



TAMILNADU STATE AIDS CONTROL SOCIETY

417, Pantheon Road, Egmore, Chennai-600 008.
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E-mail: tnsacs@gmail.com

Website: www.tansacs.in, www.tansacsmis.org

004477/TANSACS/FINANCE/2010 dt 28.11.2011

To

The Director Finance,
Ministry of Health and Family Welfare,
Department of AIDS Control,
6th Floor, Chandralock Building,
36 Janpath
New Delhi – 110 001.

Sir,

Sub: Submission of Pool Funds additional copy of Audit Report and Utilisation Certificate for the Financial year 2010-11 of TNSACS – reg.

Ref: Telephonic message from the NPO- Audit – reg

With reference to the Telephonic conversation of the National Programme Officer – Audit (NACO), we herewith submit the additional copy of Audit Report and Utilisation Certificate of Pool Funds 2010-11 for sending it to the World Bank

Thanking you,

Yours sincerely,

S. M. J.
Joint Director - Finance



M/s. G.Kanagaraj & Co.,
Chartered Accountants

AUDIT REPORT (Pool Fund)

The Project Director,
Tamil Nadu State AIDS Control Society,
417, Pantheon Road, Egmore,
Chennai-600008.

Sir,

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 on March 31, 2011. 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 the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

Opinion Paragraph

In our opinion, the financial statements, read with observations, if any, give a true and fair view of the Sources and Application of fund and the financial position of Tamil Nadu State AIDS Control Society for the year ended March 31, 2011 in accordance with consistently applied accounting standards.

In addition, (a) with respect to IFRs, adequate supporting documentations have been maintained to support the IFRs subject to our observations given in the Annexure to this report and the Management Letter.

(b) Expenditures which are eligible for financing under the Credit/Grant Agreement, subject to our observations given in the Annexure to this report and the Management Letter.

(c) Procurement of goods and services had 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 and the Management Letter.

Place : Chennai
Date : 30.08.2011

For M/s. G.KANAGARAJ & Co.,
CHARTERED ACCOUNTANTS

CA R.BALAGURUMURTHY
PARTNER-M.NO: 024999
FIRM'S REGN.NO: 0057035

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 ON MARCH 31, 2011 FOR THE TAMILNADU STATE AIDS CONTROL SOCIETY

1. We observed that in most of the cases, the advances given were settled within the required time frame as specified in the guidelines. The advances outstanding at the year end, based on the records and accounts produced before us, is Rs. 2048.51 Lakhs. We have also observed that the below stated amount of advances are pending for settlement since long time as at the year end 31.03.2011.

Less than a year old : Rs. 1459.06 Lakhs
One year to Two Years old : Rs. 400.22 Lakhs
More than Two Years old : Rs. 189.23 Lakhs

2. We have also observed that the Society has not expended the fund as approved in annual action plan. The variation observed is as below.

COMPONENTS	BUDGET FOR THE YEAR	ACTUAL FOR THE YEAR	DIFFERENCE
Prevention (1)	Rs.316727000.00	Rs.261086733.50	Rs.55640266.50
Care, Support, and Treatment(2)	-----	-----	-----
Capacity Building (3)	Rs.78187000.00	Rs.81561535.00	Rs.(-)3374535.00
Strategic Information Management (4)	Rs.8420000.00	Rs.2082169.00	Rs.6337831.00
Total	Rs.403334000.00	Rs.344730437.50	Rs.58603562.50

Place : Chennai
Date : 30.08.2011

For M/s. G.KANAGARAJ & Co.,
CHARTERED ACCOUNTANTS



CA R.BALAGURUMURTHY
PARTNER-M.NO: 024999
FIRM'S REGN.NO: 0057035



*M/s. G.Kanagaraj & Co.,
Chartered Accountants*

The Project Director,
Tamil Nadu State AIDS Control Society,
417, Pantheon Road, Egmore,
Chennai-600008.

