

Kanwaldeep Singh, IDAS



Director (Finance)
National AIDS Control Organisation
Ministry of Health & Family Welfare
6th Floor, Chandralok Building, 36 Janpath,
New Delhi - 110001
☎ : 011-23731780
Fax : 011-43509938

File No. G. 20016/31/2010-NACO (FIN)

Dated 27th Sept 2010

Subject: Forwarding of Statutory Audit Reports 2009-10 of SACS

Dear Sir/Madam,

I am forwarding herewith copies of Audit Reports for 2009-10 in respect of the following states:

1	A & N	11	Madhya Pradesh
2	Ahmedabad	12	Maharashtra
3	Andhra Pradesh	13	Orissa
4	Chandigarh	14	Punjab
5	Chattisgarh	15	Tamil Nadu ✓
6	DNH	16	UP
7	Gujarat	17	West Bengal
8	Haryana	18	Manipur
9	Karnataka	19	Meghalaya
10	Kerala		

In addition soft copies of the following states have been sent separately by Email.

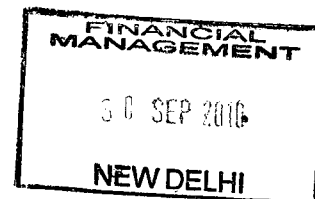
1. Lakshadweep
2. Assam
3. Sikkim

Yours faithfully,


(Kanwaldeep Singh)

To

1. ✓ **Mr. Arun Manuja**
Senior Financial Specialist
The World Bank
70, Lodi Estate
New Delhi - 110003
2. **Ms. Sabina Bindra Barnes**
Department For International Development
Qutab Institutional Area
New Delhi







AUDIT REPORT (Pool Fund)

The Project Director,
Tamilnadu State AIDS Control Society,
Chennai.

Introductory Paragraph

We have audited the accompanying financial statements of National AIDS Control Project – Phase III (financed under World Bank Credit No. 3242-IN) as of March 31, 2010. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope Paragraph

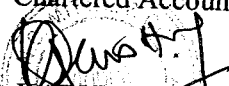
We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes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

Opinion Paragraph

In our opinion, the financial statements, read with observation, if any, give a true and fair view of the Sources and Application of Funds and the financial position of Tamilnadu State Aids Control Society for the year ended March 31, 2010 in accordance with consistency applied accounting standards.

In addition, (a) with respect to IFRs, adequate supporting documentation has been maintained to support the IFRs subject to our observations given in the Annexure to this report; (b) which expenditures are eligible for financing under the Credit/Grant Agreement, subject to our observations given in the Annexure to this report (c) procurement of goods and services has been carried out as per the procurement manual issued by NACO, GOI and NGO/CBO guidelines subject to our observations given in the Annexure to this report & the management letter.

Place: New Delhi
Dated: September 1, 2010

For N. C. Mittal & Co.
Chartered Accountants

(CA KARUNESH MITTAL)
PARTNER
Membership No. 095976
Firm No. 000237N

Corporate Office: Behl House, 13, Daryaganj, New Delhi – 110002.
Phone: +91-11-23275021, 23241613 **Fax:** +91-11-23277044, 129-4013729
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**ANNEXURE TO THE AUDIT REPORT ON THE FINANCIAL STATEMENTS OF THE
NATIONAL AIDS CONTROL PROJECT – PHASE III (FINANCED UNDER WORLD BANK
CREDIT NO. 3242-IN) AS OF MARCH 31, 2010 FOR TAMIL NADU STATE AIDS CONTROL
SOCIETY**

1. It was observed that in most of the cases, advances are not settled within the required time frame as specified in the guidelines and conditions prescribed in the financing agreement of the World Bank. The advances outstanding based on the records and accounts produced before us are Rs. 19,85,13,182.87 as on 31/03/2010. These advances are also subject to confirmation from the parties. In some of the cases it has been observed that advances are being pending to settle from last one year and more. The list of such cases are as mentioned below -

