



CAPACS

CHENNAI CORPORATION
AIDS PREVENTION AND CONTROL SOCIETY

No. 82, Thiru-vi-ka Salai, Mylapore, Chennai - 600 004

Ph : 044-24980081 / 24986514 Fax:044-24987471

E-mail : chennaiacs@gmail.com, chennaiids@yahoo.co.in

Website : www.capacs.org

Ref:- CAPACS/Accts/1894/2010

Date:07.12.2011

To

The Director (Finance)
National AIDS Control Organisation
9th floor, 36 Janpath,
Chandralok building,
New Delhi - 110 001.

Sir,

Sub:- Chennai MACS – Finance Unit – submission of Statutory Audit
Report for 2010-2011 – Reg.

A copy of Statutory Audit Report for the year 2010-2011 of Chennai Corporation AIDS
Prevention and Control Society is submitted herewith.

Finance Officer

7/12/11

12/12

22 (F)

12/12
NACO (stat audit)

u901/dirc(F)/2011
12/12

VEDAM & COMPANY
Chartered Accountants

No : 95, Dr.Radhakrishna salai
Mylapore Chennai – 600004.
Telephone : 044 – 28112228
Vedamcompany @yahooh.co.in

Mrs .V.Sitalakshmi, B.Sc., F.C.A.,DISA

STATUTORY AUDIT

OF

**CHENNAI CORPORATION AIDS PREVENTION AND
CONTROL SOCIETY (CAPACS)**

2010 - 2011

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OF

**CHENNAI CORPORATION AIDS PREVENTION AND
CONTROL SOCIETY (CAPACS)**

2010 - 2011

(26)

VEDAM & CO.,
CHARTERED ACCOUNTANTS

Head Office :
New No.95, Old No.54,
Dr. Radhakrishnan Road,
CHENNAI - 600 004.
Phone : 2811 2228

Branch:
C-213, Sarvodya Enclave,
NEW DELHI - 110 017.
Phone : 2685 3484

Date : 21.10.2011

AUDITORS' REPORT

The Project Director,
Chennai corporation aids Prevention and control Society,
82, thiru-vi-ka Salai,
Mylapore,
Chennai 600 004.

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 31,2011. 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



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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 AIDS Prevention and Control society for the year ended 31st March 2011, in accordance with the Accounting Standards set by the institute of Chartered Accountants of India.

In addition,

- (a) With respect of IFRs, neither the IFR nor the supporting documentation have been produced to us for our verification ;
- (b) With respect to expenditures, the same are eligible 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/GBO guidelines, subject to the enclosed Management Letter.

For Vedam &Co.,

Chartered Accountants

Firm Regn No: 004573S

Sitalakshmi V.

V.Sitalakshmi

Partner

Membership No : 020613



Chennai Corporation AIDS Prevention And control Society - POOL FUND
82 THIRUVIKA SALAI, MYLAPORE , CHENNAI - 600004
BALANCE SHEET AS AT 31.03.2011

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)
30016824.84	General Fund	1	22426369.84	9712952.51	Fixed Assets	2	9861115.51
62825.00	Current liabilities	6	47635.00	6784747.59	Current Assets	4	2010894.59
9712952.51	Fixed Asset fund	2	9861115.51	23935761.00	Loans and Advances	5	23072931.00
640858.75	Funds from other sources	3	2609820.75				
<u>40433461.10</u>			<u>34944941.10</u>	<u>40433461.10</u>			<u>34944941.10</u>

Vide our report of even date

For Vedam & Co.,
Chartered Accountants
Firm Regn No :004573S

Sitalakshmi V

V.Sitalakshmi
Partner
Membership No :020613

Place : Chennai
Date : 21.10.2011



H. Co

Finance Officer
FINANCE OFFICER
CHENNAI CORPORATION AIDS PREVENTION
AND CONTROL SOCIETY,
Mylapore, Chennai - 600 004.

JS

Project Director
PROJECT DIRECTOR / MEMBER SECRETARY
CHENNAI CORPORATION AIDS PREVENTION
AND CONTROL SOCIETY,
Mylapore, Chennai - 600 004.

