



TAMILNADU STATE AIDS CONTROL SOCIETY

417, Pantheon Road, Egmore, Chennai - 600 008.
Ph : 044-2819 0467, 2819 0891 Fax No. : 91-044-2819 0465
E-mail : tnsacs@gmail.com
Website : www.tansacs.in; www.tansacsmis.org

Lr.No.4880/TNSACS/Finance/2014 dated. 10.09.2014

To

The Director (Finance),
Ministry of Health & Family Welfare,
Department of AIDS Control (NACO),
6th floor, Chandralok Building,
36, Janpath,
New Delhi - 110 001.

Sir,

Sub: Submission of Tamil Nadu State AIDS Control Society – Audit Report & Utilization Certificates for the year 2013-14 - Reg.

Ref: NACO Lr.No.G-20016/4/2012-NACO(Fin) dated 14.7.2014.

With reference to the above, we herewith submit the Statutory Audit reports and Utilisation Certificate for the financial year 2013-14 in respect of the following funds.

1. New DBS Fund
2. GFATM- RCC II
3. GFATM- RCC IV
4. GFATM – R VII
5. TI Pooled


Yours Sincerely,


JOINT DIRECTOR(Fin.)

Encl: 5 Annexures.

V. Gupta


n/x


10/9/2014



AUDIT REPORT - NEW DBS FUND

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

Sir,

We have audited the accompanying Financial Statements of the NEW DBS FUND for Department of AIDS Control (DAC) / National AIDS Control Organization (NACO) of M/S. Tamil Nadu State AIDS Control Society for the year ended March 31, 2014. This statement is the responsibility of the Tamil Nadu State AIDS Control Society's Management. Our responsibility is to express an opinion on the accompanying statements based on our audit.

We conducted our audit in accordance with the standards prescribed by the ICAI. These 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 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 statement presentation. We believe, our audit provides a reasonable basis for our opinion.

M/S. Tamil Nadu State AIDS Control Society Management's Policy is to prepare the accompanying statements on the cash receipts and amount spent basis in conformity with the standards prescribed by the ICAI for Cash Accounting. On this basis, cash receipts are recognized when received and expenditures are recognized only after spending.

In our opinion, the accompanying financial statements, read with our observations made in the enclosed Annexure and Management Letter, if any, give a true & fair view of the Sources & Application of the Funds (Balance sheet), Income & Expenditure Accounts and the Receipts & Payments of the Programme during the year ended March 31, 2014, in accordance with the consistently applied accounting standards. Our audit was conducted for the purpose of forming an opinion on the Financial Statements taken as a whole.

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 applicable specifically to the above stated fund and other observations applicable to all funds commonly, given under the consolidated reports of TANSACS.
- b) Expenditures which are eligible for financing under the Credit/Grant Agreement with Department of AIDS Control (DAC) / National AIDS Control Organization (NACO), is subject to our observations given in the Annexure to this report and the Management Letter.



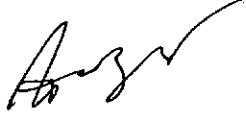
- c) Procurement of goods and services had been carried out as per the Procurement Manual issued by the Department of AIDS Control (DAC) / National AIDS Control Organization (NACO) guidelines subject to our observations given in the Annexure to this report and the Management Letter applicable specifically to the above stated fund and other observations applicable to all funds, commonly, given under the consolidated reports of TANSACS.

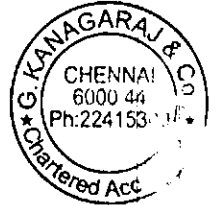
This report is intended solely for the information of the Department of AIDS Control (DAC) / National AIDS Control Organization (NACO), as the funding Agency of the M/S. Tamilnadu State AIDS Control Society and should not be used for any other purpose.

Place : Chennai-44

Date : 11.08.2014

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


CA G.KANAGARAJ, B.Com., F.C.A.,
Membership No. 024197,
FIRM'S REGN. NO: 005703S.



Encl.: As stated above

ANNEXURE TO THE AUDIT REPORT ON THE FINANCIAL STATEMENTS OF THE NEW DBS FUND - DEPARTMENT OF AIDS CONTROL (DAC) / NATIONAL AIDS CONTROL ORGANIZATION (NACO), AS ON MARCH 31, 2014 FOR M/S. TAMIL NADU STATE AIDS CONTROL SOCIETY.

1. We observed that in many cases, the advances given were not 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. 1082.24 Lakhs. We have also observed that the below stated amount of advances (inclusive of advances given to Staff) were pending for settlement since long time as at the yearend 31.03.2014.

Less than a year old : Rs. 623.13 Lakhs
One year and above : Rs. 459.11 Lakhs

The advances pending in closed Pool Fund was transferred to the new DBS Fund consists of advances given to Staff(present and past) and NGOs, pending for settlement since more than 3 years. Hence, we suggest that age wise analysis has to be made and take necessary steps to settle the advances pending for settlement more than a year's period as at the yearend 31.03.2014.


2. We have also observed that the Society has not fully utilized the below stated Budgeted funds in Annual Action Plan. The variations observed are stated here in below.

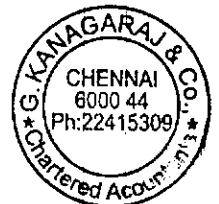
COMPONENTS	BUDGET FOR THE YEAR-Rs.	ACTUAL FOR THE YEAR-Rs.	DIFFERENCE Rs.
Prevention (1)	332,626,000	262,763,739	69,862,261
Capacity Building (3)	73,258,000	70,066,702	3,191,298
Strategic Information Management(4)	9,154,020	3,929,257	5,224,763
Add: Prevention under (PF-TI)	-	20,031,374	-20,031,374
Total	4,15,038,020	3,56,791,072	**5,82,46,948

**Expenditure incurred by Pool Fund-TI during 2013-14, amounting to Rs.2, 00, 31,374/- have been added to actual expenses considered here. This shall reduce the difference amount to Rs.5,82, 46,948/-. Though, the components of expenditures of Pool Fund-TI are different, we have grouped them in the table given above as per the approval of Annual Action Plan 2013-14.

Place : Chennai-44
Date : 11.08.2014

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


CA G.KANAGARAJ, B.Com., F.C.A.,
Membership No. 024197,
FIRM'S REGN. No.: 0057035.





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

Sir,

Sub: MANAGEMENT LETTER AFTER THE STATUTORY AUDIT OF M/s. TANSACS -
NEW DBS-reg.

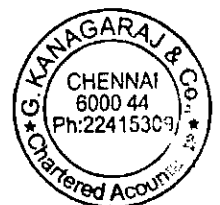
We have conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of material misstatement. An audit includes examining, on test basis, the evidences 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, form basis for our comments in the Audit Report, though not affecting the true and fair view of the transactions of M/s. TNSACS and the depiction in the Statement of Expenditure, are detailed below:

1. The overall preparation and maintenance of the accounts of the society was Satisfactory.
2. Procurement of goods and services had been carried out as per the Procurement Manual issued by Department of Aids Control (DAC) / National AIDS Control Organization, (NACO)-GOI's guidelines subject to our observations given in the Annexure to this report and the Management Letter applicable specifically to the above stated fund and other observations applicable to all funds commonly, given under the consolidated reports of TANSACS.
3. The Books of Accounts of STRC-Gandhigram Institute of Rural Health and Family Welfare, Ambadurai, is yet to be kept ready for audit in spite of our request. We observed that an advance of Rs.39.57/- Lakhs is outstanding as per TANSACS books as at 31st March 2014.

Place : Chennai-44
Date :11.08.2014

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

CA G.KANAGARAJ, B.Com., F.C.A.,
Membership No. 024197,
FIRM'S REGN. No.: 005703S



Balance Sheet

For The Period From : 01-Apr-2013 To :31-Mar-2014

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.)
326,738,237.51	GENERAL FUND	01	126,654,718.23	28,909,533.00	FIXED ASSETS	02	29,126,191.00
857,840.16	CURRENT LIABILITIES AND PROVISIONS	0501	857,840.16	132,819,259.39	CURRENT ASSETS, LOANS AND ADVANCES	0301	19,288,186.39
28,909,533.00	CURRENT LIABILITIES		29,126,191.00	194,776,818.28	CURRENT ASSETS	0401	108,224,372.00
<u>356,505,610.67</u>	FIXED ASSET FUND		<u>156,638,749.39</u>	<u>356,505,610.67</u>	LOANS AND ADVANCES		<u>156,638,749.39</u>

For M/s. G. KANAGARAJ & CO.,
Chartered Accountants,
CA G. KANAGARAJ, B.Com, F.C.A.,
SENIOR PARTNER - M. No.: 024197
Firm Regn. No.: 005703S

11/8/14



Joint Director (Finance)
TAMILNADU STATE AIDS CONTROL SOCIETY
#417, Pantheon Road, Egmore.
Chennai - 600 008

Project Director / Member Secretary
TAMILNADU STATE AIDS CONTROL SOCIETY
Chennai - 600 008.

General Fund

Schedule 01

Figures in Rupees

Particulars	AS-01 SI-MT-14 (Rs)	AS-01 SI-MT-13 (Rs)
Opening grant in aid	326,738,237.51	0.00
Add: Received during the year		
Grant from NACO to SACS	206,547,000.00	365,380,000.00
Grant from SACS to MACS	0.00	7,200,000.00
Recovery//Deduction of Grants	(71,900,000.00)	160,088,629.89
NACP III Closure	0.00	66,123,126.95
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(334,513,861.28)	228,743,986.33
Grants utilised to the extent of fixed asset expenditure	(216,658.00)	28,909,533.00
Closing grant in aid	126,654,718.23	326,738,237.51



Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
NACPIII Blood Bank Equipments (2403)	9,329,188.00	0.00	0.00	9,329,188.00
NACPIII Civil Works (2401)	1,598,428.00	0.00	0.00	1,598,428.00
NACPIII Furniture, Fixtures & Supplies (2402)	3,317,820.00	0.00	0.00	3,317,820.00
NACPIII Office Equipment (2406)	10,816,290.00	0.00	0.00	10,816,290.00
NACPIII Vehicles (2405)	3,403,806.00	0.00	0.00	3,403,806.00
Office Equipment (2206)	444,001.00	216,658.00	0.00	660,659.00
Grand Total	28,909,533.00	216,658.00	0.00	29,126,191.00



Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant/Received	Grant/Utilised/ Refunded	Closing Balance
GFATM-RII (GFIII)	0.00	144,434.00	144,434.00	0.00
GFATM-R-IV (5)	0.00	162,550.00	162,550.00	0.00
NRHM (17)	0.00	0.00	0.00	0.00
OVC Trust (18)	0.00	31,000.00	31,000.00	0.00
POOLED FUNDS A/C (11)	0.00	6,941,701.00	6,941,701.00	0.00
SBTC (15)	0.00	507,294.00	507,294.00	0.00
UNICEF (8)	0.00	0.00	0.00	0.00
Grand Total	0.00	7,786,979.00	7,786,979.00	0.00



CURRENT ASSETS

Schedule 0301

Particulars	Figures in Rupees	
	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Cash in hand	24,182.00	32,099.00
NEW DBS Bank Code	19,264,004.39	132,787,160.39
Total	19,288,186.39	132,819,259.39

LOANS AND ADVANCES

Schedule 0401

Particulars	Figures in Rupees	
	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	24,576,917.00	26,817,189.00
Advance to NGOs	12,736,944.00	80,011,016.00
Advance to Staff	1,636,403.00	862,293.00
Advance to Autonomous Bodies	2,683,122.00	3,664,776.00
Advance to District Authorities	12,796,225.00	11,775,136.00
Advance to District Hospitals	27,612,894.00	29,954,720.00
Security Deposit (Paid)	1,485,603.00	1,488,890.00
Advance to DAPCU	6,703,364.00	16,770,598.50
NACPIII Advance to Others	1,733,621.00	2,286,121.00
NACPIII Advance to NGOs	9,309,378.00	11,654,354.00
NACPIII Advance to Staff	1,920,186.00	2,053,459.00
NACPIII Advance to District Authorities	1,239,923.00	1,956,044.00
NACPIII Advance to District Hospitals	3,789,792.00	5,482,221.78
Total	108,224,372.00	194,776,818.28



CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs)	As at 31-Mar-13 (Rs)
NACPIII Other Recoveries	105,863.26	105,863.26
NACPIII Security / Earnest Deposit (Received)	751,976.90	751,976.90
Total	857,840.16	857,840.16



Receipt And Payment Account

For The Period From : 01-Apr-2013 To :31-Mar-2014

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.)
0.00	Opening Balance:			240,548,227.50	LOANS AND ADVANCES	17	125,812,601.00
0.00	Cash in hand		32,099.00	7,200,000.00	GENERAL FUND	13	71,900,000.00
0.00	Balance with Bank	30	132,787,160.39	9,482,384.00	Funds from Other Sources	15	0.00
159,488.00	LOANS AND ADVANCES	17	1,404,348.00	444,001.00	FIXED ASSETS	16	216,658.00
525,468,629.89	GENERAL FUND	29	206,547,000.00	66,902.00	CURRENT LIABILITIES	32	103.00
0.00	Funds from Other Sources	31	7,627,145.00	2,424,974.00	Kits and Other Lab Supplies	18	1,534,904.00
58,480.00	CURRENT LIABILITIES	32	118,900.00	13,620,469.00	Training and Workshops	20	17,787,379.00
1,595,525.00	Other Income	56	5,165,220.00	2,733,477.00	NGO Services	23	922,236.00
<u>527,282,122.89</u>			<u>353,681,872.39</u>	59,457,216.00	Salary (Pay and Allowances)	25	73,157,367.00
				1,836,538.00	Maintenance Costs	26	2,289,179.00
				35,098,646.00	Operational Expenses	27	25,287,659.00
				21,550,029.00	IEC		15,223,066.00
				0.00	Consultants and Consultancy Services		156,642.00
				0.00	Monitoring & Evaluation (SIMS)		2,420.00
				0.00	Surveillance		103,472.00
					Closing Balance:		
				32,099.00	Cash in hand		24,182.00



				132,787,160.39			
				<u>527,282,122.89</u>			
					Balance with Bank		
						31	
							19,264,004.39
							<u>353,681,872.39</u>

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

CA G. KANAGARAJ, B.Com, F.C.A.,
SENIOR PARTNER - M. No.: 024197
Firm Regn. No.: 005703S

11/11/14

[Signature]
Joint Director (Finance)
TAMILNADU STATE AIDS CONTROL SOCIETY
#417, Pantheon Road, Egmore,
Chennai - 600 008

[Signature]
Project Director / Member Secretary
TAMILNADU STATE AIDS CONTROL SOCIETY
Chennai - 600 008.