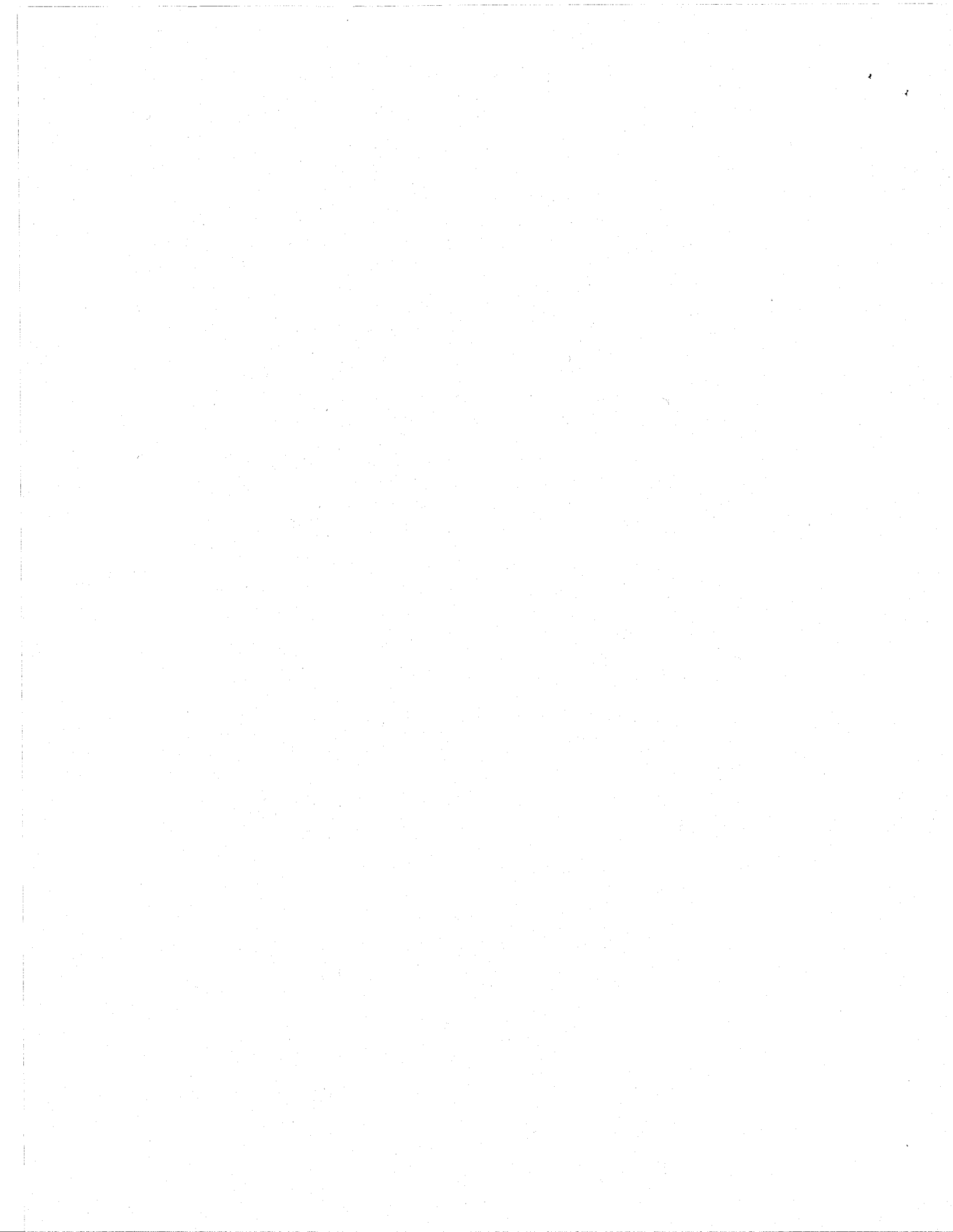
S. No	Name of Party	Amount
1	Gandhigram Institute of Rural Health and Family Welfare, Ambadurai. (23)	1,000,000.00
2	Tamil Nadu Dr. M.G.R Medical University, Chennai. (42)	837,649.00
3	AIDS Prevention and Control Project, Adyar. Chennai. (214)	775,000.00
4	State Commissioner for the Disabled, Chennai (218)	593,000.00
5	Director of Drugs Control (166)	554,788.00
6	Indian Red Cross Society, Chennai (174)	499,000.00
7	Director of School Education, Chennai (211)	376,849.00
8	Collectors & Commissioners for Blood Donation Day. (12)	293,786.00
9	SIAAP, Chennai. (4)	160,015.00
10	Hope Foundation, Chennai. (14)	105,014.00
11	PWD Egmore- Chennai (154)	86,716.00
12	Female condom stock A/c (191)	74,000.00
13	Kingsley Community Centre, Krishnagiri. (45)	70,000.00
14	Institute of Public Health, Poonamallee. (19)	60,960.00
15	Health & Family Welfare Centre, Egmore. (18)	37,195.00
16	Lakshmi Old Students Association, Madurai (121)	30,000.00
17	Gremaltes Referral Hospital, Chennai - 30. (46)	28,402.00
18	Indian Medical Association, Thanjavur (158)	25,000.00
19	Indian Medical Association (IMA) (11)	11,885.00
20	Dr. S. Shanthi (32)	10,000.00
21	Dr. V. Elangovan (29)	10,000.00
22	Landsteiner Laxmi Memorial Research Foundation, Chennai (226)	10,000.00
23	madras Port Trust Hospital, Chennai (225)	10,000.00
24	Indian Red Cross Society, Thanjavur (224)	10,000.00

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N. C. Mittal & Co.

Chartered Accountants



25	Egmore Lions Blood Bank and Research Foundation, Egmore (221)	10,000.00
26	Cancer Institute, 18 Sardar Patel Road, Chennai (220)	10,000.00
27	Nehru Yuva Kendra Sangathan (177)	6,103.00
28	RRC Co-or, Ramanathapuram (110)	5,060.00
29	Alagar Ramanujam (148)	4,000.00
30	Selva Narayanan (147)	4,000.00
31	Saravanan (146)	4,000.00
32	Anand (144)	4,000.00
33	Venkatraman (142)	4,000.00
34	Jawaharlal Nehru (141)	4,000.00
35	Prof Anand raj (140)	4,000.00
36	Palanivel (139)	4,000.00
37	Nodal Periyar University (138)	4,000.00
38	Prasar Bharathi, CBS, AIR, Chennai (SBI A/c) (160)	3,550.00
39	Tamilnadu Networking People with HIV/AIDS, Madurai (159)	3,393.00
40	Dr.J.Sasikala (126)	3,072.00
41	Dr.R.Nepoleon (124)	3,072.00
42	Anna University, Coimbatore - RRC Coordinator (194)	3,000.00
43	Anna university, Tirunelveli - RRC Coordinator (193)	3,000.00
44	Director of Technical Education (151)	2,527.00
45	M.Geetha (136)	2,000.00
46	RRC Elumalai (135)	2,000.00
47	Sathian (134)	2,000.00
48	Sundar Raja (132)	2,000.00
49	Juvenile Guidance Bureau (150)	1,050.00
50	Dr.R.K.Premavathy (123)	126.00

