



PONDICHERY AIDS CONTROL SOCIETY

No. 93, PERUMAL KOIL STREET,
PUDUCHERRY - 605 001

PHONE : +91-413-2337000, 2260160 TELEFAX : +91-413-2343596
e-mail : pondicherrysacs@gmail.com / website : pondyaidscontrol.org

PACS/NACO/A(F)/11-12/01/ 268

Date : 20.07.2011

To

The Director (Finance)
NATIONAL AIDS CONTROL ORGANISATION,
9th Floor, Chandralok Building ,
36 Janpath , New Delhi -110001.

Sir,

**Sub: Submission of Statutory Audit Reports of this Society for the year
2010-2011- Regarding.,**

With reference to the subject mentioned above, I hereby submit the Statutory
Audit Reports for POOL FUND / GFATM-RD-II / GFATM-RD-VI for the year 2010-
2011, as desired.

17/12/11
27/12

Yours faithfully,

(Dr. D. GURUMURTHY)

Project Director .

Encl: Statutory Audit Reports (P F / RD-II / RD-VI).

SAC/KAS

**Don't Discriminate people living with HIV/AIDS
AIDS Patient needs your Care and Concern**

POOL FUND

ONDICHERRY AIDS CONTROL SOCIETY
NO. 93, PERUMAL KOIL STREET,
PONDICHERRY - 605 001

27



Partners :

GOUTHAM CHAND, B.L., F.C.A., DISA
RAJESH KUMAR, B.Com., F.C.A., DISA
ANAND, B.Com., F.C.A., DISA

H.O. :
18, Veerappan Street,
Balaji Complex, Second Floor,
Chennai - 600 079.
Phone : 25366788, 25367422
Mobile : 94444 07423

AUDITORS REPORT

TO

The Project Director
POOL FUND
The Pondicherry AIDS Control Society
No. 93, Perumal Koil Street
Pondicherry – 605 001.

We have audited the accompanying financial statements of **Pondicherry AIDS Control Society** for the year ended **31st March, 2011**. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with the auditing standards generally accepted in India. Those standards and practices 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.

It is the policy of the society to prepare its financial statements on the cash receipts and disbursements basis. On this basis, revenue and related assets are recognized when received rather than when earned and expenses are recognized when paid rather than when the obligation is incurred.

In our opinion, subject to:

- (a) Non – recording of grants in the nature of non- monetary assets received free of cost by the society in the books of account/financial statements :
- (b) It is the policy of the society of not charging depreciation on its fixed assets:

G.C. Daga & Co.,
Chartered Accountants

Firm's Registration No. : 000668S
V No.: AACFG7756K
Vice Tax No. : AACFG7756KST002



79
B.O. :
614A, Nehruji Road,
First Floor,
Villupuram - 605 602.
Phone : 04146 229975
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Partners :

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The financial statement read with the significant accounting policies & notes annexed hereto give – a true and fair view of the sources and application of funds of Pondicherry AIDS Control Society for year ended 31st March, 2011 and the Financial Position arising from cash transactions of the society as at 31st March 2011.

Adequate supporting, documentation for statement of expense of the year ended 31.03.2011 has been Maintained to support claims of various expenditures incurred and such expenditures are eligible under the financing agreements.



For G.C. DAGA & CO.,
Chartered Accountants

M. Rajesh Kumar
(M. RAJESH KUMAR)
Partner.

Firm's Registration No: 000668S
M.No. : 207869

Place: Villupuram
Date: 16.07.2011



Partners :

SOUTHAM CHAND, B.L., F.C.A., DISA
RAJESH KUMAR, B.Com., F.C.A., DISA
ANAND, B.Com., F.C.A., DISA

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MANAGEMENT LETTER

To
The Project Director,
POOL FUND,
The Pondicherry AIDS Control Society,
No. 93 Perumal Koil Street,
Pondicherry – 605001.

We have audited the financial statement of Pondicherry AIDS Control Society as on 31st March, 2011, for the year then ended.

1. Accounting records, system and control:

Our audit reveals that maintenance of records, accounting systems and controls are found to be in place and are commensurate with the level of activity of the society. All expenditure, including procurement of goods and services have been carried on par with the procurement manual of the programme.

