



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

PACS/NACO/A(F)/08-09/03/ 4483

Date : 18.09.2008

To

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

Sir,

**Sub: Submission of Statutory Audit Reports of this Society for the year 2007-2008- Regarding.,**

With reference to the subject mentioned above, I hereby submit the Statutory Audit Reports for the year 2007-2008, as desired.

Yours faithfully,

*(Signature)*  
( Dr. GILBERT FERNANDEZ )

Project Director.

*Mr. Desai*  
*25/9*  
Encl: Statutory Audit Reports.

*25/09/08*

# GANESAN AND COMPANY

CHARTERED ACCOUNTANTS

## MANAGEMENT LETTER

To

The Project Director,  
The Pondicherry AIDS Control Society,  
Jean Mermoz PHC Campus,  
Anna Square, Odiansalai,  
Pondicherry – 605 001.

We have audited the financial statements of Pondicherry AIDS Control Society as on 31st March, 2008, for the year then ended.

1. Accounting records, systems and controls:

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.

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 want of staff. The society has achieved 58%(Overall Average performance) of the targeted approved plans

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

# GANESAN AND COMPANY

CHARTERED ACCOUNTANTS

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 other matter pertinent enough to be reported to the management.

For **GANESAN AND COMPANY,**  
Chartered Accountants,

  
Partner.  
**V. JAYACHANDER**

Place :Pondicherry

Date: 17.09.2008

# GANESAN AND COMPANY

CHARTERED ACCOUNTANT

## AUDITORS' REPORT

To

The Project Director,  
The Pondicherry Aids Control Society,  
Jean Mermoz PHC Campus,  
Anna Square, Odiansalai,  
Pondicherry - 605 001.

We have audited the accompanying financial statements of **Pondicherry AIDS Control Society** for the year ended **31st March, 2008**. 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 the related assets are recognised when received rather than when earned and expenses are recognised 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 ;

# GANESAN AND COMPANY

CHARTERED ACCOUNTANTS

(b) it is the policy of the society of not charging depreciation on its fixed assets;

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 the year ended 31<sup>st</sup> March, 2008 and the Financial Position arising from cash transactions of the society as at 31<sup>st</sup> March 2008.

Adequate supporting, documentation for statement of expenses for the year ended 31.03.2008 has been maintained to support claims of various expenditures incurred and such expenditures are eligible under the terms of the financing agreements.

For GANESAN AND COMPANY,  
Chartered Accountants,



Partner.

V. JAYACHANDER

Place : Pondicherry

Date : 17.09.2008

**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 utilisation of grants towards revenue expenditure.

**NOTES FORMING PART OF ACCOUNTS:**

1. The society has treated grants as income to the extent of utilisation of such grants towards revenue expenditure.
2. Grants in the nature of non-monetary assets received free of cost by the society and the respective assets have not been recorded in the books of account and financial statements.  
This policy has been adopted by the society in preference to "AS-12 - Accounting for Government Grants" issued by The Institute of Chartered Accountants of India.

**Pondicherry SACS - POOL FUND**

No. 93 Perumal Kail Street . Pondicherry - 605001

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

**Balance Sheet**

**For The Period From : 01-Apr-2007 To :31-Mar-2008**

| of the Period | LIABILITIES      | Schedule Reference | Figures for the current Period (Rs.) | Figures for the previous Period (Rs.) | ASSETS                             | Schedule Reference | Figures for the current Period (Rs.) |
|---------------|------------------|--------------------|--------------------------------------|---------------------------------------|------------------------------------|--------------------|--------------------------------------|
| 024.63        | GENERAL FUND     | 01                 | 17,894,001.63                        | 3,950,396.00                          | FIXED ASSETS                       | 02                 | 4,332,686.00                         |
| 396.00        | FIXED ASSET FUND |                    | 4,332,686.00                         |                                       | CURRENT ASSETS, LOANS AND ADVANCES |                    |                                      |
|               |                  |                    |                                      | 12,505,235.63                         | CURRENT ASSETS                     | 0301               | 16,799,217.63                        |
|               |                  |                    |                                      | 1,163,789.00                          | LOANS AND ADVANCES                 | 0401               | 1,094,784.00                         |
| <u>420.63</u> |                  |                    | <u>22,226,687.63</u>                 | <u>17,619,420.63</u>                  |                                    |                    | <u>22,226,687.63</u>                 |