Chennai Corporation AIDS Prevention And control Society - POOL FUND
82 THIRUVIKA SALAI, MYLAPORE, CHENNAI - 600004
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2011

Figures for the Previous period (Rs)	EXPENDITURE	Schedule Reference	Figures for the Current period (Rs)	Figures for the Previous period (Rs)	INCOME	Schedule Reference	Figures for the Current period (Rs)
2638536.00	IEC		5348476.00	114021.00	Other Income	7	208710.00
614212.00	Consultants and consultancy service			16224120.40	Grants utilised to the extent of revenue expenditure		21046280.00
3411749.40	Kits and other lab supplies	8	3745717.00				
529951.00	Training and workshops	9	414190.00				
7319915.00	Salary (Pay and Allowances)	10	9961103.00				
404214.00	maintenance costs	11	551241.00				
1419564.00	Operational expenses	12	1234263.00				
<u>16338141.40</u>			<u>21254990.00</u>	<u>16338141.40</u>			<u>21254990.00</u>

Vide our report of even date

For Vedam & Co.,
Chartered Accountants
Firm Regn No :004573S

Sitalakshmi V.

V.Sitalakshmi
Partner
Membership No :020613

Place : Chennai
Date : 21.10.2011



K. G.

Finance Officer

FINANCE OFFICER
CHENNAI CORPORATION AIDS PREVENTION
AND CONTROL SOCIETY,
Mylapore, Chennai - 600 004.

[Signature]

Project Director

PROJECT DIRECTOR / MEMBER SECRETARY
CHENNAI CORPORATION AIDS PREVENTION
AND CONTROL SOCIETY,
Mylapore, Chennai - 600 004.

Chennai Corporation AIDS Prevention And control Society - POOL FUND
82 THIRUVIKA SALAI, MYLAPORE, CHENNAI - 600004
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2011

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			173123.00	Loans and Advances	13	1420092.00
2000.00	Cash in hand		2000.00	348044.00	Fixed Assets	14	22763.00
82825764.99	Balance with bank	20	6782747.59	3411749.40	Kits and Other :Lab supplies	15	2358491.00
				7319915.00	Salary (Pay and Allowances)	16	9958103.00
0.00	General fund	21	13603988.00	404214.00	Maintenance Costs	17	539641.00
0.00	Funds from other sevicees	22	2015253.00	1419564.00	Operational expenses	18	1161108.00
0.00	Current liabilities	23	2044.00	529951.00	Training and workshop		38240.00
0.00	Training and workshop	24	3000.00	2638536.00	IEC		5095676.00
114021.00	Other Income	25	208710.00	0.00	Current liabilities	14A	12734.00
4500.00	Stale cheques		0.00	614212.00	Consultants and consultants services		0.00
105770.00	Other Recoveries		0.00	2000.00	Refund of staff security deposit		0.00
				59406000.00	Funds transferred to TNSAC		0.00
					Closing balance		
				2000	Cash in hand		2000.00
				6782747.59	Balance with bank	19	2008894.59
<u>83052055.99</u>			<u>22617742.59</u>	<u>83052055.99</u>			<u>22617742.59</u>

Vide our report of even date

For Vedam & Co.,
Chartered Accountants
Firm Regn No :004573S

Sitalakshmi. V

V.Sitalakshmi
Partner
Membership No :020613

Place : Chennai
Date : 21.10. 2011



M. G.

Finance Officer

FINANCE OFFICER
CHENNAI CORPORATION AIDS PREVENTION
AND CONTROL SOCIETY,
Mylapore, Chennai - 600 004.

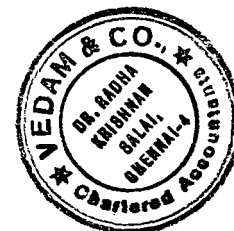
[Signature]

Project Director

PROJECT DIRECTOR / MEMBER SECRETARY
CHENNAI CORPORATION AIDS PREVENTION
AND CONTROL SOCIETY,
Mylapore, Chennai - 600 004.

Chennai Corporation AIDS Prevention And control Society - POOL FUND
SOURCES AND USES OF FUNDS AS ON 31.03.2011