2. Specific deficiencies and areas of weakness in systems and controls:

We have not come across any specific deficiency or weakness in the system.

3. Compliance with the covenants of the financing agreement:

The society is found to have generally complied with the various covenants of the financing agreements.

4. Achievement of the results as compared to the approved plan:

The society has attempted to achieve targets of the approved plan. We have been informed that the targets have not reached for the want of staff. The society has achieved 70% (Overall Average Performance) of the targeted approved plans.

G.C. Daga & Co.,
Chartered Accountants



Registration No. : 000668S
No.: AACFG7756K
Tax No. : AACFG7756KST002

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Partners :

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5. Economy, Efficiency and Effectiveness in the use of resources:

The society is generally found to utilize the funds in an economical, efficient and effective manner. However, during the year, a huge portion of the funds were found to be placed in current Account instead of the better yielding term deposits, short-term/ long term, depending on the requirement of the funds.

6. Matters having significant impact on the implementation of the project:

We have not come across any matter having a significant impact on the implementation of the project.

7. Other pertinent matters:

Our audit has not revealed any matter pertinent enough to be reported to the management.



For G.C. DAGA & CO.,
Chartered Accountants

(Signature)
(M. RAJESH KUMAR)
Partner.

Firm's Registration No: 000668S
M.No. : 207869

Place: Villupuram
Date: 16.07.2011

**PONDICHERRY AIDS CONTROL SOCIETY
POOL FUND**

Year Ended 31.03.2011

NOTES FORMING PART OF ACCOUNTS:

1. The society has treated grants as income to the extent of utilization of such grants towards revenue expenditure.

2. In respect of the nature of non-monetary assets received free of costs as transfer by the society the respective assets have been recorded in the books of account and financial statement at the value stated in the respective transfer advices.

SIGNIFICANT ACCOUNTING POLICIES:

1. BASIS OF ACCOUNTING:

The accounts are prepared on the basis of cash system of accounting.

2. FIXED ASSETS & DEPRECIATION:

Fixed assets have been stated at historic cost. Depreciation has not been provided on fixed assets.

3. GRANT IN AID:

Grants received have been treated as income of the year to the extent of utilization of grants towards revenue expenditure.



Balance Sheet
For The Period From : 01-Apr-2010 To :31-Mar-2011

2,777,146.63	GENERAL FUND	01	10,357,566.13	6,130,849.00	FIXED ASSETS	02	6,397,915.00
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
97,595.00	CURRENT LIABILITIES	0501	0.00	1,913,672.63	CURRENT ASSETS	0301	9,005,057.13
6,130,849.00	FIXED ASSET FUND		6,397,915.00	961,069.00	LOANS AND ADVANCES	0401	1,352,509.00
<u>9,005,590.63</u>			<u>16,755,481.13</u>	<u>9,005,590.63</u>			<u>16,755,481.13</u>

For G.C. DAGA & Co.,
 Chartered Accountants,

M. Rajesh Kumar
 M. RAJESH KUMAR,
 Auditor
 PARTNER
 M.No: 20786



FC/FM/FO *[Signature]*
 ASSISTANT DIRECTOR (FINANCE)

[Signature]
 Project Director

-
-
-

General Fund

Schedule 01

Figures in Rupees

Opening grant in aid	2,777,146.63	20,202,652.63
Add: Received during the year	28,556,000.00	0.00
Grant from NACO to SACS	28,556,000.00	0.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	20,708,514.50	16,139,660.00
Grants utilised to the extent of fixed asset expenditure	267,066.00	1,285,846.00
Closing grant in aid	10,357,566.13	2,777,146.63



Fixed Asset

Schedule 02

Figures in Rupees

Blood Bank Equipments (2203)	2,984,787.00	0.00	0.00	2,984,787.00
Equipment (Other) (2204)	465,734.00	0.00	0.00	465,734.00
Furniture , Fixtures & Supplies (2202)	327,999.00	0.00	0.00	327,999.00
Office Equipment (2206)	2,347,671.00	267,066.00	0.00	2,614,737.00
Vehicles (2205)	4,658.00	0.00	0.00	4,658.00
Grand Total	6,130,849.00	267,066.00	0.00	6,397,915.00

