

CAPACS/Accts/272503

Dated: 07.11.2008

To
The Director (Finance)
National AIDS Control Organization
9th Floor, C. I. T. Road, 4th Cross
New Delhi - 110 001

Sir,

Sub: CAPACS – Accounts for the year 2007-08 – Audit Report with
Audited copy of Annual Accounts for the year 2007-08 – sending of
NACO –

The Annual Accounts of Chennai Corporation AIDS Prevention and Control Society (Chennai MACS) for the year 2007-08 (Pool Funds, GFATM-II, GFATM-III) have been audited by the Chartered Accountant and the following Audited Statements of the Accounts for the year 2007-08 are placed below.

- Audit Report for the year 2007-08
- Management Letter
- Notes on Accounts for the year 2007-08
- Balance Sheet for the year 2007-08
- Income & Expenditure Statement for the year 2007-08
- Receipt and Payment Account for the year 2007-08
- Source and Uses of Funds for the year 2007-08
- Utilization Certificate for the year 2007-08

Encl: As above

1-11-08
272503/08
12/11


for Project Director J/11/08

2007 - 2008

CHENNAI CORPORATION AIDS PREVENTION AND
CONTROL SOCIETY (CAPCS)

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CA. F. Sukumar, FCA, ISA, DISA
CA. L. Dhanasekar, FCA, DISA, PGACIA

Audit Report

The Project Director,
Chennai Corporation Aids Prevention and Control Society,
32, Haru-Vi Karaiyil,
Mylapore,
Chennai - 600 014

We have audited the accompanying financial statements of Pool Fund, Global Fund II and Global Fund III of the Chennai Corporation AIDS Prevention and Control Society, Chennai for the year ended March 31, 2020. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted the audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material miss statement. 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.





CA. SURESH K. V. IYER
CA. L. DHANASEKAR IYER

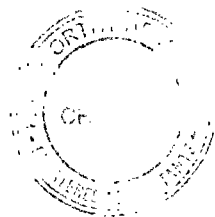
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In our opinion, the financial statements, subject to our observations given in a separate Management letter, give a true and fair view of the Sources and Application of Funds and the financial position of Chennai Corporation (the Company) and Control System for the year ended 31st March 2008 in accordance with the Accounting Standards notified by the Institute of Chartered Accountants of India.

- (a) with respect to IFR, neither the IFR nor the supporting documentation have been produced to us for our verification;
- (b) with respect to expenditures, the same are entirely for financing under the Credit/Grant Agreement;
- (c) procurement of goods and services have been carried out as per the procurement manual issued by NACO, GOI and NGO/CBO guidelines, subject to the enclosed Management Letter.

For P.S.Moorthy Associates
Chartered Accountants

L. Dhanasekar
Partner
Membership No: 209928
07.11.2008



National Corporation AIDS Prevention And Control Society (NAPACS) (P) LTD.
82 THIRU VIKASALAI, T. NALAPATI, CHENNAI - 600 006

BALANCE SHEET AS AT 31/12/2008

Figures for the Previous Period (Rs)	LIABILITIES	Schedule Reference	Figures for the Current Period (Rs.)	Figures for the Previous Period (Rs)	Assets	Schedule Reference	Figures for the Current Period (Rs.)
35,426,434.45	GENERAL FUND	1	58,666,987.57	6,719,382.51	FIXED ASSETS	2	7,944,793.51
	CURRENT LIABILITIES AND PROVISIONS :				CURRENT ASSETS, LOANS, AND ADVANCES :		
22,105.00	CURRENT LIABILITIES	6	42,605.00	35,338,031.11	CURRENT ASSETS	4	53,846,376.02
6,719,382.51	FIXED ASSET FUND	2	7,944,793.51	704,345.00	LOANS AND ADVANCES	5	3,504,075.00
640,858.75	FUNDS FROM OTHER SOURCE	3	640,858.75				
<u>42,808,780.71</u>			<u>67,295,244.83</u>	<u>42,808,780.71</u>			<u>67,295,244.83</u>