2. It was observed that the society has not been expended there fund as approved in annual action plan. The variation observed is as below

Figures in Rupees

Component	Budget For the Year	Actual For the Year	Difference For the Year
Prevention (1)	23,211,000.00	130,637,371.00	92,573,629.00
Care, Support and Treatment (2)	-	-	-
Capacity Building (3)	38,000,000.00	40,994,017.00	(2,994,017.00)

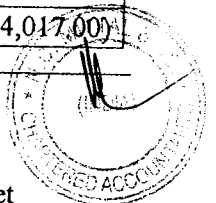
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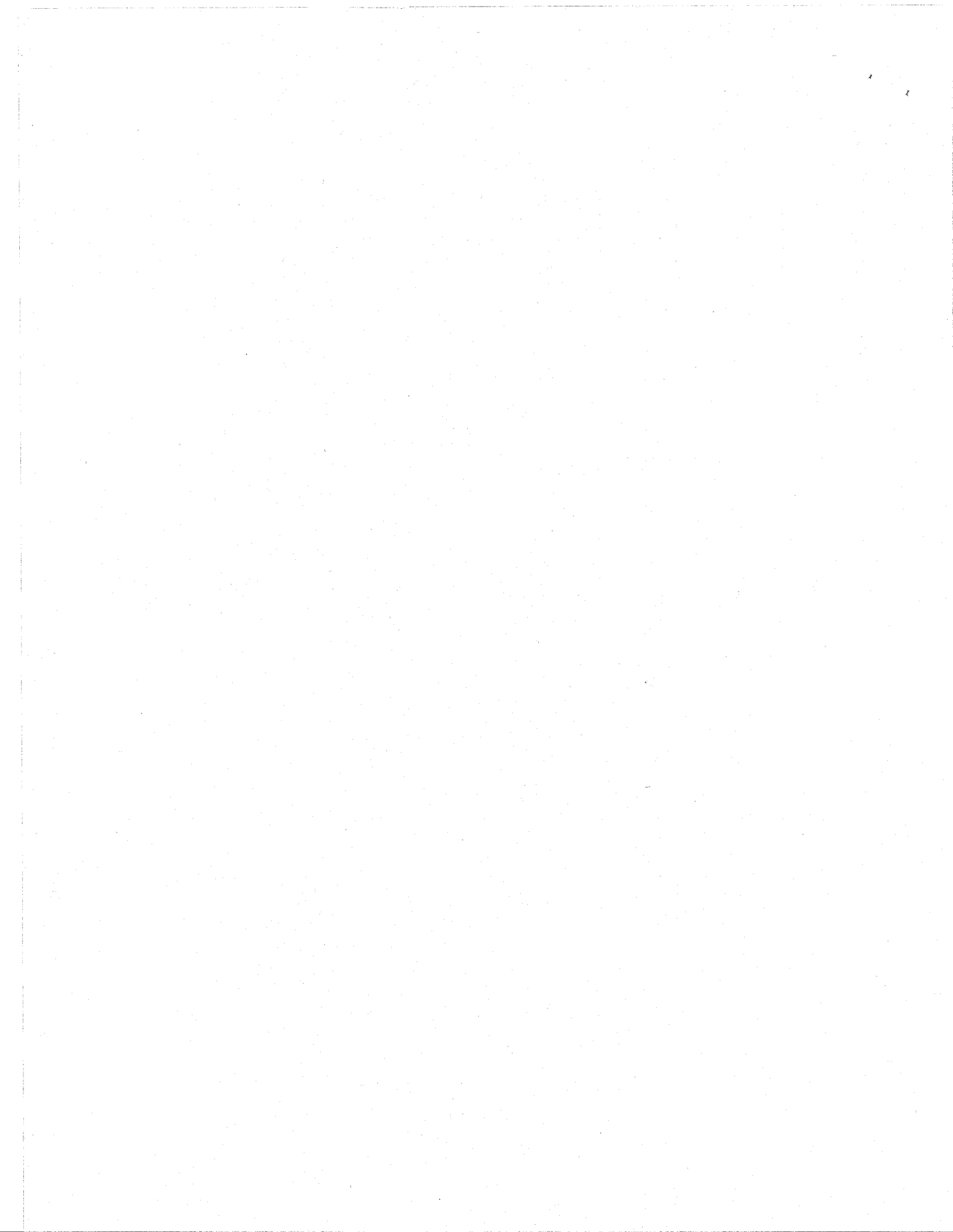
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N. C. Mittal & Co.
Chartered Accountants



Strategic Information Management (4)	6,540,000.00	574,223.00	5,965,777.00
Grand Total:	267,751,000.00	64,969,200.00	95,545,389.00

Place: New Delhi

Dated: September 1, 2010

For N.C. Mittal & Co.
Chartered Accountants

(CA KARUNESH MITTAL)

PARTNER

M No 95976

Firm No. 000237N

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To
The Project Director,
Tamilnadu State AIDS Control Society,
Chennai