Sir,

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

We have conducted our audit in accordance with the 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, reviewing the internal controls and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion. The issues which we have observed during the audit and form basis for our comments in the audit report, though not affecting the true and fair view of the transaction of the Society and the depiction in the Statement of Expenditures, are detailed below:

1. The overall preparation and maintenance of the accounts of the Society was satisfactory; however, the Internal Auditor has commented that the system generated Income & Expenditure does not tally with the actual expenditure shown in actual and budget comparison statement.
2. The internal audit report was provided by the Society for our comments upon the internal audit system of the society. We found that the overall system is satisfactory.
3. On our examination of the Fixed Assets Register, we found that the real value of fixed assets due to impairment are not effected, resulting in over valuation of assets in the Financial Statements. It can be effectively carried out by physical verification of the fixed assets at the year end at all places including those held by NGOs by obtaining audited certificate from them.
4. Follow up steps for proper monitoring of utilization of grants given to NGOs as per NACO guidelines are yet to be carried out. Some of the NGOs have not submitted the Funds Utilization Certificates for more than one year. Regular co-ordination between the operational executives with finance personnel is highly recommended to ensure proper monitoring of utilization of funds within the time frame. A System of obtaining confirmation of funds utilized and the balance unspent amount, out of the advances disbursed for programs at the year end from the NGOs is also recommended for exercising control over proper utilization of funds in time by them.

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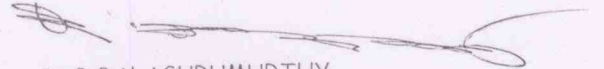
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*M/s. G.Kanagaraj & Co.,
Chartered Accountants*

5. M/s. Tamil Nadu Medical Services Corporation Ltd., (TNMSC) has been appointed by the Society as the Procurement Agent for the procurement of medicines. The appointment of the TNMSC has not been approved by the Donor Agencies except the Government of Tamil Nadu and NACO for the financial year under audit. We have observed considerable delay in actual procurement of medicines through the TNMSC. This has resulted in lock of funds for longer period with TNMSC and loss of interest to the Society. The same comments were also been reported in the report of AG's audit in the previous year.

Place : Chennai
Date : 30.08.2011

For M/s. G.KANAGARAJ & Co.,
CHARTERED ACCOUNTANTS



CA R.BALAGURUMURTHY
PARTNER-M.NO: 024999
FIRM'S REGN.NO: 0057035

Tamil Nadu SACS - Pool Fund

417, Pantheon Road Egmore, Chennai - 600008

National AIDS Control Project - Phase III

Balance Sheet

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

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.)
245,190,054.76	GENERAL FUND	01	248,093,746.26	19,365,635.00	FIXED ASSETS	02	22,520,397.00
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
850,774.16	CURRENT LIABILITIES	0501	873,935.16	46,964,309.05	CURRENT ASSETS	0301	44,231,525.55
19,365,635.00	FIXED ASSET FUND		22,520,397.00	199,076,519.87	LOANS AND ADVANCES	0401	204,851,311.87
0.00	Funds from Other Sources	03	115,156.00				
<u>265,406,463.92</u>			<u>271,603,234.42</u>	<u>265,406,463.92</u>			<u>271,603,234.42</u>

For M/s. G. KANAGARAJ & CO.,
Chartered Accountants,

S. Indira
30/03/2011
C.A.R. BALAGURUMURTHY, B.COM., I.F.C.A.,
PARTNER - M.No.: 024990
Firm Regn. No.: 0057035

S. Indira
FC/FM/FO

S. Indira
30/03/2011
Project Director

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Opening grant in aid	245,190,054.76	134,068,555.54
Add: Received during the year		
Grant From SACS to MACS	11,609,000.00	59,406,000.00
Grant from NACO to SACS	356,370,000.00	235,403,000.00
Grant from SACS to SBTC	0.00	12,500,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	338,702,546.50	169,455,846.78
Grants utilised to the extent of fixed asset expenditure	3,154,762.00	1,731,654.00
Closing grant in aid	248,093,746.26	245,190,054.76



...A.C.R. MADU...
...CHENNAI...
...22415309...