Funds from Other Sources

Schedule 03

Figures in Rupees

Grand Total				



CURRENT ASSETS

Schedule 0301

Figures in Rupees

Bank 3	9,005,057.13	1,913,672.63
Total	9,005,057.13	1,913,672.63

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Advance to Others	41,450.00	113,900.00
Advance to NGOs	8,100.00	3,100.00
Advance to Staff	30,117.00	82,839.00
Advance to District Authorities	227,487.00	724,730.00
Security Deposit (Paid)	36,500.00	36,500.00
Inter Unit Fund Transfer	1,008,855.00	0.00
Total	1,352,509.00	961,069.00



Creditors Payable	0.00	82,063.00
Security / Earnest Deposit (Received)	0.00	15,532.00
Total	0.00	97,595.00



Income And Expenditure Account
For The Period From : 01-Apr-2010 To :31-Mar-2011

7,137,238.00	IEC		6,156,809.00	432,894.00	Other Income	28	280,183.00
0.00	Consultants and Consultancy Services		52,682.00	16,139,660.00	Grants utilised to the extent of revenue expenditure		20,708,514.50
315,979.00	Surveillance		457,761.00				
399,866.00	Kits and Other Lab Supplies	06	1,135,308.00				
307,128.00	Training and Workshops	08	586,377.00				
2,584,468.00	NGO Services	11	2,512,784.00				
4,412,530.00	Salary (Pay and Allowances)	13	7,693,667.00				
152,194.00	Maintenance Costs	14	198,573.00				
1,263,151.00	Operational Expenses	15	2,194,736.50				
16,572,554.00			20,988,697.50	16,572,554.00			20,988,697.50

For G.C. DAGA & Co.,
Chartered Accountants,

M. Rajesh Kumar
M. RAJESH KUMAR,
PARTNER
M.No: 207869



Capital + 267066.00 - P-20
 12,55,763.50

ASSTANT DIRECTOR (FINANCE)

Revenue - 20,988,697.50

capital - 2,67,066.00

Total :- 2,12,55,763.50

Kumar
PROJECT DIRECTOR
PONDICHERRY AIDS CONTROL SOCIETY
PONDICHERRY

- P-25/c

Other Income

Schedule 28

Testing Fee from Patients	28,000.00	52,278.00
Other Receipts	219.00	348.00
Interest from Bank	251,964.00	380,268.00
Total	280,183.00	432,894.00

Kits and Other Lab Supplies

Schedule 06

Blood Lab. Supplies	1,135,308.00	361,449.00
Consumable Items	0.00	38,417.00
Total	1,135,308.00	399,866.00



Training and Workshops

Schedule 08

Training	586,377.00	307,128.00
Total	586,377.00	307,128.00

NGO Services

Schedule 11

NGO Services	1,044,320.00	1,079,054.00
NGO Services for Priority Interventions	1,468,464.00	1,505,414.00
Total	2,512,784.00	2,584,468.00



Salary (Pay and Allowances)

Schedule 13

Salary	6,232,940.00	4,108,751.00
Honorarium	11,500.00	15,470.00
Leave Salary & Pension Contributions	1,116,414.00	0.00
Medical Expenses	76,129.00	18,778.00
Employer's Contribution to CPF	256,684.00	269,531.00
Total	7,693,667.00	4,412,530.00

Maintenance Costs

Schedule 14

Equipment Maintenance	61,540.00	20,763.00
Vehicle Maintenance	137,033.00	93,431.00
Need Based Assistance	0.00	38,000.00
Total	198,573.00	152,194.00



Travelling Expenses	324,440.00	168,004.00
Rent, Rates & Taxes	203,280.00	203,280.00
Telephone/Communication Expenses	132,030.00	120,728.00
Bank Charges	2,201.00	7,724.00
Miscellaneous Expenses	442,056.50	375,386.00
Printing & Stationery	171,341.00	0.00
Advertisement (Other than IEC)	178,901.00	72,000.00
Water and Electricity Charges	25,352.00	13,117.00
Audit Fees	38,605.00	6,618.00
Legal Expenses	0.00	15,600.00
Postage/Courier	22,000.00	10,000.00
Quality Assessment	571,669.00	118,304.00
Contractual Services - Companies	82,861.00	152,390.00
Total	2,194,736.50	1,263,151.00



