

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 15th Dec. 2010

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

Dear Sir/Madam,


In continuation of this office letter of even no. dated 27th Sept. 2010, I am forwarding herewith copies of Audit Reports for 2009-10 in respect of the following states:

| | | | |
|----|------------------|----|-------------|
| 1 | Bihar | 8 | Nagaland |
| 2 | Chennai ✓ | 9 | Pondicherry |
| 3 | Delhi | 10 | Tripura |
| 4 | Himachal Pradesh | 11 | Uttarakhand |
| 5 | J & K | 12 | Mizoram |
| 6 | Lakshadweep | 13 | Goa |
| 7 | Mumbai | 14 | Rajasthan |
| 15 | Jharkhand | | |

In addition soft copies of the following states have been sent separately by Email and the audit Report for Jharkhand has been sent with the review report..

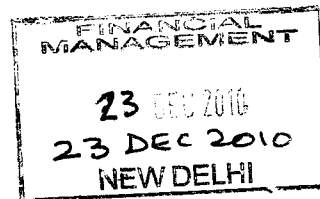
1. Arunachal Pradesh
2. Daman & Diu

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



P.S.MOORTHY ASSOCIATES
Chartered Accountants

490 / 174 T.T.K. Road,
Alwarpet, Chennai 600018.
Telephone : 2436 1750
Mobile : 9282119763,9841251420
E-mail : ldsekar@rediffmail.com
Sukumaran57@hotmail.com

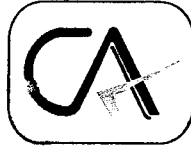
CA. M. Sukumar, FCA,CISA,DISA
CA.L. Dhanasekar, MCA,FCA,DISA,PGDCC&IS

STATUTORY AUDIT

OF

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

2009 - 2010



CA. M. Sukumar, FCA, CISA, DISA
CA. L. Dhanasekar, MCA, FCA, DISA, PGDCC&IS

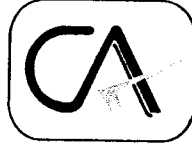
09.11.10

AUDITORS' REPORT

The Project Director,
Chennai Corporation Aids Prevention and Control Society,
82, Thiru-Vi-Ka Salai,
Mylapore,
Chennai 600004

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, 2010. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted the audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material miss statement. An audit includes examining, on a test basis, evidence supporting the amounts, review of internal controls and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.



CA. M. Sukumar, FCA, CISA, DISA
CA. L. Dhanasekar, MCA, FCA, DISA, PGDCC&IS

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 2010, in accordance with the Accounting Standards set by the Institute of Chartered Accountants of India.

In addition,

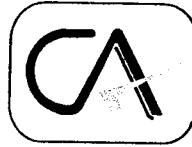
- (a) with respect to IFRs, neither the IFR nor the supporting documentation have been produced to us for our verification;
- (b) with respect to expenditures, the same are eligible for financing under the Credit/Grant Agreement ;
- (c) procurement of goods and services have been carried out as per the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

For P.S.Moorthy Associates
Chartered Accountants
Firm Regn No. 002132S

M. 

M.Sukumar
Partner
Membership No:24406





CA. M. Sukumar, FCA, CISA, DISA
CA. L. Dhanasekar, MCA, FCA, DISA, PGDCC&IS

09.11.10

MANAGEMENT LETTER

The Project Director,
Chennai Corporation Aids Prevention and Control Society,
82, Thiru-Vi-Ka Salai,
Mylapore,
Chennai 600004

Sub : Audit of the Chennai AIDS Prevention and Control Society , Chennai for the year 2009-10.

The following are our observations during the Audit of the accounts of your Society for the year ended 31.03.2010.