Schedule 02

Fixed Asset

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	5,115,820.00	120,229.00	0.00	5,236,049.00
Civil Works (2201)	1,598,428.00	0.00	0.00	1,598,428.00
Furniture, Fixtures & Supplies (2202)	2,036,130.00	3,000.00	0.00	2,039,130.00
Office Equipment (2206)	8,611,945.00	1,631,039.00	0.00	10,242,984.00
Vehicles (2205)	2,003,312.00	1,400,494.00	0.00	3,403,806.00
Grand Total	19,365,635.00	3,154,762.00	0.00	22,520,397.00



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Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilised/ Refunded	Closing Balance
CARACS (14)	0.00	115,156.00	0.00	115,156.00
FHAC/AC (13)	0.00	0.00	0.00	0.00
GFATM - R-VII (R-VII)	0.00	0.00	0.00	0.00
GFATM - VI (12)	0.00	0.00	0.00	0.00
GFATM R-II (10)	0.00	22,000.00	22,000.00	0.00
GFATM-RIII (GFIII)	0.00	13,269.00	13,269.00	0.00
GFATM-R-IV (5)	0.00	256,700.00	256,700.00	0.00
Old ART Fund (9)	0.00	0.00	0.00	0.00
Salary Pool (19)	0.00	2,093,087.00	2,093,087.00	0.00
SBTC (15)	0.00	7,331,113.00	7,331,113.00	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	9,831,325.00	9,716,169.00	115,156.00



CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Cash in hand	93,204.00	71,169.00
Pool Fund A/c No. 1767	43,837,144.55	46,602,999.05
Pool Fund A/c No. ADOL_EDU	301,177.00	290,141.00
Total	44,231,525.55	46,964,309.05

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Advance to Others	32,065,806.00	36,553,149.00
Advance to NGOs	71,380,867.90	73,196,139.90
Advance to Staff	10,489,301.00	5,487,158.00
Advance to Autonomous Bodies	3,741,975.08	4,265,534.08
Advance to District Authorities	18,596,713.00	13,049,163.00
Advance to District Hospitals	57,591,550.89	62,470,528.89
Security Deposit (Paid)	563,337.00	563,337.00
Advance to DAPCU	10,421,761.00	3,491,510.00
Total	204,851,311.87	199,076,519.87



CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Other Recoveries	106,958.26	108,797.26
Security / Earnest Deposit (Received)	766,976.90	741,976.90
Total	873,935.16	850,774.16



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-2010 To :31-Mar-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.)
46,171,999.00	IEC		81,982,613.50	1,753,463.22	Other Income	28	2,924,538.00
54,601.00	Consultants and Consultancy Services		0.00	169,455,846.78	Grants utilised to the extent of revenue expenditure		338,702,546.50
1,655.00	Monitoring & Evaluation (SIMS)		0.00				
-157,555.00	Technical Resource Groups(TRGs)		0.00				
572,568.00	Surveillance		2,082,169.00				
58,000.00	(TI)Non Reimbursable prior period expensable		0.00				
677,353.00	(PI)Non Reimbursable prior period expensable		51,409.00				
8,952,165.00	Kits and Other Lab Supplies	06	18,062,448.00				
17,506,238.00	Training and Workshops	08	47,382,202.00				
43,596,053.00	NGO Services	11	84,774,871.00				
32,034,266.00	Salary (Pay and Allowances)	13	65,967,172.00				
1,007,740.00	Maintenance Costs	14	4,687,191.00				
20,734,227.00	Operational Expenses	15	36,637,009.00				
171,209,310.00			341,627,084.50	171,209,310.00			341,627,084.50



