

File No. G.25012/6/08-NACO  
Ministry of Health & Family Welfare  
National AIDS Control Organisation

9<sup>th</sup> Floor, Chandralok Buliding,  
36, Janpath, New Delhi-110001

Dated the ~~01 December 2008~~


14<sup>th</sup> Jan 2009

OFFICE MEMOREMDUM

Subject: Statutory Audit Report in respect of State AIDS Control Societies for the year 2007-08.

In continuation of Ministry of Health & Family Welfare National AIDS Control Organisation's O.M.of even no. dated 20<sup>th</sup> November, 2008 & dated 1<sup>st</sup> December,2008 forwarding Statutory Audit Report of 35 SACS, the undersigned is directed to forward Statutory Audit Report of remaining 3 SACS for information and necessary action.

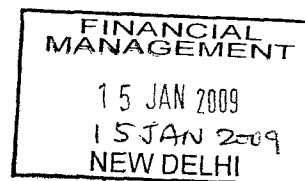
- (i) Andaman & Nicobar Island.
- (ii) Goa
- (iii) Chattisgarh.

  
(Benoy Chaudhury)  
Under Secretary to the  
Government of India.

To,

✓ 1. Shri Arun Manuja  
Financial Management Specialist  
The World Bank  
70, Lodhi Estate  
New Delhi 110003

2. Ms. Ritu Chhabra  
Programme Officer  
DFID India  
British High Commission  
B-28, Tara Crescent  
Qutab Institutional Area  
New Delhi



PC 45051

121



100, Swarnajayanti Park, Panaji, Goa-403 001  
 Tel: (0832) 242272 Fax: (0832) 2422518  
 Email: nacn@nic.nic.in

To,  
 Shri Amardheep Singh Bhatia,  
 Director (Finance),  
 Ministry of Health & Family Welfare  
 National AIDS Control Organisation  
 8th floor, Char Dlok Building  
 35, Connaught Place, New Delhi - 110 001

Subject: ...  
 Reference: ...

Please find enclosed herewith the Audit report alongwith the  
 balance sheet & Utilisation Certificate for the year 2007-08.

Yours faithfully,

(Dr. ... Padwal)  
 Project Director

## NATIONAL AIDS CONTROL PROJECT - PHASE III

### PERFORMANCE UTILISATION CERTIFICATE

certified that out of Rs. 5,00,000/- as grants in aid received from the Government of Goa from the Department of Health and Family Welfare (National AIDS Control Programme) and Rs. 4,96,000/- on account of other - . A sum of Rs. 1,62,55,777/- has been utilised during the period for which it was sanctioned and the balance of Rs. 2,10,51,122/- remaining unutilized at the end of the year has been / allocated towards the grants in aid for the next year.

I hereby declare that the accounts on which the grants in aid was sanctioned have been / are / and that I have exercised the / checks to see that the money was actually / the for which it was sanctioned.

(of checks exercised)

- 1) Cash books & Receipts
- 2) Petty Cash -
- 3) Vouchers
- 4) Salary Registers
- 5) Payroll Files & Documents

For Malani Somani Chartered Accountants

Chartered Accountants

CA Nandkishor R. Malani

Partner

For Goa State AIDS Control Society

Project Director

STATEMENT OF THE AUDITOR

STATEMENT OF THE AUDITOR  
(PART OF THE FINANCIAL STATEMENTS)

(Project Name)

of the National Control Society.

and

has been audited the financial statements of National Control Society / Project -  
Name ( ) under World Bank Credit No. ( ) and UNO Grant No. ( ) as of March 31, 2020.  
The objective of the audit is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India. The Standards requires 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 management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

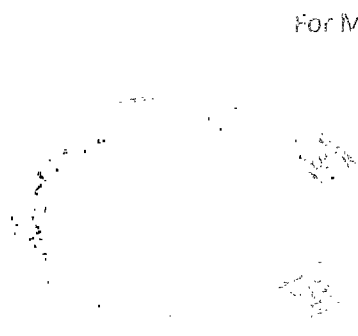
In our opinion, the financial statements, read with observations, give a true and fair view of the Sources and Application of Funds and the financial position of National Control Society for the year ended March 31, 2020 in accordance with the Indian Accounting Standards.