In terms of our report of even date

Ganesan and Co.  
Chartered Accountants

Auditor

17 SEP 2008



FC/FM/FO



Project Director



## General Fund

## Schedule 01

Figures in Rupees

| Particulars  | As at<br>31-Mar-08<br>(Rs.) | As at<br>31-Mar-07<br>(Rs.) |
|--|-----------------------------|-----------------------------|
| Opening grant in aid                                     | 13,669,024.63               | 0.00                        |
| Add: Received during the year                            |                             |                             |
| Pool Fund - World Bank                                   | 0.00                        | 17,619,420.63               |
| Grant from NACO to SACS                                  | 23,016,000.00               | 0.00                        |
| Less: Utilised during the year                           |                             |                             |
| Grants utilised to the extent of revenue expenditure     | 18,408,733.00               | 0.00                        |
| Grants utilised to the extent of fixed asset expenditure | 382,290.00                  | 3,950,396.00                |
| Closing grant in aid                                     | 17,894,001.63               | 13,669,024.63               |





## Salary (Pay and Allowances)

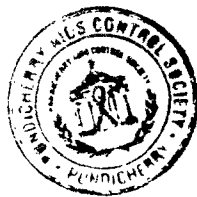
Schedule 13

| Particulars                          | As at<br>31-Mar-08<br>(Rs.) | As at<br>31-Mar-07<br>(Rs.) |
|--------------------------------------|-----------------------------|-----------------------------|
| Salary                               | 4,568,173.00                | 0.00                        |
| Honorarium                           | 24,600.00                   | 0.00                        |
| Leave Salary & Pension Contributions | 223,618.00                  | 0.00                        |
| Medical Expenses                     | 257.00                      | 0.00                        |
| <b>Total</b>                         | <b>4,816,648.00</b>         | <b>0.00</b>                 |

## Maintenance Costs

Schedule 14

| Particulars           | As at<br>31-Mar-08<br>(Rs.) | As at<br>31-Mar-07<br>(Rs.) |
|-----------------------|-----------------------------|-----------------------------|
| Equipment Maintenance | 30,876.00                   | 0.00                        |
| Vehicle Maintenance   | 68,263.00                   | 0.00                        |
| <b>Total</b>          | <b>99,139.00</b>            | <b>0.00</b>                 |



Training and Workshops

Schedule 08

| Particulars | As at<br>31-Mar-08<br>(Rs.) | As at<br>31-Mar-07<br>(Rs.) |
|-------------|-----------------------------|-----------------------------|
| Training    | 195,794.00                  | 0.00                        |
| Total       | 195,794.00                  | 0.00                        |

NGO Services

Schedule 11

| Particulars                             | As at<br>31-Mar-08<br>(Rs.) | As at<br>31-Mar-07<br>(Rs.) |
|---|-----------------------------|-----------------------------|
| NGO Services                            | 1,949,500.00                | 0.00                        |
| NGO Services for Priority Interventions | 1,857,821.00                | 0.00                        |
| Total                                   | 3,807,321.00                | 0.00                        |



## CURRENT ASSETS

Schedule 0301

Figures in Rupees

| Particulars | As at<br>31-Mar-08<br>(Rs.) | As at<br>31-Mar-07<br>(Rs.) |
|-------------|-----------------------------|-----------------------------|
| Bank 3      | 16,799,217.63               | 12,505,235.63               |
| Total       | 16,799,217.63               | 12,505,235.63               |

## LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

| Particulars                     | As at<br>31-Mar-08<br>(Rs.) | As at<br>31-Mar-07<br>(Rs.) |
|---------------------------------|-----------------------------|-----------------------------|
| Advance to Others               | 102,396.00                  | 0.00                        |
| Advance to NGOs                 | 540,500.00                  | 761,500.00                  |
| Advance to Staff                | 9,559.00                    | 16,640.00                   |
| Advance to District Authorities | 391,829.00                  | 349,399.00                  |
| Security Deposit (Paid)         | 50,500.00                   | 36,250.00                   |
| Total                           | 1,094,784.00                | 1,163,789.00                |