Receipt And Payment Account
For The Period From : 01-Apr-2010 To :31-Mar-2011

	Opening Balance:			4,856,928.00	LOANS AND ADVANCES	17	6,012,067.50
0.00	Cash in hand		0.00	1,285,846.00	FIXED ASSETS	16	267,066.00
19,291,479.63	Balance with Bank	30	1,913,672.63	1,120,334.00	CURRENT LIABILITIES	32	1,319,492.00
0.00	GENERAL FUND	29	28,556,000.00	376,312.00	Kits and Other Lab Supplies	18	992,511.00
41,760.00	CURRENT LIABILITIES	32	10,336.00	61,616.00	Training and Workshops	20	70,671.00
432,773.00	Other Income	56	280,183.00	3,538.00	NGO Services	23	0.00
<u>19,766,012.63</u>			<u>30,760,191.63</u>	3,332,269.00	Salary (Pay and Allowances)	25	6,482,933.00
				103,539.00	Maintenance Costs	26	198,573.00
				1,080,875.00	Operational Expenses	27	1,449,648.00
				5,336,256.00	IEC		4,553,695.00
				0.00	Consultants and Consultancy Services		13,082.00
				294,827.00	Surveillance		395,396.00
					Closing Balance:		
				0.00	Cash in hand		0.00
				1,913,672.63	Balance with Bank	31	9,005,057.13
				<u>19,766,012.63</u>			<u>30,760,191.63</u>





**For G.C. DAGA & Co.,
Chartered Accountants,**

M. Rajesh Kumar
M. RAJESH KUMAR,
PARTNER
M.No: 207869



GENERAL FUND

Schedule 29

Grant from NACO to SACS	28,556,000.00	0.00
Total	28,556,000.00	0.00

Balance with Bank

Schedule 30

Bank 3	1,913,672.63	19,291,479.63
Total	1,913,672.63	19,291,479.63

CURRENT LIABILITIES

Schedule 32

Stale Cheques	10,336.00	41,760.00
Total	10,336.00	41,760.00



Other Income

Schedule 56

Testing Fee from Patients	28,000.00	52,278.00
Other Receipts	219.00	348.00
Interest from Bank	251,964.00	380,147.00
Total	280,183.00	432,773.00

LOANS AND ADVANCES

Schedule 17

Advance to Others	478,050.00	375,732.00
Advance to NGOs	2,559,504.00	2,667,830.00
Advance to Staff	155,740.50	610,062.00
Advance to District Authorities	1,809,918.00	1,203,304.00
Inter Unit Fund Transfer	1,008,855.00	0.00
Total	6,012,067.50	4,856,928.00



FIXED ASSETS

Schedule 16

Furniture , Fixtures & Supplies	0.00	3,650.00
Blood Bank Equipments	0.00	520,683.00
Office Equipment	267,066.00	761,513.00
Total	267,066.00	1,285,846.00

CURRENT LIABILITIES

Schedule 32

General Provident Fund	601,740.00	577,631.00
Employees Contribution to CPF	195,107.00	237,253.00
TDS (Salary)	289,495.00	207,469.00
Security / Earnest Deposit (Received)	35,715.00	52,171.00
TDS (Others)	49,741.00	31,960.00
Other Recoveries	67,272.00	13,850.00
Creditors Payable	80,422.00	0.00
Total	1,319,492.00	1,120,334.00



Kits and Other Lab Supplies

Schedule 18

Blood Lab. Supplies	992,511.00	337,895.00
Consumable Items	0.00	38,417.00
Total	992,511.00	376,312.00

Training and Workshops

Schedule 20

Training	70,671.00	61,616.00
Total	70,671.00	61,616.00

NGO Services

Schedule 23

NGO Services for Priority Interventions	0.00	3,538.00
Total	0.00	3,538.00



Salary (Pay and Allowances)

Schedule 25

Salary	5,022,206.00	3,028,490.00
Honorarium	11,500.00	15,470.00
Leave Salary & Pension Contributions	1,116,414.00	0.00
Medical Expenses	76,129.00	18,778.00
Employer's Contribution to CPF	256,684.00	269,531.00
Total	6,482,933.00	3,332,269.00

Maintenance Costs

Schedule 26

Equipment Maintenance	61,540.00	18,108.00
Vehicle Maintenance	137,033.00	85,431.00
Total	198,573.00	103,539.00