	PARTICULARS	2010 - 11	2009 - 10
Utilisation of Funds			
Expenses	Advertisement (other than)	239869.00	168806.00
	Audit fees	40502.00	47077.00
	bank charges	1406.00	2190.00
	Blood lab supplies	2801654.40	3745717.00
	Building maintenance	27570.00	1000.00
	Consultants services	614212.00	0.00
	Equipments maintenance	211597.00	516898.00
	HIV services	22000.00	0.00
	IEC	2638536.00	5348476.00
	Leave salary & pension	56588.00	94719.00
	Misc Expenses	133861.00	110096.00
	Monitoring & Evaluation	0.00	0.00
	Ngo services for priority Interventions	0.00	0.00
	Other labs supplies	588095.00	0.00
	Postage /Courier	17032.00	9591.00
	printing and Staionery	48668.00	20598.00
	salary	7263327.00	9866384.00
	Telephone/Communication	167631.00	139329.00
	Training	529951.00	417190.00
	Travelling expenses	508460.00	361895.00
	Vehicle maintenance	165047.00	33343.00
	Water and EB charges	262135.00	248376.00
	Campaings		-3000.00
	Meeting expenses		126305.00
		16338141.40	21254990
Fixed Assets			
	Blood bank equipments	0.00	0.00
	Civil works	0.00	0.00
	Equipments (others)	0.00	0.00
	Furniture fixture & supplies	0.00	0.00
	Office equipments	0.00	7592.00
	Vehicles	348044.00	15171.00
		348044.00	22763.00
Closing balance			
Advance	Advances to district hospitals	414398.00	-213857.00
	Advances to NGOs	23074355.00	23074355.00
	Advances to Others	215800.00	0.00
	Advances to Staff	231208.00	212433.00
		23935761.00	23072931.00
(-) Current Liabilities			
	Funds from others sources	640858.75	0.00
	Other recoveries	710.00	20.00
	Security /earnest deposit	20085.00	20085.00
	State cheques	32030.00	27530.00
	General provident fund	10000.00	0.00
	TDS others	0.00	-2044.00
	TDS (Salary)	0.00	2044.00
		703683.75	47635.00



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Chennai Corporation AIDS Prevention And control Society - POOL FUND
SOURCES AND USES OF FUNDS AS ON 31.03.2011

	PARTICULARS	2010 - 11	2009 - 10
Opening Balance of Net Current Assets	Cash in hand	2000.00	2000.00
	Balance with bank	6782747.59	82825764.99
	Advances	23935761.00	23857718.00
	(-) Current Liabilities	2672645.75	690493.75
Sources of Funds	Pool fund from world bank	0.00	0.00
	Grant from SACS to Macs	0.00	0.00
	Miscellaneous receipts	208710.00	114021.00
Utilisation of Funds	Expenses	21254990.00	16338141.40
	Fixed Assets	22763.00	348044.00
	Grants refunded/Transfer	0.00	59406000.00
Closing balance of Net Current Assets	Cash in hand	2000.00	2000.00
	Balance in bank	2008894.59	6782747.59
	Advances	23072931.00	23935761.00
	(-) Current Liabilities	27657455.75	703683.75

SOURCES AND USES OF FUNDS AS ON 31.03.2011

	PARTICULARS	2010 - 11	2009 - 10
Opening Balance of Net Current Assets	Advances to District hospitals	-213857.00	241275.00
	Advances to NGOs	23074355.00	23074355.00
	Advances to others	0.00	245880.00
	Advances to staff	212433.00	296208.00
	Total	<u>23072931.00</u>	<u>23857718.00</u>
(-) Current Liabilities	Funds from others sources	2609820.75	640858.75
	Other recoveries	710.00	20.00
	Security /earnest deposit	20085.00	22085.00
	State cheques	32030.00	27530.00
	general provident fund	10000.00	0.00
	Total	<u>2672645.75</u>	<u>690493.75</u>
Sources of funds	Interest from Bank	208460.00	114021.00
Miscellaneous receipts	Unspent amount recovered from NGOs		0.00
	Other receipts	250.00	0.00
	Total	<u>208710.00</u>	<u>114021.00</u>



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GENERAL FUND

SCHEDULE : 1

PARTICULARS	As At 31.03.2011 (Rs)	As At 31.03.2010 (Rs)
OPENING GRANT IN AID	30016824.84	105994989.24
Add : Received during the year		
pool fund - world bank	817988.00	0.00
Grant from SACS to MACS	12786000.00	0.00
Interest from bank		114021
	43620812.84	106109010.24
Less : utilised during the year		
Grants utilised to the extent of revenue expenditure	21046280	16338141.4
Grants utilised to the extent of fixed expenditure	148163	348044
Grants Transferred to TNSACS		59406000
CLOSING GRANT IN AID	22426369.84	30016824.84

159188.00
 11025.00
 148163.00

FIXED ASSETS

SCHEDULE : 2

PARTICULARS	Opening balance	Addition	Deletion	Closing balance
Blood bank equipments (2203)	2284766.81	45400.00	0.00	2330166.81
Civil works (2201)	1548520.00	0.00	0.00	1548520.00
Equipment - other (2204)	1240502.00	0.00	0.00	1240502
Furniture, Fixtures & supplies (2202)	1204073.50	98617.00	0.00	1302690.5
Office equipment (2206)	2709868.99	15171.00	11025.00	2714014.99
Vehicles (2205)	725221.21	0.00	0.00	725221.21
Total	9712952.51	159188.00	11025.00	9861115.51