Other Income

Schedule 28

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Other Receipts	217,479.00	-902.78
Interest from Bank	2,707,059.00	1,754,366.00
Total	2,924,538.00	1,753,463.22

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
HIV Kits	0.00	465,286.00
Other Lab. Supplies	3,439,413.00	9,184,464.00
Consumable Items	14,623,035.00	2,302,415.00
Total	18,062,448.00	8,952,165.00



Training and Workshops

Schedule 08

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Training	32,132,202.00	17,506,238.00
Campaigns	15,250,000.00	0.00
Total	47,382,202.00	17,506,238.00

NGO Services

Schedule 11

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
NGO Services	22,269,519.00	6,510,443.00
NGO Services for Priority Interventions	62,505,352.00	37,085,610.00
Total	84,774,871.00	43,596,053.00



Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Salary	62,369,418.00	29,649,751.00
Honorarium	2,488,593.00	1,445,142.00
Leave Salary & Pension Contributions	322,597.00	319,524.00
Medical Expenses	28,190.00	53,400.00
Employer's Contribution to CPF	758,374.00	566,449.00
Total	65,967,172.00	32,034,266.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Equipment Maintenance	191,328.00	0.00
Building Maintenance	988,606.00	0.00
Vehicle Maintenance	3,507,257.00	1,007,740.00
Total	4,687,191.00	1,007,740.00



Operational Expenses

Schedule 15

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Travelling Expenses	5,271,356.00	4,605,107.00
Telephone/Communication Expenses	1,986,976.00	997,703.00
Bank Charges	15,257.00	17,366.00
Miscellaneous Expenses	2,178,335.00	327,565.00
Printing & Stationery	1,695,952.00	1,008,573.00
Advertisement (Other than IEC)	1,294,842.00	0.00
Water and Electricity Charges	1,117,521.00	981,755.00
Audit Fees	4,099,129.00	1,375,441.00
Legal Expenses	387,948.00	475,251.00
Postage/Courier	742,863.00	667,104.00
Quality Assessment	13,318,952.00	6,169,124.00
Other Administration Cost	4,416,402.00	4,083,017.00
Contractual Services - Companies	111,476.00	23,221.00
Contingency	0.00	3,000.00
Total	36,637,009.00	20,734,227.00



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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-2010 To :31-Mar-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:			224,320,401.08	LOANS AND ADVANCES	17	214,481,318.50
14,419.00	Cash in hand		71,169.00	12,500,000.00	GENERAL FUND	13	11,609,000.00
30,581,848.91	Balance with Bank	30	46,893,140.05	613,048.00	FIXED ASSETS	16	1,704,268.00
14,104,378.00	LOANS AND ADVANCES	17	5,091,083.00	476,649.00	CURRENT LIABILITIES	32	16,115.00
294,809,000.00	GENERAL FUND	29	356,370,000.00	0.00	Kits and Other Lab Supplies	18	4,420,921.00
0.00	Funds from Other Sources	31	137,156.00	4,292,142.00	Training and Workshops	20	18,163,374.00
12,051.00	CURRENT LIABILITIES	32	153,732.00	3,127,778.00	NGO Services	23	4,011,258.00
390,049.00	Kits and Other Lab Supplies	34	0.00	24,687,965.00	Salary (Pay and Allowances)	25	42,399,253.00
0.00	Operational Expenses	43	4,747,598.00	822,444.00	Maintenance Costs	26	3,963,440.00
1,760,499.22	Other Income	56	3,371,014.00	12,920,743.00	Operational Expenses	27	23,888,004.00
341,672,245.13			416,834,912.05	10,917,206.00	IEC		46,345,517.00
				29,560.00	Surveillance		1,600,918.00
				71,169.00	Closing Balance:		
				46,893,140.05	Cash in hand		93,204.00
				341,672,245.13	Balance with Bank	31	44,138,321.55
							416,834,912.05