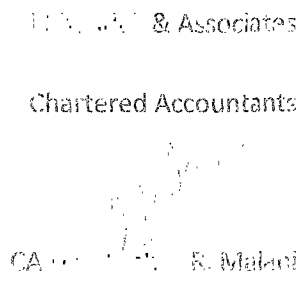
In addition,

- a) With respect to IFRs, adequate supporting documentation has been maintained to support the IFRs;
- b) All the expenditures are eligible for financing under the Credit/Grant Agreement



c) Procurement of goods and services has been carried out as per the procurement manual issued by N. C. S. of NGO, Mumbai.

For Malani  


M. N. J. & Associates  
Chartered Accountants  
  
CA R. Malani

M.No. 111/IBD

Date: 1/10/18

Pune

INCORP

- 1) A Source and Application of Funds statement is always required for each project. A Financial Statement is also required where the project has assets and liabilities.
- 2) In case of a qualified opinion or disclaimer is given by the auditor, the audit report should state in a clear and informative manner the reasons for such an opinion.
- 3) Audit report has to be accompanied by:
  - a) Management Letter
  - b) Details of all claims, if any
  - c) Comparison of figures as reported with the actual transactions as reported in the financial statements
  - d) Annexure on whether there are any discrepancies with reference to the procurement procedures

2.1.3.1. Findings

- 1) The assets of the Society are doubtful for recovery since it has been over a period of three years.
- 2) The Society - A Co-operative Society Ltd. is registered under Central Co-operative Societies Act, 1912 and is governed under Memorandum of Association and Byelaws approved as per the Act.
- 3) The books of accounts are not properly maintained.
- 4) The staff of the society does not follow the principles of the accounting system.
- 5) Depreciation is not recorded in the books of accounts. In our opinion, it should be debited to the asset.
- 6) The Accounting System (Tally Package) is not user friendly.
- 7) As informed, the Society does not create multiple banks if there are multiple bank accounts.
- 8) The reports generated from the system are itself not matching with the ledger accounts which were communicated to the accounts head.
- 9) System Access Control Mechanism is not in place.
- 10) Control of access to staff is needed as far as accounting is concerned.
- 11) Expenditures which are to be paid from the fund has not been paid from the said fund.