LOANS AND ADVANCES

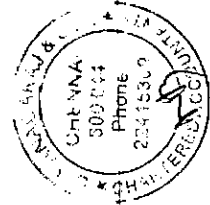
Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Autonomous Bodies	981,654.00	0.00
Security Deposit (Paid)	3,287.00	0.00
NACPIII Advance to Others	1,998.00	0.00
NACPIII Advance to NGOs	192,522.00	284.00
NACPIII Advance to Staff	20,458.00	0.00
NACPIII Advance to District Authorities	102,985.00	0.00
NACPIII Advance to District Hospitals	101,444.00	159,204.00
Total	1,404,348.00	159,488.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Grant from NACO to SACS	206,547,000.00	365,380,000.00
Recovery/Deduction of Grants	0.00	160,088,629.89
Total	206,547,000.00	525,468,629.89



Balance with Bank

Schedule 30

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
NEW DBS Bank Code	132,787,160.39	0.00
Total	132,787,160.39	0.00

Funds from Other Sources

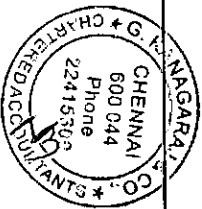
Schedule 31

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Funds from Other Sources	7,627,145.00	0.00
Total	7,627,145.00	0.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary Payable	118,900.00	58,480.00
Total	118,900.00	58,480.00



Other Income

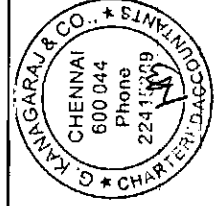
Schedule 56

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Receipts	8,795.00	10,391.00
Interest from Bank	5,156,425.00	1,585,134.00
Total	5,165,220.00	1,595,525.00

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	17,725,511.00	19,606,496.00
Advance to NGOs	72,059,094.00	145,311,024.00
Advance to Staff	3,501,925.00	3,411,263.00
Advance to Autonomous Bodies	0.00	3,664,776.00
Advance to District Authorities	11,030,649.00	12,286,858.00
Advance to District Hospitals	15,301,176.00	32,869,406.00
Security Deposit (Paid)	0.00	1,488,890.00
Advance to DAPCU	6,194,246.00	21,909,514.50
Total	125,812,601.00	240,548,227.50



GENERAL FUND

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Grant from SACS to MACS	0.00	7,200,000.00
Recovery/Deduction of Grants	71,900,000.00	0.00
Total	71,900,000.00	7,200,000.00

Funds from Other Sources

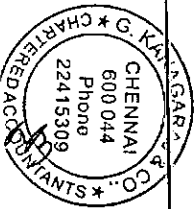
Schedule 15

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Funds from Other Sources	0.00	9,482,384.00
Total	0.00	9,482,384.00

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Office Equipment	216,658.00	444,001.00
Total	216,658.00	444,001.00



CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
TDS (Others)	103.00	66,667.00
Other Recoveries	0.00	235.00
Total	103.00	66,902.00

Kits and Other Lab Supplies

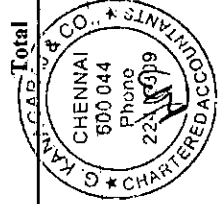
Schedule 18

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Consumable Items	1,534,904.00	2,424,974.00
Total	1,534,904.00	2,424,974.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	2,067,379.00	1,620,469.00
Campaigns	15,720,000.00	12,000,000.00
Total	17,787,379.00	13,620,469.00



NGO Services

Schedule 23

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NGO Services	424,818.00	132,481.00
NGO Services for Priority Interventions	497,418.00	2,600,996.00
Total	922,236.00	2,733,477.00

Salary (Pay and Allowances)

Schedule 25

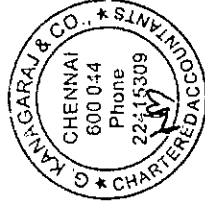
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	71,423,054.00	57,930,914.00
Honorarium	52,750.00	250,224.00
Leave Salary & Pension Contributions	578,311.00	332,331.00
Medical Expenses	38,578.00	64,974.00
Employer's Contribution to CPF	1,064,674.00	878,773.00
Total	73,157,367.00	59,457,216.00



Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment Maintenance	714,028.00	491,613.00
Building Maintenance	48,563.00	46,608.00
Vehicle Maintenance	1,526,588.00	1,298,317.00
Total	2,289,179.00	1,836,538.00



Operational Expenses

Schedule 27

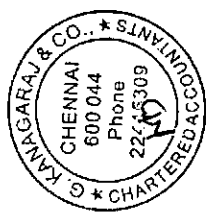
Particulars	As at 31-Mar-14 (Rs)	As at 31-Mar-13 (Rs)
Operational Expenses	787,180.00	0.00
Travelling Expenses	7,345,795.00	8,524,323.00
Telephone/Communication Expenses	2,349,677.00	2,943,662.00
Bank Charges	5,715.00	6,052.00
Miscellaneous Expenses	5,095,945.00	9,522,958.00
Printing & Stationery	635,482.00	688,814.00
Advertisement (Other than IEC)	701,904.00	308,774.00
Water and Electricity Charges	765,368.00	687,278.00
Audit Fees	1,029,433.00	1,008,148.00
Legal Expenses	265,000.00	668,403.00
Postage/Courier	318,714.00	458,852.00
Quality Assessment	227,913.00	146,179.00
Other Administration Cost	4,443,082.00	5,054,950.00
Contractual Services - Companies	1,168,054.00	5,038,823.00
Contingency	52,300.00	41,430.00
Meeting Expenses	96,097.00	0.00
Total	25,287,659.00	35,098,646.00



Balance with Bank

Schedule 31

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NEW DBS Bank Code	19,264,004.39	132,787,160.39
Total	19,264,004.39	132,787,160.39



Income And Expenditure Account

For The Period From : 01-Apr-2013 To :31-Mar-2014

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.)
26,874,785.00	IEC		40,740,786.50	3,053,396.37	Other Income	28	5,643,426.00
0.00	Consultants and Consultancy Services		206,642.00	228,743,986.33	Grants utilised to the extent of revenue expenditure		334,513,861.28
45,490.00	Monitoring & Evaluation (SIMS)		1,946,272.00				
0.00	Surveillance		107,721.00				
423,768.00	(TI) NACPIII expensable		242,595.00				
279,573.00	(STI) NACPIII expensable		203,587.00				
2,789,149.62	(BS) NACPIII expensable		568,159.00				
11,498,402.00	(IEC) NACPIII expensable		2,160,256.00				
1,052,840.08	(IS) NACPIII expensable		172,850.00				
337,886.00	(SIMS) NACPIII expensable		266,800.00				
2,528,232.00	Kits and Other Lab Supplies	06	4,942,014.00				
226,250.00	Medicines	07	0.00				
18,240,058.00	Training and Workshops	08	34,141,612.00				
67,627,698.00	NGO Services	11	138,811,784.00				
59,835,019.00	Salary (Pay and Allowances)	13	78,574,733.78				
2,235,419.00	Maintenance Costs	14	4,536,615.00				



37,802,813.00	Operational Expenses	15	32,534,860.00			
<u>231,797,382.70</u>			<u>340,157,287.28</u>	<u>231,797,382.70</u>		<u>340,157,287.28</u>

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

G. KANAGARAJ, B.Com., F.C.A.,
SENIOR PARTNER - M. No.: 024197
Firm Regn. No.: 005703S

11/8/14



[Signature]
Joint Director (Finance)
TAMILNADU STATE AIDS CONTROL SOCIETY
#417, Pantheon Road, Egmore,
Chennai - 600 008

[Signature]
Project Director / Member Secretary
TAMILNADU STATE AIDS CONTROL SOCIETY
Chennai - 600 008.

Other Income

Schedule 28

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Receipts	8,795.00	192,761.00
Interest from Bank	5,634,631.00	2,860,635.37
Total	5,643,426.00	3,053,396.37

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
HIV Kits	525,000.00	0.00
Consumable Items	4,417,014.00	2,528,232.00
Total	4,942,014.00	2,528,232.00

Medicines

Schedule 07

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
STI Drugs	0.00	226,250.00
Total	0.00	226,250.00



Training and Workshops

Schedule 08

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	18,421,612.00	6,240,058.00
Campaigns	15,720,000.00	12,000,000.00
Total	34,141,612.00	18,240,058.00

NGO Services

Schedule 11

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NGO Services	15,181,528.00	9,185,902.00
NGO Services for Priority Interventions	123,630,256.00	58,441,796.00
Total	138,811,784.00	67,627,698.00



Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	75,744,470.78	57,775,347.00
Honorarium	1,148,700.00	768,744.00
Leave Salary & Pension Contributions	578,311.00	332,331.00
Medical Expenses	38,578.00	79,824.00
Employer's Contribution to CPF	1,064,674.00	878,773.00
Total	78,574,733.78	59,835,019.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment Maintenance	714,028.00	501,836.00
Building Maintenance	67,263.00	61,608.00
Vehicle Maintenance	3,755,324.00	1,671,975.00
Total	4,536,615.00	2,235,419.00



Transportation Expenses	84,000.00	160,000.00
Operational Expenses	787,180.00	0.00
Travelling Expenses	7,616,855.00	8,958,214.00
Telephone/Communication Expenses	3,067,708.00	3,099,999.00
Bank Charges	6,645.00	6,052.00
Miscellaneous Expenses	6,350,800.00	9,940,546.00
Printing & Stationery	1,400,232.00	869,962.00
Advertisement (Other than IEC)	701,904.00	308,774.00
Water and Electricity Charges	938,968.00	838,003.00
Audit Fees	1,029,433.00	1,008,148.00
Legal Expenses	415,000.00	1,335,073.00
Postage/Courier	340,469.00	485,872.00
Quality Assessment	1,598,592.00	146,179.00
Other Administration Cost	4,515,632.00	5,466,405.00
Contractual Services - Companies	2,485,587.00	5,038,823.00
Contingency	1,099,758.00	140,763.00
Meeting Expenses	96,097.00	0.00
Total	32,534,860.00	37,802,813.00





AUDIT REPORT - GFATM ROUND - IV

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

Sir,

We have audited the accompanying Financial Statements of the GFATM ROUND-IV for Department of AIDS Control (DAC) / National AIDS Control Organization (NACO) of M/S. Tamil Nadu State AIDS Control Society for the year ended March 31, 2014. This statement is the responsibility of the Tamil Nadu State AIDS Control Society's Management. Our responsibility is to express an opinion on the accompanying statements based on our audit.

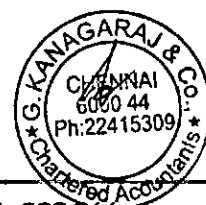
We conducted our audit in accordance with the standards prescribed by the ICAI. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts 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 statement presentation. We believe, our audit provides a reasonable basis for our opinion.

M/S. Tamil Nadu State AIDS Control Society Management's Policy is to prepare the accompanying statements on the cash receipts and amount spent basis in conformity with the standards prescribed by the ICAI for Cash Accounting. On this basis, cash receipts are recognized when received and expenditures are recognized only after spending.

In our opinion, the accompanying financial statements, read with our observations made in the enclosed Annexure and Management Letter, if any, give a true & fair view of the Sources & Application of the Funds (Balance sheet), Income & Expenditure Accounts and the Receipts & Payments of the Programme during the year ended March 31, 2014, in accordance with the consistently applied accounting standards. Our audit was conducted for the purpose of forming an opinion on the Financial Statements taken as a whole.

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 applicable specifically to the above stated fund and other observations applicable to all funds, commonly, given under the consolidated TANSACS's report.
- (b) Expenditures which are eligible for financing under the Credit/Grant Agreement with Department of AIDS Control (DAC) / National AIDS Control Organization (NACO), is 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 the Department of AIDS Control (DAC) / National AIDS Control Organization (NACO) guidelines subject to our observations given in the Annexure to this report and the Management Letter applicable specifically to the above stated fund and other observations applicable to all funds, commonly, given under the consolidated TANSACS's report.

This report is intended solely for the information of the Department of AIDS Control (DAC) / National AIDS Control Organization (NACO), as the funding Agency of the M/S. Tamilnadu State AIDS Control Society and should not be used for any other purpose.