## Other Income

Schedule 28

| Particulars               | As at<br>31-Mar-08<br>(Rs.) | As at<br>31-Mar-07<br>(Rs.) |
|---------------------------|-----------------------------|-----------------------------|
| Testing Fee from Patients | 40,549.00                   | 0.00                        |
| Other Receipts            | 46,342.00                   | 0.00                        |
| Interest from Bank        | 252,556.00                  | 0.00                        |
| Total                     | 339,447.00                  | 0.00                        |

## Kits and Other Lab Supplies

Schedule 06

| Particulars         | As at<br>31-Mar-08<br>(Rs.) | As at<br>31-Mar-07<br>(Rs.) |
|---------------------|-----------------------------|-----------------------------|
| Blood Lab. Supplies | 1,579,459.00                | 0.00                        |
| Total               | 1,579,459.00                | 0.00                        |

## Medicines

Schedule 07

| Particulars | As at<br>31-Mar-08<br>(Rs.) | As at<br>31-Mar-07<br>(Rs.) |
|-------------|-----------------------------|-----------------------------|
| STI Drugs   | 8,668.00                    | 0.00                        |
| Total       | 8,668.00                    | 0.00                        |



Pondicherry SACS - POOL FUND

No. 93 Perumal Kail Street , Pondicherry - 605001

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

**Income And Expenditure Account**  
**For The Period From : 01-Apr-2007 To :31-Mar-2008**

| 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 current Period (Rs.) |
|---------------------------------------|-----------------------------|--------------------|--------------------------------------|---------------------------------------|--|--------------------|----------------------------------|
| 0.00                                  | IEC                         |                    | 7,001,109.00                         | 0.00                                  | Other Income   | 28                 | 339.7                            |
| 0.00                                  | Surveillance                |                    | 214,591.00                           | 0.00                                  | Grants utilised to the extent of revenue expenditure |                    | 18,408.7                         |
| 0.00                                  | Kits and Other Lab Supplies | 06                 | 1,579,459.00                         |                                       |  |                    |                                  |
| 0.00                                  | Medicines                   | 07                 | 8,668.00                             |                                       |  |                    |                                  |
| 0.00                                  | Training and Workshops      | 08                 | 195,794.00                           |                                       |  |                    |                                  |
| 0.00                                  | NGO Services                | 11                 | 3,807,321.00                         |                                       |  |                    |                                  |
| 0.00                                  | Salary (Pay and Allowances) | 13                 | 4,816,648.00                         |                                       |  |                    |                                  |
| 0.00                                  | Maintenance Costs           | 14                 | 99,139.00                            |                                       |  |                    |                                  |
| 0.00                                  | Operational Expenses        | 15                 | 1,025,451.00                         |                                       |  |                    |                                  |
| <b>0.00</b>                           |                             |                    | <b>18,748,180.00</b>                 | <b>0.00</b>                           |  |                    | <b>18,748.1</b>                  |

In terms of our report of even date

*[Handwritten Signature]*  
 17 SEP 2008  


## Fixed Asset

## Schedule 02

Figures in Rupees

| Particulars                           | Opening Balance     | Addition          | Deletion    | Closing Balance     |
|---------------------------------------|---------------------|-------------------|-------------|---------------------|
| Blood Bank Equipments (2203)          | 1,738,536.00        | 325,584.00        | 0.00        | 2,064,120.00        |
| Equipment (Other) (2204)              | 465,734.00          | 0.00              | 0.00        | 465,734.00          |
| Furniture, Fixtures & Supplies (2202) | 288,839.00          | 26,610.00         | 0.00        | 315,449.00          |
| Office Equipment (2206)               | 1,452,629.00        | 30,096.00         | 0.00        | 1,482,725.00        |
| Vehicles (2205)                       | 4,658.00            | 0.00              | 0.00        | 4,658.00            |
| <b>Grand Total</b>                    | <b>3,950,396.00</b> | <b>382,290.00</b> | <b>0.00</b> | <b>4,332,686.00</b> |

## Funds from Other Sources

## Schedule 03

Figures in Rupees

| Particulars        | Opening Balance | Grant Received | Grant Utilised.<br>Refunded | Closing Balance |
|--------------------|-----------------|----------------|-----------------------------|-----------------|
|                    |                 |                |                             |                 |
| <b>Grand Total</b> |                 |                |                             |                 |



