



**LAKSHADWEEP AIDS CONTROL SOCIETY**  
(Directorate of Health Services)  
Union Territory of Lakshadweep  
Kavaratti

F. No. 6/3/2008-LACS

Dated: 31.08.2016

To

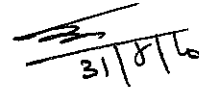
**The Director (Finance)**  
**National Aids Control Organization,**  
**9<sup>th</sup> Floor, Chandralok Building,**  
**36 Janpath,**  
**New Delhi - 110 001.**

Sub: - Lakshadweep AIDS Control Society - Audit Report and  
Utilization Certificate for the year 2015-16 - Reg.

Sir,


The Accounts of Lakshadweep AIDS Control Society for the year 2015-16 has been audited by Chartered Accountants appointed by SACS. Two copies of audit reports with Utilization Certificate are enclosed here with for further necessary action.

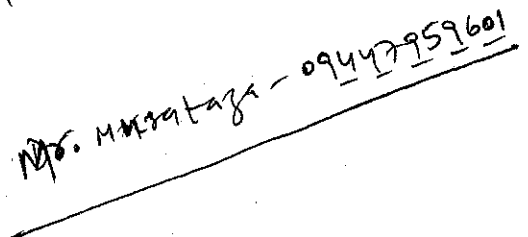
Yours faithfully

  
31/8/16

(DR. M. SAYEDMOHAMMED KOYA)  
PROJECT DIRECTOR.

Encl: as Above.

  
31/8/16

  
09447959601

**LAKSHADWEEP AIDS CONTROL  
SOCIETY**

**KAVARATTI  
NATIONAL AIDS CONTROL PROGRAM**

**ANNUAL FINANCIAL STATEMENTS AND  
AUDIT REPORT  
2015-16**

LAKSHADWEEP AIDS CONTROL SOCIETY

KAVRATTI

NATIONAL AIDS CONTROL PROGRAMME

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# ARUN BIJOY & CO

Chartered Accountants

To  
The Project Director,  
Lakshadweep Aids Control Society,  
Kavaratti – 682 555

## AUDITORS' REPORT

We have audited the accompanying Financial Statements of Lakshadweep Aids Control Society being part of National Aids Control Program for the year ended **31<sup>st</sup> March 2016**, which we have signed under reference to this report. These financial statements are the responsibility of the management of the Society. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with auditing standards generally accepted in India. 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us the said accounts read together with the significant accounting policies and notes thereon give a true and fair view of the sources and application of funds and financial position of the Lakshadweep Aids Control Society for the year ended 31<sup>st</sup> March 2016.

In addition,

- With respect to SOEs (Statement of Expenditure), adequate supporting documentation has been maintained to support the SOEs and;
- Which expenditures are eligible for financing under the agreement;
- Procurement of goods and services has been carried out as per the procurement manual issued by NACO (National AIDS Control Organisation).

Kavaratti  
26/08/2016

For ARUN BIJOY & CO  
Chartered Accountants

M.S. Arun FCA  
Partner (M.No. 210111)  
Firm No: 013105S

**Headoffice:**

5th Floor, Sakthan Arcade, Sakthan Thampuran Nagar  
Thrissur - 680 001, Kerala, India  
Phone : +914872421559, +919846565116  
+919946653934, +919387421559

E-mail : arunbijoyandco@gmail.com

**Branch :**

2nd Floor, Akash Tower, Anchumukku Road  
Near Sub Registrar Office, Multada  
Thiruvananthapuram - 695 025  
Phone : +919388471559, +919846565116,  
+919946653934



# ARUN BIJOY & CO

## Chartered Accountants

### MANAGEMENT LETTER

The Executive Committee  
Lakshadweep AIDS Control Society  
Kavaratti - 682 555

Dear Sirs,

We have completed the audit of the financial statements of Lakshadweep AIDS control Society for the year ended 31st March 2016. In accordance with our normal practice we would like to draw your attention to certain matters which we identified during our audit of the financial statements of the Society.

**1 Advances :-**

**Advance to LSBTC ( Lakshadweep State Blood Transmission Council)**

During the year 2013-14 an amount of Rs,60,000.00 has been given to LSBTC [Lakshadweep State Blood Transmission Council] as advance. The same is outstanding as on balance sheet date and has been shown under loans and advances.

**2 TDS (Tax Deducted at Source): -**

TDS has to be deducted from the salary to staff

It will be advisable for the society to register it self for Tax Deduction Account Number and deduct tax at source at applicable rates from payments exceeding the limits specified in the income tax act and file the quarterly TDS returns at the earliest.

**3 Fixed Assets and depreciation: -**

**i] General**

The Fixed Assets reflected in the balance sheet is for Rs.30,24,404.00. Assets which are not in working condition needs to be written off. We suggest to take a physical inventory and valuation of the Fixed Assets and write off Fixed Assets from the books of accounts if necessary.

**ii] Fixed Assets Register:**

The Fixed Asset Register has to be maintained in the prescribed format and updated properly as per the guidelines given by NACO.

**iii] Physical Verification:**

Physical verification of Fixed Assets has to be carried out at regular intervals. As per Guidelines, Society needs to conduct physical verification of Fixed assets annually.

**Headoffice:**

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Thrissur - 680 001, Kerala, India  
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+919946653934

#### 4 Computerised Financial Management System [ CFMS ]

- 1 Statement of accounts and expenditure generated in CFMS is not in agreement with the financial statements. CFMS needs to be rectified and Statements of accounts generated in CFMS should tally with Financial Statements.
- 2 We suggest the society to maintain manual ledger accounts.
- 3 Annual Financial Statements viz., Balance Sheet, income & Expenditure account, receipts and payments account and Trial balance are not generated by CFMS because the data generated from CFMS are not in agreement with financial statements.

#### 5 Governing Body Meeting

The meeting of the governing body has not been conducted during the year 2015-16. We suggest you to conduct the governing body meeting at regular intervals.