Place : Chennai - 44
Date : 11.08.2014

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



CA G.KANAGARAJ, B.COM., F.C.A.,
Membership No. 024197,
FIRM'S REGN. NO: 0057035.



Encl.: As stated above

ANNEXURE TO THE AUDIT REPORT ON THE FINANCIAL STATEMENTS OF THE GLOBAL FUND, ROUND-IV - DEPARTMENT OF AIDS CONTROL (DAC) / NATIONAL AIDS CONTROL ORGANIZATION (NACO), AS ON MARCH 31, 2014 FOR M/S. TAMIL NADU STATE AIDS CONTROL SOCIETY.

1. We observed that in most of the cases, 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.171.79/- Lakhs (after deducting Rs.100/- Lakhs received from Pool Fund-TI). We have also observed that the below stated amount of advances are pending for settlement since long time as at the yearend 31.03.2014.

Less than a year old : Rs. 16.70/- Lakhs (after deducting Rs.100/- Lakhs received from Pool Fund (TI)).

More than one year old : Rs. 155.09/- Lakhs.


We observed that some advances are pending for adjustment/recovery for more than three years old. The Age-wise analysis of advances should be taken to take necessary steps to adjust/recover the long pending advances at the earliest.

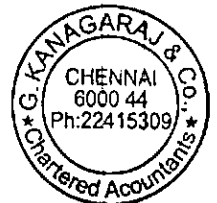
2. We have also observed that, there has been some variances in utilization of funds, when compared to the approval budget except CCC (3) shown below. An amount of Rs. 287.26/- Lakhs towards liquidation of previous year advances. The variations observed are stated below.

COMPONENTS	BUDGET FOR THE YEAR (Rs.)	ACTUAL FOR THE YEAR (Rs.)	DIFFERENCE (Rs.)
ART CENTRE (1)	182,264,000	143,694,475	38,569,525
Centre of Excellence (2)	4,712,000	3,311,582	1,400,418
CCC's (3)	0	28,726,430	-28,726,430
ICTC (4)	0	0	0
ART Link Centres (5)	6,929,000	2,788,238	4,140,762
Total	193,905,000	178,520,725	15,384,275

Place : Chennai - 44
Date : 11.08.2014

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


CA G.KANAGARAJ, B.COM., F.C.A.,
Membership No. 024197,
FIRM'S REGN. NO: 005703S.





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

Sir,

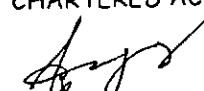
Sub: MANAGEMENT LETTER AFTER THE STATUTORY AUDIT OF THE TANSACS.
GLOBAL FUND-IV-reg.

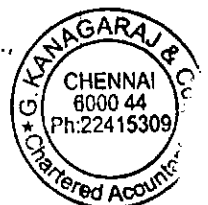
We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts, review of 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 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 Expenditure, are detailed below:

1. The overall preparation and maintenance of the accounts of the Society was Satisfactory.
2. Procurement of goods and services had been carried out as per the Procurement Manual issued by Department of Aids Control (DAC) / NACO-GOI's guidelines subject to our observations given in the Annexure to this report and the Management Letter applicable specifically to the above stated fund and other observations applicable to all funds commonly, given under New DBS Fund.
3. The Procurement of Medicines is carried out by M/S. TANSACS through M/S. Tamil Nadu Medical Service Corporation (TNMSC), a Government of Tamil Nadu undertaking like earlier years. During the Financial year under review, M/S. TANSACS has paid an amount of Rs.4.17/- Crores as on 06.01.2014 towards the balance cost of Medicines supplied to 48 ART Centers out of 52 ART Centers in the State to the tune of Rs.8.35/- Crores in the Financial Year 2013-14 after adjusting the existing credit of Rs.4.18/- Crores, brought forward from the earlier years, to M/S. TNMSC. We suggest that proper utilization of funds should be made by taking the timely decision. We suggest that required Stock registers for Medicines and Consumables should be maintained and the physical verification should be conducted at the Storage points periodically and also as at the yearend highlighting the expiry date of medicines to ensure proper utilization of Funds.

Place : Chennai - 44
Date : 11.08.2014

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


CA G.KANAGARAJ, B.COM., F.C.A.,
Membership No. 024197,
FIRM'S REGN. NO: 005703S.



N/A/CCO

Tamil Nadu SACS - GLOBAL FUND RCC-IV

417, Pantheon Road Egmore, Chennai - 600008

National AIDS Control Project - Phase III

[Draft]

Balance Sheet

For The Period From : 01-Apr-2013 To : 31-Mar-2014

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.)
95,852,133.80	GENERAL FUND	01	18,935,889.95	14,139,405.56	FIXED ASSETS	02	20,004,379.56
14,139,405.56	FIXED ASSET FUND		20,004,379.56	30,611,912.24	CURRENT ASSETS, LOANS AND ADVANCES	0301	2,177,935.15
434,901.00	Funds from Other Sources	03	420,901.00	65,675,122.56	CURRENT ASSETS	0401	17,178,855.80
					LOANS AND ADVANCES		
<u>110,426,440.36</u>			<u>39,361,170.51</u>	<u>110,426,440.36</u>			<u>39,361,170.51</u>

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

CA G. KANAGARAJ, B.Com., F.C.A.,
SENIOR PARTNER - M.No.: 024197
Firm Regn. No.: 005703S

11/8/14



FC/FM/FO
Joint Director (Finance)
TAMILNADU STATE AIDS CONTROL SOCIETY
#417, Pantheon Road, Egmore,
Chennai - 600 008

Project Director
Project Director / Member Secretary
TAMILNADU STATE AIDS CONTROL SOCIETY
Chennai - 600 008.

[Handwritten Signature]

General Fund

Schedule 01

Figures in Rupees

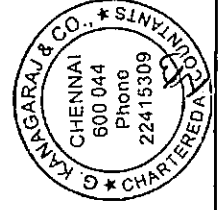
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Opening grant in aid	95,852,133.80	125,621,625.84
Add: Received during the year		
Grant from NACO to SACS	100,253,000.00	152,530,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(171,304,269.85)	182,813,562.04
Grants utilised to the extent of fixed asset expenditure	(5,864,974.00)	514,070.00
Closing grant in aid	18,935,889.95	95,852,133.80

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Civil Works (2201)	8,513,751.40	4,956,600.00	0.00	13,470,351.40
Furniture, Fixtures & Supplies (2202)	23,750.00	0.00	0.00	23,750.00
Office Equipment (2206)	5,601,904.16	908,374.00	0.00	6,510,278.16
Grand Total	14,139,405.56	5,864,974.00	0.00	20,004,379.56



Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilised/ Refunded	Closing Balance
Clinton Foundation (16)	121,686.00	0.00	14,000.00	107,686.00
GFATM - R-VII (R-VII)	0.00	0.00	0.00	0.00
GFATM R-III (10)	0.00	0.00	0.00	0.00
GFATM-RII (GFIII)	0.00	0.00	0.00	0.00
GFATM-R-IV (5)	0.00	0.00	0.00	0.00
Old ART Fund (9)	113,400.00	0.00	0.00	113,400.00
OVC Trust (18)	0.00	0.00	0.00	0.00
POOLED FUNDS A/C (11)	0.00	550,184.00	550,184.00	0.00
Return from ART Centres (22)	63,400.00	0.00	0.00	63,400.00
SBTC (15)	0.00	76,020.00	76,020.00	0.00
ST Anne's Unspent Returnable to NACO (21)	126,415.00	0.00	0.00	126,415.00
TDS (TDS)	0.00	1,081,068.00	1,081,068.00	0.00
UNICEF (8)	0.00	0.00	0.00	0.00
WFP (20)	10,000.00	0.00	0.00	10,000.00
Grand Total	434,901.00	1,707,272.00	1,721,272.00	420,901.00



CURRENT ASSETS

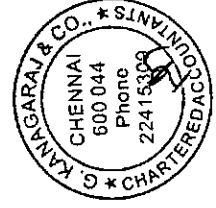
Schedule 0301

Figures in Rupees	
Particulars	As at 31-Mar-14 (Rs.)
GFATM R VI A/c No. 2808	2,177,935.15
Total	2,177,935.15

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees	
Particulars	As at 31-Mar-14 (Rs.)
Advance to Others	2,023,096.00
Advance to NGOs	2,557,992.80
Advance to Staff	396,092.00
Advance to Autonomous Bodies	29,150.00
Advance to District Authorities	0.00
Advance to District Hospitals	22,172,525.00
Advance to DAPCU	0.00
Inter Unit Fund Transfer	-10,000,000.00
Total	17,178,855.80





Tamil Nadu SACS - GLOBAL FUND RCC-IV

417, Pantheon Road Egmore, Chennai - 600008

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2013 To : 31-Mar-2014

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.)
0.00	Opening Balance:			69,718,774.00	LOANS AND ADVANCES	17	18,786,516.80
0.00	Cash in hand		0.00	0.00	Funds from Other Sources	15	14,000.00
0.00	Imprest Account		0.00	451,751.00	Medicines	19	43,704,125.00
10,967,691.04	Balance with Bank	30	30,611,912.24	679,473.00	Training and Workshops	20	289,692.00
590,203.00	LOANS AND ADVANCES	17	10,743,018.00	64,897,367.00	Salary (Pay and Allowances)	25	75,413,739.00
514,070.00	FIXED ASSETS	16	0.00	887,494.00	Operational Expenses	27	1,525,543.00
152,530,000.00	GENERAL FUND	29	100,253,000.00	0.00	IEC		1,047,860.00
838,399.70	Operational Expenses	43	0.00	260.00	Other Income	40	0.00
1,806,667.50	Other Income	56	1,351,480.71	0.00	Closing Balance:		
<u>167,247,031.24</u>			<u>142,959,410.95</u>	0.00	Cash in hand		0.00
				0.00	Imprest Account		0.00
				<u>30,611,912.24</u>	Balance with Bank	31	<u>2,177,935.15</u>
				<u>167,247,031.24</u>			<u>142,959,410.95</u>

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

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Firm Regn. No.: 0057035
S. C. A.
M. K. V. K.



Joint Director (Finance)
TAMILNADU STATE AIDS CONTROL SOCIETY
#417, Pantheon Road, Egmore,
Chennai - 600 008

Project Director / Member Secretar
TAMILNADU STATE AIDS CONTROL SOCIETY
Chennai - 600 008

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Autonomous Bodies	550,808.00	590,203.00
Advance to DAPCU	192,210.00	0.00
Inter Unit Fund Transfer	10,000,000.00	0.00
Total	10,743,018.00	590,203.00

FIXED ASSETS

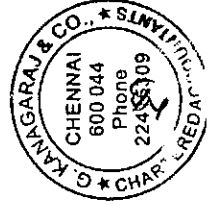
Schedule 16

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Civil Works	0.00	514,070.00
Total	0.00	514,070.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Grant from NACO to SACS	100,253,000.00	152,530,000.00
Total	100,253,000.00	152,530,000.00



G. KANGARAJ & CO.
CHENNAI

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
GFATM R VI A/c No. 2808	30,611,912.24	10,967,691.04
Total	30,611,912.24	10,967,691.04

Operational Expenses

Schedule 43

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Contingency	0.00	838,399.70
Total	0.00	838,399.70

Other Income

Schedule 56

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Receipts	31,441.00	256,865.00
Interest from Bank	1,320,039.71	1,549,802.50
Total	1,351,480.71	1,806,667.50



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	1,081,643.00	709,243.00
Advance to NGOs	3,834,995.00	46,972,672.00
Advance to Staff	140,175.00	1,118,568.00
Advance to District Hospitals	13,729,703.80	20,918,291.00
Total	18,786,516.80	69,718,774.00

Funds from Other Sources

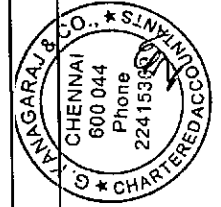
Schedule 15

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Funds from Other Sources	14,000.00	0.00
Total	14,000.00	0.00

Medicines

Schedule 19

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
OI Drugs	0.00	451,751.00
ARV Drugs	43,704,125.00	0.00
Total	43,704,125.00	451,751.00



Training and Workshops

Schedule 20

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	289,692.00	679,473.00
Total	289,692.00	679,473.00

Salary (Pay and Allowances)

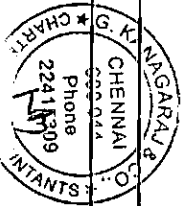
Schedule 25

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	75,413,739.00	64,897,367.00
Total	75,413,739.00	64,897,367.00

Operational Expenses

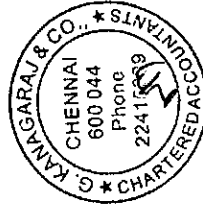
Schedule 27

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Telephone/Communication Expenses	405,340.00	290,688.00
Bank Charges	2,278.00	4,634.00
Printing & Stationery	28,560.00	0.00
Postage/Courier	1,089,365.00	592,172.00
Total	1,525,543.00	887,494.00



Balance with Bank		Schedule 31
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
GFATM R VI A/c No. 2808	2,177,935.15	30,611,912.24
Total	2,177,935.15	30,611,912.24

Other Income		Schedule 40
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Sale of Bid/Tender Documents	0.00	260.00
Total	0.00	260.00



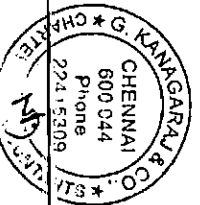
Income And Expenditure Account

For The Period From : 01-Apr-2013 To : 31-Mar-2014

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.)
0-00	IEC		1,047,860.00	1,818,088.50	Other Income	28	1,351,480.71
12,040,622.00	Kits and Other Lab Supplies	06	4,453,965.00	182,813,562.04	Grants utilised to the extent of revenue expenditure		171,304,269.85
24,450,152.00	Medicines	07	44,540,693.00				
5,834,802.00	Training and Workshops	08	4,680,817.00				
1,076,108.00	NGO Services	11	62,393.00				
103,319,927.74	Salary (Pay and Allowances)	13	91,911,166.76				
11,832,392.00	Maintenance Costs	14	5,047,331.00				
26,077,646.80	Operational Expenses	15	20,911,524.80				
<u>184,631,650.54</u>			<u>172,655,750.56</u>	<u>184,631,650.54</u>			<u>172,655,750.56</u>

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

G. G. KANAGARAJ, B.Com., F.C.A.,
SENIOR PARTNER - M. No.: 024197
Firm Regn. No.: 005703S



Joint Director (Finance)
TAMILNADU STATE AIDS CONTROL SOCIETY
#417, Pantheon Road, Egmore,
Chennai - 600 008

Project Director / Member Secretary
TAMILNADU STATE AIDS CONTROL SOCIETY
Chennai - 600 008.