1. Details of Fixed Asset like Asset Number, Identification Number, Location are not incorporated in the Fixed Asset Register .
2. Purchase of medicine, stores, supplies, IEC materials, etc., are all accounted on cash basis. The value of stock of such items lying with the Society as on 31.03.2010 has not been incorporated in the accounts.
3. Subsequent to the release of Grants to the NGOs, the supervision and monitoring of the activities of the said NGOs were entrusted to TNSACS. In the absence of the Report from TNSACS about the utilization of Grants by the NGOs, the Grant disbursed to the NGOs have been kept in **Advance to NGOs account**. Verification of the Advance to NGOs account reveals the **Unspent Grant of the year 2007-08** yet to be surrendered to CAPACS is given below :

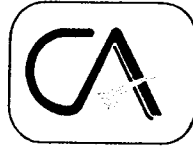


CA. M. Sukumar, FCA, CISA, DISA

CA. L. Dhanasekar, MCA, FCA, DISA, PGDCC&IS

| Sr_No | Name of the NGO | Amount of unspent grant of the year 2007-08 to be surrendered by NGOs |
|-------|------------------------------------|---|
| 1 | SWCWS | 1,021 |
| 2 | THAA | 42,946 |
| 3 | Positive Women Network | 38,441 |
| 4 | ARMI | 2,543 |
| 5 | ICWO | 7,339 |
| 6 | Freedom Foundation | 33,027 |
| 7 | Community Health Education Society | 27,081 |
| 8 | Social Welfare Association for Man | 18,883 |
| 9 | Sahai Trust | 3,21,100 |

4. Subsequent to the release of Grants to the NGOs during the year 2008-09, the supervision and monitoring of the activities of the said NGOs were entrusted to TNSACS. In the absence of the Report from TNSACS about the utilization of Grants by the NGOs, the Grant disbursed to the NGOs during the year 2008-09, have been kept in **Advance to NGOs account**. List of NGOs to whom Grant disbursed during the year 2008-09 pending unadjusted for want of submission of Utilisation Certificates are given below :

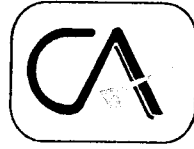


CA. M. Sukumar, FCA, CISA, DISA
CA. L. Dhanasekar, MCA, FCA, DISA, PGDCC&IS

| Sr.No | Name of the NGO | Grant disbursed during the year 2008-09 |
|-------|--|---|
| 1 | Grace Kirubalaya | 765364 |
| 2 | Institute of Research and Development for the Rural Poor Trust | 765364 |
| 3 | Kalaiselvi Karunalaya Social Welfare Society | 765364 |
| 4 | Karunalaya Social Service Society | 765364 |

5. Tax has not been deducted at source from the contract amount paid to the following contractors :

| Date | Party Name | Amount Paid |
|------------|--|-------------|
| 11/06/2009 | The Forecast Front | 30,000 |
| 18/05/2009 | Raj Security Force | 10,112 |
| 16/06/2009 | Raj Security Force | 9,927 |
| 23/07/2009 | Raj Security Force | 9,927 |
| 21/08/2009 | Dinamalar | 24,888 |
| 09/09/2009 | Parveen Travels (P) Ltd | 66,790 |
| 09/09/2009 | MRR Travels | 68,700 |
| 17/09/2009 | Carrier Air Conditionery & Refrigeration Ltd | 20,360 |
| 10/12/2009 | MRR Cabs | 1,04,100 |
| 18/03/2010 | Kalaimagal | 32,000 |
| 29/03/2010 | Ladder Commercial Solution (P) Ltd | 44,860 |
| 31/03/2010 | Milestone Multimedia | 89,000 |
| 31/03/2010 | Priyadharshini Arts & Crafts Institute | 2,50,000 |
| 26/11/2009 | Ladder Commercial Solution (P) Ltd | 90,000 |



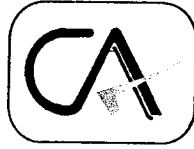
CA. M. Sukumar, FCA, CISA, DISA

CA. L. Dhanasekar, MCA, FCA, DISA, PGDCC&IS

6. Tax has not been deducted from the payment made to the following Contractors by the Institute of Venerology, MMC Hospital, as the same has been made on behalf of CAPACS :

| Sr_No | Name of the Contractor | Amount |
|-------|--|-------------|
| 1 | Arun Priya Enterprises (for LCD and Multimedia computers) | Rs.59,400 |
| 2 | Bethel Caterers | Rs.1,05,504 |