**RE: MANAGEMENT LETTER AFTER THE STATUTORY AUDIT OF THE TSACS -
POOL FUND (NACP- III)**

Sir/Madam,

We conducted our 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 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. The issues which come forth during the audit which raises our suspicion and form our basis for the comments in the audit report though not affecting the true and fair view of the transactions of the society and the depiction in the Statement of Expenditure are detailed below:

1. The overall preparation and maintenance of the accounts of the society was satisfactory.
2. The internal audit report was provided by the society for our comments upon the internal audit system of the society. Though overall observation of the system was satisfactory but the internal audit report and audit system of the NGOs were highly unsatisfactory and at no place the auditor has commented upon the procurement & accounting systems and have only certified the expenditure of the NGOs and their utilization certificates.
3. M/s Tamil Nadu Medical Services Corporation Limited (TNMSC) has been appointed by the Society as the procurement agent for the procurement of goods. The appointment of the

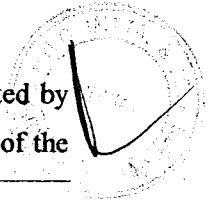
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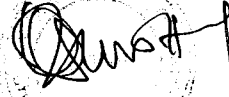
TNMSC has not been approved by the NACO or any of the donor agencies except the Government of Tamil Nadu for the financial year under audit. It has been observed that the due to the procurement through the TNMSC there has been considerable delay in the plan and actual start of the procurement process. Unreasonable delay in procurement process has been observed in some of the cases as mentioned below -

- Printing of registers – Value of Order Rs. 39, 54, 787.00

Departmental Order was sent to the TNMSC on 23/06/2009 and the Date of Invitation of the Bids under National Shopping Procedure is 25/08/2009. There was a delay in the process of approximately 2 months for which the management of the TNMSC was unable to provide any satisfactory explanation.

Place: New Delhi
Dated: September 1, 2010

For N. C. Mittal & Co.
Chartered Accountants


(CA KARUNSH MITTAL)
PARTNER
Membership No. 095976

Tamil Nadu SACS - Pool Fund

417, Pantheon Road Egmore , Chennai - 600008
National AIDS Control Project - Phase III



Utilisation Certificate

Certified that an amount of Rs. **282,309,000.00** received as grants- in-aid received from Department of AIDS Control (NACO) during the Fin.Year **2009-10** vide letter No. given below and opening Cash/Bank Balance Rs. **30,596,267.91** (and Current Liabilities of Rs.**1,546,807.16**)and outstanding Advances for Rs. **105,019,094.79**on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **1,753,463.22**. a sum of Rs. **172,940,964.00** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **46,964,309.05** (and Current Liabilities of Rs. **850,774.16**)and outstanding advances of Rs.**199,076,519.87**. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year.

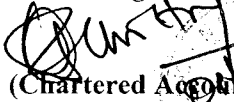
Sl.No.	Sanction Letter Number and Date	Amount
1	T-11012/01/2009-NACO(Fin)/12 dt 23.6.2009	17,02,00,000.00
2	T-11017/10/2009-NACO DT 25.02.2010	2,51.73,000.00
3	T-11017/10/2009-NACO/136 DT 17.3.2010	4,00.30,000.00
	Total - A	23,54,03,000.00
	Add: Grant from SACS to MACS (return) - B	5,94,06,000.00
	Less: Grant from SACS to SBTC - C	1,25,00,000.00
	Net Total (A+B -C)	28,23,09,000.00

2. 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

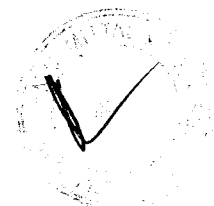
1. Statement of Expenditure
2. Annual Financial Statements

Countersigned

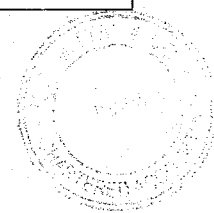

(Chartered Accountant)


(Project Director)

Opening balance of Net Current Assets	Amount (Rs.)
Cash in hand	14,419.00
Pool Fund A/c No. 1767	12,520,848.91
Pool Fund A/c No. ADOL_EDU	18,061,000.00
Advance to Others	19,236,307.00
Advance to NGOs	39,270,212.90
Advance to Staff	3,016,533.00
Advance to Autonomous Bodies	1,455,443.00
Advance to District Authorities	11,329,829.00
Advance to District Hospitals	25,798,379.89
Security Deposit (Paid)	576,690.00
Inter Unit Fund Transfer	4,335,700.00
	<u>135,615,362.70</u>
Opening balance of Net Current Liabilities	Amount (Rs.)
TDS (Salary)	5,062.00
Security / Earnest Deposit (Received)	1,191,576.90
TDS (Others)	21,987.00
Other Recoveries	328,181.26
	<u>1,546,807.16</u>
Sources of funds	Amount (Rs.)
Grant From SACS to MACS	59,406,000.00
Grant from NACO to SACS	235,403,000.00
Grant from SACS to SBTC	-12,500,000.00
	<u>282,309,000.00</u>
Utilisation of funds	Amount (Rs.)
HIV Kits	465,286.00
Other Lab. Supplies	6,184,464.00
IEC	46,171,999.00
NGO Services	6,510,443.00
Consultants and Consultancy Services	54,601.00
Training	17,506,238.00
Salary	29,649,751.00
Vehicle Maintenance	1,007,740.00
Travelling Expenses	4,605,107.00
Telephone/Communication Expenses	997,703.00
Honorarium	1,445,142.00
Bank Charges	17,366.00
Miscellaneous Expenses	327,565.00
Printing & Stationery	1,008,573.00
Monitoring & Evaluation (SIMS)	1,655.00
Leave Salary & Pension Contributions	319,524.00
Medical Expenses	53,400.00
Water and Electricity Charges	981,755.00