Other Income

Schedule 28

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Sale of Bid/Tender Documents	0.00	-260.00
Other Receipts	31,441.00	256,865.00
Interest from Bank	1,320,039.71	1,561,483.50
Total	1,351,480.71	1,818,088.50

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Lab. Supplies	4,315,474.00	11,798,010.00
CD4/CD8 kits	78,565.00	0.00
Consumable Items	59,926.00	242,612.00
Total	4,453,965.00	12,040,622.00



Medicines

Schedule 07

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
OI Drugs	836,568.00	24,450,152.00
ARV Drugs	43,704,125.00	0.00
Total	44,540,693.00	24,450,152.00

Training and Workshops

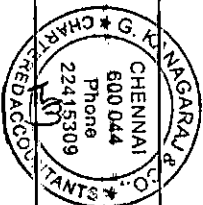
Schedule 08

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	4,680,817.00	5,834,802.00
Total	4,680,817.00	5,834,802.00

NGO Services

Schedule 11

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NGO Services	62,393.00	1,076,108.00
Total	62,393.00	1,076,108.00



Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	91,911,166.76	103,319,927.74
Total	91,911,166.76	103,319,927.74

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment Maintenance	199,944.00	947,959.00
Building Maintenance	2,803,580.00	5,881,737.00
Vehicle Maintenance	2,043,807.00	5,002,696.00
Total	5,047,331.00	11,832,392.00



Operational Expenses

Schedule 15

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Telephone/Communication Expenses	435,340.00	290,688.00
Bank Charges	5,660.00	16,134.65
Miscellaneous Expenses	19,920.00	0.00
Printing & Stationery	28,560.00	0.00
Water and Electricity Charges	1,279,234.00	3,413,279.60
Postage/Courier	1,114,601.00	604,172.00
Contingency	13,422,146.80	9,963,232.30
Linen	1,800.00	57,279.00
Food Expenses	4,604,263.00	11,732,861.25
Total	20,911,524.80	26,077,646.80



417, Pantheon Road Egmore, Chennai - 600008

National AIDS Control Project - Phase III

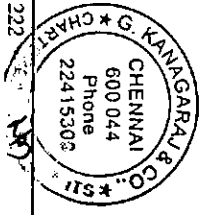
Balance Sheet (Consolidated)
For The Period From : 01-Apr-2013 To : 31-Mar-2014

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.)
522,707,827.69	GENERAL FUND	01	228,132,706.50	52,719,289.56	FIXED ASSETS	02	58,800,921.56
857,840.16	CURRENT LIABILITIES AND PROVISIONS	0501	857,840.16	175,196,809.95	CURRENT ASSETS, LOANS AND ADVANCES	0301	31,697,281.86
52,719,289.56	FIXED ASSET FUND		58,800,921.56	349,405,323.90	CURRENT ASSETS	0401	197,714,165.80
1,036,466.00	Funds from Other Sources	03	420,901.00		LOANS AND ADVANCES		
<u>577,321,423.41</u>			<u>288,212,369.22</u>	<u>577,321,423.41</u>			<u>288,212,369.22</u>

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

[Signature] Auditor
 CA G. KANAGARAJ, B.Com., F.C.A.,
 SENIOR PARTNER - M. No.: 024197
 Firm Regn. No.: - 0057035

11/8/14



FC/FM/FO
 Joint Director (Finance)
 TAMILNADU STATE AIDS CONTROL SOCIETY
 #417, Pantheon Road, Egmore,
 Chennai - 600 008

[Signature]
 Project Director
 Project Director / Member Secretary
 TAMILNADU STATE AIDS CONTROL SOCIETY
 Chennai - 600 008.

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs)	As at 31-Mar-13 (Rs)
Opening grant in aid	522,707,827.69	531,094,836.00
Add: Received during the year		
Grant from NACO to SACS	435,942,000.00	700,821,000.00
Grant from SACS to MACS	0.00	7,200,000.00
Recovery/Deduction of Grants	0.00	93,147,267.89
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(724,435,489.19)	791,650,757.20
Grants utilised to the extent of fixed asset expenditure	(6,081,632.00)	3,504,519.00
Closing grant in aid	228,132,706.50	522,707,827.69



Fixed Asset

Schedule-02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	0.00	0.00	0.00	0.00
Civil Works (2201)	9,169,551.40	4,956,600.00	0.00	14,126,151.40
Equipment (Other) (2204)	7,035,819.00	0.00	0.00	7,035,819.00
Furniture, Fixtures & Supplies (2202)	23,750.00	0.00	0.00	23,750.00
NACPIII Blood Bank Equipments (2403)	9,329,188.00	0.00	0.00	9,329,188.00
NACPIII Civil Works (2401)	1,598,428.00	0.00	0.00	1,598,428.00
NACPIII Furniture, Fixtures & Supplies (2402)	3,317,820.00	0.00	0.00	3,317,820.00
NACPIII Office Equipment (2406)	10,816,290.00	0.00	0.00	10,816,290.00
NACPIII Vehicles (2405)	3,403,806.00	0.00	0.00	3,403,806.00
Office Equipment (2206)	6,707,751.16	1,125,032.00	0.00	7,832,783.16
Vehicles (2205)	1,316,886.00	0.00	0.00	1,316,886.00
Grand Total	52,719,289.56	6,081,632.00	0.00	58,800,921.56

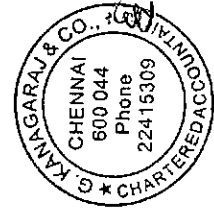


Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilised/ Refunded	Closing Balance
CAPACS (14)	0.00	0.00	0.00	0.00
Clinton Foundation (16)	121,686.00	0.00	14,000.00	107,686.00
DBS Account (24)	0.00	6,941,701.00	6,941,701.00	0.00
FHAC A/C (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-III (10)	0.00	0.00	0.00	0.00
GFATM-R-III (GFIII)	0.00	144,434.00	144,434.00	0.00
GFATM-R-IV (5)	0.00	162,550.00	162,550.00	0.00
Indian Bank (1B)	0.00	0.00	0.00	0.00
NRHM (17)	0.00	47,316.00	47,316.00	0.00
Old ART Fund (9)	113,400.00	0.00	0.00	113,400.00
OVC Trust (18)	0.00	31,000.00	31,000.00	0.00
POOLED FUNDS A/C (11)	601,565.00	7,491,885.00	8,093,450.00	0.00
Return from ART Centres (22)	63,400.00	0.00	0.00	63,400.00
Salary Pool (19)	0.00	0.00	0.00	0.00
SBTC (15)	0.00	583,314.00	583,314.00	0.00
Sentinel Surveillance (6)	0.00	0.00	0.00	0.00
ST Anne's Unspent Returnable to NACO (21)	126,415.00	0.00	0.00	126,415.00
TDS (TDS)	0.00	1,081,068.00	1,081,068.00	0.00
UNICEF (8)	0.00	0.00	0.00	0.00
WFP (20)	10,000.00	0.00	0.00	10,000.00



WHO-World Health Organisation (3)	0.00	0.00	0.00	0.00
Grand Total	1,036,466.00	16,483,268.00	17,098,833.00	420,901.00

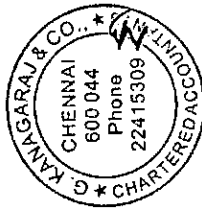


CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Cash in hand	24,182.00	32,099.00
GFATM R II A/c NO. 2403	969,307.32	6,996,829.32
GFATM R VI A/c No. 2808	2,177,935.15	30,611,912.24
Bank Rd7	369,310.00	4,768,809.00
NEW DBS Bank Code	19,264,004.39	132,787,160.39
TIPF-Bank	8,892,543.00	0.00
Total	31,697,281.86	175,196,809.95



LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	28,513,754.00	30,378,293.56
Advance to NGOs	50,366,145.80	115,452,047.06
Advance to Staff	3,544,938.00	3,891,182.00
Advance to Autonomous Bodies	2,712,272.00	4,244,734.00
Advance to District Authorities	13,721,377.00	19,431,775.00
Advance to District Hospitals	60,825,965.00	120,179,185.00
Security Deposit (Paid)	1,485,603.00	1,488,890.00
Advance to DAPCU	18,551,211.00	30,907,017.50
NACP III Advance to Others	1,733,621.00	2,286,121.00
NACP III Advance to NGOs	9,309,378.00	11,654,354.00
NACP III Advance to Staff	1,920,186.00	2,053,459.00
NACP III Advance to District Authorities	1,239,923.00	1,956,044.00
NACP III Advance to District Hospitals	3,789,792.00	5,482,221.78
Total	197,714,165.80	349,405,323.90



CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NACPIII Other Recoveries	105,863.26	105,863.26
NACPIII Security / Earnest Deposit (Received)	751,976.90	751,976.90
Total	857,840.16	857,840.16



Income And Expenditure Account

For The Period From : 01-Apr-2013 To :31-Mar-2014

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.)
70,681,569.40	IEC		44,613,662.50	8,185,228.87	Other Income	28	11,922,056.71
0.00	Consultants and Consultancy Services		544,414.00	791,650,757.20	Grants utilised to the extent of revenue expenditure		724,435,489.19
519,725.00	Monitoring & Evaluation (SIMS)		2,278,505.00				
324,520.00	Surveillance		107,721.00				
423,768.00	(TI) NACP III expensable		242,595.00				
279,573.00	(STI) NACP III expensable		203,587.00				
2,789,149.62	(BS) NACP III expensable		568,159.00				
11,498,402.00	(IEC) NACP III expensable		2,160,256.00				
1,052,840.08	(IS) NACP III expensable		172,850.00				
337,886.00	(SIMS) NACP III expensable		266,800.00				
26,127,310.16	Kits and Other Lab Supplies	06	9,395,979.00				
24,676,402.00	Medicines	07	44,540,693.00				
57,886,765.60	Training and Workshops	08	45,517,293.00				
143,604,661.00	NGO Services	11	140,464,912.00				
338,432,060.24	Salary (Pay and Allowances)	13	360,227,556.54				
33,874,966.07	Maintenance Costs	14	14,917,048.06				

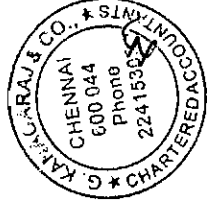


326,387.90	Operational Expenses	15	70,135,514.80						
799,835,986.07			736,357,545.90						
									736,357,545.90

For M/s. G. KANAGARAJ & CO.,
Chartered Accountants,
CA G. KANAGARAJ, B.Com., F.C.A.,
SENIOR PARTNER - M. No.: 024197
Firm Regn. No.: - 005703S

11/2/14

Joint Director (Finance)
TAMILNADU STATE AIDS CONTROL SOCIETY
#417, Pantheon Road, Egmore,
Chennai - 600 008



[Signature]
Project Director / Member Secretary
TAMILNADU STATE AIDS CONTROL SOCIETY
Chennai - 600 008.