7. Tax has not been deducted / shortly deducted from the payment made to employees / Consultants :
- a. Durai Rajkumar – Deputy Director (IEC) TDS Shortly deducted by Rs.6,430.
 - b. Monitoring & Evaluation Officer - TDS not deducted
8. Steps should be taken to recover the long pending advance from the terminated Deputy Director (T.I), Mr.R.Muruganandh.
9. NACO guidelines has prescribed the time limit for the conduct of audit and submission of internal audit report. But this has not been adhered to by the internal auditors in the conduct of audit as well as the submission of the report.
10. Professional Tax liability of Rs.690 for the year 2009-10 is yet to be remitted to Govt account.

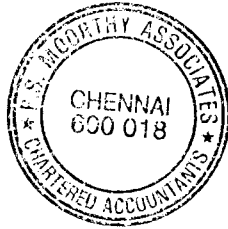


CA. M. Sukumar, FCA, CISA, DISA
CA. L. Dhanasekar, MCA, FCA, DISA, PGDCC&IS

11. Annual Return has not been filed with Registrar of Societies, even though the same has been reported by the Internal Auditors .
12. System generated Receipts and Payment account, Income and Expenditure account and Balance sheet are not tallying with Trial Balance, even though all of them are generated from the same Accounting software. It is suggested to carry out the systems audit in respect of the Accounts package to find out any interface error within the Accounts Module.

For P.S.Moorthy Associates
Chartered Accountants
Firm Regn No. 002132 S

M.Sukumar
Partner
Membership No:24406



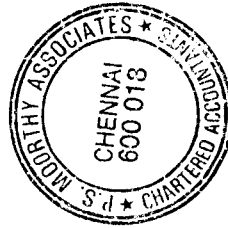
Chennai Corporation AIDS Prevention And Control Society - POOL FUND
82 THIRU VIKAI SALAI, MYLAPORE, CHENNAI - 600 004

BALANCE SHEET AS AT 31.03.2010

| 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.) |
|---------------------------------------|--------------------------------------|--------------------|--------------------------------------|---------------------------------------|---------------------------------------|--------------------|--------------------------------------|
| 105,994,989.24 | GENERAL FUND | 1 | 30,016,824.84 | 9,364,908.51 | FIXED ASSETS | 2 | 9,712,952.51 |
| | CURRENT LIABILITIES AND PROVISIONS : | | | | CURRENT ASSETS, LOANS, AND ADVANCES : | | |
| 49,635.00 | CURRENT LIABILITIES | 6 | 62,825.00 | 82,827,764.99 | CURRENT ASSETS | 4 | 6,784,747.59 |
| 9,364,908.51 | FIXED ASSET FUND | 2 | 9,712,952.51 | 23,857,718.00 | LOANS AND ADVANCES | 5 | 23,935,761.00 |
| 640,858.75 | FUNDS FROM OTHER SOURCE | 3 | 640,858.75 | | | | |
| <u>116,050,391.50</u> | | | <u>40,433,461.10</u> | <u>116,050,391.50</u> | | | <u>40,433,461.10</u> |

Vide our report of even date

For P. S. Moorthy Associates
 Chartered Accountants
 Firm Regn No:002132S



M. Sukumar
 Partner
 Membership No: 24406

Place : Chennai
 Date : 09.11.10

(Signature)

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.

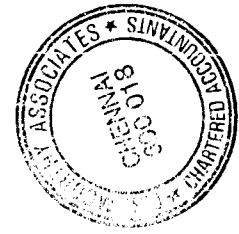
Chennai Corporation AIDS Prevention And Control Society - POOL FUND
82, THIRU VIKAR ROAD, MYLAPORE, CHENNAI - 600 004