#### 6 Reconciliation of balance in bank account with unutilized grant:

Balance in bank	1,275.68
Cash Balance	275.00
Total	<u>1,550.68</u>

Unspent/(Excess) spent Balance of Grant Received During 2015-16	-1,086,992.32
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Less: Advances given to	
Staff	-
LSBTC	<u>60,000.00</u>
	-60,000.00

#### Funds borrowed:

Capacity Building Project Food and Drugs	628,082.00
From National Aids control Programme- Global Fund - Round VI	301,946.00
Fund borrowed from Sentinel surveillance Fund	218,515.00
Total	<u>1,550.68</u>

We would like to thank the management and staff of the Lakshadweep AIDS control Society for their assistance and co-operation during the audit. We would be pleased to provide any clarification that you may require as to the points highlighted in this letter.

Place: KAVARATTI

Date: 26/08/2016

For ARUN BIJOY & CO  
Chartered Accountants

  
M. S. Arun FCA  
Partner (M No. 210111)  
Firm No: 013105S

**LAKSHADWEEP AIDS CONTROL SOCIETY**  
**KAVRATTI**  
**NATIONAL AIDS CONTROL PROGRAMME**  
**BALANCE SHEET AS ON 31st MARCH 2016**

	NOTES	AS On 3/31/2016	AS On 3/31/2015
<b>SOURCES OF FUNDS</b>			
Capital Reserve	A	3,026,404.00	3,026,404.00
Unspent / (Excess spent) Grant from NACO	B	-1,086,992.32	-322,349.63
Current Liabilities			
Fund borrowed from Capacity Building Project for Food and Drugs		628,082.00	628,082.00
Fund borrowed from National Aids control Programme - Global Fund - Round VI		301,946.00	211,201.00
Fund borrowed from Sentinel surveillance Fund		218,515.00	0
<b>TOTAL</b>		<b>3,087,954.68</b>	<b>3,543,337.37</b>
<b>APPLICATION OF FUNDS</b>			
Fixed Assets	C	3,024,404.00	3,024,404.00
Current Assets	D	1,550.68	107,448.37
Loans and Advances	E	62,000.00	411,485.00
Significant Accounting policies & Notes on Accounts	H		
<b>TOTAL</b>		<b>3,087,954.68</b>	<b>3,543,337.37</b>

For Lakshadweep AIDS Control Society

Place: KAVARATTI

Date:

Accountant

\*  
Project Director



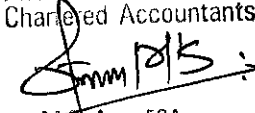
As Per our report of even date attached

For **ARUN BIJOY & CO**  
Chartered Accountants

Place: KAVARATTI

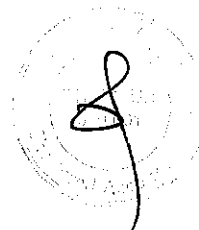
Date: 21/08/2016

M.S. Arun FCA  
Partner (M.No. 210111)  
Firm No. 0131855

<b>LAKSHADWEEP AIDS CONTROL SOCIETY</b> <b>KAVRATTI</b> <b>NATIONAL AIDS CONTROL PROGRAMME</b> <b>INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2016</b>			
	NOTES	AS On 3/31/2016	AS On 3/31/2015
<b>INCOME</b>			
Net Grant Adjusted	B	765,871.00	2,784,464.93
Other Income Interest received		1,228.31	51,441.07
<b>TOTAL</b>		<b>767,099.31</b>	<b>2,835,906.00</b>
<b>EXPENDITURE</b>			
Prevent new infection	F	104,605.00	535,485.00
Institutional strengthening	G	661,266.00	2,300,421.00
Significant Accounting policies & Notes on Accounts	H		
<b>TOTAL</b>		<b>765,871.00</b>	<b>2,835,906.00</b>
<p>For Lakshadweep AIDS Control Society</p> <p>Place: KAVARATTI Date:</p> <p style="text-align: center;">   Accountant </p> <p style="text-align: center;">   Project Director </p> <p>As Per our report of even date attached</p> <p style="text-align: right;"> For <b>ARUN BIJOY &amp; CO</b>  Chartered Accountants    M.S. Arun FCA  Partner (M.No. 210111)  Firm No. 013105S </p> <p>Place: KAVARATTI Date: 26/08/2016</p>			



LAKSHADWEEP AIDS CONTROL SOCIETY		
KAVRATTI		
NATIONAL AIDS CONTROL PROGRAMME		
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2016		
	AS On 3/31/2016	AS On 3/31/2015
<b>Opening cash and Bank Balance:-</b>		
Cash on hand	275.00	275.00
Syndicate Bank SB A/c No.99502200018649	107,173.37	2,648,653.30
<b>Receipts:-</b>		
Program funds	-	608000.00
Interest received	1,228.31	51441.07
Advances repaid	-	5,515.00
Fund borrowed from National Aids control Programme- Global Fund - Round VI	90,745.00	-
Fund borrowed from Sentinel surviellance Fund	218,515.00	-
<b>TOTAL</b>	<b>417,936.68</b>	<b>3,313,884.37</b>
<b>Payments:-</b>		
<i>Prevent New Infection:</i>		
<i>IEC &amp; Social Mobilization</i>		
World AIDS Day	-	208,810.00
UT Level IEC Campaign	18,210.00	-
Special events - WAD, VBDD etc.	16,910.00	157,650.00
UT Level Folk	-	71,000.00
Blood group identification camp	-	34,000.00
Pre Material HIV testing	69,485.00	-
Outdoor and Midmedia	-	64,025.00



<b>Institutional strengthening:</b>		
<b>Administration Cost and Operation Expenses</b>		
Audit Fee	-	57175.00
Medical expenses and Medical TA	173,260.00	73332.00
Postage & Telephone	14,271.00	23402.00
Printing & Stationery	-	15762.00
Repairs & Maintenance of vehicles	-	10600.00
Salaries & allowances	356,735.00	2074971.00
Travelling expenses	117,000.00	45179.00
<b>Payment of Advances:</b>		
Advance To Staff	-	280000.00
Furniture & Fixed assets	-	90530.00
<b>Closing cash and Bank Balance:</b>		
Cash on hand	275.00	275.00
Syndicate Bank SB A/c No.99502200018649	1,275.68	107173.37
<b>TOTAL</b>	<b>767,421.68</b>	<b>3,313,884.37</b>