GOA STATE AIDS CONTROL ... - POOL FUND  
PANAJI - GOA

RECEIPTS AND PAYMENTS STATEMENT

RECEIPTS		PAYMENTS	
	AMOUNT		AMOUNT
Corporation Bank - Panaji (ILO)	46,958.45	By Non Government Organisation Services	0.00
Bank of Baroda, Panaji	301,630.00	By ... (more than IEC)	1,875,724.00
		By Anti Retroviral Treatment (ART) Expenses	0.00
To Grants from NACO to GSACS	14,772,736.25	By Audit Fees	73,874.00
To Grants from NACO to ART (Anti Retroviral Treatment)	32,152,000.00	By Bank Charges	2,685.00
To Grants from NACO to Sentinel Surveillance	0.00	By Blood Lab. Supplies	745,399.00
To Handling of ILO Grant	0.00	By Civil Works	0.00
To Unpaid ILO Grant	0.00	By Consumables	0.00
To Unpaid ILO Grant	0.00	By Equipment Maintenance	434,447.00
To Bank interest	0.00	By Furniture, ...	46,851.00
To ...	0.00	By HIV Test Kits	266,203.00
To ...	0.00	By ... Education & Communication	84,900.00
To ...	0.00	By Leave Salary and Pension Contribution	5,603,634.00
To ...	0.00	By Medical Expenses	210,509.00
To ...	0.00	By ... Expenses	12,574.00
To ...	0.00	By NGO Capacity Building	92,060.00
To ...	0.00	By Operational Expenses	0.00
To ...	0.00	By Office Equipment	0.00
To ...	0.00	By Other Lab. Supplies	362,885.00
To ...	0.00	By ... & Stationery	233,861.00
To ...	0.00	By PEP Drugs	63,946.00
To ...	0.00	By Postage and Courier Expenses	8,358.00
To ...	0.00	By ... to Counsellors	1,935.00
To ...	0.00	By ... Lab Technicians	0.00
To ...	0.00	By Rent, Rates & Taxes	0.00
To ...	0.00	By Salary to Regular & Contractual Staff	393,300.00
To ...	0.00	By STI Drugs	3,323,409.00
To ...	0.00	By ...	197,495.00
To ...	0.00	By Telephone Expenses	157,438.00
To ...	0.00	By Training Expenses	114,694.00
To ...	0.00	By Travelling Expenses	453,031.00
To ...	0.00	By Vehicle Maintenance	433,414.00
To ...	0.00	By Water & Electricity Charges	78,032.00
To ...	0.00	By Non Reimbursable Prior Period Expenses	27,313.00
To ...	0.00	By Inter Unit Fund Transfer	958,946.00
To ...	0.00	By Advance ...	5,429,044.00
To ...	0.00	By Advance to ART	9,717,329.00
To ...	0.00	By Advance to DD IEC	0.00
To ...	0.00	By Advance to FM Radio	0.00
To ...	0.00	By Advance to School AIDS Programme	0.00
To ...	0.00	By Advance to Staff	0.00
To ...	0.00	By Advance to Scrips	9,000.00
To ...	0.00	By Advance to Others	0.00
To ...	0.00	By Advance to Goa State Blood Transfusion Council	0.00
To ...	0.00	By ...	0.00
Cash in hand			
Corporation Bank - Panaji (ILO)	33,529.45		
Bank of Baroda, Panaji	301,630.00		
<b>TOTAL</b>	<b>47,420,944.25</b>	<b>TOTAL</b>	<b>16,009,604.25</b>
			<b>47,420,944.25</b>

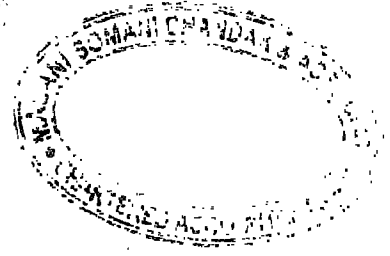
For Goa State ...

As per our report of even date  
For Malani Somani Chandak & Associates  
Chartered Accountants

*[Signature]*  
Chairperson

*[Signature]*  
Member / Secretary

*[Signature]*  
Partner  
M. No. 042589  
Place: PUNE  
Date: 17/12/2008



Place: GOA  
Date: 16/12/2008

PANAJI - GOA

for the year ended March 31, 2008

(Amount in Rupees)

PARTICULARS	SCHEDULE	CURRENT YEAR AMOUNT	PREVIOUS YEAR AMOUNT
<b>INCOME</b>			
Grants		25,105,285.35	33,791,820.65
Donations		0.00	1,500.00
Minor Receipts		10,400.00	44,929.02
Referential Credit		0.00	0.00
Interest on Bank		320,000.00	530,825.00
Interest on Govt Bond		0.00	8,094.00
<b>TOTAL</b>		<b>25,425,685.35</b>	<b>34,177,168.67</b>
<b>EXPENDITURE</b>			
Targeted Intervention Cost (TI)	A	9,637,297.00	12,263,874.00
Preventive Intervention Cost (PI)	B	7,310,046.35	1,191.00
Low Cost AIDS Care (LA)	C	0.00	8,276.65
Institutional Development (IS)	D	8,557,343.00	8,122,479.00
Excess Expenditure over		0.00	385,348.02
<b>TOTAL</b>		<b>25,504,686.35</b>	<b>34,177,168.67</b>