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2010

| 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) |
|--|--------------------------------------|-----------------------|---|--|---|-----------------------|---|
| 3,544,141.00 | IEC | | 2,638,536.00 | 114,492.00 | Other Income | 7 | 114,021.00 |
| 293,349.00 | Consultants and Consultancy Services | | 614,212.00 | 19,710,883.33 | Grants utilised to the extent of revenue expenditure | | 16,224,120.40 |
| 603.00 | Monitoring & Evaluation | | 0.00 | | | | |
| 4,331,086.83 | Kits and Other lab Supplies | 8 | 3,411,749.40 | | | | |
| 2,978,481.00 | Training and Workshops | | 529,951.00 | | | | |
| 68,921.00 | NGO Services | 9 | 0.00 | | | | |
| 6,219,366.00 | Salary (Pay and Allowances) | 10 | 7,319,915.00 | | | | |
| 760,792.00 | Maintenance Costs | 11 | 404,214.00 | | | | |
| 1,628,635.50 | Operational Expenses | 12 | 1,419,564.00 | | | | |
| 19,825,375.33 | | | 16,338,141.40 | 19,825,375.33 | | | 16,338,141.40 |

Vide our report of even date

For P.S.Moorthy Associates
 Chartered Accountants
 Firm Regn No:0021329



M. Sukumar
 Partner
 Membership No: 24406

Place : Chennai
 Date : 09.11.10

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

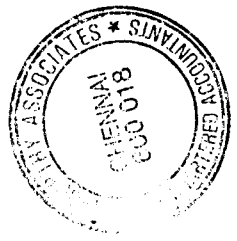
[Signature]
 Project Director
PROJECT DIRECTOR / MEMBER SECRETARY
 CHENNAI CORPORATION AIDS PREVENTION
 AND CONTROL SOCIETY,
 Mylapore, Chennai - 600 004.

Chennai Corporation AIDS Prevention And Control Society - POOL FUND
82, THIRU VIKAR ROAD, MYLAPORE, CHENNAI - 600 004
RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2010

| 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) |
|--------------------------------------|-------------------------------|--------------------|-------------------------------------|--------------------------------------|--------------------------------------|--------------------|-------------------------------------|
| | Opening Balance | | | 23,635,489.83 | Loans and Advances | 13 | 173,123.00 |
| 2,000.00 | Cash In Hand | | 2,000.00 | 320,619.00 | Fixed Assets | 14 | 348,044.00 |
| 53,844,376.32 | Balance With Bank | | 82,825,764.99 | 3,348,379.00 | Kits and Other Lab Supplies | 15 | 3,411,749.40 |
| 68,459,000.00 | Funds Received from TNSAC | | 0.00 | 769,574.00 | Training and Workshops | | 529,951.00 |
| 27,523.50 | NGO Services - Unspent Amount | | 0.00 | 88,921.00 | NGO Services | | 0.00 |
| 7,030.00 | State Cheques | | 4,500.00 | 6,219,366.00 | Salary (Pay and Allowances) | 16 | 7,319,915.00 |
| 114,492.00 | Other Income | 7 | 114,021.00 | 759,792.00 | Maintenance Costs | 17 | 404,214.00 |
| 0.00 | Other Recoveries | 19 | 105,770.00 | 1,336,323.00 | Operational Expenses | 18 | 1,419,564.00 |
| | | | | 2,874,241.00 | IEC | | 2,638,536.00 |
| | | | | 293,349.00 | Consultants and Consultancy Services | | 614,212.00 |
| | | | | 0.00 | Refund of Staff Security Deposit | | 2,000.00 |
| | | | | 603.00 | Monitoring & Evaluation | | 0.00 |
| | | | | | Funds Transferred to TNSAC | | 59,406,000.00 |
| | | | | | Closing Balance : | | |
| | | | | 2,000.00 | Cash In Hand | | 2,000.00 |
| | | | | 82,825,764.99 | Balance With Bank | | 6,782,747.59 |
| | | | | <u>83,052,055.99</u> | | | <u>83,052,055.99</u> |
| | | | | <u>122,454,421.82</u> | | | <u>122,454,421.82</u> |

