – 10 for an amount of Rs.36.99 Lakhs and an amount of Rs.17.08 Lakhs was released during the year. The said amount of Rs.36.99 Lakhs includes Rs.1.50 Lakhs kept for Global Fund. The entire expenditures have been met from the unspent balance carried forward from earlier years and the grant received during the year. No additional amounts have been received by LACS during the year towards Global Fund Grants during the year 2009 – 2010. No amounts have been spent from the funds received towards Global Fund and the amounts received in the previous year amounting to Rs.2.48 Lakhs along with interest earned have been kept in separate bank account with State Bank of India.
2. Travelling advance and advance for conduct of awareness programmes remaining unsettled and grouped as Loans and advances as on 31.03.09 have been settled and the corresponding expenditures have been booked in the current financial year.
3. Previous year figures have been recast and regrouped wherever found necessary in the current year's financial statements.

Signature to schedules A to J
For Lakshadweep AIDS Control Society

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


Accountant


Project Director



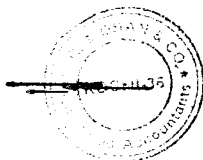
Camp: Kavaratti
22nd September, 2010

PROJECT DIRECTOR
LAKSHADWEEP AIDS CONTROL SOCIETY
U.T. OF LAKSHADWEEP
KAVARATTI - 686 599

Tinu Anto.K (M.No.209914)

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, 2010

	Schedules	As on		As on	
		31st March, 10		31st March, 09	
		Rs.	Ps	Rs.	Ps
SOURCES OF FUNDS					
Program Fund	A	262,988.00		254,020.00	
Total		<u>262,988.00</u>		<u>254,020.00</u>	

APPLICATION OF FUNDS

Cash at Bank					
State Bank of India A/c No.30362262053		262,988.00		254,020.00	
Total		<u>262,988.00</u>		<u>254,020.00</u>	

Notes to Accounts

J

-

-

For Lakshadweep AIDS Control Society

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

[Signature]
Accountant

[Signature]
Project Director
PROJECT DIRECTOR
LAKSHADWEEP AIDS CONTROL SOCIETY

[Signature]

Tinu Anto.K (M.No.209914)
 Partner
 Chartered Accountants

Kochi - 682 036
 22nd September, 2010

Firm ICAI Registration No. 002111S



LAKSHADWEEP AIDS CONTROL SOCIETY

KAVARATTI

NATIONAL AIDS CONTROL PROGRAM, GLOBAL FUND - ROUND VI

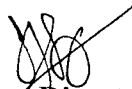
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2010

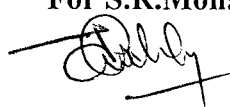
	Schedules	For the year ended 31st March, 10 Rs. Ps	For the year ended 31st March, 09 Rs. Ps
INCOME			
Other Income			
Interest received		8,968.00	6,020.00
Total		8,968.00	6,020.00
EXPENDITURE			
Excess of Income transferred to Program fund		8,968.00	6,020.00
Total		8,968.00	6,020.00
Notes to Accounts	J	-	-

For Lakshadweep AIDS Control Society

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


Accountant


Project Director
PROJECT DIRECTOR
LAKSHADWEEP AIDS CONTROL SOCIETY
H.T. OF LAKSHADWEEP
KAVARATTI - 735 015


Tinu Anto.K (M.No.209914)
Partner
Chartered Accountants

Firm ICAI Registration No. 002111S

Kochi - 682 036
22nd September, 2010



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, 2010

	As on 31st March, 10		As on 31st March, 09	
	Rs.	Ps	Rs.	Ps
Schedule - A				
Program Fund				
Opening balance	254,020.00		-	
Amount received during the year	-		248,000.00	
Add: Excess of Income transferred to Program fund	8,968.00		6,020.00	
	<u>262,988.00</u>		<u>254,020.00</u>	