For Goa State AIDS Control Society, PANAJI - Goa

*[Signature]*  
Chairperson

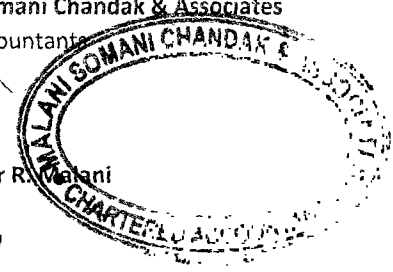
*[Signature]*  
Member / Secretary

Place: GOA  
Date: 16/12/2008

As per our report of even date

For Malani Somani Chandak & Associates  
Chartered Accountants

*[Signature]*  
CA Nandkishor R. Malani  
Partner  
M. No. 042589  
Place: PUNE  
Date: 17/12/2008





GOA STATE AIDS CONTROL SOCIETY - POOL FUND  
PANAJI - GOA

BALANCE  
As on March 31, 2008

(Amount in Rupees)

PARTICULARS	SCHEDULE	CURRENT YEAR AMOUNT	PREVIOUS YEAR AMOUNT
<b>LIABILITIES</b>			
Grants from NACO & Government of Goa	F		
Opening Balance		20,162,515.76	11,102,774.41
Add: Grants received during the year from NACO		32,152,000.00	43,478,494.00
		52,314,515.76	54,581,268.41
Less: Utilized during the year		30,534,329.35	34,418,752.65
		21,780,186.41	20,162,515.76
Income & Expenditure Account			
Surplus Opening Balance		1,475,743.52	855,321.50
Add: ILD Expenses charged to Income & Expenditure Account		0.00	217,042.00
Add: Surplus during the year		0.00	403,380.02
		1,475,743.52	1,475,743.52
Security / Earnest Deposit (Retained)		121,557.00	24,850.00
Creditors Payable		3,300.00	3,300.00
General Provident Fund		0.00	0.00
Group Insurance Scheme		0.00	0.00
<b>TOTAL</b>		<b>23,380,886.93</b>	<b>21,666,409.28</b>
<b>ASSETS</b>			
Fixed Assets: At Original Cost	E	6,125,670.00	5,715,934.00
Security / Earnest Deposits		18,000.00	18,000.00
Advance to NGOs		867,141.50	787,109.50
Advance to Community Care Centres		49,471.00	49,471.00
Other Advances	G	308,300.18	43,369.53
Advance to Staff		2,700.00	1,200.00
Advance to School AIDS Programme		0.00	278,589.00
Advance to Blood Transfusion Council		0.00	0.00
Current & Bank Balances			
Cash in hand		33,529.45	45,958.45
Corporation Bank - Panaji (ILC)		301,630.00	301,630.00
Bank of Baroda, Panaji		15,663,055.30	14,412,758.30
Bank of Baroda, Panaji (GST&C)		11,389.50	11,389.50
<b>TOTAL</b>		<b>23,380,886.93</b>	<b>21,666,409.28</b>

For Goa State AIDS Control Society (GSACS) Goa

Chairperson

Member / Secretary

Place: GOA  
Date: 16/12/2008

As per our report of even date

For Malani Somani Chandak & Associates  
Chartered Accountants

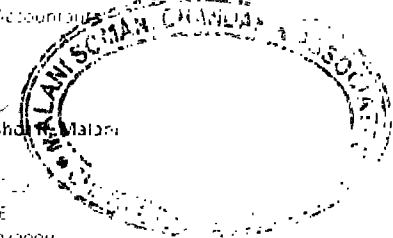
CA Mandkeshkar R. Malani

Panaji

M. P. 411001

Place: PANAJI

Date: 17/12/2008



**GOA STATE AIDS CONTROL SOCIETY - POOL FUND  
PANAJI - GOA**

**SCHEDULE A - TARGETTED INTERVENTION**

(Amount in Rupees)		
PARTICULARS	CURRENT YEAR AMOUNT	PREVIOUS YEAR AMOUNT
Non Government Organisation Services	9,637,297.00	9,510,479.00
Community Care Centres	0.00	2,753,395.00
<b>TOTAL</b>	<b>9,637,297.00</b>	<b>12,263,874.00</b>