Vide our report of even date

For P. S. Moorthy Associates
 Chartered Accountants
 Firm Regn No:002132S



M. Sukumar
 Partner

Membership No: 24406
 Place : Chennai
 Date : 09.11.10

H. Govindarajan
 Finance Officer

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

H. Govindarajan
 Project Director

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

Schedule to Sources and Uses of Funds as on 31.03.2010

| Particulars | 2008-09 | 2009-10 |
|------------------------------------|---------------------|----------------------|
| Opening Balance | | |
| Advances | | |
| Advances to District Hospitals | 1,617,875.00 | 241,275.00 |
| Advances to NGOs | 520,287.00 | 23,074,355.00 |
| Advances to Others | 2,890,808.00 | 245,880.00 |
| Advances to Staff | 475,105.00 | 296,208.00 |
| Total | 5,504,075.00 | 23,857,718.00 |
| (-) Current Liabilities | | |
| Funds from Others Sources | 640,858.75 | 640,858.75 |
| Other Recoveries | 20.00 | 20.00 |
| Security/Earnest Deposit | 22,085.00 | 22,085.00 |
| State Cheques | 20,500.00 | 27,530.00 |
| Total | 683,463.75 | 690,493.75 |
| Sources of Funds | | |
| Miscellaneous Receipts | | |
| Interest from Bank | 105,533.00 | 114,021.00 |
| Unspent amount recovered from NGOs | | |
| Other Receipts | 8,959.00 | 0.00 |
| Total | 114,492.00 | 114,021.00 |



Utilisation of Funds

| | | | |
|--------------------------------|----------------------|----------------------|--|
| Expenses | | | |
| Advertisement (other than IEC) | 312,456.00 | 239,869.00 | |
| Audit Fees | 44,326.00 | 40,502.00 | |
| Bank Charges | 224.00 | 1,406.00 | |
| Blood lab supplies | 3,712,253.83 | 2,801,654.40 | |
| Building Maintenance | 149,744.00 | 27,570.00 | |
| Consultants Services | 293,349.00 | 614,212.00 | |
| Equipments Maintenance | 421,521.00 | 211,597.00 | |
| HIV Services | 162,572.00 | 22,000.00 | |
| IEC | 3,544,141.00 | 2,638,536.00 | |
| Leave salary&pension Conts | 25,547.00 | 56,588.00 | |
| Misc.Expenses | 110,773.00 | 133,861.00 | |
| Monitoring & Evaluation | 603.00 | 0.00 | |
| NGO Services for priority | | | |
| Interventions | 68,921.00 | 0.00 | |
| Other Labs.Supplies | 456,261.00 | 588,095.00 | |
| Postage/Courier | 33,069.00 | 17,032.00 | |
| Printing and Stationery | 98,002.00 | 48,668.00 | |
| Salary | 6,193,819.00 | 7,263,327.00 | |
| Telephone/Communication | 167,400.00 | 167,631.00 | |
| Training | 2,978,481.00 | 529,951.00 | |
| Travelling Expenses | 610,714.50 | 508,460.00 | |
| Vehicle Maintenance | 189,527.00 | 165,047.00 | |
| Water and EB Charges | 251,671.00 | 262,135.00 | |
| Total | 19,825,375.33 | 16,338,141.40 | |
| Fixed Assets | | | |
| Blood Bank Equipments | 49,704.00 | 0.00 | |
| Civil works | 1,114,296.00 | 0.00 | |
| Equipments(others) | 118,865.00 | 0.00 | |
| Furniture, Fixtures & Supplies | 58,388.00 | 0.00 | |
| Office Equipments | 78,862.00 | 348,044.00 | |
| Vehicles | 0.00 | 0.00 | |
| Total | 1,420,115.00 | 348,044.00 | |
| Closing Balance | | | |
| Advances | | | |
| Advances to District Hospitals | 241,275.00 | 414,398.00 | |
| Advances to NGOs | 23,074,355.00 | 23,074,355.00 | |
| Advances to Others | 245,880.00 | 215,800.00 | |
| Advances to Staff | 296,208.00 | 231,208.00 | |
| Total | 23,857,718.00 | 23,935,761.00 | |
| (-) Current Liabilities (09) | | | |
| Funds from Other Sources | 640,858.75 | 640,858.75 | |
| Other Recoveries | 20.00 | 710.00 | |
| Security/Earnest Deposit | 22,085.00 | 20,085.00 | |
| State Cheques | 27,530.00 | 32,030.00 | |
| General Provident Fund | 0.00 | 10,000.00 | |
| Total | 690,493.75 | 703,683.75 | |