FUNDS FROM OTHER SOURCES

SCHEDULE : 3

PARTICULARS	Opening balance	Grant received	Grant utilised refunded	Closing balance
Other contribution	640858.75	0.00	0.00	640858.75
Land from pool funds	0.00	0.00	0.00	0.00
Land from GFATM -	0.00	0.00	0.00	0.00
TANSACS - NVBD	0.00	2125500.00	154500.00	1971000.00
TANSACS - STD	0.00	1114055.00	1116093.00	-2038.00
Total	640858.75	3239555.00	1270593.00	2609820.75

CURRENT ASSETS

SCHEDULE : 4

PARTICULARS	As At 31.03.2011 (Rs)	As At 31.03.2010 (Rs)
Cash in hand	2000.00	2000.00
Bank a/c	208894.59	6782747.59
Total	210894.59	6784747.59



LOANS AND ADVANCES

SCHEDULE : 5

PARTICULARS	As At 31.03.2011 (Rs)	As At 31.03.2010 (Rs)
Advance to Others	0.00	215800.00
Advance to NGOs	23074355.00	23074355.00
Advance to Staff	212433.00	231208.00
Advance to District hospitals	-213857.00	414398.00
Total	23072931.00	23935761.00

CURRENT LIABILITIES

SCHEDULE : 6

PARTICULARS	As At 31.03.2011 (Rs)	As At 31.03.2010 (Rs)
Others recoveries	20.00	710.00
Security /Earnest deposit (received)	20085.00	20085.00
Stale cheques	27530.00	32030.00
General provident fund	-2044	10000.00
TDS (others)	2044	0.00
TDS (salary)		
Total	47635.00	62825.00



OTHER INCOME

SCHEDULE : 7

PARTICULARS	As At 31.03.2011 (Rs)	As At 31.03.2010 (Rs)
Other Receipts	250.00	0.00
Interest from Bank	208460.00	114021.00
Total	208710.00	114021.00

KITS AND OTHER LAB SUPPLIES

SCHEDULE : 8

PARTICULARS	As At 31.03.2011 (Rs)	As At 31.03.2010 (Rs)
HIV Kits	3745717.00	22000.00
Other Lab Supplies	0.00	588095.00
Blood Lab Supplies	0.00	2801654.4
Total	3745717.00	3411749.40

TRAINING AND WORKSHOPS

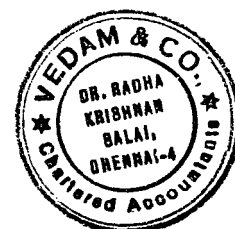
SCHEDULE : 9

PARTICULARS	As At 31.03.2011 (Rs)	As At 31.03.2010 (Rs)
Workshops	0.00	49580.00
Training	417190.00	480371.00
campaigns	-3000.00	0.00
Total	414190.00	529951.00

SALARY (PAY AND ALLOWANCES)

SCHEDULE : 10

PARTICULARS	As At 31.03.2011 (Rs)	As At 31.03.2010 (Rs)
Salary	9866384.00	7263327.00
Leave salary & persion contribution	94719.00	56588.00
Total	9961103.00	7319915.00

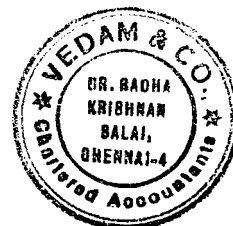


MAINTENANCE COSTS**SCHEDULE : 11**

PARTICULARS	As At 31.03.2011 (Rs)	As At 31.03.2010 (Rs)
Equipmen maintenance	516898.00	211597.00
Building maintenance	1000.00	27570.00
Vehicle maintenance	33343.00	165047.00
Total	551241.00	404214.00

OPERATIONAL EXPENSES**SCHEDULE : 12**

PARTICULARS	As At 31.03.2011 (Rs)	As At 31.03.2010 (Rs)
Travelling expenses	488200.00	508460.00
Telephone/communication expenses	139329.00	167631.00
Bank charges	2190.00	1406.00
Miscellaneous expenses	110096.00	133861.00
Printing and stationery	20598.00	48668.00
Advertisement (other than IEC)	168806.00	239869.00
Water and Electricity charges	248376.00	262135.00
Audit Fees	47077.00	40502.00
Postage /Courier	9591.00	17032.00
Total	1234263.00	1419564.00