**SCHEDULE B - PREVENTIVE INTERVENTION**

(Amount in Rupees)		
PARTICULARS	CURRENT YEAR AMOUNT	PREVIOUS YEAR AMOUNT
HIV Kits	266,203.00	2,342,653.00
Information, Education & Communication	5,616,634.00	5,078,535.00
Family Health Workers Campaign	0.00	0.00
Salary - Remuneration to Lab Technicians	0.00	1,298,495.00
Salary - Remuneration to Counsellors	0.00	905,320.00
Consultant Services	0.00	0.00
Consumables	1,185,771.35	1,634,579.00
Surveillance	157,438.00	79,709.00
Inter regional & Intra State Coordination Expenses	0.00	54,100.00
Donations	84,000.00	3,800.00
<b>TOTAL</b>	<b>7,330,046.35</b>	<b>13,397,191.00</b>

**SCHEDULE C - LOW COST AIDS CARE**

(Amount in Rupees)		
PARTICULARS	CURRENT YEAR AMOUNT	PREVIOUS YEAR AMOUNT
Drugs & Opportunistic Infection Medicines	0.00	8,276.65
<b>TOTAL</b>	<b>0.00</b>	<b>8,276.65</b>

**SCHEDULE D - INSTITUTIONAL STRENGTHENING**

(Amount in Rupees)		
PARTICULARS	CURRENT YEAR AMOUNT	PREVIOUS YEAR AMOUNT
Operational Expenses	3,078,895.00	3,811,926.00
Salary - Regular & Contractual Staff including Medical Expenses	3,541,418.00	3,825,740.00
Non Reimbursable Prior Period Expenses	958,946.00	0.00
Medical Expenses	12,574.00	0.00
Training & Workshops	453,031.00	372,860.00
Civil Works	0.00	101,418.00
Equipment Maintenance	434,447.00	489,442.00
Vehicle Maintenance	78,032.00	128,025.00
NGO Capacity Building	0.00	20,000.00
<b>TOTAL</b>	<b>8,557,343.00</b>	<b>8,749,411.00</b>

**SCHEDULE E - FIXED ASSETS**

(Amount in Rupees)		
PARTICULARS	CURRENT YEAR AMOUNT	PREVIOUS YEAR AMOUNT
Blood Bank Equipments	2,353,934.00	2,353,934.00
Equipments (Others)	2,116,881.00	1,618,895.00
Vehicles	187,550.00	187,550.00
Furniture & Fixtures	481,696.00	434,845.00
Office Equipments	985,609.00	622,724.00
<b>TOTAL</b>	<b>6,125,670.00</b>	<b>5,217,948.00</b>

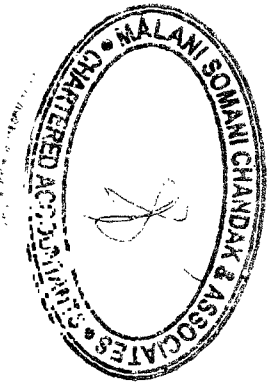


GOA STATE AIDS CONTROL SOCIETY - POOL FUND  
PANAJI - GOA

SCHEDULE - I - ACCOUNT

(Amount in Rupees)