For Lakshadweep AIDS Control Society

Place: KAVARATTI

Date:

Accountant

Project Director

As Per our report of even date attached

Place: KAVARATTI

Date: 26/08/2016

For ARUN BIJOY & CO  
Chartered Accountants

M.S. Arun FCA  
Partner (M.No. 210111)  
Firm No: 013105S

## LAKSHADWEEP AIDS CONTROL SOCIETY

## KAVRATTI

## NATIONAL AIDS CONTROL PROGRAMME

## NOTES ON ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2016

		AS On 3/31/2016	AS On 3/31/2015
<b>A</b>	<b>CAPITAL RESERVE</b>		
	Balance as on 01.04.2015	3,026,404.00	2,935,874.00
	Add: Utilised for the acquisition of Fixed assets	-	90,530.00
		3,026,404.00	3,026,404.00
<b>B</b>	<b>Unspent/Grant Adjusted</b>		
	Balance as on 01.04.2015	-322,349.63	1,944,645.30
	Add : Grant Received During the year	-	608,000.00
	Interest received	1,228.31	-
		-321,121.32	2,552,645.30
	Less: Grant utilised for capital Purposes	-	-90,530.00
		-321,121.32	2,462,115.30
	Add: Grant excess utilised Transferred to Balance Sheet	1,086,992.32	322,349.63
	Grant Utilised During The Year	765,871.00	2,784,464.93
<b>C</b>	<b>Fixed Assets</b>		
	Car	140,431.00	140,431.00
	Computer & Accessories, Mobile phone	760,900.00	760,900.00
	Bicycle	62,571.00	62,571.00
	Projector	227,513.00	227,513.00
	Plant & Machinery	1,406,704.00	1,406,704.00
	Furniture & Fixtures	426,285.00	426,285.00
		3,024,404.00	3,024,404.00
<b>D</b>	<b>Current Assets</b>		
	Cash In Hand	275.00	275.00
	Cash at Bank: Syndicate Bank ,Kavaratti A/c No.99502200018469	1,275.68	107,173.37
		1,550.68	107,448.37
<b>E</b>	<b>Loans &amp; Advances</b>		
	Advance To Staff[ Pending Settlement]	-	349,485.00
	Telephone Deposit	2,000.00	2,000.00
	Advance to LSBTC	60,000.00	60,000.00
		62,000.00	411,485.00

		AS On 3/31/2016	AS On 3/31/2015
<b>F</b>	<b>Prevent New Infection</b>		
	World AIDS Day	-	208,810.00
	UT Level IEC Campaign	18,210.00	-
	World Blood Donors day	16,910.00	157,650.00
	UT Level Folk	-	71,000.00
	Blood group identification camp	-	34,000.00
	Pre Material HIV testing	69,485.00	-
	Outdoor and Midmedia	-	64,025.00
		<b>104,605.00</b>	<b>535,485.00</b>
<b>G</b>	<b>Institutional Strengthening</b>		
	Administration Cost and Operation Expenses:-		
	Audit Fee	-	57,175.00
	Medical expenses and Medical TA	173,260.00	73,332.00
	Postage & Telephone Charges	14,271.00	23,402.00
	Printing & Stationery	-	15,762.00
	Repairs & Maintenance of vehicles	-	10,600.00
	Salaries & allowances	356,735.00	2,074,971.00
	Travelling expenses	117,000.00	45,179.00
		<b>661,266.00</b>	<b>2,300,421.00</b>



H

During the financial year, Principal Accounts Office, Ministry of health & Family welfare, New Delhi has sanctioned Rs20,28,000.00. The Department has dispersed this amount through The Principal Accounts Office, for various expenditures of LACS . Various expenditures incurred by the socitey under the heads allocated by the department are not reflected in the Utilisation Statement, Income & Expenditure Account, Balance Sheet and Receipt & Payment Account, which amounts to Rs.14,80,068.00. The details of saction and Utilisation of this amount is as follows:

**Receipts**

Order No.T.11017/4/2015-16 NACO Dt.26/06/2015	644,000.00	
Order No.T.-11017/10/2015-16 NACO Dt.16/09/2015	408,000.00	
Order No.T-11017/11/2015-16 NACO Dt.11/12/2015	976,000.00	2,028,000.00

**Payments:-**

Salary	1,212,636.00	
Travelling	41,380.00	
Medical	11,560.00	
Audit Fee	55,000.00	
Telephone Charges	3,892.00	
IEC Activities	155,600.00	1,480,068.00
<b>Balance Fund with Pay &amp; Accounts Officer (PAO )Lakshadweep</b>		<b>547,932.00</b>




**LAKSHADWEEP AIDS CONTROL SOCIETY**  
**KAVRATTI**  
**NATIONAL AIDS CONTROL PROGRAMME, GLOBAL FUND**  
**BALANCE SHEET AS ON 31st MARCH 2016**

	AS On 3/31/2016	AS On 3/31/2015
<b>SOURCES OF FUNDS</b>		
Programme Fund	301,946.00	298,479.00
ADD: Excess of income over expenditure	2,045.00	3,467.00
<b>TOTAL</b>	<b>303,991.00</b>	<b>301,946.00</b>
<b>APPLICATION OF FUNDS</b>		
Cash at Bank		
State Bank of India A/c No.30362262053	2,045.00	90,745.00
Loan amount transferred to national aids control programme	301,946.00	211,201.00
<i>Significant Accounting policies &amp; Notes on Accounts</i>		
<b>TOTAL</b>	<b>303,991.00</b>	<b>301,946.00</b>

Place: KAVARATTI  
Date:

For Lakshadweep AIDS Control Society

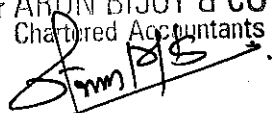
  
Accountant

  
\*  
Project Director

As Per our report of even date attached

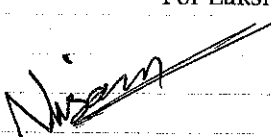
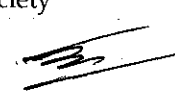

Place: KAVARATTI  
Date: 26/08/2016.