Other Income

Schedule 28

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Sale of Bid/Tender Documents	0.00	-260.00
Other Receipts	3,189,352.00	632,488.00
Interest from Bank	8,732,704.71	7,553,000.87
Total	11,922,056.71	8,185,228.87

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
HIV Kits	525,000.00	0.00
Other Lab. Supplies	4,315,474.00	12,702,975.00
CD4/CD8 kits	78,565.00	0.00
Consumable Items	4,476,940.00	13,424,335.16
Total	9,395,979.00	26,127,310.16



Medicines

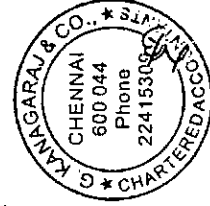
Schedule 07

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
STI Drugs	0.00	226,250.00
OI Drugs	836,568.00	24,450,152.00
ARV Drugs	43,704,125.00	0.00
Total	44,540,693.00	24,676,402.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	29,671,448.00	45,773,650.60
Red Ribbon Clubs/Youth Friendly Clubs	125,845.00	113,115.00
Campaigns	15,720,000.00	12,000,000.00
Total	45,517,293.00	57,886,765.60



NGO Services

Schedule 11

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NGO Services	15,243,921.00	14,869,296.00
NGO Services for Priority Interventions	125,220,991.00	128,735,365.00
Total	140,464,912.00	143,604,661.00

Salary (Pay and Allowances)

Schedule 13

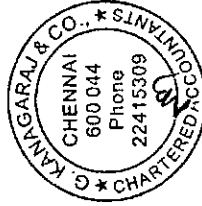
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	353,354,267.54	334,146,709.24
Honorarium	5,191,726.00	2,994,423.00
Leave Salary & Pension Contributions	578,311.00	332,331.00
Medical Expenses	38,578.00	79,824.00
Employer's Contribution to CPF	1,064,674.00	878,773.00
Total	360,227,556.54	338,432,060.24



Maintenance Costs

Schedule 14

Particulars	As at 31-MAR-14 (Rs)	As at 31-MAR-13 (Rs)
Equipment Maintenance	1,031,205.00	1,589,104.00
Building Maintenance	2,939,784.00	7,508,883.00
Vehicle Maintenance	5,799,131.00	7,474,529.00
Expenses on ICTC centre set up and maintenance	5,121,718.06	17,302,450.07
Need Based Assistance	25,210.00	0.00
Total	14,917,048.06	33,874,966.07



Transportation Expenses	84,000.00	170,000.00
Operational Expenses	1,236,361.00	611,254.00
Travelling Expenses	17,755,570.00	17,968,087.00
Rent, Rates & Taxes	2,659,091.00	791,653.00
Telephone/Communication Expenses	3,928,874.00	8,655,113.00
Bank Charges	16,780.00	36,077.65
Miscellaneous Expenses	6,554,792.00	11,351,792.00
Printing & Stationery	1,726,638.00	1,775,321.60
Advertisement (Other than IEC)	701,904.00	308,774.00
Water and Electricity Charges	2,283,120.00	4,400,820.10
Audit Fees	1,029,433.00	1,528,383.00
Legal Expenses	415,000.00	1,335,073.00
Postage/Courier	1,475,687.00	1,200,981.00
PLHA Expenses	130,111.00	80,268.00
Quality Assessment	1,598,592.00	1,830,279.00
Review Meeting and Supervision of Councillors	771,157.00	1,088,435.00
Other Administration Cost	5,487,244.00	5,877,692.00
Contractual Services - Companies	2,485,587.00	5,401,484.00
Contingency	14,521,904.80	11,124,760.30
Linen	1,800.00	57,279.00
Food Expenses	4,604,263.00	11,732,861.25
Meeting Expenses	667,606.00	0.00
Total	70,135,514.80	87,326,387.90



Receipt And Payment Account

For The Period From : 01-Apr-2013 To :31-Mar-2014

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.)
10,290.50	Opening Balance:			335,391,570.87	LOANS AND ADVANCES	17	235,782,743.00
	Cash in hand		32,099.00	7,200,000.00	GENERAL FUND	13	0.00
0.00	Imprest Account		0.00	17,414,553.00	Funds from Other Sources	15	0.00
61,393,201.86	Balance with Bank	30	175,164,710.95	444,001.00	FIXED ASSETS	16	216,658.00
749,691.00	LOANS AND ADVANCES	17	11,769,513.20	81,902.00	CURRENT LIABILITIES	32	59,003.00
514,070.00	FIXED ASSETS.	16	0.00	1,751,547.00	Kits and Other Lab Supplies	18	1,534,904.00
793,968,267.89	GENERAL FUND	29	435,942,000.00	451,751.00	Medicines	19	43,704,125.00
0.00	Funds from Other Sources	31	7,613,145.00	14,313,269.00	Training and Workshops	20	18,066,571.00
58,480.00	CURRENT LIABILITIES	32	115,900.00	2,410,934.00	NGO Services	23	1,459,922.00
0.00	Maintenance Costs	42	7,253,384.00	237,494,661.00	Salary (Pay and Allowances)	25	269,925,635.00
796,969.70	Operational Expenses	43	0.00	8,819,096.00	Maintenance Costs	26	2,289,179.00
8,031,126.87	Other Income	56	11,117,822.71	37,894,093.00	Operational Expenses	27	27,408,294.00
<u>865,522,097.82</u>			<u>649,008,574.86</u>	26,382,572.00	IEC		16,270,926.00
				0.00	Consultants and Consultancy Services		487,441.00
				0.00	Monitoring & Evaluation (SIMS)		2,420.00
				275,078.00	Surveillance		103,472.00
				260.00	Other Income	40	0.00



Closing Balance:				
Cash in hand	32,099.00			24,182.00
Imprest Account	0.00			0.00
Balance with Bank	175,164,710.95		31	31,673,099.86
	<u>865,522,097.82</u>			<u>649,008,574.86</u>

[Signature]
 Project Director / Member Secretary
 TAMILNADU STATE AIDS CONTROL SOCIETY
 Chennai - 600 008:

[Signature]
 Joint Director (Finance)
 TAMILNADU STATE AIDS CONTROL SOCIETY
 #417, Pantheon Road, Egmore,
 Chennai - 600 008



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

[Signature]
 CA G. KANAGARAJ, B.Com., F.C.A.,
 SENIOR PARTNER - M. No.: 024197
 Firm Regn. No.: 005703S

11/8/14

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Autonomous Bodies	1,532,462.00	590,203.00
Advance to District Hospitals	9,814,357.20	0.00
Security Deposit (Paid)	3,287.00	0.00
NACP/II Advance to Others	1,998.00	0.00
NACP/II Advance to NGOs	192,522.00	284.00
NACP/II Advance to Staff	20,458.00	0.00
NACP/II Advance to District Authorities	102,985.00	0.00
NACP/II Advance to District Hospitals	101,444.00	159,204.00
Total	11,769,513.20	749,691.00

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Civil Works	0.00	514,070.00
Total	0.00	514,070.00



GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Grant from NACO to SACS	435,942,000.00	700,821,000.00
Recovery/Deduction of Grants	0.00	93,147,267.89
Total	435,942,000.00	793,968,267.89

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
GFATM R II A/c NO. 2403	6,996,829.32	17,812,280.82
GFATM R III A/c No. 2280	0.00	0.00
Pool Fund A/c No. 1767	0.00	15,180,876.00
Cheque in Transit	0.00	0.00
GFATM R IV A/c No. 2457	0.00	0.00
GFATM R VI A/c No. 2808	30,611,912.24	10,967,691.04
Pool Fund A/c No. ADOL_EDU	0.00	0.00
Bank Rd7	4,768,809.00	17,432,354.00
Bank DBS	0.00	0.00
NEW DBS Bank Code	132,787,160.39	0.00
Total	175,164,710.95	61,393,201.86



Funds from Other Sources

Schedule 31

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Funds from Other Sources	7,613,145.00	0.00
Total	7,613,145.00	0.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary Payable	115,900.00	58,480.00
Total	115,900.00	58,480.00

Maintenance Costs

Schedule 42

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Expenses on ICTC centre set up and maintenance	7,253,384.00	0.00
Total	7,253,384.00	0.00



Operational Expenses

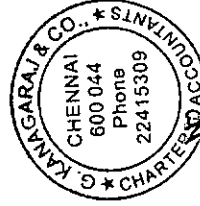
Schedule 43

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Contingency	0.00	796,969.70
Total	0.00	796,969.70

Other Income

Schedule 56

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Receipts	3,189,352.00	633,688.00
Interest from Bank	7,928,470.71	7,397,438.87
Total	11,117,822.71	8,031,126.87



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	20,810,559.00	5,682,953.61
Advance to NGOs	170,673,977.00	230,337,931.10
Advance to Staff	4,456,342.00	4,886,410.50
Advance to District Authorities	23,580,649.00	22,692,907.00
Advance to District Hospitals	0.00	39,910,936.16
Security Deposit (Paid)	0.00	485,553.00
Advance to DAPCU	16,261,216.00	31,394,879.50
Total	235,782,743.00	335,391,570.87

GENERAL FUND

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Grant from SACS to MACS	0.00	7,200,000.00
Total	0.00	7,200,000.00

Funds from Other Sources

Schedule 15

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Funds from Other Sources	0.00	17,414,553.00
Total	0.00	17,414,553.00



FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Office Equipment	216,658.00	444,001.00
Total	216,658.00	444,001.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Security / Earnest Deposit (Received)	0.00	15,000.00
TDS (Others)	59,003.00	66,667.00
Other Recoveries	0.00	235.00
Total	59,003.00	81,902.00

Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Consumable Items	1,534,904.00	1,751,547.00
Total	1,534,904.00	1,751,547.00



Medicines

Schedule 19

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
OI Drugs	0.00	451,751.00
ARV Drugs	43,704,125.00	0.00
Total	43,704,125.00	451,751.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	2,346,571.00	2,313,269.00
Campaigns	15,720,000.00	12,000,000.00
Total	18,066,571.00	14,313,269.00

NGO Services

Schedule 23

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NGO Services	424,818.00	118,139.00
NGO Services for Priority Interventions	1,035,104.00	2,292,795.00
Total	1,459,922.00	2,410,934.00



Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	268,191,322.00	235,251,170.00
Honorarium	52,750.00	967,413.00
Leave Salary & Pension Contributions	578,311.00	332,331.00
Medical Expenses	38,578.00	64,974.00
Employer's Contribution to CPF	1,064,674.00	878,773.00
Total	269,925,635.00	237,494,661.00

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment Maintenance	714,028.00	531,455.00
Building Maintenance	48,563.00	46,608.00
Vehicle Maintenance	1,526,588.00	1,325,709.00
Expenses on ICTC centre set up and maintenance	0.00	6,915,324.00
Total	2,289,179.00	8,819,096.00



Operational Expenses

Schedule 27

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Operational Expenses:	787,180.00	0.00
Travelling Expenses	7,389,373.00	8,689,984.00
Rent, Rates & Taxes	256,092.00	0.00
Telephone/Communication Expenses	2,755,017.00	3,335,639.00
Bank Charges	10,199.00	23,205.00
Miscellaneous Expenses	5,095,945.00	9,492,662.00
Printing & Stationery	664,042.00	812,977.00
Advertisement (Other than IEC)	701,904.00	308,774.00
Water and Electricity Charges	765,368.00	767,598.00
Audit Fees	1,029,433.00	1,933,677.00
Legal Expenses	265,000.00	668,403.00
Postage/Courier	1,408,079.00	1,142,349.00
Quality Assessment	227,913.00	146,179.00
Review Meeting and Supervision of Councillors	293,216.00	65,557.00
Other Administration Cost	4,443,082.00	5,451,059.00
Contractual Services - Companies	1,168,054.00	5,056,030.00
Contingency	52,300.00	0.00
Meeting Expenses	96,097.00	0.00
Total	27,408,294.00	37,894,093.00



Balance with Bank		Schedule 31
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
GFATM R II A/c No. 2403	969,307.32	6,996,829.32
GFATM R III A/c No. 2280	0.00	0.00
Pool Fund A/c No. 1767	0.00	0.00
Cheque in Transit	0.00	0.00
GFATM R IV A/c No. 2457	0.00	0.00
GFATM R VI A/c No. 2808	2,177,935.15	30,611,912.24
Pool Fund A/c No. ADOL_EDU	0.00	0.00
Bank Rd7	369,310.00	4,768,809.00
Bank DBS	0.00	0.00
NEW DBS Bank Code	19,264,004.39	132,787,160.39
TIPF-Bank	8,892,543.00	0.00
Total	31,673,099.86	175,164,710.95

Other Income		Schedule 40
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Sale of Bid/Tender Documents	0.00	260.00
Total	0.00	260.00





Tamil Nadu SACS - GLOBAL FUND RCC-II

417, Pantheon Road Egmore, Chennai - 600008

National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. **81,594,000.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year **2013-14** vide letter No. given below and opening Cash/Bank Balance Rs. **6,996,829.32** (and Current Liabilities of Rs.**601,565.00**)and outstanding Advances for Rs. **84,507,037.06** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **4,271,189.00**. a sum of Rs. **153,834,318.06** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **969,307.32** (and Current Liabilities of Rs. **0.00**)and outstanding advances of Rs.**21,963,865.00**. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

Sl. No.	Sanction letter Number and Date	Amount
1.	Ltr. NO. M. 18017/03/2013 NACO (RCC-II) dt. 03.07.2013.	79,853,000.00
2.	Ltr. NO. M. 18017/03/2013 NACO (RCC-II) dt. 30.09.2013.	1,741,000.00
	Total	81,594,000.00

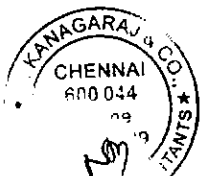
2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

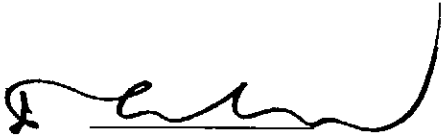
Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

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

G. KANAGARAJ, F.C.A.,
Chartered Accountant,
SENIOR PARTNER - M.No.: 024197
Firm Regn. No.: 005703S

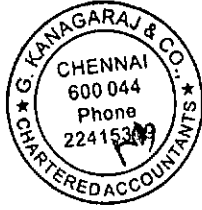



(Project Director)
Project Director / Member Secretary
TAMILNADU STATE AIDS CONTROL SOCIETY
Chennai - 600 008.