GENERAL FUND

SCHEDULE :1

| PARTICULARS | FIGURES IN RUPEES | |
|--|-----------------------------|-----------------------------|
| | AS AT 31.03.2010 (RS) | AS AT 31.03.2009 (RS) |
| OPENING GRANT IN AID | 105,994,989.24 | 58,666,987.57 |
| Add : Received during the Year- | | |
| Grant From NACO | 0.00 | 0.00 |
| Grant From TNSACS | 0.00 | 68,459,000.00 |
| Interest from Bank | 114,021.00 | 105,533.00 |
| Other Receipts | 0.00 | 8,959.00 |
| Less : Utilised during the Year | 106,109,010.24 | 127,240,479.57 |
| Grants utilised to the extent of revenue expenditure | 16,338,141.40 | 19,825,375.33 |
| Grants utilised to the extent of fixed expenditure | 348,044.00 | 1,420,115.00 |
| Grants Transferred to TNSACS | 59,406,000.00 | 0.00 |
| CLOSING GRANT IN AID | 30,016,824.84 | 105,994,989.24 |



FIXED ASSET**Schedule:2**

| Particulars | Figures In Rupees | | | |
|---------------------------------------|---------------------|-------------------|-------------|---------------------|
| | Opening Balance | Addition | Deletion | Closing Balance |
| Blood Bank Equipments (2203) | 2,284,766.81 | | | 2,284,766.81 |
| Civil Works (2201) | 1,548,520.00 | | | 1,548,520.00 |
| Equipment -Other (2204) | 1,240,502.00 | | | 1,240,502.00 |
| Furniture, Fixtures & Supplies (2202) | 1,204,073.50 | | | 1,204,073.50 |
| Office Equipment (2206) | 2,361,824.99 | 348,044.00 | | 2,709,868.99 |
| Vehicles (2205) | 725,221.21 | | | 725,221.21 |
| Grand Total | 9,364,908.51 | 348,044.00 | 0.00 | 9,712,952.51 |

FUNDS FROM OTHER SOURCES**Schedule:3**

| Particulars | Figures In Rupees | | | |
|---------------------|-------------------|----------------|---------------------------|-------------------|
| | Opening Balance | Grant Received | Grant Utilised Or Refused | Closing Balance |
| Other Contributions | 640,858.75 | 0.00 | 0.00 | 640,858.75 |
| Grand Total | 640,858.75 | 0.00 | 0.00 | 640,858.75 |



CURRENT ASSETS**Schedule:4**

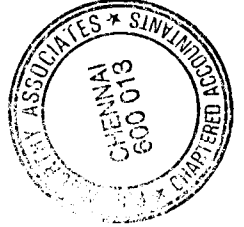
| Particulars | Figures in Rupees | |
|--------------|-----------------------------|-----------------------------|
| | As At 31.03.2010 (Rs) | As At 31.03.2009 (Rs) |
| Cash In Hand | 2,000.00 | 2,000.00 |
| Bank a/c | 6,782,747.59 | 82,825,764.99 |
| Total | 6,784,747.59 | 82,827,764.99 |

LOANS AND ADVANCES**Schedule:5**

| Particulars | Figures in Rupees | |
|-------------------------------|-----------------------------|-----------------------------|
| | As At 31.03.2010 (Rs) | As At 31.03.2009 (Rs) |
| Advance to Others | 215,800.00 | 245,880.00 |
| Advance to NGOs | 23,074,355.00 | 23,074,355.00 |
| Advance to Staff | 231,208.00 | 296,208.00 |
| Advance to District Hospitals | 414,398.00 | 241,275.00 |
| Total | 23,935,761.00 | 23,857,718.00 |

CURRENT LIABILITIES**Schedule:6**

| Particulars | Figures in Rupees | |
|---------------------------------------|-----------------------------|-----------------------------|
| | As At 31.03.2010 (Rs) | As At 31.03.2009 (Rs) |
| Other Recoveries | 710.00 | 20.00 |
| Security / Earnest Deposit (Received) | 20,085.00 | 22,085.00 |
| Stale Cheques | 32,030.00 | 27,530.00 |
| General Provident Fund | 10,000.00 | 0.00 |
| Total | 62,825.00 | 49,635.00 |