Audit Fees	1,375,441.00
Legal Expenses	475,251.00
NGO Services for Priority Interventions	37,085,610.00
Technical Resource Groups(TRGs)	-157,555.00
Employer's Contribution to CPF	566,449.00
Surveillance	572,568.00
Postage/Courier	667,104.00
Quality Assessment	6,169,124.00
Other Administration Cost	4,083,017.00
Contractual Services - Companies	23,221.00
Contingency	3,000.00
Consumable Items	2,302,415.00
(TI)Non Reimbursable prior period expensable	58,000.00
(PI)Non Reimbursable prior period expensable	677,353.00
Blood Bank Equipments	984,254.00
Office Equipment	747,400.00
	<u>172,940,964.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	-902.78
Interest from Bank	1,754,366.00
	<u>1,753,463.22</u>
Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	741,976.90
Other Recoveries	108,797.26
	<u>850,774.16</u>
Closing balance of Net Current Assets	Amount (Rs.)
Cash in hand	71,169.00
Pool Fund A/c No. 1767	46,602,999.05
Pool Fund A/c No. ADOL_EDU	290,141.00
Advance to Others	36,553,149.00
Advance to NGOs	73,196,139.90
Advance to Staff	5,487,158.00
Advance to Autonomous Bodies	4,265,534.08
Advance to District Authorities	13,049,163.00
Advance to District Hospitals	62,470,528.89
Security Deposit (Paid)	563,337.00
Advance to DAPCU	3,491,510.00
	<u>246,040,828.92</u>



General Fund

Schedule 01
Figures in Rupees

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Opening grant in aid	134,068,555.54	198,016,981.54
Add: Received during the year		
Pool Fund - World Bank	0.00	3,442,000.00
Grant From SACS to MACS	59,406,000.00	68,459,000.00
Grant from NACCO to SACS	235,403,000.00	300,000,000.00
Grant from SACS to SBTC	12,500,000.00	13,900,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	169,455,846.78	278,377,935.00
Grants utilised to the extent of fixed asset expenditure	1,731,654.00	6,653,491.00
Closing grant in aid	245,190,054.76	134,068,555.54



Schedule 02

Fixed Asset

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	4,131,566.00	984,254.00	0.00	5,115,820.00
Civil Works (2201)	1,598,428.00	0.00	0.00	1,598,428.00
Furniture, Fixtures & Supplies (2202)	2,036,130.00	0.00	0.00	2,036,130.00
Office Equipment (2206)	7,864,545.00	747,400.00	0.00	8,611,945.00
Vehicles (2205)	2,003,312.00	0.00	0.00	2,003,312.00
Grand Total	17,633,981.00	1,731,654.00	0.00	19,365,635.00



Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilised/ Refunded	Closing Balance
FHAC A/C (13)	0.00	0.00	0.00	0.00
GFATM - R-VII (R-VII)	0.00	3,000,000.00	3,000,000.00	0.00
GFATM - VI (12)	0.00	12,000,000.00	12,000,000.00	0.00
GFATM R-III (10)	0.00	0.00	0.00	0.00
GFATM-RII (GFIII)	0.00	123,900,000.00	123,900,000.00	0.00
GFATM-R-IV (5)	0.00	7,316,029.00	7,316,029.00	0.00
Old ART Fund (9)	0.00	0.00	0.00	0.00
SBTC (15)	0.00	10,000,000.00	10,000,000.00	0.00
Sentinel Surveillance (6)	0.00	0.00	0.00	0.00
UNICEF (8)	0.00	0.00	0.00	0.00
WHO-World Health Organisation (3)	0.00	0.00	0.00	0.00
Grand Total	0.00	156,216,029.00	156,216,029.00	0.00



CURRENT ASSETS

Schedule 0301

Particulars	Figures in Rupees	
	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Cash in hand	71,169.00	14,419.00
Pool Fund A/c No. 1767	46,602,999.05	12,520,848.91
Pool Fund A/c No. ADOL_EDU	290,141.00	18,061,000.00
Total	46,964,309.05	30,596,267.91

LOANS AND ADVANCES

Schedule 0401

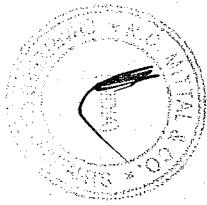
Particulars	Figures in Rupees	
	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Advance to Others	36,553,149.00	19,236,307.00
Advance to NGOs	73,196,139.90	39,270,212.90
Advance to Staff	5,487,158.00	3,016,533.00
Advance to Autonomous Bodies	4,265,534.08	1,455,443.00
Advance to District Authorities	13,049,163.00	11,329,829.00
Advance to District Hospitals	62,470,528.89	25,798,379.89
Security Deposit (Paid)	563,337.00	576,690.00
Advance to DAPCU	3,491,510.00	0.00
Inter Unit Fund Transfer	0.00	4,335,700.00
Total	199,076,519.87	105,019,094.79

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Other Recoveries	108,797.26	328,181.26
Security / Earnest Deposit (Received)	741,976.90	1,191,576.90
TDS (Others)	0.00	21,987.00
TDS (Salary)	0.00	5,062.00
Total	850,774.16	1,546,807.16