For **ARUN BIJOY & CO**  
Chartered Accountants

  
M. S. Arun FCA  
Partner (M.No.210111)  
Firm No: 013105S

LAKSHADWEEP AIDS CONTROL SOCIETY			
KAVRATTI			
NATIONAL AIDS CONTROL PROGRAMME, GLOBAL FUND			
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2016			
		AS On 3/31/2016	AS On 3/31/2015
<b>INCOME</b>			
	Interest received	2,045.00	3,467.00
<b>TOTAL</b>		2,045.00	3,467.00
<b>EXPENDITURE</b>			
	Excess of income over expenditure transferred to program fund	2,045.00	3,467.00
<b>TOTAL</b>		2,045.00	3,467.00

		For Lakshadweep AIDS Control Society	
Place: KAVARATTI			
Date:			
			
	Accountant	Project Director	
As Per our report of even date attached			
Place: KAVARATTI		For ARUN BIJOY & CO	
Date: 26/08/2016		Chartered Accountants	
			
		M.S. Arun FCA	
		Partner (M.No. 210111)	
		Firm No: 013105S	

**LAKSHADWEEP AIDS CONTROL SOCIETY**  
**KAVRATTI**  
**NATIONAL AIDS CONTROL PROGRAMME**

**H Significant Accounting Policies & Notes on Accounts**

**(i) 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 and 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 expenditure or excess of expenditure over grant received is treated as unspent grant or grant receivable as the case may be.

**(ii) Notes on Accounts**

- 1 The following funds were borrowed to meet the expenditures of the society and is still payable. This included under the head current liabilities:


Capacity Building Project for Food and Drugs	6,28,082.00
National Aids control Programme - Global Fund- Round VI	3,01,946.00
Sentinel Surveillance Fund	2,18,515.00
- 2 During the year 2013-14 society has granted an advance of Rs.60,000.00 to LSBTC and the same has been treated as advance and included under the head loans and advances. This amount is outstanding during the year 2015-16 also
- 3 Previous years figures have been regrouped or rearranged where ever found necessary

**For Lakshadweep AIDS Control Society**

Place: KAVARATTI

Date:

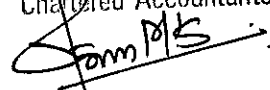
  
Accountant

  
X  
Project Director

As Per our report of even date attached

Place: KAVARATTI

Date: 26/08/2016

For **ARUN BIJOY & CO**  
Chartered Accountants  
  
M.S. Arun FCA  
Partner (M.No. 210111)  
Firm No. 013105S





# ARUN BIJOY & CO

## Chartered Accountants

FORM GFR 19 - A  
[See Govt. Rule 212 (1)]  
Form of Utilisation Certificate

Sl. no	Letter No & Date	Amount
1	Un utilized balance of 2014-15	NIL
2	Grant during the year 2015-16	NIL
	TOTAL	NIL
	Utilized*	7,65,871.00
	Balance (Utilized)	NIL

Certified that out of Rs.NIL (recurring/Non recurring) of grants-in-aid sanctioned during the year 2015-16 in favour of LAKSHADWEEP AIDS CONTROL SOCIETY, Kavaratti under the Ministry/Dept Letter No. given in the margin and Rs.NIL on account of unspent balance for the previous year, a sum of Rs.7,65,871.00 has been utilized for the purpose for which it was sanctioned and that the total balance of Rs.NIL remaining unutilized at the end of the year has been surrendered to Government (vide No.....Dated.....) / will be adjusted towards the grants-in-aid payable during the next year 2016-17.

Certified that we have satisfied our self 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 Checks exercised:

1. Bank Pass Book (Syndicate Bank SB A/c No.99502200018649)
2. Fully Vouched Contingent Bill (G.A.R.29)
3. Contingent Bill Register
4. Bill Transit Register [ BTR ]( G.A.R. 10 )
5. Pay Bill ( T.R-22 )
6. Cash Book ( G.A.R. 3 )
7. Travelling Allowance Bill for Tour (T.R.25-A)

For **ARUN BIJOY & CO**  
Chartered Accountants

Signature:

Designation:

Headoffice:

Date: 26/08/2016  
5th Floor, Sakthi Arcade, Sakthi Thampuran Nagar

Thrissur - 680 001, Kerala, India

Phone : +914872421559, +919846565116

+919946653934, +919387421559

E-mail : arunbijoyandco@gmail.com

M.S. Arun  
Partner  
Firm No. 210/111  
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+919946653934



# ARUN BIJOY & CO

## Chartered Accountants

FORM GFR 19 – A

[See Govt.Rule 212 (1)]

Form of Utilisation Certificate

Sl. no	Letter No & Date	Amount
	NIL	NIL

Certified that out of Rs.NIL (recurring/Non recurring) of grants-in-aid sanctioned during the year 2015-16 in favour of *LAKSHADWEEP AIDS CONTROL SOCIETY*, Kavaratti under the NATIONAL AIDS CONTROL PROGRAM , GLOBAL FUND under Ministry/Dept Letter No. given in the margin and Rs.3,01,946.00 on account of unspent balance for the previous year, a sum of Rs.NIL has been utilized for the purpose for which it was sanctioned and that the balance of Rs. 3,03,991.00 including bank interest of Rs. 2,045.00 Remaining unutilized at the end of the year ~~has been surrendered to~~

Government (vide No.....Dated.....)/ will be adjusted towards the grants-in-aid payable during the next year 2016-17.