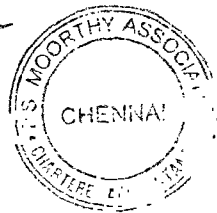
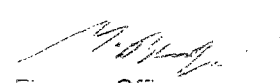
Vide our report of even date

For P.S.Moorthy Associates
Chartered Accountants

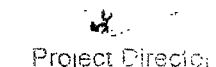


L. Dhanasekar
Partner

07.11.2008

Finance Officer



Project Director

National Corporation AIDS Prevention And Control Society (NAPACS) (P) LTD.
82 THIRU VIKASALAI, T. NALAPATI, CHENNAI - 600 006

Chennai Corporation AIDS Prevention And Control Society - POCC FUND
82, THIRU VIKAR ROAD, MYLAPORE, CHENNAI - 600 004

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2008

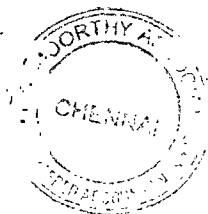
Figures for the Previous Period (Rs)	EXPENDITURE	Schedule Reference	Figures for the Current Period (Rs)	Figures for the Previous Period (Rs)		Schedule Reference	Figures for the Current Period (Rs)
9,633,421.80	IEC		4,864,951.00	412,078.00	Other income	11	1,197,034.52
103,350.00	Consultants and Consultancy Services		397,956.00	37,562,747.10	Grants utilised to the extent of revenue expenditure		25,534,035.05
190,985.00	Monitoring & Evaluation		0.00				
7,133,455.40	Kits and Other lab Supplies	8	6,339,473.40				
682,332.40	Training and Workshops		1,184,949.00				
12,363,389.00	NGO Services	9	7,833,692.00				
50,000.00	Operational and Other Research		0.00				
4,533,019.00	Salary (Pay and Allowances)	10	3,790,883.00				
1,883,144.00	Maintenance Costs	11	1,087,504.00				
1,201,728.50	Operational Expenses	12	1,231,682.00				
37,774,825.10			26,731,070.40	37,774,825.10			26,731,070.40

Vide our report of even date

For P S Moorthy Associates
Chartered Accountants

A. Dharmasiri

L. Dharmasiri
Partner
07.11.2008



[Signature]
Principal Officer

[Signature]

Chennai Corporation AIDS Prevention And Control Society - 2002 P.O. No. 10
82, THIRU VIKAI ROAD, MYLAPORAI, CHENNAI - 600 011

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2003

Figures for the Previous Period (Rs)	RECEIPTS	Schedule Reference	Figures for the Current Period (Rs)	Figures for the Previous Period (Rs)	PAYMENTS	Schedule Reference	Figures for the Current Period (Rs)
	Opening Balance			12,592,590.20	Loans and Advances	13	13,609,395.40
8,950.00	Cash In Hand		2,000.00	516,716.00	Fixed Assets	14	1,225,411.00
4,032,542.30	Balance With Bank		35,383,053.20	6,680,983.00	Kits and Other Lab Supplies	15	5,810,830.00
67,800,000.00	General Fund		50,000,000.00	142,701.40	Training and Workshops		1,184,949.00
18,941.00	NGO Services		0.00	394,682.00	NGO Services		0.00
0.00	Stale Cheques		20,500.00	50,000.00	Operational and Other Research		0.00
412,078.00	Other Income	7	1,197,034.52	4,333,019.00	Salary (Pay) and Allowances	16	3,790,683.00
				1,583,144.00	Maintenance Costs	17	1,084,446.00
				760,451.50	Operational Expenses	18	949,199.00
				9,062,580.00	IEC		4,703,142.00
				93,750.00	Consultants and Consultancy Services		397,956.00
				176,841.00	Monitoring & Evaluation		0.00
					Closing Balance		
				2,000.00	Cash In Hand		2,000.00
				35,383,053.20	Balance With Bank		30,941,175.22
<u>72,272,511.30</u>			<u>86,602,687.72</u>	<u>73,372,511.30</u>			<u>86,602,687.72</u>