Tamil Nadu SACS - Pool Fund

417, Pantheon Road Egmore, Chennai - 600008

National AIDS Control Project - Phase III



**Income And Expenditure Account
For The Period From : 01-Apr-2009 To :31-Mar-2010**

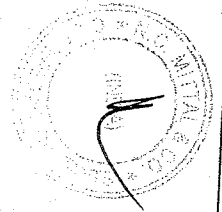
Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
54,325,219.00	IEC		46,171,999.00	1,145,959.00	Other Income	28	1,753,463.22
17,588.00	Consultants and Consultancy Services		54,601.00	278,377,935.00	Grants utilised to the extent of revenue expenditure		169,455,846.78
379,743.00	Monitoring & Evaluation (SIMS)		1,655.00				
92,096.00	Technical Resource Groups (TRGs)		-157,555.00				
4,481,118.00	Surveillance		572,568.00				
2,241,664.00	(T) Non Reimbursable prior period expensable		58,000.00				
3,468,271.00	(PI) Non Reimbursable prior period expensable		677,353.00				
367,937.00	(IS) Non Reimbursable prior period expensable		0.00				
43,964,458.00	Kits and Other Lab Supplies	06	8,952,165.00				
9,918,267.00	Medicines	07	0.00				
10,402,358.00	Training and Workshops	08	17,506,238.00				
102,493,132.00	NGO Services	11	43,596,053.00				
		12	0.00				
		13	32,034,266.00				
		14	1,007,740.00				
		15	20,734,227.00				
21,341,948.00	Operational Expenses						

279,523,894.00

171,209,310.00

279,523,894.00

171,209,310.00



Other Income

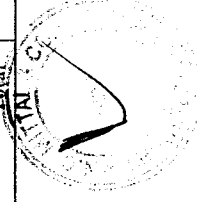
Schedule 28

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Sale of Bid/Tender Documents	0.00	29,400.00
Other Receipts	-902.78	52,081.00
Interest from Bank	1,754,366.00	1,064,478.00
Total	1,753,463.22	1,145,959.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
HIV Kits	465,286.00	2,154,971.00
Other Lab. Supplies	6,184,464.00	10,384,248.00
Blood Lab. Supplies	0.00	25,987,034.00
Consumable Items	2,302,415.00	5,438,205.00
Total	8,952,165.00	43,964,458.00



Medicines

Schedule 07

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
STI Drugs	0.00	9,918,267.00
Total	0.00	9,918,267.00

Training and Workshops

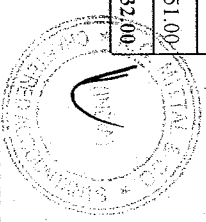
Schedule 08

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Training	17,506,238.00	10,402,358.00
Total	17,506,238.00	10,402,358.00

NGO Services

Schedule 11

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
NGO Services	6,510,443.00	10,120,181.00
NGO Services for Priority Interventions	37,085,610.00	92,372,951.00
Total	43,596,053.00	102,493,132.00



Operational and Other Research

Schedule 12

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Operational Research	0.00	316,108.00
Total	0.00	316,108.00

Salary (Pay and Allowances)

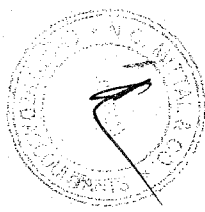
Schedule 13

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Salary	29,649,751.00	20,517,634.00
Honorarium	1,445,142.00	0.00
Leave Salary & Pension Contributions	319,524.00	296,855.00
Medical Expenses	53,400.00	88,144.00
Employer's Contribution to CPF	566,449.00	358,794.00
Total	32,034,266.00	21,261,427.00

Maintenance Costs

Schedule 14

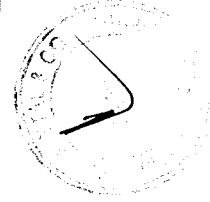
Particulars	As at 31-Mar-10 (RS.)	As at 31-Mar-09 (RS.)
Building Maintenance	0.00	3,863,284.00
Vehicle Maintenance	1,007,740.00	589,276.00
Total	1,007,740.00	4,452,560.00