LAKSHADWEEP AIDS CONTROL SOCIETY

KAVARATTI

NATIONAL AIDS CONTROL PROGRAM, PHASE III POOL FUND

ANNUAL PROJECT FINANCIAL STATEMENTS AND AUDIT REPORT 2009 - 10

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 - 2324071

Email: srmandcocochi@gmail.com

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
1.	No.T 11017/23/2009-NACO/104 Government of India, Ministry of Health and Family Welfare	Rs.17,08,000/-

Certified that out of Rs. 17,08,000/- (Rupees NIL) of Grants – in – Aid sanctioned during the period from 1.04.2009 to 31.03.2010 in favour of LAKSHADWEEP AIDS CONTROL SOCIETY, Kavaratti under the NATIONAL AIDS CONTROL PROGRAM, PHASE III POOL FUND, Rs.31,10,731.91 (Rupees thirty one lakhs ten thousands seven hundreds and thirty one and ninety one paise) on account of unspent balance of previous year a sum of Rs.29,01,338/- (Rupees twenty nine lakhs one thousand three hundred and thirty eight only) has been utilized for the purpose for which it was sanctioned and that the balance of Rs.19,73,715.95 (Rupees nineteen lakhs seventy three thousands seven hundred and fifteen and ninety five paise) inclusive of bank interest received amounting to Rs.56,322.04 (Rupees fifty six thousands three hundreds and twenty two and four paise) remaining unutilized will be adjusted towards the Grants – in Aid receivable during the next period. The unutilized grant in aid amounting to Rs.19,73,715.95 (Rupees nineteen lakhs seventy three thousands seven hundred and fifteen and ninety five paise) have been maintained in the bank account of the society with Syndicate Bank, 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 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

For S.R.Mohan & Co


Accountant


Project Director
Camp: Kavaratti
22nd September, 2010



Tinu Anto.K (M.No.209914)

Partner

Chartered Accountants

Firm ICAI Registration No. 002111S

LAKSHADWEEP
KAVARATTI - 602 553



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 1.04.2009 to 31.03.2010 in favour of LAKSHADWEEP AIDS CONTROL SOCIETY, Kavaratti under the NATIONAL AIDS CONTROL PROGRAM, GLOBAL FUND, ROUND VI, Rs.2,54,020/- (Rupees two lakhs fifty four thousands and twenty 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 of Rs.2,62,988/- (Rupees two lakhs sixty two thousands nine hundred and eighty eight only) inclusive of bank interest received amounting to Rs.8,968/- (Rupees eight thousands nine hundreds and sixty eight only) remaining unutilized will be adjusted towards the Grants – in Aid receivable during the next period. The unutilized grant in aid amounting to Rs.2,62,988/- (Rupees two lakhs sixty two thousands nine hundred and eighty eight only) have been maintained in the bank account of the society with State Bank of India, Kavaratti.

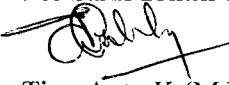
Certified that we have satisfied ourselves the condition on which the Grants – in – Aid was sanctioned have been duly fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

For Lakshadweep AIDS Control Society

For S.R.Mohan & Co


Accountant


Project Director


Tinu Anto.K (M.No.209914)

Camp: Kavaratti

Partner

22nd September, 2010

Chartered Accountants

Firm ICAI Registration No. 002111S



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 2010. 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, 2010, 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
- (b) which expenditures are eligible for financing under the agreement.



M/s S.R.MOHAN & Co
CHARTERED ACCOUNTANTS

27/935- B, 1st Floor,
Modarchs Centre, Panampilly Nagar,
Kochi – 682 036.
Ph: 0484 – 2324062, 4012311 – 314
Fax: 0484 – 2324071
Email: srmandcocochoi@gmail.com

(c) procurement of goods and services has been carried out as per the procurement manual issued by NACO.

For S.R.Mohan & Co



Tinu Anto.K (M.No.209914)

Partner

Chartered Accountants

Firm ICAI Registration No. 002111S

Place: Kochi -682036
22nd September, 2010.



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 2010. 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 made use of during the year for the maintenance of accounts as well as in the preparation of Statement of Expenditures. The quarterly SOE's prepared were checked and found to be correct.