Opening balance of Net Current Assets	Amount (Rs.)
GFATM R II A/c NO. 2403	6,996,829.32
Advance to Others	1,155,000.56
Advance to NGOs	3,334,088.00
Advance to Staff	1,553,175.00
Advance to District Authorities	7,618,839.00
Advance to District Hospitals	56,901,725.50
Advance to DAPCU	13,944,209.00
	<u>91,503,866.38</u>
Opening balance of Net Current Liabilities	Amount (Rs.)
Funds from Other Sources	601,565.00
	<u>601,565.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	81,594,000.00
	<u>81,594,000.00</u>
Utilisation of funds	Amount (Rs.)
Training	2,668,895.00
Salary	144,567,441.00
Travelling Expenses	323,562.00
Telephone/Communication Expenses	22,056.00
Bank Charges	1,606.00
NGO Services for Priority Interventions	357,883.00
Expenses on ICTC centre set up and maintenance	5,121,718.06
Review Meeting and Supervision of Councillors	771,157.00
	<u>153,834,318.06</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	3,149,116.00
Interest from Bank	1,122,073.00
	<u>4,271,189.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
GFATM R II A/c NO. 2403	969,307.32
Advance to Others	1,913,741.00
Advance to NGOs	1,306,443.00
Advance to Staff	1,507,443.00
Advance to District Authorities	925,152.00
Advance to District Hospitals	11,040,546.00
Advance to DAPCU	10,770,540.00
Inter Unit Fund Transfer	-5,500,000.00



22,933,172.32



Tamil Nadu SACS - GLOBAL FUND RCC-IV

417, Pantheon Road Egmore , Chennai - 600008

National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. 100,253,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2013-14 vide letter No. given below and opening Cash/Bank Balance Rs. 30,611,912.24 (and Current Liabilities of Rs.434,901.00)and outstanding Advances for Rs. 65,675,122.56 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 1,351,480.71. a sum of Rs. 178,520,724.56 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 2,177,935.15 (and Current Liabilities of Rs. 420,901.00)and outstanding advances of Rs.17,178,855.80. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

Sl. No.	Sanction letter Number and Date	Amount
1	NACO.NO.18017/A/2013-NACO (F) GFATM RCC-IV dt	24,595,000.00
2	NACO Lt.No.M18017/A/2013-NACO (F) GFATM RCC R-IV) dt 28/9/2013	79,658,000.00
	Total	100,253,000.00

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

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

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

[Signature]
CA G. KANAGARAJ, B.Com., F.C.A.,
(Chartered Accountant) : 024197
Firm Regn. No.:- 0057035

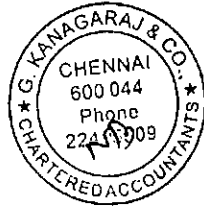
[Signature]
Project Director / Member Secretary
(Project Director)
TAMILNADU STATE AIDS CONTROL SOCIETY
Chennai - 600 008.



Opening balance of Net Current Assets	Amount (Rs.)
GFATM R VI A/c No. 2808	30,611,912.24
Advance to Others	2,406,104.00
Advance to NGOs	27,660,597.06
Advance to Staff	1,475,714.00
Advance to Autonomous Bodies	579,958.00
Advance to District Authorities	37,800.00
Advance to District Hospitals	33,322,739.50
Advance to DAPCU	192,210.00
	96,287,034.80
Opening balance of Net Current Liabilities	Amount (Rs.)
Funds from Other Sources	434,901.00
	434,901.00
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	100,253,000.00
	100,253,000.00
Utilisation of funds	Amount (Rs.)
Other Lab. Supplies	4,315,474.00
OI Drugs	836,568.00
IEC	1,047,860.00
NGO Services	62,393.00
Training	4,680,817.00
Salary	91,911,166.76
Equipment Maintenance	199,944.00
Building Maintenance	2,803,580.00
Vehicle Maintenance	2,043,807.00
Telephone/Communication Expenses	435,340.00
Bank Charges	5,660.00
Miscellaneous Expenses	19,920.00
Printing & Stationery	28,560.00
Water and Electricity Charges	1,279,234.00
Postage/Courier	1,114,601.00
ARV Drugs	43,704,125.00
CD4/CD8 kits	78,565.00
Contingency	13,422,146.80
Consumable Items	59,926.00
Linen	1,800.00
Food Expenses	4,604,263.00
Civil Works	4,956,600.00
Office Equipment	908,374.00



	<u>178,520,724.56</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	31,441.00
Interest from Bank	1,320,039.71
	<u>1,351,480.71</u>
Current Liabilities	Amount (Rs.)
Funds from Other Sources	420,901.00
	<u>420,901.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
GFATM R VI A/c No. 2808	2,177,935.15
Advance to Others	2,023,096.00
Advance to NGOs	2,557,992.80
Advance to Staff	396,092.00
Advance to Autonomous Bodies	29,150.00
Advance to District Hospitals	22,172,525.00
Inter Unit Fund Transfer	-10,000,000.00
	<u>19,356,790.95</u>





AUDIT REPORT - GFATM ROUND - VII

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

Sir,

We have audited the accompanying Financial Statements of the ROUND-VII for Department of AIDS Control (DAC) / National AIDS Control Organization (NACO) of M/S. Tamil Nadu State AIDS Control Society for the year ended March 31, 2014. This statement is the responsibility of the Tamil Nadu State AIDS Control Society's Management. Our responsibility is to express an opinion on the accompanying statements based on our audit.

We conducted our audit in accordance with the standards prescribed by the ICAI. These 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 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 statement presentation. We believe, our audit provides a reasonable basis for our opinion.

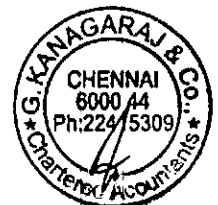
M/S. Tamil Nadu State AIDS Control Society Management's Policy is to prepare the accompanying statements on the cash receipts and amount spent basis in conformity with the standards prescribed by the ICAI for Cash Accounting. On this basis, cash receipts are recognized when received and expenditures are recognized only after spending.

In our opinion, the accompanying financial statements, read with our observations made in the enclosed Annexure and Management Letter, if any, give a true & fair view of the Sources & Application of the Funds (Balance sheet), Income & Expenditure Accounts and the Receipts & Payments of the Programme during the year ended March 31, 2014, in accordance with the consistently applied accounting standards. Our audit was conducted for the purpose of forming an opinion on the Financial Statements taken as a whole.

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 applicable specifically to the above stated fund and other observations applicable to all funds commonly, given under the consolidated reports of TANSACS.

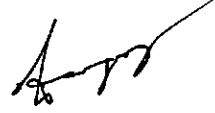
b) Expenditures which are eligible for financing under the Credit/Grant Agreement with Department of AIDS Control (DAC) / National AIDS Control Organization (NACO), is subject to our observations given in the Annexure to this report and the Management Letter.



This report is intended solely for the information of the Department of AIDS Control (DAC) / National AIDS Control Organization (NACO), as the funding Agency of the Tamilnadu State AIDS Control Society and should not be used for any other purpose.

Place : Chennai - 44
Date : 11.08.2014

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



CA G.KANAGARAJ, B.COM., F.C.A.,
Membership No. 024197,
FIRM'S REGN. NO: 005703S.



Encl.: As stated above

ANNEXURE TO THE AUDIT REPORT ON THE FINANCIAL STATEMENTS OF THE GLOBAL FUND, ROUND VII - DEPARTMENT OF AIDS CONTROL (DAC) / NATIONAL AIDS CONTROL ORGANIZATION (NACO), AS ON MARCH 31, 2014 FOR M/S. TAMIL NADU STATE AIDS CONTROL SOCIETY.


1. The advances outstanding as at the year end, based on the records and accounts produced before us, is Rs. 73.71/- Lakhs (including Rs.55/- Lakhs transferred to GFATM, RCC-II as Inter Unit Transfer-(IUT). We have also observed that the balance amount of Rs. 18.71/- Lakhs was settled after 31st March 2014, by the Lead Agency-APEC, based on the Final Audit Report.

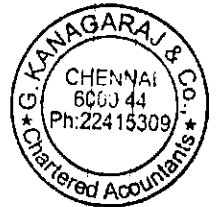
2. We have also observed that the Society has not fully utilized the below stated Budgeted funds in Annual Action Plan. The variations observed are stated here in below.

COMPONENTS	BUDGET FOR THE YEAR(Rs.)	ACTUAL FOR THE YEAR(Rs.)	DIFFERENCE (Rs.)
District (1)	53,374,125	47,334,167	6,039,958
Regional (2)	2,397,660	2,006,877	390,783
SACS(3)	991,100	337,772	653,328
Total	56,762,885	49,678,816	7,084,069

Place : Chennai - 44
Date : 11.08.2014

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


CA G.KANAGARAJ, B.COM., F.C.A.,
Membership No. 024197,
FIRM'S REGN. NO: 0057035.





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

Sir,

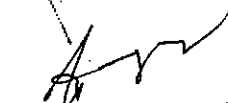
Sub: MANAGEMENT LETTER AFTER THE STATUTORY AUDIT OF THE TANSACS-
GFATM, ROUND-VII-reg.

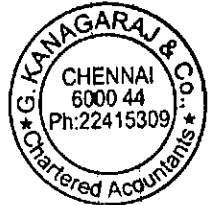
We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts review of 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 statement presentation. We believe that our audit provides a reasonable basis for our opinion. The issues which we have observed during the audit 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 Expenditure, are detailed below:

1. The overall preparation and maintenance of the accounts of the Society was Satisfactory.

Place : Chennai - 44
Date : 11.08.2014

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


CA G.KANAGARAJ, B.COM., F.C.A.,
Membership No. 024197
FIRM'S REGN. NO: 005703S





AUDIT REPORT OF M/S. TAMIL NADU STATE AIDS CONTROL SOCIETY (TANSACS)
FOR THE YEAR ENDED 31ST MARCH 2014.

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

Sir,

We have audited the accompanying Financial Statements of all the Funds allocated to M/S. TANSACS by the Department of AIDS Control (DAC) / National AIDS Control Organization (NACO) and Consolidated Financial Statements of all the Funds for the year ended March 31, 2014. The preparation of the Financial Statements are the responsibility of M/S. Tamil Nadu State AIDS Control Society's Management. Our responsibility is to express an opinion on the accompanying statements based on our audit.

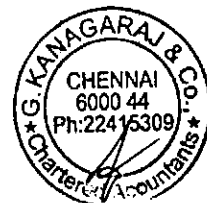
We conducted our audit in accordance with the standards prescribed by the ICAI. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts 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 statement presentation. We believe, our audit provides a reasonable basis for our opinion.

M/S. Tamil Nadu State AIDS Control Society Management's Policy is to prepare the accompanying statements on the cash receipts and amount spent basis in conformity with the standards prescribed by the ICAI for Cash Accounting. On this basis, cash receipts are recognized when received and expenditures are recognized only after spending.

In our opinion, the accompanying financial statements, read with our observations made in the enclosed Annexure and Management Letter, if any, give a true & fair view of the Sources & Application of the Funds (Balance sheet), Income & Expenditure Accounts and the Receipts & Payments of the Programme during the year ended March 31, 2014, in accordance with the consistently applied accounting standards. Our audit was conducted for the purpose of forming an opinion on the Financial Statements taken as a whole.

In addition,

- a) With respect to IFRs, adequate supporting documentations have been maintained to support the IFRs, subject to our observations, applicable to all funds commonly, given in the enclosed Management Letter.
- b) Expenditures which are eligible for financing under the Credit/Grant Agreement with Department of AIDS Control (DAC) / National AIDS Control Organization (NACO), is subject to our observations given in the enclosed Management Letter.



- c) Procurement of goods and services had been carried out as per the Procurement Manual issued by the Department of AIDS Control (DAC) / National AIDS Control Organization (NACO) guidelines subject to our observations, applicable to all funds commonly, given in the enclosed Management Letter.

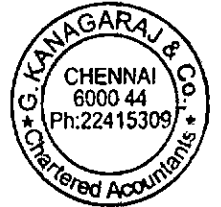
This report is intended solely for the information of the Department of AIDS Control (DAC) / National AIDS Control Organization (NACO), as the funding Agency of the M/S. Tamilnadu State AIDS Control Society and should not be used for any other purpose.

Place : Chennai-44
Date : 11.08.2014

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



CA G.KANAGARAJ, B.Com., F.C.A.,
Membership No. 024197,
FIRM'S REGN. NO: 005703S.



Encl.: As stated above



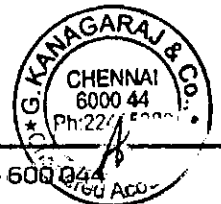
**MANAGEMENT LETTER OF M/S. TANSACS' STATUTORY AUDIT FOR THE YEAR
ENDED 31ST MARCH 2014.**

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

Sir,

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 test basis, the evidences 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, form basis for our comments in the Audit Report, though not affecting the true and fair view of the transactions of M/s. TANSACS and the depiction in the Statement of Expenditure, are detailed below:


1. The overall preparation and maintenance of the accounts of the TANSACS Society was Satisfactory.
2. The Procurement of goods and services-Medicines procured thro' M/S. TNMSC-The Tamil Nadu State Undertaking, have not been carried out as per the guidelines stated in the Procurement Manual issued by the Department of Aids Control (DAC) / National AIDS Control Organization (NACO).
3. The Internal Auditors for TANSACS has been appointed normally by the Department of Aids Control (DAC) / National AIDS Control Organization (NACO). For the Financial Year 2013-14, no internal audit has been done till date. Considering the transaction of TANSACS, we are of the opinion that the Internal Auditor has to be appointed regularly without fail in time to ensure proper internal & Control procedures are existing in all Divisions of TANSACS and the maintenance of correct Books & Records.
4. We observed that there is considerable delay in appointing and carrying out the Internal Audit of NGOs, DAPCUs, STRC, TI Centers, Peripheral units-(ART Centers) etc., in total 1318 units, for the Financial Year 2013-14. The Internal Auditor's reports for 50 NGOs are only produced to our review.
5. The Advances for operational and special programmes as per DAC / NACO's norms are released by TANSACS to DAPCU, which co-ordinates the activities of peripheral units and NGO's in the state of Tamilnadu. We have observed that the above said units submit the Utilization Certificates signed by DPM & DACO for having utilized the amount received, on the basis of which the advances are reversed and Financial Statements are prepared in the year end. The DAC/NACO and TANSACS has to implement an ongoing mechanism/audit system by which the activities of NGOs, DAPCUs and peripheral units are properly monitored and funds are utilized properly in time as agreed for the purpose for which it is sanctioned.