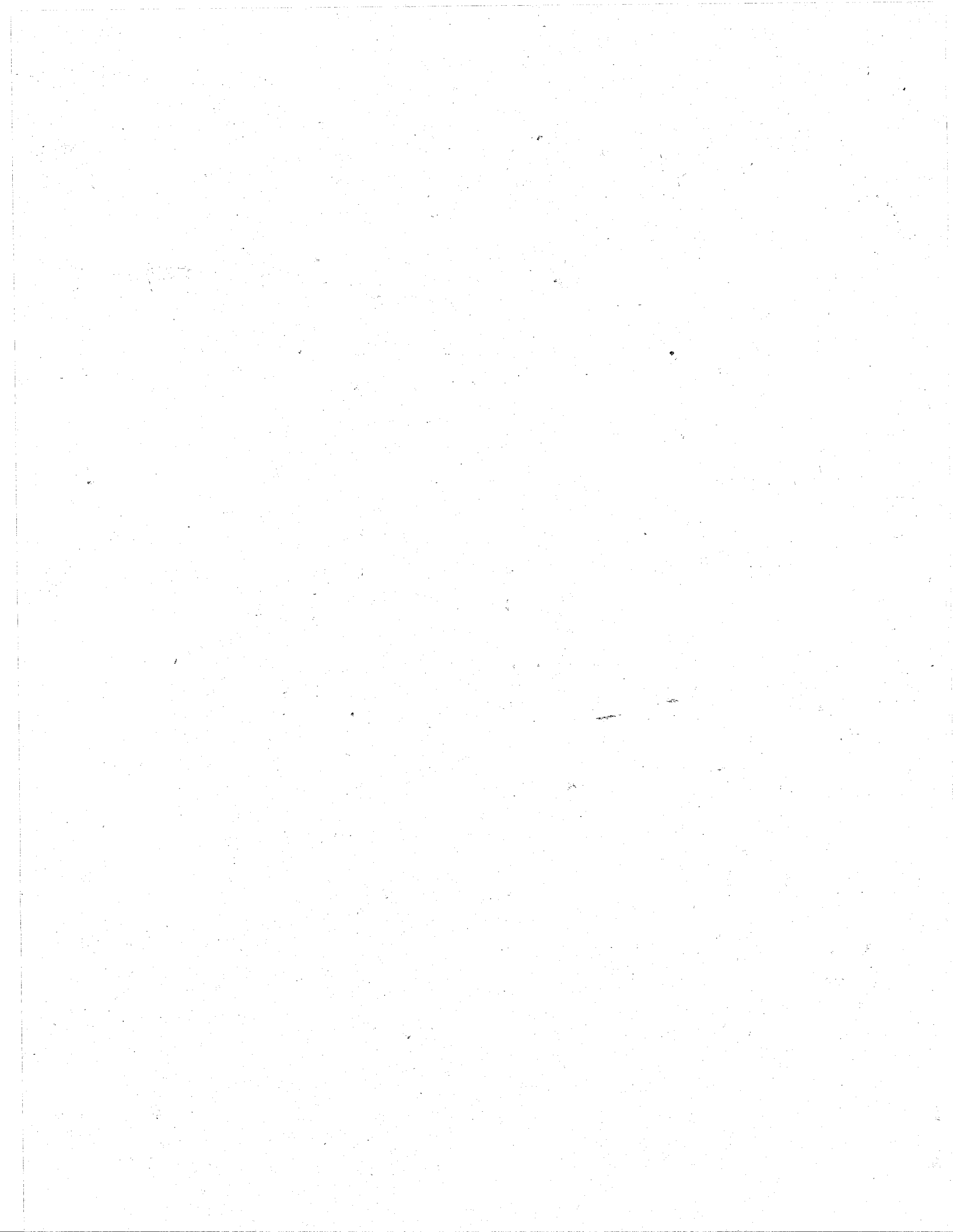


Operational Expenses

Schedule 15

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Travelling Expenses	4,605,107.00	4,201,988.00
Telephone/Communication Expenses	997,703.00	975,099.00
Bank Charges	17,366.00	13,817.00
Miscellaneous Expenses	327,565.00	8,110,251.00
Printing & Stationery	1,008,573.00	578,146.00
Water and Electricity Charges	981,755.00	0.00
Audit Fees	1,375,441.00	0.00
Legal Expenses	475,251.00	0.00
Postage/Courier	667,104.00	0.00
Quality Assessment	6,169,124.00	292,749.00
Other Administration Cost	4,083,017.00	0.00
Contractual Services - Companies	23,221.00	7,169,898.00
Contingency	3,000.00	0.00
Total	20,734,227.00	21,341,948.00





				38,973.00	Surveillance			29,560.00
					Closing Balance:			
				14,419.00	Cash in hand			71,169.00
				30,581,848.91	Balance with Bank		31	46,893,140.05
				<u>362,696,820.91</u>				<u>341,672,245.13</u>





Tamil Nadu SACS - Pool Fund

417, Pantheon Road Egmore, Chennai - 600008

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2009 To : 31-Mar-2010

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.)
89,475.00	Opening Balance: Cash in hand	30	14,419.00	166,014,963.00	LOANS AND ADVANCES	17	224,320.40
47,132,750.91	Balance with Bank	30	30,581,848.91	82,359,000.00	GENERAL FUND	13	12,500,000.00
3,371,171.00	LOANS AND ADVANCES	17	14,104,378.00	204,963.00	FIXED ASSETS	16	613,044.00
303,442,000.00	GENERAL FUND	29	294,809,000.00	62,500.00	CURRENT LIABILITIES	32	476,644.00
7,500,000.00	Funds from Other Sources	31	0.00	3,468,040.00	Kits and Other Lab Supplies	18	
17,830.00	CURRENT LIABILITIES	32	12,051.00	30,639.00	Medicines	19	
0.00	Kits and Other Lab Supplies	34	390,049.00	612,539.00	Training and Workshops	20	4,292,144.00
1,143,594.00	Other Income	56	1,760,499.22	33,489,187.00	NGO Services	23	3,127,777.00
<u>362,696,820.91</u>			<u>341,672,245.13</u>	206,945.00	Operational and Other Research	24	
				19,911,655.00	Salary (Pay and Allowances)	25	24,687,960.00
				537,374.00	Maintenance Costs	26	822,444.00
				11,929,562.00	Operational Expenses	27	12,920,777.00
				12,938,251.00	IEC		10,917,222.00
				17,588.00	Consultants and Consultancy Services		
				272,467.00	Monitoring & Evaluation (SIMS)		
				5,907.00	Technical Resource Groups (TRGs)		