Adjustment of advances – An advance given to J.N.Secondary School amounting to Rs.10,000/- to meet the program expenditure was settled during the year and booked under IEC AND SOCIAL MOBILIZATION - SPECIAL EVENTS – WAD, VBDD etc. However the same has not been taken as expenditure incurred during the year in



the Statement of Expenditure as the amounts were paid in the prior year. An amount of Rs.60,000/- drawn by the Project Director as traveling advance in the prior year was also settled during the year and the amounts drawn in excess of the actual expenditure incurred aggregating to Rs. 27,889/- was remitted back to the bank account of the society. It was observed that all other advances made during the year were settled within the time limit.

NACO has approved an annual action plan for LACS for the year 2009 – 10 for an amount of Rs.36.99 Lakhs inclusive of Rs.1.50 Lakhs for Global Fund – Round VI. An amount of Rs.17.08 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 this grants received during the year and also unspent balances of previous years amounting to Rs.30.40 Lakhs. We are informed that the reason for non implementation of schemes as given in the Action Plan to the fullest extent is due to non availability of adequate staff. Since the activities of the society are spread over ten islands, deployment of adequate qualified staff is highly necessary. It was also observed that a well defined segregation of duties among the existing staff was not made. The major expenditure component of the society is presently salary and other administrative costs and if additional qualified hands are not available even the present expenditures incurred in this regard would be a waste.

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



Tinu Anto.K (M.No.209914)

Partner

Chartered Accountants

Firm ICAI Registration No. 002111S

Place: Kochi -682036
22nd September, 2010.



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, 2010 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.

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, 2010 and cumulatively since inception of the program in accordance with the standards prescribed by the ICAI.



M/s S.R.MOHAN & Co
CHARTERED ACCOUNTANTS

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Fax: 0484 – 2324071
Email: srmandcocochi@gmail.com

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.

For S.R.Mohan & Co



Tinu Anto.K (M.No.209914)

Partner

Chartered Accountants

Firm ICAI Registration No. 002111S

Place: Kochi -682036
22nd September, 2010.





LAKSHADWEEP AIDS CONTROL SOCIETY
KAVARATTI
NATIONAL AIDS CONTROL PROGRAM, PHASE III POOL FUND
BALANCE SHEET AS ON 31ST MARCH, 2010


	Schedules	As on		As on	
		31st March, 10	31st March, 09	Rs.	Ps
SOURCES OF FUNDS					
Capital Reserve	A	2,739,754.00	2,739,754.00		
Unspent Grant from NACO	B	1,973,715.95	3,110,731.91		
Total		<u>4,713,469.95</u>	<u>5,850,485.91</u>		
APPLICATION OF FUNDS					
Fixed Assets	C	2,737,754.00	2,737,754.00		
Current Assets	D	1,973,715.95	3,040,731.91		
Loans and Advances	E	2,000.00	72,000.00		
Total		<u>4,713,469.95</u>	<u>5,850,485.91</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


Tinu Anto.K (M.No.209914)
Partner

Chartered Accountants

Firm ICAI Registration No. 002111S

Kochi - 682 036

22nd September, 2010

PROJECT DIRECTOR
LAKSHADWEEP AIDS CONTROL SOCIETY
17, OF LAKSHADWEEP
KAVARATTI - 682 855



LAKSHADWEEP AIDS CONTROL SOCIETY

KAVARATTI

NATIONAL AIDS CONTROL PROGRAM, PHASE III POOL FUND

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2010

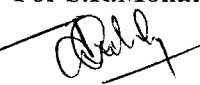
	Schedules	For the year ended		For the year ended	
		31st March, 10		31st March, 09	
		Rs.	Ps	Rs.	Ps
INCOME					
Net Grant adjusted	B	2,845,015.96		2,416,553.73	
Other Income					
Interest received		56,322.04		208,836.27	
	Total	<u>2,901,338.00</u>		<u>2,625,380.00</u>	
EXPENDITURE					
Prevent New Infection	F	289,818.00		343,818.00	
Care, Support and Treatment	G	-		-	
Institutional Strengthening	H	2,611,520.00		2,143,214.00	
Strengthening Strategic Information Management System	I	-		138,348.00	
	Total	<u>2,901,338.00</u>		<u>2,625,380.00</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