Operational Expenses

Schedule 27

Travelling Expenses	203,301.00	118,404.00
Rent, Rates & Taxes	203,280.00	203,280.00
Telephone/Communication Expenses	126,163.00	115,077.00
Bank Charges	2,201.00	7,724.00
Miscellaneous Expenses	388,512.00	368,444.00
Printing & Stationery	171,341.00	0.00
Advertisement (Other than IEC)	178,287.00	70,944.00
Water and Electricity Charges	25,352.00	15,015.00
Audit Fees	38,164.00	6,618.00
Legal Expenses	0.00	15,600.00
Postage/Courier	22,000.00	10,000.00
Quality Assessment	8,186.00	0.00
Contractual Services - Companies	82,861.00	149,769.00
Total	1,449,648.00	1,080,875.00

Balance with Bank

Schedule 31

Bank 3	9,005,057.13	1,913,672.63
Total	9,005,057.13	1,913,672.63



Sources and Uses of Funds

As on: 31-Mar-2011

Year----->

Particulars	2006-07	2007-08	2008-09	2009-10	2010-11
Balance in Bank (01)	0.00	12,505,235.63	16,799,217.63	19,291,479.63	1,913,672.63
Advances (02)	0.00	1,163,789.00	1,094,784.00	980,336.00	961,069.00
(-) Current Liabilities (03)	0.00	0.00	0.00	69,163.00	97,595.00
Pool Fund - World Bank	17,619,420.63	23,016,000.00	18,000,000.00	0.00	28,556,000.00
Miscellaneous Receipts (04)	0.00	339,447.00	363,579.00	432,894.00	280,183.00
Expenses (05)	0.00	18,748,180.00	15,542,611.00	16,572,554.00	20,988,697.50
Fixed Assets (06)	3,950,396.00	382,290.00	512,317.00	1,285,846.00	267,066.00
Balance in Bank (07)	12,505,235.63	16,799,217.63	19,291,479.63	1,913,672.63	9,005,057.13
Advances (08)	1,163,789.00	1,094,784.00	980,336.00	961,069.00	1,352,509.00
For G.C. DAGA & Co., Chartered Accountants	0.00	0.00	69,163.00	97,595.00	0.00



M. Rajesh Kumar
M. RAJESH KUMAR,
PARTNER
M No. 207/21

D. Rajes
ASSISTANT DIRECTOR (FINANCE)

Sunil
PROJECT DIRECTOR
PONDICHERY AIDS CONTROL SOCIETY
PONDICHERY



Particulars	2006-07	2007-08	2008-09	2009-10	2010-11
Bank 3	0.00	12,505,235.63	16,799,217.63	19,291,479.63	1,913,672.63
Advance to District Authorities	0.00	349,399.00	391,829.00	506,092.00	724,730.00
Advance to NGOs	0.00	761,500.00	540,500.00	41,100.00	3,100.00
Advance to Others	0.00	0.00	102,396.00	113,200.00	113,900.00
Advance to Staff	0.00	16,640.00	9,559.00	283,444.00	82,839.00
Security Deposit (Paid)	0.00	36,250.00	50,500.00	36,500.00	36,500.00
Creditors Payable	0.00	0.00	0.00	0.00	82,063.00
Employees Contribution to CPF	0.00	0.00	0.00	16,992.00	0.00
Security / Earnest Deposit (Received)	0.00	0.00	0.00	52,171.00	15,532.00
Interest from Bank	0.00	252,556.00	304,079.00	380,268.00	251,964.00
Other Receipts	0.00	46,342.00	0.00	348.00	219.00

Year----->



Advertisement (Other than IEC)	0.00	231,771.00	6,000.00	72,000.00	178,901.00
Audit Fees	0.00	0.00	12,360.00	6,618.00	38,605.00
Bank Charges	0.00	2,471.00	19,359.00	7,724.00	2,201.00
Blood Lab. Supplies	0.00	1,579,459.00	684,219.00	361,449.00	1,135,308.00
Consultants and Consultancy Services	0.00	0.00	0.00	0.00	52,682.00
Consumable Items	0.00	0.00	0.00	38,417.00	0.00
Contingency	0.00	315.00	0.00	0.00	0.00
Contractual Services - Companies	0.00	0.00	34,619.00	152,390.00	82,861.00
Employer's Contribution to CPF	0.00	0.00	0.00	269,231.00	256,684.00
Equipment Maintenance	0.00	30,876.00	75,856.00	20,763.00	61,540.00
Honorarium	0.00	24,600.00	27,750.00	15,470.00	11,500.00
IEC	0.00	7,001,109.00	7,497,006.00	7,137,238.00	6,156,809.00
Leave Salary & Pension Contributions	0.00	223,618.00	294,303.00	0.00	1,116,414.00
Legal Expenses	0.00	0.00	0.00	15,600.00	0.00