Vide our report of even date

M. S. M. M. Associates
Chartered Accountants

[Signature]
07.11.2003



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GENERAL FUND

SCHEDULE III

PARTICULARS	FIGURES IN RUPEES	
	AS AT 31.03.2008 (RS)	AS AT 31.03.2007 (RS)
OPENING GRANT IN AID	35,426,434.45	5,505,897.55
Add : Received during the Year-		
Grant From NACO	0.00	67,00,000.00
Grant From TNSACS	50,000,000.00	0.00
Interest from Bank	1,157,034.00	412,078.00
Other Receipts	30,000.52	0.00
	<u>51,183,468.97</u>	<u>73,717,975.55</u>
Less : Utilised during the Year		
Grants utilised to the extent of revenue expenditure	26,731,000.40	37,774,825.10
Grants utilised to the extent of fixed expenditure	1,225,410.00	516,716.00
CLOSING GRANT IN AID	<u>58,556,987.57</u>	<u>35,799,434.45</u>



FIXED ASSET

30/06/2012

Particulars	Figures In Rupees			
	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	1,619,075.81	615,987.00	0.00	2,235,062.81
Civil Works (2201)	434,224.00	0.00	0.00	434,224.00
Equipment -Other (2204)	749,699.00	371,831.00	0.00	1,121,637.00
Furniture, Fixtures & Supplies (2202)	1,145,685.50	0.00	0.00	1,145,685.50
Office Equipment (2206)	2,045,476.99	237,486.00	0.00	2,282,962.99
Vehicles (2205)	725,221.21	0.00	0.00	725,221.21
Grand Total	6,719,382.51	1,225,411.00	0.00	7,944,793.51

FUNDS FROM OTHER SOURCES

Schedule:3

Particulars	Figures In Rupees			
	Opening Balance	Grant Received	Grant Utilised Or Refunded	Closing Balance
Other Contributions	640,868.75	0.00	0.00	640,868.75
Grand Total	640,868.75	0.00	0.00	640,868.75

CURRENT ASSETS

Schedule 1

Particulars	Figures in Rupees	
	As At 31.03.2008 (Rs)	As At 31.03.2007 (Rs)
Cash In Hand	2,000.00	2,000.00
Bank 3	53,844,376.32	55,383,055.20
Total	53,846,376.32	55,385,055.20

LOANS AND ADVANCES

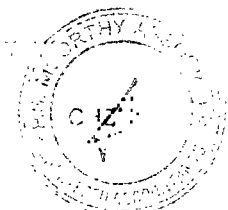
Schedule 2

Particulars	Figures in Rupees	
	As At 31.03.2008 (Rs)	As At 31.03.2007 (Rs)
Advance to Others	2,890,808.00	76,800.00
Advance to NGOs	520,287.00	423,859.00
Advance to Staff	475,105.00	23,961.00
Advance to District Hospitals	1,617,875.00	117,725.00
Total	5,504,075.00	704,345.00

CURRENT LIABILITIES

Schedule 3

Particulars	Figures in Rupees	
	As At 31.03.2008 (Rs)	As At 31.03.2007 (Rs)
Other Recoveries	20.00	20.00
Security / Earnest Deposit Received	72,165.00	71,121.00
Draft Cheques	31,800.00	1,000.00
	1,041.00	11,141.00



OTHER NCDF

Schedule 7

Particulars	As At 31.03.2008 (Rs)	As At 31.03.2007 (Rs)
Unspent amount recovered from NGOs	31,001.51	0.00
Interest from Bank	1,167,034.00	412,078.00
Total	1,197,034.52	412,078.00

KITS AND OTHER LAB SUPPLIES

Schedule 8

Particulars	As At 31.03.2008 (Rs)	As At 31.03.2007 (Rs)
HIV Kits	1,090,614.00	20,633.00
Other Lab, Supplies	506,488.00	304,746.00
Blood Lab. Supplies	4,742,371.40	6,608,076.40
Total	6,339,473.40	7,133,455.40