PARTICULARS	OPENING BALANCE	PREV. YEAR'S BANK BALANCE OF ILO GRANT	GRANT RECEIVED	TOTAL GRANT RECEIVED	UTILIZED AMOUNT	EXPENDITURE INCLUDED IN PREVIOUS YEAR	TOTAL GRANT UNUTILIZED
ART	302,023.00	0.00	0.00	302,023.00	0.00	0.00	302,023.00
Senitial Survelliance	220,291.00	0.00	0.00	220,291.00	0.00	0.00	220,291.00
ILO Grants	22,394.00	0.00	0.00	22,394.00	0.00	0.00	22,394.00
Goa State AIDS Control Society	18,847,995.51	0.00	32,152,000.00	50,999,995.51	25,105,285.35	0.00	25,894,709.96
Unit Fund Transfer	0.00	0.00	0.00	0.00	5,429,044.00	0.00	5,429,044.00
<b>Total</b>	<b>19,372,713.51</b>	<b>0.00</b>	<b>32,152,000.00</b>	<b>51,524,713.51</b>	<b>25,105,285.35</b>	<b>0.00</b>	<b>26,419,428.16</b>





PARTICULARS		CURRENT YEAR AMOUNT	PREVIOUS YEAR AMOUNT
Advance to ART	0.00	1,000.00	0.00
Advance to DD IEC	0.00	600.00	0.00
Advance to FM Radio	0.00	13,000.00	0.00
Advance to Script	0.00	12,000.00	0.00
Advance to others	308,300.18	0.00	0.00
- Campaign	0.00	1,058.00	0.00
- Finance	0.00	1,317.26	0.00
- Campaign	0.00	4,507.00	0.00
- Welfare	0.00	1,371.27	0.00
- Welfare	0.00	2,845.00	0.00
- Welfare	0.00	2,287.00	0.00
- Welfare	0.00	324.00	0.00
<b>TOTAL</b>			<b>43,369.53</b>

(Amount in Rupees)

STATE OF GUJARAT - (RURAL DEVELOPMENT)

STATE OF GUJARAT

STATE OF GUJARAT - (RURAL DEVELOPMENT)

PANAJI AIDS CONTROL SOCIETY - POOL FUND  
PANAJI - GOA

DETAILS OF EXPENDITURE INCURRED

(Amount in Rupees)

PARTICULARS	CURRENT YEAR AMOUNT	PREVIOUS YEAR AMOUNT
<b>OPERATIONAL EXPENSES</b>		
Printing & Stationery	63,946.00	80,933.00
Telephone Expenses	114,694.00	129,224.00
Travelling Expenses	433,414.00	407,651.00
Miscellaneous Expenses	92,060.00	20,543.00
Rent, Rates & Taxes	393,300.00	471,960.00
Advertisement (Other than ITC)	1,875,724.00	913,367.00
Water & Electricity Charges	27,313.00	42,209.00
Audit Fees	73,824.00	40,912.00
Postage & Telegram	1,935.00	0.00
Operational Expenses	0.00	671,601.00
Bank Charges	1,525.00	1,530.00
Anti-Retroviral (ARV) Expenses	0.00	599,977.00
Program Expenses	0.00	432,019.00
	<b>3,078,305.00</b>	<b>3,811,926.00</b>
<b>SGS</b>		
Contracted Staff Workers	3,981,187.00	998,660.00
Migrant Workers	3,305,094.00	5,616,332.00
MJM	888,170.00	1,055,845.00
Truckers	68,429.00	668,171.00
JDs	406,310.00	0.00
Project Costs	988,107.00	1,171,471.00
	<b>9,637,297.00</b>	<b>9,510,479.00</b>
<b>COMMUNITY CARE CENTRES</b>		
	<b>3,12,111.00</b>	<b>5,27,111.00</b>
<b>HIV TEST KIT</b>		
HIV Test Kits & Lab Supplies (VCC)	256,203.00	2,355,143.00
HIV Test Kits / Blood Safety	0.00	0.00
	<b>256,203.00</b>	<b>2,355,143.00</b>
Condoms for Clubs	0.00	12,490.00
	<b>256,203.00</b>	<b>2,342,653.00</b>
<b>Other Activities</b>		
Awareness FHAC	0.00	9,000.00
Special Programme (World AIDS Day)	0.00	193,040.00
Print Media	0.00	752,551.00
Electronic Media	0.00	823,269.00
School AIDS Education Programme	0.00	721,411.00
Performances	0.00	23,750.00
General	5,616,634.00	2,529,974.00
Condom Promotion	0.00	0.00
Less: Receipts from Condom Promotion	0.00	0.00
	<b>0.00</b>	<b>25,540.00</b>
	<b>5,616,634.00</b>	<b>5,078,535.00</b>
<b>PREVENTIVE &amp; PROMOTIONAL CAMPAIGN</b>		
Training & Workshops	453,031.00	372,860.00
<b>TOTAL</b>	<b>453,031.00</b>	<b>372,860.00</b>