## Operational Expenses

Schedule 15

| Particulars                      | As at<br>31-Mar-08<br>(Rs.) | As at<br>31-Mar-07<br>(Rs.) |
|----------------------------------|-----------------------------|-----------------------------|
| Travelling Expenses              | 122,072.00                  | 0.00                        |
| Rent, Rates & Taxes              | 184,800.00                  | 0.00                        |
| Telephone/Communication Expenses | 74,655.00                   | 0.00                        |
| Bank Charges                     | 2,471.00                    | 0.00                        |
| Miscellaneous Expenses           | 277,136.00                  | 0.00                        |
| Printing & Stationery            | 11,379.00                   | 0.00                        |
| Advertisement (Other than IEC)   | 231,771.00                  | 0.00                        |
| Water and Electricity Charges    | 23,360.00                   | 0.00                        |
| Postage/Courier                  | 20,774.00                   | 0.00                        |
| Quality Assessment               | 76,718.00                   | 0.00                        |
| Contingency                      | 315.00                      | 0.00                        |
| <b>Total</b>                     | <b>1,025,451.00</b>         | <b>0.00</b>                 |



## Pondicherry SACS - POOL FUND

No. 93 Perumal Kail Street , Pondicherry - 605001

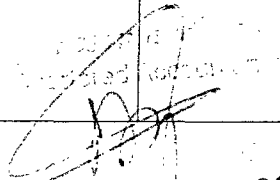
National AIDS Control Project - Phase III (Credit No. 3242-IN)

### Receipt And Payment Account

For The Period From : 01-Apr-2007 To :31-Mar-2008

| for the<br>Period<br>s.) | RECEIPTS          | Schedule<br>Reference | Figures for the<br>current Period<br>(Rs.) | Figures for the<br>previous Period<br>(Rs.) | PAYMENTS                    | Schedule<br>Reference | Figures for the<br>current Period<br>(Rs.) |
|--------------------------|-------------------|-----------------------|--|---|-----------------------------|-----------------------|--|
|                          | Opening Balance:  |                       |  | 0.00  | LOANS AND ADVANCES          | 17                    | 1,921,016.00                               |
| 0.00                     | Balance with Bank | 30                    | 12,505,235.63                              | 0.00  | GENERAL FUND                | 13                    | 1,580,806.00                               |
| 5,235.63                 | GENERAL FUND      | 13                    | 23,016,000.00                              | 0.00  | FIXED ASSETS                | 16                    | 375,490.00                                 |
| 0.00                     | Other Income      | 40                    | 339,447.00                                 | 0.00  | Kits and Other Lab Supplies | 18                    | 1,508,959.00                               |
|                          |                   |                       |  | 0.00  | Medicines                   | 19                    | 8,668.00                                   |
|                          |                   |                       |  | 0.00  | Training and Workshops      | 20                    | 61,780.00                                  |
|                          |                   |                       |  | 0.00  | NGO Services                | 23                    | 5,041,750.00                               |
|                          |                   |                       |  | 0.00  | Salary (Pay and Allowances) | 25                    | 4,054,919.00                               |
|                          |                   |                       |  | 0.00  | Maintenance Costs           | 26                    | 98,639.00                                  |
|                          |                   |                       |  | 0.00  | Operational Expenses        | 27                    | 869,142.00                                 |
|                          |                   |                       |  | 0.00  | IEC                         |                       | 5,335,705.00                               |
|                          |                   |                       |  | 0.00  | Surveillance                |                       | 204,591.00                                 |
|                          |                   |                       |  |   | <b>Closing Balance:</b>     |                       |  |
|                          |                   |                       |  | 0.00  | Cash in hand                |                       | 0.00                                       |
|                          |                   |                       |  | 12,505,235.63                               | Balance with Bank           | 31                    | 16,799,217.63                              |

of this report of even date

  
 Signature of the Accountant



17 SEP 2008



## GENERAL FUND

Schedule 13

| Particulars             | As at<br>31-Mar-08<br>(Rs.) | As at<br>31-Mar-07<br>(Rs.) |
|-------------------------|-----------------------------|-----------------------------|
| Pool Fund - World Bank  | 0.00                        | 12,505,235.63               |
| Grant from NACO to SACS | 23,016,000.00               | 0.00                        |
| Total                   | 23,016,000.00               | 12,505,235.63               |