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Advance to Autonomous Bodies	0.00	2,261,795.00
Security Deposit (Paid)	13,353.00	16,000.00
Inter Unit Fund Transfer	14,091,025.00	1,093,376.00
Total	14,104,378.00	3,371,171.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Pool Fund - World Bank	0.00	3,442,000.00
Grant From SACS to MACS	59,406,000.00	0.00
Grant from NACO to SACS	235,403,000.00	300,000,000.00
Total	294,809,000.00	303,442,000.00



Balance with Bank

Schedule 30

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
Pool Fund A/c No. 1767	12,520,848.91	47,132,750.91
Cheque in Transit	0.00	0.00
Pool Fund A/c No. ADOL. EDU	18,061,000.00	0.00
Total	30,581,848.91	47,132,750.91

Funds from Other Sources

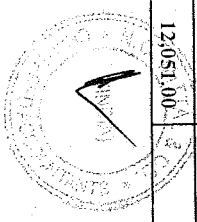
Schedule 31

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Funds from Other Sources	0.00	7,500,000.00
Total	0.00	7,500,000.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
TDS (Salary)	0.00	5,062.00
TDS (Others)	0.00	12,768.00
Other Recoveries	12,051.00	0.00
Total	12,051.00	17,830.00



Kits and Other Lab Supplies

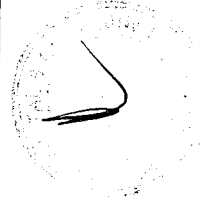
Schedule 34

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Other Lab. Supplies	6,178.00	0.00
Consumable Items	383,871.00	0.00
Total	390,049.00	0.00

Other Income

Schedule 56

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Sale of Bid/Tender Documents	0.00	29,400.00
Other Receipts	100.22	52,081.00
Interest from Bank	1,760,399.00	1,062,113.00
Total	1,760,499.22	1,143,594.00



LOANS AND ADVANCES

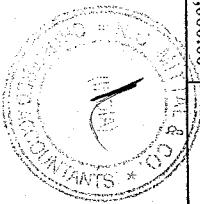
Schedule 17

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Advance to Others	31,503,973.00	22,000,328.00
Advance to NGOs	87,453,347.00	87,281,658.00
Advance to Staff	9,461,804.00	7,182,520.00
Advance to Autonomous Bodies	3,351,649.08	0.00
Advance to District Authorities	26,431,738.00	663,653.00
Advance to District Hospitals	62,328,496.00	48,886,804.00
Advance to DAPCU	3,789,394.00	0.00
Total	224,520,401.08	166,014,963.00

GENERAL FUND

Schedule 13

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Grant From SACS to MACS	0.00	68,459,000.00
Grant from SACS to SBTC	12,500,000.00	13,900,000.00
Total	12,500,000.00	82,359,000.00



FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Office Equipment	613,048.00	204,963.00
Total	613,048.00	204,963.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
TDS (Salary)	5,062.00	0.00
Security / Earnest Deposit (Received)	449,600.00	62,500.00
TDS (Others)	21,987.00	0.00
Total	476,649.00	62,500.00

Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
HIV Kits	0.00	20,548.00
Other Lab. Supplies	0.00	4,560.00
Blood Lab. Supplies	0.00	3,442,932.00
Total	0.00	3,468,040.00



Medicines

Schedule 19

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
STI Drugs	0.00	30,639.00
Total	0.00	30,639.00

Training and Workshops

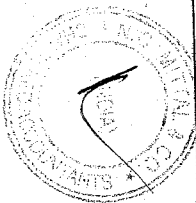
Schedule 20

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Training	4,292,142.00	612,539.00
Total	4,292,142.00	612,539.00

NGO Services

Schedule 23

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
NGO Services	60,000.00	27,264.00
NGO Services for Priority Interventions	3,067,778.00	33,461,923.00
Total	3,127,778.00	33,489,187.00



Operational and Other Research

		Schedule 24	
Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)	
Operational Research	0.00	206,945.00	
Total	0.00	206,945.00	

Salary (Pay and Allowances)

		Schedule 25	
Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)	
Salary	22,363,538.00	19,167,862.00	
Honorarium	1,385,054.00	0.00	
Leave Salary & Pension Contributions	319,524.00	296,855.00	
Medical Expenses	53,400.00	88,144.00	
Employer's Contribution to CPF	566,449.00	358,794.00	
Total	24,687,965.00	19,911,655.00	

Maintenance Costs

		Schedule 26	
Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)	
Vehicle Maintenance	822,444.00	537,374.00	
Total	822,444.00	537,374.00	

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Travelling Expenses	3,852,133.00	2,928,500.00
Telephone/Communication Expenses	933,688.00	957,230.00
Bank Charges	17,366.00	13,817.00
Miscellaneous Expenses	209,138.00	7,460,444.00
Printing & Stationery	998,573.00	569,571.00
Water and Electricity Charges	913,869.00	0.00
Audit Fees	1,375,441.00	0.00
Legal Expenses	475,251.00	0.00
Postage/Courier	635,526.00	0.00
Quality Assessment	379,764.00	0.00
Other Administration Cost	3,129,939.00	0.00
Contractual Services - Companies	55,000	0.00
Total	12,920,743.00	11,929,562.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Pool Fund A/c No. 1767	46,602,999.05	12,520,848.91
Cheque in Transit	0.00	0.00
Pool Fund A/c No. ADOL_EDU	290,141.00	18,061,000.00
Total	46,893,140.05	30,581,848.91