Traveling Expenses	0.00	122,072.00	101,874.00	168,004.00	324,440.00
Training	0.00	195,794.00	349,070.00	307,128.00	586,377.00
Telephone/Communication Expenses	0.00	74,655.00	142,761.00	120,728.00	132,030.00
Surveillance	0.00	214,591.00	229,142.00	315,979.00	457,761.00
STI Drugs	0.00	8,668.00	0.00	0.00	0.00
Salary	0.00	4,568,173.00	4,274,241.00	4,108,751.00	6,232,940.00
Rent, Rates & Taxes	0.00	184,800.00	192,500.00	203,280.00	203,280.00
Quality Assessment	0.00	76,718.00	0.00	118,304.00	571,669.00
Printing & Stationery	0.00	11,379.00	38,672.00	0.00	171,341.00
Postage/Courier	0.00	20,774.00	22,487.00	10,000.00	22,000.00
NGO Services for Priority Interventions	0.00	1,857,821.00	16,200.00	1,505,414.00	1,468,464.00
NGO Services	0.00	1,949,500.00	1,141,343.00	1,079,054.00	1,044,320.00
Need Based Assistance	0.00	0.00	0.00	38,000.00	0.00
Miscellaneous Expenses	0.00	277,136.00	271,106.00	375,386.00	442,056.50
	0.00	297,000.00	14,465,000.00	18,778,000.00	76,129,000.00

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			77,985.00	93,431.00	137,033.00
Water and Electricity Charges	0.00	23,360.00	19,293.00	13,117.00	25,352.00
Blood Bank Equipments	1,738,536.00	325,584.00	399,984.00	520,683.00	0.00
Equipment (Other)	465,734.00	0.00	0.00	0.00	0.00
Furniture , Fixtures & Supplies	288,839.00	26,610.00	8,900.00	3,650.00	0.00
Office Equipment	1,452,629.00	30,096.00	103,433.00	761,513.00	267,066.00
Vehicles	4,658.00	0.00	0.00	0.00	0.00
Bank 3	12,505,235.63	16,799,217.63	19,291,479.63	1,913,672.63	9,005,057.13
Advance to District Authorities	349,399.00	391,829.00	506,092.00	724,730.00	227,487.00
Advance to NGOs	761,500.00	540,500.00	41,100.00	3,100.00	8,100.00
Advance to Others	0.00	102,396.00	113,200.00	113,900.00	41,450.00
Advance to Staff	16,640.00	9,559.00	283,444.00	82,839.00	30,117.00
Inter Unit Fund Transfer	0.00	0.00	0.00	0.00	1,008,855.00



	38,230.00	30,500.00	36,500.00	36,500.00	36,500.00
Creditors Payable	0.00	0.00	0.00	82,063.00	0.00
Employees Contribution to CPF	0.00	0.00	16,992.00	0.00	0.00
Security / Earnest Deposit (Received)	0.00	0.00	52,171.00	15,532.00	0.00





PONDICHERRY AIDS CONTROL SOCIETY

No. 93, PERUMAL KOIL STREET,
PUDUCHERRY - 605 001

PHONE : +91-413-2337000 TELEFAX : +91-413-2343596; 2260160
e-mail : pondicherrysacs@gmail.com / pacspdy@sify.com

National AIDS Control Project –Phase III (Credit No. 3242 –IN)

POOL FUND

UTILISATION CERTIFICATE

Certified that out of an amount of Rs.2,85,56000.00 as grant -in - aid received from Department of AIDS Control (NACO) during the Fin.Year 2010–11 vide letter mentioned hereunder and opening Cash/Bank Balance Rs.19,13,672.63 (and Current Liabilities of Rs. 97,595.00) and outstanding Advances for Rs.9,61,069.00 on account of unspent balance brought forward from the previous financial year and Bank Interest and Miscellaneous Receipts of Rs. Rs.2,80,183.00, a sum of Rs.2,12,55,763.50 has been utilized for the purpose for which it was sanctioned and the Cash /Bank balance of Rs.90,05,057.13 (and Current Liabilities of Rs. NIL) and outstanding Advance of Rs. 13,52,509.00 remained unutilized at the end of the year will be adjusted towards the grant-in-aid payable during the next year 2011–12.