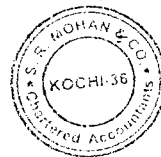


Tinu Anto.K (M.No.209914)
Partner

Chartered Accountants

Firm ICAI Registration No. 002111S

Kochi - 682 036
22nd September, 2010



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, 2010

	As on 31st March, 10		As on 31st March, 09	
	Rs.	Ps	Rs.	Ps
Schedule - A				
Capital Reserve				
Opening balance	2,739,754.00		2,709,108.00	
Add: Utilised for the acquisition of fixed assets	-		30,646.00	
Total	<u>2,739,754.00</u>		<u>2,739,754.00</u>	
Schedule - B				
Unspent Grant / Grant Adjusted				
Opening balance	3,110,731.91		5,527,285.64	
Add: Grant received during the year	1,708,000.00		-	
	<u>4,818,731.91</u>		<u>5,527,285.64</u>	
Less: Grant utilised during the year for Capital Purposes	-		-	
	<u>4,818,731.91</u>		<u>5,527,285.64</u>	
Less: Unutilised Grant transferred to Balance Sheet	1,973,715.95		3,110,731.91	
Grant utilised during the year	<u>2,845,015.96</u>		<u>2,416,553.73</u>	
Total	<u>2,845,015.96</u>		<u>2,416,553.73</u>	
Schedule - C				
Fixed Assets				
Car	140,431.00		140,431.00	
Computer and Accessories	614,633.00		614,633.00	
Bicycle	57,721.00		57,721.00	
Projector	190,000.00		190,000.00	
Plant and Machinery	1,406,704.00		1,406,704.00	
Furniture and Fixtures	328,265.00		328,265.00	
Total	<u>2,737,754.00</u>		<u>2,737,754.00</u>	
Schedule - D				
Current Assets				
Cash in hand	-		-	
Cash at bank - Syndicate Bank, Kavaratti	1,973,715.95		3,040,731.91	
Funds in transit to NGOs	-		-	
Total	<u>1,973,715.95</u>		<u>3,040,731.91</u>	
Schedule - E				
Loans and Advances				
Advances to District Hospitals	-		10,000.00	
Advances to staff	-		60,000.00	
Telephone deposit	2,000.00		2,000.00	
Total	<u>2,000.00</u>		<u>72,000.00</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, 2010

	For the year ended 31st March, 10		For the year ended 31st March, 09	
	Rs.	Ps	Rs.	Ps
Schedule - F				
Prevent New Infection				
1. IEC & Social Mobilization				
IEC material production, replication	26,000.00		207,699.00	
Mainstreaming Activities/Advocacy, out of School				
Youth Activities	51,455.00		-	
Special events - WAD, VBDD etc.	129,658.00		-	
Outdoor and Midmedia	82,705.00		-	
2. STD & Service				
STD	-		16,230.00	
3. Blood Safety				
Other Blood Bank	-		108,409.00	
District Blood Bank	-		-	
Training	-		11,480.00	
Total	<u>289,818.00</u>		<u>343,818.00</u>	
Schedule - G				
Care, Support and Treatment				
1. CD4 Kits				
	-		-	
Total	<u>-</u>		<u>-</u>	
Schedule - H				
Institutional Strengthening				
1. Administration Cost and Operation Expenses				
Audit Fee	71,077.00		63,897.00	
Medical expenses and Medical TA	172,583.00		2,033.00	
General office expenses	20,185.00		7,909.00	
Rent	54,000.00		78,000.00	
Postage & Telephone	77,566.00		45,345.00	
Electricity charges	3,494.00		2,899.00	
Printing and Stationery	26,289.00		41,297.00	
Repairs & Maintenance of equipments	10,404.00		7,023.00	
Repairs & Maintenance of vehicles	43,051.00		11,196.00	
Petrol expenses	10,950.00		49,000.00	
Salaries & Allowances	2,015,282.00		1,778,943.00	
Travelling expenses	51,131.00		25,026.00	
Furniture and fixtures	-		30,646.00	
2. Training	55,508.00		-	
Total	<u>2,611,520.00</u>		<u>2,143,214.00</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, 2010