Certified 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 Checks exercised:

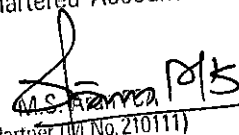
1. Bank Pass Book State Bank of India A/c No.30362262053

Signature:

Designation:

Date: 26/08/2016

For ARUN BIJOY & CO  
Chartered Accountants

  
M.S. Arun  
Partner (M.No.210111)  
Firm No: 013105S

Headoffice:

5th Floor, Sakthan Arcade, Sakthan Thampuran Nagar

Thrissur - 680 001, Kerala, India

Phone : +914872421559, +919846565116

+919946653934, +919387421559

E-mail : arunbijoyandco@gmail.com

Branch :

2nd Floor, Akash Tower, Anchumukku Road

Near Sub Registrar Office, Muttada

Thiruvananthapuram - 695 025

Phone : +919388471559, +919846565116,

+919946653934

**LAKSHADWEEP AIDS CONTROL  
SOCIETY**

**KAVARATTI  
NATIONAL AIDS CONTROL PROGRAM**

**ANNUAL FINANCIAL STATEMENTS AND  
AUDIT REPORT  
2015-16**

**LAKSHADWEEP AIDS CONTROL SOCIETY**

**KAVRATTI**

**NATIONAL AIDS CONTROL PROGRAMME**

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# ARUN BIJOY & CO

Chartered Accountants

To  
The Project Director,  
Lakshadweep Aids Control Society,  
Kavaratti – 682 555

## AUDITORS' REPORT

We have audited the accompanying Financial Statements of Lakshadweep Aids Control Society being part of National Aids Control Program for the year ended **31<sup>st</sup> March 2016**, which we have signed under reference to this report. These financial statements are the responsibility of the management of the Society. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with auditing standards generally accepted in India. 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us the said accounts read together with the significant accounting policies and notes thereon give a true and fair view of the sources and application of funds and financial position of the Lakshadweep Aids Control Society for the year ended 31<sup>st</sup> March 2016.

In addition,

- With respect to SOEs (Statement of Expenditure), adequate supporting documentation has been maintained to support the SOEs and;
- Which expenditures are eligible for financing under the agreement;
- Procurement of goods and services has been carried out as per the procurement manual issued by NACO (National AIDS Control Organisation).

Kavaratti

26/08/2016

For **ARUN BIJOY & CO**  
Chartered Accountants

*[Signature]*  
M.S. Arun FCA  
Partner (M.No.210111)  
Firm No.013105S

**Headoffice:**

5th Floor, Sakthan Arcade, Sakthan Thampuran Nagar  
Thrissur - 680 001, Kerala, India  
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+919946653934



# ARUN BIJOY & CO

## Chartered Accountants

### MANAGEMENT LETTER

The Executive Committee  
Lakshadweep AIDS Control Society  
Kavaratti - 682 555

Dear Sirs,

We have completed the audit of the financial statements of Lakshadweep AIDS control Society for the year ended 31st March 2016. In accordance with our normal practice we would like to draw your attention to certain matters which we identified during our audit of the financial statements of the Society.

#### 1 Advances :-

##### Advance to LSBTC ( Lakshadweep State Blood Transmission Council)

During the year 2013-14 an amount of Rs.60,000.00 has been given to LSBTC [Lakshadweep State Blood Transmission Council] as advance. The same is outstanding as on balance sheet date and has been shown under loans and advances.

#### 2 TDS (Tax Deducted at Source): -

TDS has to be deducted from the salary to staff

It will be advisable for the society to register it self for Tax Deduction Account Number and deduct tax at source at applicable rates from payments exceeding the limits specified in the income tax act and file the quarterly TDS returns at the earliest.

#### 3 Fixed Assets and depreciation: -

##### i] General

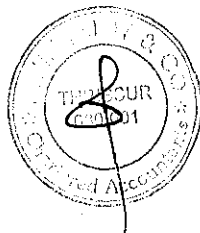
The Fixed Assets reflected in the balance sheet is for Rs.30,24,404.00. Assets which are not in working condition needs to be written off. We suggest to take a physical inventory and valuation of the Fixed Assets and write off Fixed Assets from the books of accounts if necessary.

##### ii] Fixed Assets Register:

The Fixed Asset Register has to be maintained in the prescribed format and updated properly as per the guidelines given by NACO.

##### iii] Physical Verification:

Physical verification of Fixed Assets has to be carried out at regular intervals. As per Guidelines, Society needs to conduct physical verification of Fixed assets annually.



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#### 4 Computerised Financial Management System [ CFMS ]

- 1 Statement of accounts and expenditure generated in CFMS is not in agreement with the financial statements. CFMS needs to be rectified and Statements of accounts generated in CFMS should tally with Financial Statements.
- 2 We suggest the society to maintain manual ledger accounts.
- 3 Annual Financial Statements viz., Balance Sheet, income & Expenditure account, receipts and payments account and Trial balance are not generated by CFMS because the data generated from CFMS are not in agreement with financial statements.

#### 5 Governing Body Meeting

The meeting of the governing body has not been conducted during the year 2015-16. We suggest you to conduct the governing body meeting at regular intervals.

#### 6 Reconciliation of balance in bank account with unutilized grant:

Balance in bank	1,275.68
Cash Balance	275.00
<b>Total</b>	<b>1,550.68</b>

Unspent/(Excess) spent Balance of Grant Received During 2015-16 -1,086,992.32  
Less: Advances given to

Staff	-	
LSBTC	60,000.00	-60,000.00

Funds borrowed:

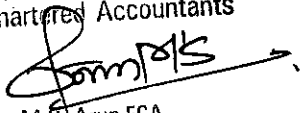
Capacity Building Project Food and Drugs	628,082.00
From National Aids control Programme- Global Fund - Round VI	301,946.00
Fund borrowed from Sentinel surveillance Fund	218,515.00
<b>Total</b>	<b>1,550.68</b>

We would like to thank the management and staff of the Lakshadweep AIDS control Society for their assistance and co-operation during the audit. We would be pleased to provide any clarification that you may require as to the points highlighted in this letter.