OTHER INCOME **Schedule:7**

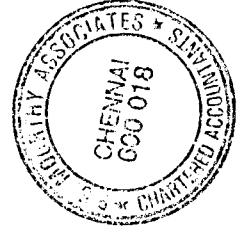
| Partuculars | As At 31.03.2010 (Rs) | As At 31.03.2009 (Rs) |
|--------------------|-----------------------------|-----------------------------|
| Other Receipts | | 8,959.00 |
| Interest from Bank | 114,021.00 | 105,533.00 |
| Total | 114,021.00 | 114,492.00 |

KITS AND OTHER LAB SUPPLIES **Schedule:8**

| Partuculars | As At 31.03.2010 (Rs) | As At 31.03.2009 (Rs) |
|---------------------|-----------------------------|-----------------------------|
| HIV Kits | 22,000.00 | 162,572.00 |
| Other Lab, Supplies | 588,095.00 | 456,261.00 |
| Blood Lab.Supplies | 2,801,654.40 | 3,712,253.83 |
| Total | 3,411,749.40 | 4,331,086.83 |

NGO SERVICES **Schedule:9**

| Partuculars | As At 31.03.2010 (Rs) | As At 31.03.2009 (Rs) |
|--------------------------------------|-----------------------------|-----------------------------|
| NGO Services for Priority Inventions | | 68,921.00 |
| Total | 0.00 | 68,921.00 |



LOANS AND ADVANCES DISBURSED DURING THE YEAR Schedule:13

| Particulars | As At | |
|-------------------------------|--------------------|----------------------|
| | 31.03.2010 (Rs) | 31.03.2009 (Rs) |
| Advance to NGOs | | 22,554,068.00 |
| Advance to Staff | | 692,904.00 |
| Advance to District Hospitals | 173,123.00 | 388,517.83 |
| Total | 173,123.00 | 23,635,489.83 |

FIXED ASSETS Schedule:14

| Particulars | As At | |
|--------------------------------|--------------------|--------------------|
| | 31.03.2010 (Rs) | 31.03.2009 (Rs) |
| Blood Bank Equipments | | 49,704.00 |
| Equipment (Others) | | 118,865.00 |
| Office Equipment | 348,044.00 | 74,462.00 |
| Furniture, Fixtures & Supplies | | 58,388.00 |
| Civil Works | | 19,200.00 |
| Total | 348,044.00 | 320,619.00 |

KITS AND OTHER LAB SUPPLIES Schedule:15

| Particulars | As At | |
|---------------------|---------------------|---------------------|
| | 31.03.2010 (Rs) | 31.03.2009 (Rs) |
| HIV Kits | 22,000.00 | 162,572.00 |
| Other Lab. Supplies | 588,095.00 | 180,217.00 |
| Blood Lab. Supplies | 2,801,654.40 | 3,005,590.00 |
| Total | 3,411,749.40 | 3,348,379.00 |



NOTES ON ACCOUNTS FOR THE YEAR 2009-10

1. Depreciation has not been provided on the Fixed Assets for the year under audit.
2. Income and Expenditure have been accounted on Cash System of accounting.
3. Previous year's figures have been regrouped / rearranged wherever necessary to confirm with current year's classification.
4. Fixed Assets Fund has been created for the entire value of the fixed assets purchased by debiting General Fund.
5. There is no sale / disposal of fixed assets during the year.
6. Stock value of Kits, Blood lab supplies, other lab supplies, drugs etc., as on 31.03.2010 has not been valued and hence not included in the accounts.
7. Due to non submission of Utilization Certificates by TNSACS/NGOs, the amount of Grants paid to NGOs during the year 2008-09 are continued to be accounted under the head "Advance to NGOs".

For P.S.Moorthy Associates
Chartered Accountants
Firm Regn. No. 002132 S

M. 

M.Sukumar
Partner
Membership No:24406