LOANS AND ADVANCES**SCHEDULE : 13**

PARTICULARS	As At 31.03.2011 (Rs)	As At 31.03.2010 (Rs)
Advances to others	83483.00	0.00
Advances to staff	366508.00	0.00
Advances to district hospitals	970101.00	173123.00
Total	1420092.00	173123.00

FIXED ASSETS**SCHEDULE : 14**

PARTICULARS	As At 31.03.2011 (Rs)	As At 31.03.2010 (Rs)
Furniture , fixtures & supplies	7592.00	0.00
Office Equipment	15171.00	348044.00
Total	22763.00	348044.00

CURRENT LIABILITIES**SCHEDULE : 14A**

PARTICULARS	As At 31.03.2011 (Rs)	As At 31.03.2010 (Rs)
General provident fund	10000.00	0.00
Security/Earnest deposit (Received)	0.00	0.00
TDS (Others)	2044.00	0.00
Other recoveries	690.00	0.00
Total	12734.00	0.00

KITS AND OTHER LAB SUPPLIES**SCHEDULE : 15**

PARTICULARS	As At 31.03.2011 (Rs)	As At 31.03.2010 (Rs)
HIV Kits	0.00	22000.00
Blood lab supplies	2358491.00	2801654.40
Consumable items	0.00	588095.00
Total	2358491.00	3411749.40



SALARY (PAY AND ALLOWANCES)

SCHEDULE : 16

PARTICULARS	As At 31.03.2011 (Rs)	As At 31.03.2010 (Rs)
Salary	9863384.00	7263327.00
Leave salary & pension contribuion	94719.00	56588.00
Total	9958103.00	7319915.00

MAINTENANCE COSTS

SCHEDULE : 17

PARTICULARS	As At 31.03.2011 (Rs)	As At 31.03.2010 (Rs)
Equipmen maintenance	516898.00	211597.00
Building maintenance	0.00	27570.00
Vehicle maintenance	22743.00	165047.00
Total	539641.00	404214.00

OPERATIONAL EXPENSES

SCHEDULE : 18

PARTICULARS	As At 31.03.2011 (Rs)	As At 31.03.2010 (Rs)
Travelling expenses	430287.00	508460.00
Telephone/communication expenses	139329.00	167631.00
Bank charges	2190.00	1406.00
Miscellaneous expenses	96596.00	133861.00
Printing and stationery	20598.00	48668.00
Advertisement (other than IEC)	168806.00	239869.00
Water and Electricity charges	248376.00	262135.00
Audit Fees	47077.00	40502.00
Postage /Courier	7849.00	17032.00
Other Administratiion cost	0.00	
Contractual services - companies	0.00	
Total	1161108.00	1419564.00



CLOSING BALANCE WITH BANK

SCHEDULE : 19

PARTICULARS	As At 31.03.2011 (Rs)	As At 31.03.2010 (Rs)
Bank	2008894.59	6782747.59
Total	2008894.59	6782747.59

OPENING BALANCE WITH BANK

SCHEDULE : 20

PARTICULARS	As At 31.03.2011 (Rs)	As At 31.03.2010 (Rs)
Bank	6782747.59	82825764.99
Total	6782747.59	82825764.99

GENERAL FUND

SCHEDULE : 21

PARTICULARS	As At 31.03.2011 (Rs)	As At 31.03.2010 (Rs)
Pool fund - world bank	817988.00	0.00
	12786000.00	0.00
Total	13603988.00	0.00

FUNDS FROM OTHER SOURCES

SCHEDULE : 22

PARTICULARS	As At 31.03.2011 (Rs)	As At 31.03.2010 (Rs)
Funds from other sources	2015253.00	0.00
Total	2015253.00	0.00



CURRENT LIABILITIES

SCHEDULE : 23

PARTICULARS	As At 31.03.2011 (Rs)	As At 31.03.2010 (Rs)
General provident fund	0.00	0.00
TDS (Salary)	2044.00	0.00
Stale cheques	0.00	0.00
Other recoveries	0.00	0.00
Total	2044.00	0.00

TRAINING AND WORKSHOPS

SCHEDULE : 24

PARTICULARS	As At 31.03.2011 (Rs)	As At 31.03.2010 (Rs)
Campaign	3000.00	0.00
Total	3000.00	0.00

OTHER INCOME

SCHEDULE : 25

PARTICULARS	As At 31.03.2011 (Rs)	As At 31.03.2010 (Rs)
Other Receipts	250.00	0.00
Interest from bank	208460.00	114021.00
Total	208710.00	114021.00