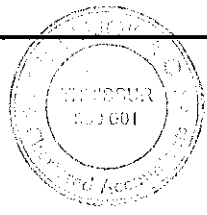
Place: KAVARATTI

Date: 26/08/2016



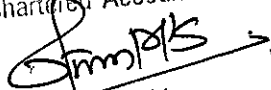
For ARUN BIJOY & CO  
Chartered Accountants

  
M.S. Arun FCA  
Partner (A.No. 210111)  
Firm No: 013105S

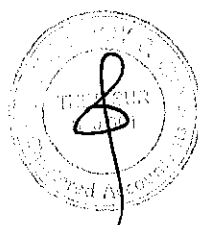
**LAKSHADWEEP AIDS CONTROL SOCIETY**  
**KAVRATTI**  
**NATIONAL AIDS CONTROL PROGRAMME**  
**BALANCE SHEET AS ON 31st MARCH 2016**

	NOTES	AS On 3/31/2016	AS On 3/31/2015
<b>SOURCES OF FUNDS</b>			
Capital Reserve	A	3,026,404.00	3,026,404.00
Unspent / (Excess spent) Grant from NACO	B	-1,086,992.32	-322,349.63
Current Liabilities			
Fund borrowed from Capacity Building Project for Food and Drugs		628,082.00	628,082.00
Fund borrowed from National Aids control Programme - Global Fund - Round VI		301,946.00	211,201.00
Fund borrowed from Sentinel surveillance Fund		218,515.00	0
<b>TOTAL</b>		<b>3,087,954.68</b>	<b>3,543,337.37</b>
<b>APPLICATION OF FUNDS</b>			
Fixed Assets	C	3,024,404.00	3,024,404.00
Current Assets	D	1,550.68	107,448.37
Loans and Advances	E	62,000.00	411,485.00
Significant Accounting policies & Notes on Accounts	H		
<b>TOTAL</b>		<b>3,087,954.68</b>	<b>3,543,337.37</b>
<p style="text-align: center;">For Lakshadweep AIDS Control Society</p> <p>Place: KAVARATTI</p> <p>Date: _____</p> <p>Accountant <i>[Signature]</i> Project Director <i>[Signature]</i></p> <p style="text-align: center;">As Per our report of even date attached</p> <p>Place: KAVARATTI</p> <p>Date: <u>26/08/2016</u></p> <p>For <b>ARUN BIJOY &amp; CO</b> Chartered Accountants</p> <p><i>[Signature]</i></p> <p>M.S. Arun FCA Partner (M.No. 210111) Firm No: 013105S</p> 			



LAKSHADWEEP AIDS CONTROL SOCIETY KAVARATTI NATIONAL AIDS CONTROL PROGRAMME INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2016			
	NOTES	AS On 3/31/2016	AS On 3/31/2015
<b>INCOME</b>			
Net Grant Adjusted	B	765,871.00	2,784,464.93
Other Income Interest received		1,228.31	51,441.07
<b>TOTAL</b>		<b>767,099.31</b>	<b>2,835,906.00</b>
<b>EXPENDITURE</b>			
Prevent new infection	F	104,605.00	535,485.00
Institutional strengthening	G	661,266.00	2,300,421.00
Significant Accounting policies & Notes on Accounts	H		
<b>TOTAL</b>		<b>765,871.00</b>	<b>2,835,906.00</b>
<p>For Lakshadweep AIDS Control Society</p> <p>Place: KAVARATTI Date:</p> <p style="text-align: center;">   Accountant </p> <p style="text-align: center;">   Project Director </p> <p style="text-align: center;">As Per our report of even date attached</p> <p style="text-align: center;"> For ARUN BIJOY &amp; CO  Chartered Accountants    M.S. Arun FCA  Partner (M.No 210111)  Firm No: 013105S </p> <p>Place: KAVARATTI Date: 26/08/2016</p>			

<b>LAKSHADWEEP AIDS CONTROL SOCIETY</b> <b>KAVRATTI</b> <b>NATIONAL AIDS CONTROL PROGRAMME</b> <b>RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2016</b>		
	AS On 3/31/2016	AS On 3/31/2015
<b>Opening cash and Bank Balance:-</b>		
Cash on hand	275.00	275.00
Syndicate Bank SB A/c No.99502200018649	107,173.37	2,648,653.30
<b>Receipts:-</b>		
Program funds	-	608000.00
Interest received	1,228.31	51441.07
Advances repaid	-	5,515.00
Fund borrowed from National Aids control Programme- Global Fund - Round VI	90,745.00	-
Fund borrowed from Sentinel surveillance Fund	218,515.00	-
<b>TOTAL</b>	<b>417,936.68</b>	<b>3,313,884.37</b>
<b>Payments:-</b>		
<i>Prevent New Infection:</i>		
<i>IEC &amp; Social Mobilization</i>		
World AIDS Day	-	208,810.00
UT Level IEC Campaign	18,210.00	-
Special events - WAD, VBDD etc.	16,910.00	157,650.00
UT Level Folk	-	71,000.00
Blood group identification camp	-	34,000.00
Pre Material HIV testing	69,485.00	-
Outdoor and Midmedia	-	64,025.00



<b>Institutional strengthening:</b>		
<b>Administration Cost and Operation Expenses</b>		
Audit Fee	-	57175.00
Medical expenses and Medical TA	173,260.00	73332.00
Postage & Telephone	14,271.00	23402.00
Printing & Stationery	-	15762.00
Repairs & Maintenance of vehicles	-	10600.00
Salaries & allowances	356,735.00	2074971.00
Travelling expenses	117,000.00	45179.00
<b>Payment of Advances:</b>		
Advance To Staff	-	280000.00
Furniture & Fixed assets	-	90530.00
<b>Closing cash and Bank Balance:</b>		
Cash on hand	275.00	275.00
Syndicate Bank SB A/c No.99502200018649	1,275.68	107173.37
<b>TOTAL</b>	<b>767,421.68</b>	<b>3,313,884.37</b>

For Lakshadweep AIDS Control Society

Place: KAVARATTI

Date:

Accountant

Project Director

As Per our report of even date attached

Place: KAVARATTI

Date: 26/08/2016

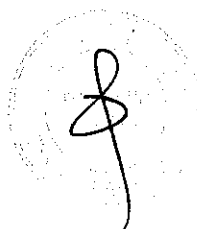
For ARUN BIJOY & CO  
Chartered Accountants