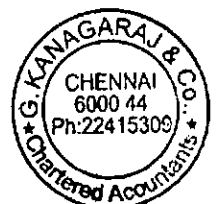


6. Delayed receipt of UCs and internal audit reports and consequent delayed adjustment of advances made to NGOs and peripheral units make the comparison of Budgeted Expenditure Vs Actual Expenditure, meaningless since most of actual expenditure accounted in the books of accounts pertain to previous financial years, other than the budgeted period, that is 2013-14 under Audit. We are of the opinion that this situation could be changed to a greater extent as suggested above in Point nos.2 & 3.
7. We are of the opinion that confirmation of balances as at 30th September and 31st March of every year should be obtained from all NGOs and Peripheral units including Blood Banks, ART, STI, DAPCUs, ICTC, etc., which will help in speedy adjustment of advances given to these units for Staff & any programmes and keep the books clean. This exercise will also throw light on undue delay either in sending/accounting of UCs. We are also of the opinion that all UCs which are sent by all Peripheral units should be dated by them and inward seal put on it by TANSACS to find out administrative delays in adjustment of advances.
8. The Physical verification of Fixed Assets at TANSACS premises, NGOs and DAPCU's locations including ICTC, ART centers and Peripheral units are not being done. Though no depreciation is charged on Fixed Assets acquired by the TANSACS as per DAC / NACO's guidelines, we are of the opinion that proper system and full controls have to be exercised over Fixed Assets including KITs, Lab. Equipments, Electrical Fittings, Furniture's & Fixtures, Vehicles and other Office Equipments by periodical physical verification of fixed assets and submission of reports in a timely manner to update the Fixed Assets Register. In the absence of such reports and proper system, we are unable to comment on the carrying cost of fixed assets and their impairment.
9. We are of the opinion that Consumables account head should only consist of expenditures such as cost of procurements of consumables, transportation charges and other expenses relating to its procurement. This will help in cost comparison across NGOs, Peripheral units within TANSACS and across SACS. We have come across other expenses such as internet charges, travelling expenses, sentinel surveillance expenses, mobile allowances etc. are accounted under Consumables, as guided by DAC/NACO, which distorts the account head. Hence, monies spent for procurement of consumables could not be ascertained exactly.
10. We are of the opinion that the Insurance Policies taken for Fixed assets for Burglary and Fire, which is Rs.50/- Lakhs each is inadequate considering the carrying cost of the Assets, which is Rs.588/- Lakhs as at 31st March 2014. The required Comprehensive Insurance coverage should be taken based on the replacement cost covering all natural calamities.

Place : Chennai-44
Date : 11.08.2014

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


CA G.KANAGARAJ, B.Com., F.C.A.,
Membership No. 024197,
FIRM'S REGN. No.: 005703S





AUDIT REPORT OF POOL FUND-TI

The Project Director,
M/S. Tamil Nadu State AIDS Control Society (TANSACS),
417, Pantheon Road,
Egmore,
Chennai - 600008.

Sir,

We have audited the accompanying Financial Statements of the TI-POOL FUND for Department of AIDS Control (DAC) / National AIDS Control Organization (NACO) of M/S. Tamil Nadu State AIDS Control Society for the period from 1st January to 31st March 2014. These statements are the responsibility of the M/S. Tamil Nadu State AIDS Control Society's Management. Our responsibility is to express an opinion on the accompanying statements based on our audit.

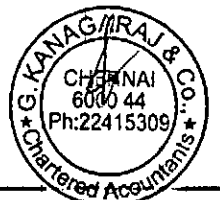
We conducted our audit in accordance with the standards prescribed by the ICAI. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts 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 statement presentation. We believe, our audit provides a reasonable basis for our opinion.

The M/S. Tamil Nadu State AIDS Control Society Management's Policy is to prepare the accompanying statements on the cash receipts and amount spent basis in conformity with the standards prescribed by the ICAI for Cash Accounting. On this basis, cash receipts are recognized when received and expenditures are recognized only after spending.

In our opinion, the accompanying financial statements, read with our observations made in the enclosed Annexure and Management Letter, if any, give a true & fair view of the Sources & Application of the Funds (Balance sheet), Income & Expenditure Accounts and the Receipts & Payments of the Programme during the period ended March 31, 2014, in accordance with the consistently applied accounting standards. Our audit was conducted for the purpose of forming an opinion on the Financial Statements taken as a whole.

In addition,

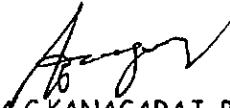
- (a) With respect to IFRs, adequate supporting documentations have been maintained to support the IFRs, subject to our observations given in the Annexure to this report and the Management Letter applicable specifically to the above stated fund and other observations applicable to all funds, commonly, given under the consolidated TANSACS's report.
- (b) Expenditures which are eligible for financing under the Credit/Grant Agreement with Department of AIDS Control (DAC) / National AIDS Control Organization (NACO), is subject to our observations given in the Annexure to this report and the Management Letter.



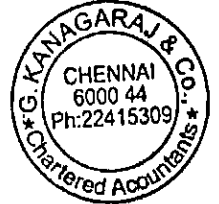
This report is intended solely for the information and use of NGOs and the Department of AIDS Control (DAC) / National AIDS Control Organization (NACO), as the funding Agency of the M/S. Tamilnadu State AIDS Control Society and should not be used for any other purpose.

Place : Chennai - 44
Date : 11.08.2014

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


CA G.KANAGARAJ, B.COM., F.C.A.,
Membership No. 024197,
FIRM'S REGN. NO: 0057035.

Encl.: As stated above

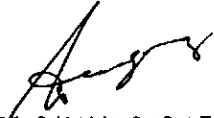


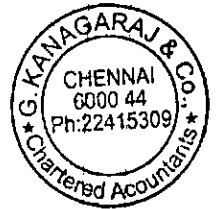
ANNEXURE TO THE AUDIT REPORT ON THE FINANCIAL STATEMENTS OF THE
DEPARTMENT OF AIDS CONTROL / NATIONAL AIDS CONTROL PROJECT, AS OF
MARCH 31, 2014 FOR THE M/S. TAMILNADU STATE AIDS CONTROL SOCIETY.

As per Annual Action Plan (AAP) 2013-14 allocations for TI have been made under Pool Fund. In the Financial Year 2013-14, a new Bank Account named Pool Fund -TI was opened and Rs.719/- Lakhs had been transferred to this account from New DBS fund account.

Place : Chennai - 44
Date : 11.08.2014

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


CA G.KANAGARAJ, B.COM., F.C.A.,
Membership No. 024197,
FIRM'S REGN. NO: 005703S.





The Project Director,
M/S. Tamil Nadu State AIDS Control Society (TANSACS),
417, Pantheon Road, Egmore,
Chennai - 600008.

Sir,


Sub: MANAGEMENT LETTER AFTER THE STATUTORY AUDIT OF THE TANSACS,
POOL FUND-TI FOR THE PERIOD ENDED 31.03.2014-reg.

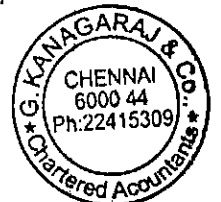
We have conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of material misstatement. An audit 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 form basis for our comments in the audit report, though not affecting the true and fair view of the transactions of the Society and the depiction in the Statement of Expenditure, are detailed below:

1. The overall preparation and maintenance of the accounts of the Society is satisfactory.
2. A new account called Pool Fund -TI had been opened during the year under review and first instalment of Rs.719/- Lakhs had been transferred to this account from New DBS fund account.
3. We observed that in most of the cases, advances given are not settled within the required time frame as per guidelines specified by DAC/NACO and TANSACS. The advances outstanding as at the year end, based on the records and accounts produced before us, is Rs.429.76/- Lakhs including Rs.100/- Lakhs transferred to GFATM Round-IV Fund account(Inter Unit Fund Transfer). These advances, as Pool Fund-TI, is a new fund carved out of New DBS Fund, are outstanding for less than a year.

Place : Chennai - 44
Date : 11.08.2014

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


CA G.KANAGARAJ, B.COM., F.C.A.,
Membership No. 024197,
FIRM'S REGN. NO: 005703S.



Tamil Nadu SACS - TI POOL FUND

417, Pantheon Road Egmore, Chennai - 600008

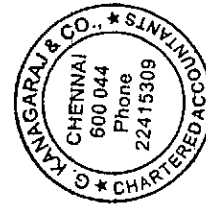
National AIDS Control Project - Phase III

Balance Sheet

For The Period From : 01-Apr-2013 To :31-Mar-2014

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.)
0.00	GENERAL FUND	01	51,868,626.00		CURRENT ASSETS, LOANS AND ADVANCES		8,892,543.00
0.00			51,868,626.00	0.00	CURRENT ASSETS	0301	42,976,083.00
				0.00	LOANS AND ADVANCES	0401	
				0.00			51,868,626.00


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



CA G. KANAGARAJ, B.Com., F.C.A.,
SENIOR PARTNER - M.No.: 024197
Firm Regn. No.: 0057035

11/8/14

FC/EM/EO
Joint Director (Finance)
TAMILNADU STATE AIDS CONTROL SOCIETY
#417, Pantheon Road, Egmore.
Chennai - 600 008


Project Director
Project Director / Member Secretary
TAMILNADU STATE AIDS CONTROL SOCIETY
Chennai - 600 008.

General Fund

Schedule 01

Figures in Rupees

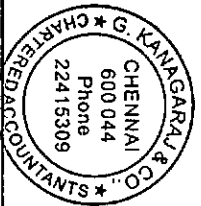
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Opening grant in aid	0.00	0.00
Add: Received during the year	71,900,000.00	0.00
Recovery/Deduction of Grants	71,900,000.00	0.00
Less: Utilised during the year	20,031,374.00	0.00
Grants utilised to the extent of revenue expenditure	(20,031,374.00)	0.00
Closing grant in aid	51,868,626.00	0.00

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Grand Total				



Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilised/ Refunded	Closing Balance
DBS Account (24)	0.00	6,941,701.00	6,941,701.00	0.00
Grand Total	0.00	6,941,701.00	6,941,701.00	0.00



CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
TIPF-Bank	8,892,543.00	0.00
Total	8,892,543.00	0.00

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to NGOs	31,893,776.00	0.00
Advance to Staff	5,000.00	0.00
Advance to DAPCU	1,077,307.00	0.00
Inter Unit Fund Transfer	10,000,000.00	0.00
Total	42,976,083.00	0.00

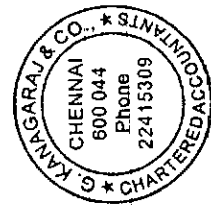


Income And Expenditure Account

For The Period From : 01-Apr-2013 To :31-Mar-2014

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.)
0.00	Training and Workshops	08	1,335,293.00	0.00	Grants utilised to the extent of revenue expenditure		20,031,374.00
0.00	NGO Services	11	1,232,852.00				
0.00	Salary (Pay and Allowances)	13	11,829,137.00				
0.00	Maintenance Costs	14	25,210.00				
0.00	Operational Expenses	15	5,608,882.00				
<u>0.00</u>			<u>20,031,374.00</u>	<u>0.00</u>			<u>20,031,374.00</u>

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



CA G. KANAGARAJ, B. Com., F.C.A.,
SENIOR PARTNER - M.No.: 024197
Firm Regn. No.: 0057035

11/8/14

Joint Director (Finance)
TAMILNADU STATE AIDS CONTROL SOCIETY
#417, Pantheon Road, Egmore,
Chennai - 600 008

Project Director / Member Secretary
TAMILNADU STATE AIDS CONTROL SOCIETY
Chennai - 600 008.