## Balance with Bank

Schedule 30

| Particulars | As at<br>01-Apr-07<br>(Rs.) | As at<br>01-Apr-06<br>(Rs.) |
|-------------|-----------------------------|-----------------------------|
| Bank 3      | 12,505,235.63               | 0.00                        |
| Total       | 12,505,235.63               | 0.00                        |

## Other Income

Schedule 40

| Particulars               | As at<br>31-Mar-08<br>(Rs.) | As at<br>31-Mar-07<br>(Rs.) |
|---------------------------|-----------------------------|-----------------------------|
| Testing Fee from Patients | 40,549.00                   | 0.00                        |
| Other Receipts            | 46,342.00                   | 0.00                        |
| Interest from Bank        | 252,556.00                  | 0.00                        |
| Total                     | 339,447.00                  | 0.00                        |



LOANS AND ADVANCES

Schedule 17

| Particulars                     | As at<br>31-Mar-08<br>(Rs.) | As at<br>31-Mar-07<br>(Rs.) |
|---------------------------------|-----------------------------|-----------------------------|
| Advance to Others               | 358,501.00                  | 0.00                        |
| Advance to NGOs                 | 607,200.00                  | 0.00                        |
| Advance to Staff                | 45,014.00                   | 0.00                        |
| Advance to District Authorities | 910,051.00                  | 0.00                        |
| Security Deposit (Paid)         | 250.00                      | 0.00                        |
| Total                           | 1,921,016.00                | 0.00                        |

GENERAL FUND

Schedule 13

| Particulars              | As at<br>31-Mar-08<br>(Rs.) | As at<br>31-Mar-07<br>(Rs.) |
|--------------------------|-----------------------------|-----------------------------|
| Inter Unit Fund Transfer | 1,580,806.00                | 0.00                        |
| Total                    | 1,580,806.00                | 0.00                        |



**FIXED ASSETS**

Schedule 16

| Particulars                     | As at<br>31-Mar-08<br>(Rs.) | As at<br>31-Mar-07<br>(Rs.) |
|---------------------------------|-----------------------------|-----------------------------|
| Furniture , Fixtures & Supplies | 26,610.00                   | 0.00                        |
| Blood Bank Equipments           | 325,584.00                  | 0.00                        |
| Office Equipment                | 23,296.00                   | 0.00                        |
| <b>Total</b>                    | <b>375,490.00</b>           | <b>0.00</b>                 |

**Kits and Other Lab Supplies**

Schedule 18

| Particulars         | As at<br>31-Mar-08<br>(Rs.) | As at<br>31-Mar-07<br>(Rs.) |
|---------------------|-----------------------------|-----------------------------|
| Blood Lab. Supplies | 1,508,959.00                | 0.00                        |
| <b>Total</b>        | <b>1,508,959.00</b>         | <b>0.00</b>                 |

**Medicines**

Schedule 19

| Particulars  | As at<br>31-Mar-08<br>(Rs.) | As at<br>31-Mar-07<br>(Rs.) |
|--------------|-----------------------------|-----------------------------|
| STI Drugs    | 8,668.00                    | 0.00                        |
| <b>Total</b> | <b>8,668.00</b>             | <b>0.00</b>                 |



Training and Workshops

Schedule 20

| Particulars | As at<br>31-Mar-08<br>(Rs.) | As at<br>31-Mar-07<br>(Rs.) |
|-------------|-----------------------------|-----------------------------|
| Training    | 61,780.00                   | 0.00                        |
| Total       | 61,780.00                   | 0.00                        |

NGO Services

Schedule 23

| Particulars                             | As at<br>31-Mar-08<br>(Rs.) | As at<br>31-Mar-07<br>(Rs.) |
|---|-----------------------------|-----------------------------|
| NGO Services                            | 1,500,000.00                | 0.00                        |
| NGO Services for Priority Interventions | 1,541,750.00                | 0.00                        |
| Total                                   | 3,041,750.00                | 0.00                        |

Salary (Pay and Allowances)