M.S. Arun FCA  
Partner (M.No.210111)  
Firm No: 013105S

**LAKSHADWEEP AIDS CONTROL SOCIETY**  
**KAVRATTI**  
**NATIONAL AIDS CONTROL PROGRAMME**  
**NOTES ON ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2016**

		AS On 3/31/2016	AS On 3/31/2015
<b>A</b>	<b>CAPITAL RESERVE</b>		
	Balance as on 01.04.2015	3,026,404.00	2,935,874.00
	Add: Utilised for the acquisition of Fixed assets	-	90,530.00
		3,026,404.00	3,026,404.00
<b>B</b>	<b>Unspent /Grant Adjusted</b>		
	Balance as on 01.04.2015	-322,349.63	1,944,645.30
	Add : Grant Received During the year	-	608,000.00
	Interest received	1,228.31	-
		-321,121.32	2,552,645.30
	Less: Grant utilised for capital Purposes	-	-90,530.00
		-321,121.32	2,462,115.30
	Add: Grant excess utilised Transferred to Balance Sheet	1,086,992.32	322,349.63
	Grant Utilised During The Year	765,871.00	2,784,464.93
<b>C</b>	<b>Fixed Assets</b>		
	Car	140,431.00	140,431.00
	Computer & Accessories, Mobile phone	760,900.00	760,900.00
	Bicycle	62,571.00	62,571.00
	Projector	227,513.00	227,513.00
	Plant & Machinery	1,406,704.00	1,406,704.00
	Furniture & Fixtures	426,285.00	426,285.00
		3,024,404.00	3,024,404.00
<b>D</b>	<b>Current Assets</b>		
	Cash In Hand	275.00	275.00
	Cash at Bank: Syndicate Bank ,Kavaratti A/c No.99502200018469	1,275.68	107,173.37
		1,550.68	107,448.37
<b>E</b>	<b>Loans &amp; Advances</b>		
	Advance To Staff[ Pending Settlement]	-	349,485.00
	Telephone Deposit	2,000.00	2,000.00
	Advance to LSBTC	60,000.00	60,000.00
		62,000.00	411,485.00

		AS On 3/31/2016	AS On 3/31/2015
<b>F</b>	<b>Prevent New Infection</b>		
	World AIDS Day	-	208,810.00
	UT Level IEC Campaign	18,210.00	-
	World Blood Donors day	16,910.00	157,650.00
	UT Level Folk	-	71,000.00
	Blood group identification camp	-	34,000.00
	Pre Material HIV testing	69,485.00	-
	Outdoor and Midmedia	-	64,025.00
		<b>104,605.00</b>	<b>535,485.00</b>
<b>G</b>	<b>Institutional Strengthening</b>		
	Administration Cost and Operation Expenses:-		
	Audit Fee	-	57,175.00
	Medical expenses and Medical TA	173,260.00	73,332.00
	Postage & Telephone Charges	14,271.00	23,402.00
	Printing & Stationery	-	15,762.00
	Repairs & Maintenance of vehicles	-	10,600.00
	Salaries & allowances	356,735.00	2,074,971.00
	Travelling expenses	117,000.00	45,179.00
		<b>661,266.00</b>	<b>2,300,421.00</b>



H

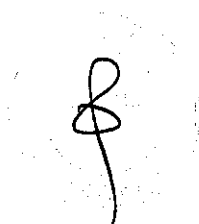
During the financial year, Principal Accounts Office, Ministry of health & Family welfare, New Delhi has sanctioned Rs20,28,000.00. The Department has dispersed this amount through The Principal Accounts Office, for various expenditures of LACS . Various expenditures incurred by the socitey under the heads allocated by the department are not reflected in the Utilisation Statement, Income & Expenditure Account, Balance Sheet and Receipt & Payment Account, which amounts to Rs.14,80,068.00. The details of saction and Utilisation of this amount is as follows:

**Receipts**

Order No.T.11017/4/2015-16 NACO Dt.26/06/2015	644,000.00	
Order No.T.-11017/10/2015-16 NACO Dt.16/09/2015	408,000.00	
Order No.T-11017/11/2015-16 NACO Dt.11/12/2015	976,000.00	2,028,000.00

**Payments:-**

Salary	1,212,636.00	
Travelling	41,380.00	
Medical	11,560.00	
Audit Fee	55,000.00	
Telephone Charges	3,892.00	
IEC Activities	155,600.00	1,480,068.00
<b>Balance Fund with Pay &amp; Accounts Officer (PAO )Lakshadweep</b>		<b>547,932.00</b>



**LAKSHADWEEP AIDS CONTROL SOCIETY**  
**KAVRATTI**  
**NATIONAL AIDS CONTROL PROGRAMME, GLOBAL FUND**  
**BALANCE SHEET AS ON 31st MARCH 2016**

	AS On 3/31/2016	AS On 3/31/2015
<b>SOURCES OF FUNDS</b>		
Programme Fund	301,946.00	298,479.00
ADD: Excess of income over expenditure	2,045.00	3,467.00
<b>TOTAL</b>	<b>303,991.00</b>	<b>301,946.00</b>
<b>APPLICATION OF FUNDS</b>		
Cash at Bank		
State Bank of India A/c No.30362262053	2,045.00	90,745.00
Loan amount transferred to national aids control programme	301,946.00	211,201.00
<i>Significant Accounting policies &amp; Notes on Accounts</i>		
<b>TOTAL</b>	<b>303,991.00</b>	<b>301,946.00</b>

For Lakshadweep AIDS Control Society

Place: KAVARATTI

Date:

  
Accountant

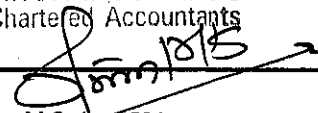
  
Project Director

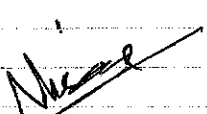

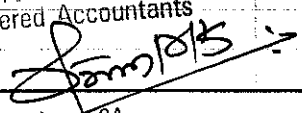
As Per our report of even date attached

Place: KAVARATTI

Date: 26/08/2016

For ARUN BIJOY & CO  
Chartered Accountants

  
M.S. Arun FCA  
Partner (M.No.210111)  
Firm No: 013105S

LAKSHADWEEP AIDS CONTROL SOCIETY KAVRATTI NATIONAL AIDS CONTROL PROGRAMME, GLOBAL FUND INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2016		
	AS On 3/31/2016	AS On 3/31/2015
<b>INCOME</b>		
Interest received	2,045.00	3,467.00
<b>TOTAL</b>	<b>2,045.00</b>	<b>3,467.00</b>
<b>EXPENDITURE</b>		
Excess of income over expenditure transferred to program fund	2,045.00	3,467.00
<b>TOTAL</b>	<b>2,045.00</b>	<b>3,467.00</b>
For Lakshadweep AIDS Control Society		
Place: KAVARATTI		
Date:		
		
Accountant	Project Director	
As Per our report of even date attached		
Place: KAVARATTI	For ARUN BIJOY & CO	
Date: 26/08/2016	Chartered Accountants	
		

M.S. Arun FCA  
Partner (M.No. 210111)  
Firm No. 013105S





**LAKSHADWEEP AIDS CONTROL SOCIETY  
KAVRATTI  
NATIONAL AIDS CONTROL PROGRAMME**

**H Significant Accounting Policies & Notes on Accounts**

**(i) 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 and 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 expenditure or excess of expenditure over grant received is treated as unspent grant or grant receivable as the case may be.

**(ii) Notes on Accounts**

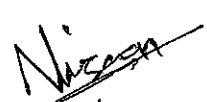
- 1 The following funds were borrowed to meet the expenditures of the society and is still payable. This included under the head current liabilities:


Capacity Building Project for Food and Drugs	6,28,082.00
National Aids control Programme - Global Fund- Round VI	3,01,946.00
Sentinel Surveillance Fund	2,18,515.00
- 2 During the year 2013-14 society has granted an advance of Rs.60,000.00 to LSBTC and the same has been treated as advance and included under the head loans and advances. This amount is outstanding during the year 2015-16 also
- 3 Previous years figures have been regrouped or rearranged where ever found necessary

**For Lakshadweep AIDS Control Society**

Place: KAVARATTI

Date:

  
Accountant

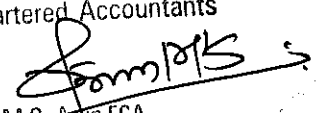
  
Project Director

As Per our report of even date attached

Place: KAVARATTI

Date: 26/08/2016

For **ARUN BIJOY & CO**  
Chartered Accountants

  
M.S. Arin FCA  
Partner (M.No. 210111)  
Firm No: 013105S



# ARUN BIJOY & CO

## Chartered Accountants

FORM GFR 19 - A  
[See Govt.Rule 212 (1)]  
Form of Utilisation Certificate

Sl. no	Letter No & Date	Amount
1	Un utilized balance of 2014-15	NIL
2	Grant during the year 2015-16	NIL
	TOTAL	NIL
	Utilized*	7,65,871.00
	Balance (Utilized)	NIL

Certified that out of Rs.NIL (recurring/Non recurring) of grants-in-aid sanctioned during the year 2015-16 in favour of LAKSHADWEEP AIDS CONTROL SOCIETY, Kavaratti under the Ministry/Dept Letter No. given in the margin and Rs.NIL on account of unspent balance for the previous year, a sum of Rs.7,65,871.00 has been utilized for the purpose for which it was sanctioned and that the total balance of Rs.NIL remaining unutilized at the end of the year has been surrendered to Government (vide No..... Dated.....) / will be adjusted towards the grants-in-aid payable during the next year 2016-17.

Certified that we have satisfied our self 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 Checks exercised:

1. Bank Pass Book (Syndicate Bank SB A/c No.99502200018649)
2. Fully Vouched Contingent Bill (G.A.R.29)
3. Contingent Bill Register
4. Bill Transit Register [ BTR ]( G.A.R. 10 )
5. Pay Bill ( T.R-22 )
6. Cash Book ( G.A.R. 3 )
7. Travelling Allowance Bill for Tour (T.R.25-A)

Signature:

Designation:

Headoffice:

5th Floor, Sakthian Arcade, Sakthian Nampuran Nagar  
Thrissur - 680 001, Kerala, India

Phone : +914872421559, +919846565116

+919946653934, +919387421559

For ARUN BIJOY & CO  
Chartered Accountants

M.S. Arun FCA  
Partner (M.No.210111)  
Firm No:013105S

E-mail : arunbijoyandco@gmail.com

Branch :

2nd Floor, Akash Tower, Anchumukku Road  
Near Sub Registrar Office, Muttada  
Thiruvananthapuram - 695 025

Phone : +919388471559, +919846565116,  
+919946653934



# ARUN BIJOY & CO

Chartered Accountants

FORM GFR 19 - A  
[See Govt. Rule 212 (1)]  
Form of Utilisation Certificate

Sl. no	Letter No & Date	Amount
	NIL	NIL

Certified that out of Rs. NIL (recurring/Non recurring) of grants-in-aid sanctioned during the year 2015-16 in favour of *LAKSHADWEEP AIDS CONTROL SOCIETY*, Kavaratti under the NATIONAL AIDS CONTROL PROGRAM, GLOBAL FUND under Ministry/Dept Letter No. given in the margin and Rs. 3,01,946.00 on account of unspent balance for the previous year, a sum of Rs. NIL has been utilized for the purpose for which it was sanctioned and that the balance of Rs. 3,03,991.00 including bank interest of Rs. 2,045.00 Remaining unutilized at the end of the year has been surrendered to

Government (vide No. .... Dated. ....) / will be adjusted towards the grants-in-aid payable during the next year 2016-17.

Certified 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 Checks exercised:

1. Bank Pass Book State Bank of India A/c No. 30362262053

Signature:

Designation:

Date: 26/08/2016.

For ARUN BIJOY & CO  
Chartered Accountants

M.S. Arun FCA  
Partner (M.No. 210111)  
Firm No: 031055

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