NCDF SERVICES

Schedule 9

Particulars	As At 31.03.2008 (Rs)	As At 31.03.2007 (Rs)
NGO Services	647,050.00	1,14,340.00
NGO Services for Priority Institutions	1,134,942.00	1,14,340.00
Total	1,781,992.00	2,28,680.00

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SALARY (PAY AND ALLOWANCES)

Schedule:17

Particulars	As At	As At
	31.03.2008	31.03.2007
	(Rs)	(Rs)
Salary	3,676,414.00	4,679,230.00
Leave Salary & Pension Contributions	114,469.00	164,111.00
Total	3,790,883.00	4,843,341.00

MAINTENANCE COSTS

Schedule:18

Particulars	As At	As At
	31.03.2008	31.03.2007
	(Rs)	(Rs)
Equipment Maintenance	593,832.00	615,191.00
Vehicle Maintenance	270,645.00	788,590.00
Building Maintenance	223,027.00	291,369.00
Total	1,087,504.00	1,695,144.00

OPERATIONAL EXPENSES

Schedule:19

Particulars	As At	As At
	31.03.2008	31.03.2007
	(Rs)	(Rs)
Traveling Expenses	424,967.00	557,382.50
Telephone/Communication Expenses	134,937.00	103,410.00
Bank Charges	500.00	1,110.00
Miscellaneous Expenses	123,170.00	51,017.50
Printing and Stationery	123,254.00	7,381.50
Advertisement (Other than IED)	234,742.00	1,000.00
Water and Electricity Charges	154,000.00	1,000.00
Audit Fees	10,000.00	1,000.00
Postage/Courier	24,150.00	1,000.00



1,000,000.00

1,000,000.00

LOANS AND ADVANCES DISBURSED DURING THE YEAR.

Schedule 10

Particulars	As At 31.03.2008 (Rs)	As At 31.03.2007 (Rs)
Advance to Others	2,890,808.00	1,050,775.20
Advance to NGOs	7,930,120.00	10,446,933.00
Advance to Staff	838,454.00	836,058.00
Advance to District Hospitals	1,950,013.40	458,826.40
Total	13,609,395.40	13,792,592.60

FIXED ASSETS

Schedule 11

Particulars	As At 31.03.2008 (Rs)	As At 31.03.2007 (Rs)
Blood Bank Equipments	615,987.00	173,682.00
Equipment (Others)	371,938.00	43,254.00
Office Equipment	237,436.00	243,800.00
Furniture, Fixtures & Supplies		56,170.00
Total	1,225,411.00	516,906.00

KITS AND OTHER LAB SUPPLIES

Schedule 12

Particulars	As At 31.03.2008 (Rs)	As At 31.03.2007 (Rs)
HIV Kits	1,090,271.00	23,833.00
Other Lab Supplies	408,000.00	73,000.00
Blood Line Supplies	4,291,375.00	10,000.00

SALARY (PAY AND ALLOWANCES) Schedule: 15

Particulars	As At 31.03.2008 (Rs.)	As At 31.03.2007 (Rs.)
Salary	3,676,414.00	4,373,230.00
Leave Salary & Pension Contributions	114,469.00	154,789.00
Total	3,790,883.00	4,528,019.00

MAINTENANCE COSTS Schedule: 17

Particulars	As At 31.03.2008 (Rs.)	As At 31.03.2007 (Rs.)
Equipment Maintenance	593,832.00	815,191.00
Building Maintenance	270,345.00	786,690.00
Vehicle Maintenance	219,939.00	251,333.00
Total	1,084,116.00	1,853,214.00

OPERATIONAL EXPENSES Schedule: 16

Particulars	As At 31.03.2008 (Rs.)	As At 31.03.2007 (Rs.)
Printing Expenses	162,574.00	205,391.54
Telephone/Communication Expenses	134,007.00	123,452.00
Bank Charges	350.00	
Miscellaneous Expenses	107,800.00	111,131.00
Printing and Stationery	125,254.00	111,131.00
Advertisement - Cont. Jai Jai	104,713.00	111,131.00
Water and Electricity Charges	154,100.00	111,131.00
W.C. Fees	10,000.00	111,131.00
Postage/Convey	31,143.00	111,131.00