Schedule 25

| Particulars                          | As at<br>31-Mar-08<br>(Rs.) | As at<br>31-Mar-07<br>(Rs.) |
|--------------------------------------|-----------------------------|-----------------------------|
| Salary                               | 3,808,044.00                | 0.00                        |
| Honorarium                           | 23,000.00                   | 0.00                        |
| Leave Salary & Pension Contributions | 223,618.00                  | 0.00                        |
| Medical Expenses                     | 257.00                      | 0.00                        |
| Total                                | 4,054,919.00                | 0.00                        |



## Maintenance Costs

Schedule 26

| Particulars           | As at<br>31-Mar-08<br>(Rs.) | As at<br>31-Mar-07<br>(Rs.) |
|-----------------------|-----------------------------|-----------------------------|
| Equipment Maintenance | 30,876.00                   | 0.00                        |
| Vehicle Maintenance   | 67,763.00                   | 0.00                        |
| Total                 | 98,639.00                   | 0.00                        |

## Operational Expenses

Schedule 27

| Particulars                      | As at<br>31-Mar-08<br>(Rs.) | As at<br>31-Mar-07<br>(Rs.) |
|----------------------------------|-----------------------------|-----------------------------|
| Travelling Expenses              | 74,632.00                   | 0.00                        |
| Rent, Rates & Taxes              | 184,800.00                  | 0.00                        |
| Telephone/Communication Expenses | 69,402.00                   | 0.00                        |
| Bank Charges                     | 2,471.00                    | 0.00                        |
| Miscellaneous Expenses           | 250,553.00                  | 0.00                        |
| Printing & Stationery            | 11,379.00                   | 0.00                        |
| Advertisement (Other than IEC)   | 231,771.00                  | 0.00                        |
| Water and Electricity Charges    | 23,360.00                   | 0.00                        |
| Postage/Courier                  | 20,774.00                   | 0.00                        |
| Total                            | 869,142.00                  | 0.00                        |



Balance with Bank

Schedule 31

| Particulars | As at<br>31-Mar-08<br>(Rs.) | As at<br>31-Mar-07<br>(Rs.) |
|-------------|-----------------------------|-----------------------------|
| Bank 3      | 16,799,217.63               | 12,505,235.63               |
| Total       | 16,799,217.63               | 12,505,235.63               |



# Pondicherry SACS - POOL FUND

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

## Sources and Uses of Funds

As on: 31-Mar-2008

Year----->

| Particulars                           | 2006-07       | 2007-08       |
|---------------------------------------|---------------|---------------|
| Opening balance of Net Current Assets | 0 00          | 12,505,235.63 |
| Advances (02)                         | 0 00          | 1,163,789 00  |
| Sources of funds                      | 17,619,420.63 | 23,016,000 00 |
| Miscellaneous Receipts (04)           | 0 00          | 339,447 00    |
| Expenses (05)                         | 0 00          | 18,748,180 00 |
| Fixed Assets (06)                     | 3,950,396.00  | 382,290.00    |
| Closing balance of Net Current Assets | 12,505,235 63 | 16,799,217 63 |
| Advances (08)                         | 1,163,789 00  | 1,094,784 00  |

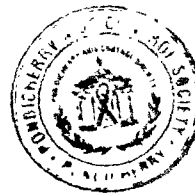


|               |   | 2006-07  | 2007-08      |
|---------------|---|----------|--------------|
| Expenses (05) | Contingency                             | 0 00     | 315 00       |
|               | Equipment Maintenance                   | 0 00     | 30.876 00    |
|               | Honorarium                              | 0 00     | 24.600 00    |
|               | IEC                                     | 0 00     | 7.001.109.00 |
|               | Leave Salary & Pension Contributions    | 0 00     | 223.618 00   |
|               | Medical Expenses                        | 0 00     | 257.00       |
|               | Miscellaneous Expenses                  | 0 00     | 277.136.00   |
|               | NGO Services                            | 0 00     | 1.949,500 00 |
|               | NGO Services for Priority Interventions | 0 00     | 1,857,821 00 |
|               | Postage/Courier                         | 0 00     | 20.774.00    |
|               | Printing & Stationery                   | 0 00     | 11.379 00    |
|               | Quality Assessment                      | 0 00     | 76.718 00    |
|               | Rent, Rates & Taxes                     | 0 00     | 184.800 00   |
|               | Salary                                  | 0 00     | 4 568.173 00 |
| STI Drugs     | 0 00                                    | 8 668 00 |              |