	For the year ended 31st March, 10		For the year ended 31st March, 09	
	Rs.	Ps	Rs.	Ps
Schedule - I				
Strengthening Strategic Information Management System				
Sentinel Surveillance		-		138,348.00
Purchase of equipments		-		-
Total		-		138,348.00



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, 2010

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 2009 – 10 for an amount of Rs.36.99 Lakhs and an amount of Rs.17.08 Lakhs was released during the year. The said amount of Rs.36.99 Lakhs includes Rs.1.50 Lakhs kept for Global Fund. The entire expenditures have been met from the unspent balance carried forward from earlier years and the grant received during the year. No additional amounts have been received by LACS during the year towards Global Fund Grants during the year 2009 – 2010. No amounts have been spent from the funds received towards Global Fund and the amounts received in the previous year amounting to Rs.2.48 Lakhs along with interest earned have been kept in separate bank account with State Bank of India.
2. Travelling advance and advance for conduct of awareness programmes remaining unsettled and grouped as Loans and advances as on 31.03.09 have been settled and the corresponding expenditures have been booked in the current financial year.
3. Previous year figures have been recast and regrouped wherever found necessary in the current year's financial statements.

Signature to schedules A to J
For Lakshadweep AIDS Control Society

Accountant

Camp: Kavaratti

22nd September, 2010

Project Director

As per our report of even date attached

For S.R.Mohan & Co

Tinu Anto.K (M.No.209914)

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, 2010

	Schedules	As on		As on	
		31st March, 10		31st March, 09	
		Rs.	Ps	Rs.	Ps
SOURCES OF FUNDS					
Program Fund	A	262,988.00		254,020.00	
Total		<u>262,988.00</u>		<u>254,020.00</u>	

APPLICATION OF FUNDS

Cash at Bank					
State Bank of India A/c No.30362262053		262,988.00		254,020.00	
Total		<u>262,988.00</u>		<u>254,020.00</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


 Tinu Anto.K (M.No.209914)

Partner

Chartered Accountants

Firm ICAI Registration No. 002111S

Kochi - 682 036

22nd September, 2010



LAKSHADWEEP AIDS CONTROL SOCIETY

KAVARATTI

NATIONAL AIDS CONTROL PROGRAM, GLOBAL FUND - ROUND VI

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2010

	Schedules	For the year ended 31st March, 10	For the year ended 31st March, 09
		Rs. Ps	Rs. Ps
INCOME			
Other Income			
Interest received		8,968.00	6,020.00
Total		8,968.00	6,020.00
EXPENDITURE			
Excess of Income transferred to Program fund		8,968.00	6,020.00
Total		8,968.00	6,020.00
Notes to Accounts	J	-	-

For Lakshadweep AIDS Control Society

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

[Signature]
Accountant

[Signature]
Project Director

[Signature]
Tinu Anto.K (M.No.209914)
Partner

Chartered Accountants
Firm ICAI Registration No. 002111S

Kochi - 682 036
22nd September, 2010

PROJECT DIRECTOR
LAKSHADWEEP AIDS CONTROL SOCIETY
U.T. OF LAKSHADWEEP
KAVARATTI - 681 005



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, 2010

	As on 31st March, 10		As on 31st March, 09	
	Rs.	Ps	Rs.	Ps
Schedule - A				
Program Fund				
Opening balance	254,020.00		-	
Amount received during the year	-		248,000.00	
Add: Excess of Income transferred to Program fund	8,968.00		6,020.00	
	<u>262,988.00</u>		<u>254,020.00</u>	