GOVERNMENT OF GOA  
PANAJI - GOA.

DETAIL STATEMENT OF FINANCIAL STATEMENTS  
As on March 31, 2008

(Amount in Rupees)

PARTICULARS	OPENING BALANCE	REFUND	BALANCE	GRANTS 2007-08	TOTAL	UTILISATION 2007-08	REFUND 2007-08	CLOSING BALANCE
<b>NGOs</b>								
Sai Sports and Cultural Club	25,674.00	0.00	25,674.00	874,851.00	900,525.00	856,760.00	25,674.00	18,091.00
Visionaries Margoa	114,500.00	0.00	114,500.00	0.00	114,500.00	0.00	0.00	114,500.00
Rishta Calangute	334.00	0.00	334.00	994,555.00	994,889.00	993,558.00	334.00	997.00
Rishta	105,399.00	0.00	105,399.00	0.00	105,399.00	0.00	0.00	105,399.00
Desterro Eves Mahila Mandal Vasco Ma	5,535.00	0.00	5,535.00	1,012,065.00	1,017,600.00	1,030,112.00	0.00	(12,512.00)
Zindagi	714.00	0.00	714.00	500,000.00	500,714.00	493,007.00	0.00	7,707.00
Humsafar Trust	58,931.00	0.00	58,931.00	825,716.00	884,647.00	888,170.00	0.00	(3,523.00)
Positive People Truckers Project	2,604.00	0.00	2,604.00	153,396.00	156,000.00	68,429.00	0.00	87,571.00
Saad Alashiro - Porvorim	(3,730.00)	0.00	(3,730.00)	833,561.00	829,831.00	827,388.00	538.00	1,905.00
FXB India Society	215,282.50	0.00	215,282.50	0.00	215,282.50	0.00	50,269.00	165,013.50
Community Resouce Foundation	538.00	0.00	538.00	830,207.00	830,745.00	822,347.00	0.00	8,398.00
Life Line Foundation Chimbel	50,269.00	0.00	50,269.00	817,350.00	867,619.00	798,599.00	0.00	69,020.00
Goan Community to Positive People	180,500.00	0.00	180,500.00	0.00	180,500.00	0.00	0.00	180,500.00
Positives Lives Foundation	0.00	0.00	0.00	499,489.00	499,489.00	495,100.00	0.00	4,389.00
Positive People IDU Project	0.00	0.00	0.00	496,578.00	496,578.00	406,310.00	0.00	90,268.00
Positive People CSW Project	21,480.00	0.00	21,480.00	990,655.00	1,012,135.00	986,519.00	0.00	25,616.00
Desterro Eves Mahila Mandal Vasco Ad	6,547.00	0.00	6,547.00	968,253.00	974,800.00	970,998.00	0.00	3,802.00
Hope Foundation	2,532.00	0.00	2,532.00	0.00	2,532.00	0.00	2,532.00	0.00
<b>TOTAL (A)</b>	<b>787,109.50</b>	<b>0.00</b>	<b>787,109.50</b>	<b>9,796,676.00</b>	<b>10,583,785.50</b>	<b>9,637,297.00</b>	<b>78,347.00</b>	<b>867,141.50</b>