|                      |                                  | 2006-07              | 2007-08              |
|----------------------|----------------------------------|----------------------|----------------------|
| Expenses (05)        | Surveillance                     | 0 00                 | 214,591 00           |
|                      | Telephone/Communication Expenses | 0 00                 | 74,655 00            |
|                      | Training                         | 0 00                 | 195,794 00           |
|                      | Travelling Expenses              | 0.00                 | 122,072 00           |
|                      | Vehicle Maintenance              | 0 00                 | 68,263.00            |
|                      | Water and Electricity Charges    | 0 00                 | 23,360.00            |
|                      | <b>Total</b>                     | <b>0.00</b>          | <b>15,745,180.00</b> |
| Fixed Assets (06)    | Blood Bank Equipments            | 1,738,536 00         | 325,584 00           |
|                      | Equipment (Other)                | 465,734 00           | 0 00                 |
|                      | Furniture , Fixtures & Supplies  | 288,839 00           | 26,610 00            |
|                      | Office Equipment                 | 1,452,629 00         | 30,096 00            |
|                      | Vehicles                         | 4,658 00             | 0 00                 |
|                      | <b>Total</b>                     | <b>3,950,396 00</b>  | <b>382,290.00</b>    |
| Balance in Bank (07) | Bank 3                           | 12,505,235 63        | 16,799,217 63        |
|                      | <b>Total</b>                     | <b>12,505,235.63</b> | <b>16,799,217.63</b> |
| Advances (08)        | Advance to District Authorities  | 349,399 00           | 391,829.00           |



|               |                         | 2006-07             | 2007-08             |
|---------------|-------------------------|---------------------|---------------------|
| Advances (08) | Advance to NGOs         | 761,500.00          | 540,500.00          |
|               | Advance to Others       | 0.00                | 102,396.00          |
|               | Advance to Staff        | 16,640.00           | 9,559.00            |
|               | Security Deposit (Paid) | 36,250.00           | 50,500.00           |
|               | <b>Total</b>            | <b>1,163,789.00</b> | <b>1,094,784.00</b> |



## Pondicherry SACS

Year----->

| Particulars                        |                                 | 2006-07     | 2007-08              |
|------------------------------------|---------------------------------|-------------|----------------------|
| <b>Balance in Bank (01)</b>        | Bank 3                          | 0.00        | 12,505,235.63        |
|                                    | <b>Total</b>                    | <b>0.00</b> | <b>12,505,235.63</b> |
| <b>Advances (02)</b>               | Advance to District Authorities | 0.00        | 349,399.00           |
|                                    | Advance to NGOs                 | 0.00        | 761,500.00           |
|                                    | Advance to Staff                | 0.00        | 16,640.00            |
|                                    | Security Deposit (Paid)         | 0.00        | 36,250.00            |
|                                    | <b>Total</b>                    | <b>0.00</b> | <b>1,163,789.00</b>  |
| <b>Miscellaneous Receipts (04)</b> | Interest from Bank              | 0.00        | 252,556.00           |
|                                    | Other Receipts                  | 0.00        | 46,342.00            |
|                                    | Testing Fee from Patients       | 0.00        | 40,549.00            |
|                                    | <b>Total</b>                    | <b>0.00</b> | <b>339,447.00</b>    |
| <b>Expenses (05)</b>               | Advertisement (Other than IEC)  | 0.00        | 231,771.00           |
|                                    | Bank Charges                    | 0.00        | 2,471.00             |
|                                    | Blood Lab. Supplies             | 0.00        | 1,579,459.00         |





PONDICHERRY NATIONAL AIDS CONTROL SOCIETY

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

PHONE : +91-413-2337000

TELEFAX: +91-413-2343596

e-mail: sacs\_pondicherry@nacoindia.org / pacspdy@sify.com

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

POOL FUND

**UTILISATION CERTIFICATE**

Certified that out of an amount of Rs.2,30,16,000.00 as grant –in –aid received during the year 2007-08 from the Ministry of Health and Family Welfare (National AIDS Control Organization) vide letter mentioned hereunder and Rs.1,36,69,024.63 on account of unspent balance brought forward from the previous financial year and Rs. 3,39,447.00 received as Bank interest, Blood Testing Fees and other receipts, a sum of Rs.1,91,30,470.00 has been utilized for the purpose for which it was sanctioned and the balance of Rs.1,78,94,001.63 remained unutilized at the end of the year will be adjusted against the grant-in-aid payable during the next year 2008-09.