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Advance to Autonomous Bodies	480,806.00	0.00
Security Deposit (Paid)	0.00	13,353.00
Inter Unit Fund Transfer	4,610,277.00	14,091,025.00
Total	5,091,083.00	14,104,378.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Grant From SACS to MACS	0.00	59,406,000.00
Grant from NACO to SACS	356,370,000.00	235,403,000.00
Total	356,370,000.00	294,809,000.00

Balance with Bank

Schedule 30

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



Funds from Other Sources

Schedule 31

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Funds from Other Sources	137,156.00	0.00
Total	137,156.00	0.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
General Provident Fund	10,000.00	0.00
TDS (Salary)	9,448.00	0.00
Security / Earnest Deposit (Received)	25,000.00	0.00
Other Recoveries	0.00	12,051.00
Salary Payable	109,304.00	0.00
Total	153,752.00	12,051.00

Kits and Other Lab Supplies

Schedule 34

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Other Lab. Supplies	0.00	6,178.00
Consumable Items	0.00	383,871.00
Total	0.00	390,049.00



Operational Expenses

Schedule 43

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Contractual Services - Companies	4,747,598.00	0.00
Total	4,747,598.00	0.00

Other Income

Schedule 56

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Other Receipts	1,607,802.00	100.22
Interest from Bank	1,763,212.00	1,760,399.00
Total	3,371,014.00	1,760,499.22



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Advance to Others	36,027,596.00	31,503,973.00
Advance to NGOs	82,393,093.00	87,453,347.00
Advance to Staff	15,446,680.00	9,461,804.00
Advance to Autonomous Bodies	0.00	3,351,649.08
Advance to District Authorities	16,700,206.50	26,431,738.00
Advance to District Hospitals	47,949,065.00	62,328,496.00
Advance to DAPCU	15,964,678.00	3,789,394.00
Total	214,481,318.50	224,320,401.08

GENERAL FUND

Schedule 13

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Grant From SACS to MACS	11,609,000.00	0.00
Grant from SACS to SBTC	0.00	12,500,000.00
Total	11,609,000.00	12,500,000.00



FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Furniture, Fixtures & Supplies	3,000.00	0.00
Block Bank Equipments	70,229.00	0.00
Office Equipment	1,631,039.00	613,048.00
Total	1,704,268.00	613,048.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
TDS (Salary)	0.00	5,062.00
Security / Earnest Deposit (Received)	0.00	449,600.00
TDS (Others)	14,356.00	21,987.00
Other Recoveries	1,759.00	0.00
Total	16,115.00	476,649.00



Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Other Lab. Supplies	350,015.00	0.00
Consumable Items	4,070,906.00	0.00
Total	4,420,921.00	0.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Training	2,913,374.00	4,292,142.00
Campaigns	15,250,000.00	0.00
Total	18,163,374.00	4,292,142.00

NGO Services

Schedule 23

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
NGO Services	1,050,000.00	60,000.00
NGO Services for Priority Interventions	2,961,258.00	3,067,778.00
Total	4,011,258.00	3,127,778.00



Salary (Pay and Allowances)

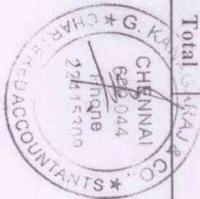
Schedule 25

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Salary	39,296,764.00	22,363,538.00
Honorarium	1,993,328.00	1,385,054.00
Leave Salary & Pension Contributions	322,597.00	319,524.00
Medical Expenses	28,190.00	53,400.00
Employer's Contribution to CPF	758,374.00	566,449.00
Total	42,399,253.00	24,687,965.00

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Equipment Maintenance	191,328.00	0.00
Building Maintenance	460,841.00	0.00
Vehicle Maintenance	3,311,271.00	822,444.00
Total	3,963,440.00	822,444.00