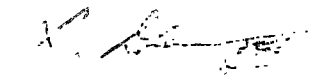


Chennai Corporation AIDS Prevention And Control Society - PO - FUND

SOURCES AND USES OF FUND AS ON 31.03.2008

Particulars		2007-08	2007-08
Opening Balance of Net	Cash in Hand	8,660.00	2,000.00
Current Assets	Balance with Bank	4,032,342.30	35,383,053.20
	Advances	2,127,353.00	704,345.00
	(-) Current Liabilities	662,826.75	662,963.75
	Sources of Funds	Pool fund from TNSAC	67,800,000.00
	Miscellaneous Receipts	412,070.11	1,197,034.52
Utilisation of Funds	Expenses	37,774,618.10	26,731,070.40
	Fixed Assets	516,713.00	1,225,411.00
Closing Balance of Net	Cash In Hand	2,000.00	2,000.00
Current Assets	Balance in Bank	35,383,053.20	53,844,376.32
	Advances	704,345.00	5,504,075.00
	(-) Current Liabilities	662,826.75	1,146,750.75

For P.S. MOORTHY ASSOCIATES
 CHARTERED ACCOUNTANTS



L. DHANASEKAR
 Partner
 Membership No : 204...

07.11.2008

Schedule to Sources and Uses of Funds as on 31.03.2007

Particulars		2006-07	2007-08
Opening Balance			
Advances	Advances to District Hospitals	85,507.00	147,725.00
	Advances to NGOs	1,757,505.00	423,859.00
	Advances to Others	227,800.00	76,800.00
	Advances to Staff	56,484.00	45,934.00
	Total	2,127,386.00	704,348.00
(-) Current Liabilities	Funds from Others Sources	640,858.75	640,858.75
	Other Recoveries	0.00	0.00
	Security/Earnest Deposit	22,065.00	17,039.00
	Total	662,923.75	662,963.75
Sources of Funds			
Miscellaneous Receipts	Interest from Bank	412,078.00	1,167,034.00
	Unspent amount recovered from NGOs	0.00	30,000.52
	Total	412,078.00	1,197,034.52



Utilisation of Funds

Expenses			
Advertisement (other than IEC)	10	234,742.00	
Audit Fees	5,100.00	10,000.00	
Bank Charges	1.00	300.00	
Blood lab supplies	6,608,075.40	4,742,371.40	
Building Maintenance	786,591.00	271,041.00	
Consultants Services	103,350.00	397,956.00	
Equipments Maintenance	815,191.00	593,832.00	
HIV Services	20,333.00	1,090,614.00	
IEC	9,633,421.30	4,864,951.00	
Leave salary&pension Conts	154,732.00	114,469.00	
Misc.Expenses	169,000.00	128,170.00	
Monitoring & Evaluation	190,000.00	0.00	
NGO Services	2,451,549.00	647,559.00	
NGO Services for prior Interventions	9,911,840.00	6,211,133.00	
Operational Research	50,000.00	0.00	
Other Labs.Supplies	504,748.00	506,488.00	
Postage/Courier	34,122.00	22,187.00	
Printing and Stationery	113,185.50	123,254.00	
Salary	4,378,230.00	3,676,414.00	
Telephone/Communica	126,432.00	134,337.00	
Training	682,331.40	1,184,949.00	
Traveling Expenses	555,802.50	424,667.00	
Vehicle Maintenance	281,363.00	223,027.00	
Water and EB Charges	197,368.00	154,100.00	

Total 97,774,800.00 53,731,070.00

Fixed Assets

Bank Equipment	173,892.00	316,987.00
Build works	0.00	0.00
Equipments(othert)	13,100.00	311,030.00
Furniture, Fixtures & Statio	0.00	0.00
Other Equipments	343,000.00	371,500.00
Land	0.00	0.00