Sl. No.	Sanction Letter Number and Date	Amount
01.	T11017/10/2009-NACO / 31.05.2010	2,02,17,000.00
02.	T11017/10/2009-NACO / 14.03.2011	83,39,000.00
	TOTAL	2,85,56,000.00

Certified that I have satisfied myself that the conditions on which the grants-in-aid were 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 Expenditure.
2. Annual Financial Statement.

[Signature]
For G.C. DAGA & Co., (Dr. D.GURUMURTHY)
Chartered Accountants, Project Director.

// Countersigned //

[Signature]
M. RAJESH KUMAR,
PARTNER.
M.No: 207869



Bank	19,13,672.63
Advance to Others	1,13,900.00
Advance to NGO's	3,100.00
Advance to Staff	82,839.00
Advance to District Authorities	7,24,730.00
Security Deposit (Paid)	36,500.00
	<u>28,74,741.63</u>

Sources of Funds**Amount (Rs.)**

Grant from NACO to SACS	2,85,56,000.00
Other Income (Bank Interest/ Blood Testing Fees)	2,80,183.00
	<u>2,88,36,183 .00</u>

Opening balance of Net Current Liabilities**Amount (Rs.)**

Creditors Payable	82,063.00
Security / Earnest Deposits (Received)	15,532.00
	<u>97,595.00</u>

Utilisation of Funds**Amount (Rs.)**

IEC	61,56,809.00
NGO Services	10,44,320.00
Consultants and Consultancy Services	52,682.00
Training	5,86,377.00
Salary	62,32,940.00
Equipment Maintenance	61,540.00
Vehicle Maintenance	1,37,033.00
Travelling Expenses	3,24,440.00
Rent, Rates & Taxes	2,03,280.00
Telephone Expenses	1,32,030.00
Honorarium	11,500.00
Bank Charges	2,201.00
Miscellaneous Expenses	4,42,056.50
Printing & Stationery	1,71,341.00
Blood Lab. Supplies	11,35,308.00
Leave Salary & Pension Contributions	11,16,414.00
Advertisement (Other than IEC)	1,78,901.00
Medical Expenses	76,129.00
Water and Electricity Charges	25,352.00
Audit Fees	38,605.00
NGO Services for Priority Interventions	14,68,464.00
Employers Contribution to CPF	2,56,684.00

For G.C. DAGA & Co.,
Chartered Accountants,

M. Rajesh Kumar
M. RAJESH KUMAR,
PARTNER
M.No: 207869



S. S. S.
PROJECT DIRECTOR
PONDICHERY AIDS CONTROL SOCIETY
PONDICHERY

Surveillance	4,57,761.00
Postage / Courier	22,000.00
Quality Assessment	5,71,669.00
Contractual Services – Companies	82,861.00
Office Equipment	2,67,066.00
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	2,12,55,763.50
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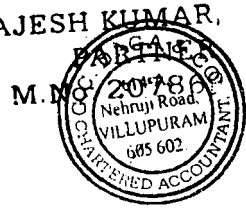
Closing Balance of Net Current Assets

Amount (Rs.)

Bank	90,05,057.13
Advance to Others	41,450.00
Advance to NGO's	8,100.00
Advance to Staff	30,117.00
Advance to District Authorities	2,27,487.00
Security Deposit (Paid)	36,500.00
Inter Unit Fund Transfer	10,08,855.00
	<hr/>
	1,03,57,566.13
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For G.C. DAGA & Co.,
Chartered Accountants,

M. Rajesh Kumar
M. RAJESH KUMAR,



[Signature]

PROJECT DIRECTOR
PONDICHERRY AIDS CONTROL SOCIETY
PONDICHERRY