| Sl. No. | Sanction Letter Number and Date                   | Amount         |
|---------|---|----------------|
| 01.     | No.T.11017/27/2007–NACO Dated 23.07.2007          | 58,50,000.00   |
| 02.     | No. T-11017/27/2007–NACO(PFMU) Dated 09.01.2008   | 1,23,96,000.00 |
| 03.     | No. T.11017/27/2007–NACO (PFMU) Dated 11.04.2008. | 47,70,000.00   |
|         | TOTAL   | 2,30,16,000.00 |

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.

  
(Dr. GILBERT FERNANDEZ)  
Project Director.

// Countersigned //



| <b>Opening Balance of Net Current Assets</b> | <b>Amount (Rs.)</b>   |
|--|-----------------------|
| State Bank of India                          | 2,75,308.53           |
| Bank of Baroda                               | 1,22,29,927.10        |
| Advance to NGO's                             | 7,61,500.00           |
| Advance to Staff                             | 16,640.00             |
| Advance to District Authorities              | 3,49,399.00           |
| Security Deposit (Paid)                      | 36,250.00             |
|  | -----                 |
|  | <b>1,36,69,024.63</b> |
|  | =====                 |

| <b>Sources of Funds</b>                           | <b>Amount (Rs.)</b>   |
|---|-----------------------|
| Grant from NACO to SACS                           | 2,30,16,000.00        |
| Other Income ( Bank Interest/ Blood Testing Fees) | 3,39,447.00           |
|   | -----                 |
|   | <b>2,33,55,447.00</b> |
|   | =====                 |

| <b>Utilisation of Funds</b>             | <b>Amount (Rs.)</b>   |
|---|-----------------------|
| STI Drugs                               | 8,668.00              |
| IEC                                     | 70,01,109.00          |
| NGO Services                            | 19,49,500.00          |
| Training                                | 1,95,794.00           |
| Salary                                  | 45,68,173.00          |
| Equipment Maintenance                   | 30,876.00             |
| Vehicle Maintenance                     | 68,263.00             |
| Travelling Expenses                     | 1,22,072.00           |
| Rent, Rates & Taxes                     | 1,84,800.00           |
| Telephone Expenses                      | 74,655.00             |
| Honorarium                              | 24,600.00             |
| Bank Charges                            | 2,471.00              |
| Miscellaneous Expenses                  | 2,77,136.00           |
| Printing & Stationery                   | 11,379.00             |
| Blood Lab. Supplies                     | 15,79,459.00          |
| Leave Salary & Pension Contribution     | 2,23,618.00           |
| Advertisement (Other than IEC)          | 2,31,771.00           |
| Medical Expenses                        | 257.00                |
| Water and Electricity Charges           | 23,360.00             |
| NGO Services for Priority Interventions | 18,57,821.00          |
| Surveillance                            | 2,14,591.00           |
| Postage / Courier                       | 20,774.00             |
| Quality Assessment                      | 76,718.00             |
| Contingency                             | 315.00                |
| Furniture, Fixtures & Supplies          | 26,610.00             |
| Blood Bank Equipments                   | 3,25,584.00           |
| Office Equipment                        | 30,096.00             |
|   | -----                 |
|   | <b>1,91,30,470.00</b> |
|   | =====                 |

| <b>Closing Balance of Net Current Assets</b> | <b>Amount (Rs.)</b>   |
|--|-----------------------|
| Bank   | 1,67,99,217.63        |
| Advance to Others                            | 1,02,396.00           |
| Advance to NGO's                             | 5,40,500.00           |
| Advance to Staff                             | 9,559.00              |
| Advance to District Authorities              | 3,91,829.00           |
| Security Deposit (Paid)                      | 50,500.00             |
|  | -----                 |
|  | <b>1,78,94,001.63</b> |