Operational Expenses

Schedule 27

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Travelling Expenses	4,806,483.00	3,852,133.00
Telephone/Communication Expenses	1,963,376.00	933,688.00
Bank Charges	15,257.00	17,366.00
Miscellaneous Expenses	916,390.00	209,138.00
Printing & Stationery	1,683,402.00	998,573.00
Advertisement (Other than IEC)	1,294,842.00	0.00
Water and Electricity Charges	997,521.00	913,869.00
Audit Fees	4,099,129.00	1,375,441.00
Legal Expenses	372,309.00	475,251.00
Postage/Courier	687,214.00	635,526.00
Quality Assessment	3,859,677.00	379,764.00
Other Administration Cost	3,192,404.00	3,129,939.00
Contractual Services - Companies	0.00	55.00
Total	23,888,004.00	12,920,743.00



Balance with Bank

Schedule 31

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Pool Fund A/c No. 1767	43,837,144.55	46,602,999.05
Cheque in Transit	0.00	0.00
Pool Fund A/c No. ADOL_EDU	301,177.00	290,141.00
Total	44,138,321.55	46,893,140.05



Firm Regn. No.: 0057035

(PARTNER M.No.: 024999)

CAR. BALAGURUMURTHY B.COM., F.C.A.

[Signature]

For M/s. G. KANAGARAJ & CO.,
Chartered Accountants,
Chennai

30/8/11
M

[Signature]
20/10/2011
(Project Director)

2. Annual Financial Statements
 1. Statement of Expenditures
- Kinds of checks exercised*

for which it was sanctioned.
exercised the following checks to see that the money was actually utilized for the purpose grants-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have Certified that I have satisfied myself that the conditions on which the

Sl. No.	Sanction letter Number and Date	Amount
1.	NACO. Ltr. NO. T. 11017/10/2009 - NACO/11 dt. 31.5.10	21,77,44,000.00
2.	NACO. Ltr. No. T. 11017/10/2009 - NACO (Part file) dt. 21.1.11	13,86,26,000.00
3.	Grant from SACS to MACS	(-) 1,16,09,000.00
	Total	344,761,000.00

Certified that an amount of Rs. 344,761,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year 2010-11 vide letter No. given below and opening Cash/Bank Balance Rs. 46,964,309.05 (and Current Liabilities of Rs. 850,774.16) and outstanding Advances for Rs. 199,076,519.87 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 2,924,538.00, a sum of Rs. 344,781,846.50 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 44,231,525.55 (and Current Liabilities of Rs. 989,091.16) and outstanding advances of Rs. 204,851,311.87, remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year.

Utilisation Certificate

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

Tamil Nadu SACS - Pool Fund

NACO

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Employer's Contribution to CPF	758,374.00
Surveillance	2,082,169.00
Postage/Courier	742,863.00
Quality Assessment	13,318,952.00
Other Administration Cost	4,416,402.00
Contractual Services - Companies	111,476.00
Campaigns	15,250,000.00
Consumable Items	14,623,035.00
(P)Non Reimbursable prior period expensable	51,409.00
Furniture, Fixtures & Supplies	3,000.00
Blood Bank Equipments	120,229.00
Vehicles	1,400,494.00
Office Equipment	1,631,039.00
344,781,846.50	344,781,846.50
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	217,479.00
Interest from Bank	2,707,059.00
2,924,538.00	2,924,538.00
Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	766,976.90
Other Recoveries	106,958.26
Funds from Other Sources	115,156.00
989,091.16	989,091.16
Closing balance of Net Current Assets	Amount (Rs.)
Cash in hand	93,204.00
Pool Fund A/c No. 1767	43,837,144.55
Pool Fund A/c No. ADOL_EDU	301,177.00
Advance to Others	32,065,806.00
Advance to NGOs	71,380,867.90
Advance to Staff	10,489,301.00
Advance to Autonomous Bodies	3,741,975.08
Advance to District Authorities	18,596,713.00
Advance to District Hospitals	57,591,550.89
Security Deposit (Paid)	563,337.00
Advance to DAPCU	10,421,761.00
249,082,837.42	249,082,837.42