(10/1)

DIRECTOR GENERAL OF HEALTH SERVICES
BANGALORE

Closing Balance

Advances	Advances to District Hospitals	117,797.00	1,617,578.00
	Advances to NGOs	423,850.00	820,287.00
	Advances to Others	76,800.00	2,890,808.00
	Advances to Staff	85,837.00	475,105.00
	Total	704,284.00	5,803,778.00
(-) Current Liabilities (09)	Funds from Other Sources	640,858.75	640,858.75
	Other Recoveries	20.00	20.00
	Security/Earnest Deposits	22,000.00	22,000.00
	State Cheques	0.00	20,500.00
	Total	662,878.75	683,378.75



Utilization Certificate

Certified that out of amount of Rs. **50,000,000.00** as grants-in-aid received during the year **2007-08** from the Ministry of Health and Family Welfare (National AIDS Control Organization) vide letters mentioned hereunder and Rs. **36,089,398.20** on account of unspent balance brought forward from the previous financial year, a sum of Rs. **27,511,481.16** has been utilized for the purpose for which it was sanctioned and the balance of Rs. **12,488,518.84** remaining at the end of the year has been surrendered to Government (vide D.O. No. _____ dated _____) / will be adjusted towards the grants-in-aid payable during the next year.

Sl. No.	Sanction letter Number and Date	Amount
1
2
3	Unspent amount received from NGOs	56,110.52
	Total	5,119,702.64 - 52

Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I 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. Statement of Expenditures
2. Annual Financial Statements

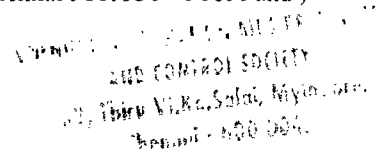
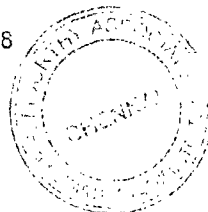
Countersigned

 (Chartered Accountant) **L. DHANASEKAR**
 Partner
 Membership No : 209928
 07.11.2008

For P.S. MOORTHY ASSOCIATES
 CHARTERED ACCOUNTANTS

 (Project Director)

(Chennai MCAACS - Pool Fund)



Opening balance of Net Current Assets	Amount (Rs.)
Cash in hand	2,000.00
Bank 3	35,35,307.00
Advance to Others	76,800.00
Advance to NGOs	423,859.00
Advance to Staff	85,961.00
Advance to District Hospitals	117,725.00
	36,089,398.20
Sources of funds	Amount (Rs.)
Grant From SACS to MACS	50,000,000.00
	50,000,000.00
Utilisation of funds	Amount (Rs.)
HIV Kits	1,090,614.00
Other Lab. Supplies	506,488.00
RE	2,000.00
NGO Services	847,559.00
Consultants and Consultancy Services	397,956.00
Training	1,184,949.00
Salary	3,676,414.00
Equipment Maintenance	593,832.00
Building Maintenance	270,645.00
Vehicle Maintenance	223,027.00
Travelling Expenses	424,667.00
Telephone/Communication Expenses	134,337.00
Bank Charges	300.00
Miscellaneous Expenses	128,170.00
Printing & Stationery	123,254.00
Blood Lab. Supplies	4,742,371.40
Leave Salary & Pension Contributions	114,469.00
Advertisement (Other than IEC)	234,742.00
Water and Electricity Charges	154,005.00
Audit Fees	10,000.00
NGO Services for Priority Interventions	6,986,133.00
Postage/Courier	22,187.00
Blood Bank Equipments	615,987.00
Equipment (Other)	371,938.00
Office Equipment	237,486.00
	27,956,481.40
Closing balance of Net Current Assets	Amount (Rs.)
Cash in hand	2,000.00
Bank 3	53,844,376.32
Advance to Others	2,890,808.00
Advance to NGOs	520,287.00



Advances in District Hospitals

1,617,875.00

59,350,451.32