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	1,335,293.00	0.00
Total	1,335,293.00	0.00

NGO Services

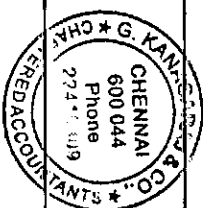
Schedule 11

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NGO Services for Priority Interventions	1,232,852.00	0.00
Total	1,232,852.00	0.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	7,786,111.00	0.00
Honorarium	4,043,026.00	0.00
Total	11,829,137.00	0.00



Maintenance Costs

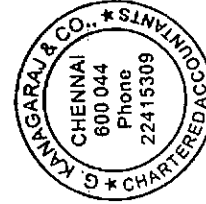
Schedule 14

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Need Based Assistance	25,210.00	0.00
Total	25,210.00	0.00

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Travelling Expenses	2,053,270.00	0.00
Rent, Rates & Taxes	2,011,591.00	0.00
Bank Charges	900.00	0.00
Other Administration Cost	971,612.00	0.00
Meeting Expenses	571,509.00	0.00
Total	5,608,882.00	0.00



NACO

Tamil Nadu SACS - TI POOL FUND

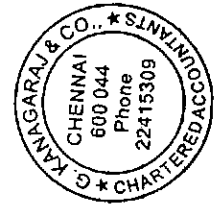
417, Pantheon Road Egmore, Chennai - 600008

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2013 To :31-Mar-2014

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
0.00	GENERAL FUND	29	71,900,000.00	LOANS AND ADVANCES	17	61,980,942.00
0.00			<u>71,900,000.00</u>	CURRENT LIABILITIES	32	58,900.00
				NGO Services	23	537,686.00
				Salary (Pay and Allowances)	25	132,937.00
				Operational Expenses	27	296,992.00
				Closing Balance:		
				Balance with Bank	31	8,892,543.00
						<u>71,900,000.00</u>



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

G. KANAGARAJ, B.Com., F.C.A.,
SENIOR PARTNER - M.No.: 024197
Firm Regn. No.: 005703S

11/8/14

[Signature]

Joint Director (Finance)
TAMILNADU STATE AIDS CONTROL SOCIETY
#417, Pantheon Road, Egmore,
Chennai - 600 008

[Signature]

Project Director / Member Secretary
TAMILNADU STATE AIDS CONTROL SOCIETY
Chennai - 600 008.

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Recovery/Deduction of Grants	71,900,000.00	0.00
Total	71,900,000.00	0.00

LOANS AND ADVANCES

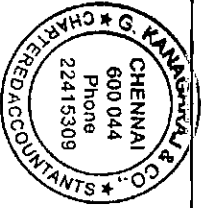
Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to NGOs	48,927,076.00	0.00
Advance to Staff	641,266.00	0.00
Advance to DAPCU	2,412,600.00	0.00
Inter Unit Fund Transfer	10,000,000.00	0.00
Total	61,980,942.00	0.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
TDS (Others)	58,900.00	0.00
Total	58,900.00	0.00



NGO Services

Schedule 23

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NGO Services for Priority Interventions	537,686.00	0.00
Total	537,686.00	0.00

Salary (Pay and Allowances)

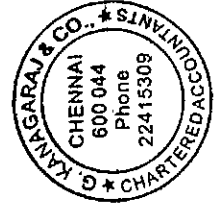
Schedule 25

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	132,937.00	0.00
Total	132,937.00	0.00

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Rent, Rates & Taxes	296,092.00	0.00
Bank Charges	900.00	0.00
Total	296,992.00	0.00



Balance with Bank

Schedule 31

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
TIPF-Bank	8,892,543.00	0.00
Total	8,892,543.00	0.00





Tamil Nadu SACS - TI POOL FUND

417, Pantheon Road Egmore, Chennai - 600008

National AIDS Control Project - Phase III

Utilisation Certificate

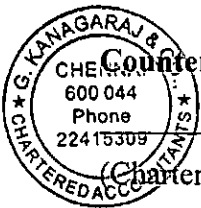
Certified that an amount of Rs. 71,900,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year 2013-14 vide letter No. given below and opening Cash/Bank Balance Rs. 0.00 (and Current Liabilities of Rs.0.00)and outstanding Advances for Rs. 0.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 0.00. a sum of Rs. 20,031,374.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 8,892,543.00 (and Current Liabilities of Rs. 0.00)and outstanding advances of Rs.42,976,083.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

Sl. No.	Sanction letter Number and Date	Amount
1.	Transfer From DBS A/c dt. 31.12.13	71,900,000.00
	Total	71,900,000.00

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

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements



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

G. KANAGARAJ, B.Com., F.C.A.,
SENIOR PARTNER - M.No.: 024197
Firm Regn. No.: 005703S

(Project Director)
Project Director / Member Secretary
TAMILNADU STATE AIDS CONTROL SOCIETY
Chennai - 600 008.

Sources of funds	Amount (Rs.)
Recovery/Deduction of Grants	71,900,000.00
	<u>71,900,000.00</u>
Utilisation of funds	Amount (Rs.)
Training	1,335,293.00
Salary	7,786,111.00
Travelling Expenses	2,053,270.00
Rent, Rates & Taxes	2,011,591.00
Honorarium	4,043,026.00
Bank Charges	900.00
NGO Services for Priority Interventions	1,232,852.00
Other Administration Cost	971,612.00
Need Based Assistance	25,210.00
Meeting Expenses	571,509.00
	<u>20,031,374.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
TIPF-Bank	8,892,543.00
Advance to NGOs	31,893,776.00
Advance to Staff	5,000.00
Advance to DAPCU	1,077,307.00
Inter Unit Fund Transfer	10,000,000.00
	<u>51,868,626.00</u>





AUDIT REPORT - GFATM - RCC - II

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

Sir,

We have audited the accompanying Financial Statements of the GFATM-RCC II for Department of AIDS Control (DAC) / National AIDS Control Organization (NACO) of M/S. Tamil Nadu State AIDS Control Society for the year ended March 31, 2014. This statement is the responsibility of the Tamil Nadu State AIDS Control Society's Management. Our responsibility is to express an opinion on the accompanying statements based on our audit.

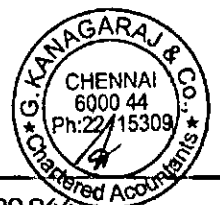
We conducted our audit in accordance with the standards prescribed by the ICAI. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts 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 statement presentation. We believe, our audit provides a reasonable basis for our opinion.

The M/S. Tamil Nadu State AIDS Control Society Management's Policy is to prepare the accompanying statements on the cash receipts and amount spent basis in conformity with the standards prescribed by the ICAI for Cash Accounting. On this basis, cash receipts are recognized when received and expenditures are recognized only after spending.

In our opinion, the accompanying financial statements, read with our observations made in the enclosed Annexure and Management Letter, if any, give a true & fair view of the Sources & Application of the Funds (Balance sheet), Income & Expenditure Accounts and the Receipts & Payments of the Programme during the year ended March 31, 2014, in accordance with the consistently applied accounting standards. Our audit was conducted for the purpose of forming an opinion on the Financial Statements taken as a whole.

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 applicable specifically to the above stated fund and other observations applicable to all funds, commonly, given under the consolidated TANSACS's report.
- (b) Expenditures which are eligible for financing under the Credit/Grant Agreement with Department of AIDS Control (DAC) / National AIDS Control Organization (NACO), is 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 the Department of AIDS Control (DAC) / National AIDS Control Organization (NACO) guidelines subject to our observations given in the Annexure to this report and the Management Letter applicable specifically to the above stated fund and other observations applicable to all funds, commonly, given under the consolidated TANSACS's report.

This report is intended solely for the information of the Department of AIDS Control (DAC) / National AIDS Control Organization (NACO), as the funding Agency of the Tamilnadu State AIDS Control Society and should not be used for any other purpose.

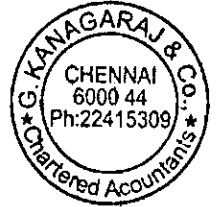
Place : Chennai - 44

Date : 11.08.2014

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



CA G.KANAGARAJ, B.COM., F.C.A.,
Membership No. 024197,
FIRM'S REGN. NO: 005703S.



Encl.: As stated above

ANNEXURE TO THE AUDIT REPORT ON THE FINANCIAL STATEMENTS OF THE GLOBAL FUND, RCC-II - DEPARTMENT OF AIDS CONTROL (DAC) / NATIONAL AIDS CONTROL ORGANIZATION (NACO), AS ON MARCH 31, 2014 FOR M/S. TAMIL NADU STATE AIDS CONTROL SOCIETY.

1. We observed that in most of the cases, advances given are not settled within the required time frame as specified in the DAC/NACO's guidelines and sanction order of TANSACS. The advances outstanding as at the year end, based on the records and accounts produced before us, is Rs.219.64/- Lakhs (after deducting Rs.55/- Lakhs received from GFATM Round VII-(IUT).
2. We have also observed that the below stated amount of advances are pending for settlement since long time as at the yearend 31.03.2014.

Less than a year old: Rs. 105.57/- Lakhs (after deducting Rs.55/- Lakhs received from GFATM Round-VII).


More than one year old: Rs. 114.07/- Lakhs. We observed that some advances are pending for adjustment/recovery for more than three years old. The Age-wise analysis of advances should be taken to take necessary steps to adjust/recover the long pending advances at the earliest.

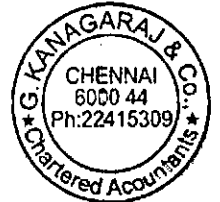
3. We have also observed that the Society has not fully utilized the below stated Budgeted funds in Annual Action Plan. The variations observed are stated here in below.

COMPONENTS	BUDGET FOR THE YEAR (Rs.)	ACTUAL FOR THE YEAR (Rs.)	DIFFERENCE (Rs.)
Objective-1	17,24,96,000	15,38,34,318	18,661,682
Total	17,24,96,000	15,38,34,318	18,661,682

Place : Chennai - 44
Date : 11.08.2014

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


CA G.KANAGARAJ, B.COM., F.C.A.,
Membership No. 024197,
FIRM'S REGN. NO: 0057035.





The Project Director,
M/S. Tamilnadu State AIDS Control Society,
417, Pantheon Road, Egmore,
Chennai - 600008.

Sir,

**Sub: MANAGEMENT LETTER AFTER THE STATUTORY AUDIT OF THE TANSACS,
GLOBAL FUND, RCC-II-reg.**

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, reviewing of 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 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 Expenditure, are detailed below:

1. The overall preparation and maintenance of the accounts of the Society was satisfactory.
2. Procurement of goods and services had been carried out as per the Procurement Manual issued by Department of Aids Control (DAC) / National AIDS Control Organization (NACO) guidelines subject to our observations given in the Annexure to this report and the Management Letter applicable specifically to the above stated fund and other observations applicable to all funds commonly, given under New DBS Fund.
3. Most of the Advances made to NGOs, DAPCU and Peripheral units in total 393 Centers (excluding 402 ICTC units, which are funded by NRHM, Chennai and the same is not accounted in TANSACS books and not coming in our scope of work) are not adjusted within the year in which they are made, due to delayed receipt of Internal audit reports and Utilization Certificates (UCs). We were informed that the accounts of the above commended (with in brackets) funds of NRHM are manually maintained and accounts/UCs/Financial statements are given to NRHM, Chennai for consolidation of accounts.

Place : Chennai - 44
Date : 11.08.2014

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

CA G.KANAGARAJ, B.COM., F.C.A.,
Membership No. 024197,
FIRM'S REGN. NO: 005703S,



417, Pantheon Road Egmore, Chennai - 600008

National AIDS Control Project - Phase III

Balance Sheet

For The Period From : 01-Apr-2013 To :31-Mar-2014

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.)
90,902,301.38	GENERAL FUND	01	22,933,172.32	9,363,515.00	FIXED ASSETS	02	9,363,515.00
9,363,515.00	FIXED ASSET FUND		9,363,515.00		CURRENT ASSETS, LOANS AND ADVANCES		
601,565.00	Funds from Other Sources	03	0.00	6,996,829.32	CURRENT ASSETS	0301	969,307.32
<u>100,867,381.38</u>			<u>32,296,687.32</u>	84,507,037.06	LOANS AND ADVANCES	0401	21,963,865.00
				<u>100,867,381.38</u>			<u>32,296,687.32</u>

Auditor
 For M/s. G. KANAGARAJ & CO.,
 Chartered Accountants,
 CHENNAI
 600 044
 Phone
 22415309
 G. KANAGARAJ, B.Com., F.C.A.,
 SENIOR PARTNER - M.NO.: 024197
 Firm Regn. No.: 005703S

FC/EM/FO
 Joint Director (Finance)
 TAMILNADU STATE AIDS CONTROL SOCIETY
 #417, Pantheon Road, Egmore
 Chennai - 600 008

[Signature]
 Project Director
 Project Director / Member Secretary
 TAMILNADU STATE AIDS CONTROL SOCIETY
 Chennai - 600 008.

11/8/14

General Fund

Schedule 01

Figures in Rupees

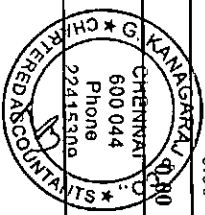
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Opening grant in aid	90,902,301.38	106,499,635.45
Add: Received during the year		
Grant from NACCO to SACS	81,594,000.00	146,115,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(149,563,129.06)	161,712,334.07
Closing grant in aid	22,933,172.32	90,902,301.38

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Civil Works (2201)	655,800.00	0.00	0.00	655,800.00
Equipment (Other) (2204)	6,728,983.00	0.00	0.00	6,728,983.00
Office Equipment (2206)	661,846.00	0.00	0.00	661,846.00
Vehicles (2205)	1,316,886.00	0.00	0.00	1,316,886.00
Grand Total	9,363,515.00		0.00	9,363,515.00

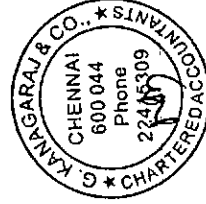


Schedule 03

Funds from Other Sources

Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilised/ Refunded	Closing Balance
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-III (10)	0.00	0.00	0.00	0.00
GFATM-RII (GFIII)	0.00	0.00	0.00	0.00
Indian Bank (IB)	0.00	0.00	0.00	0.00
NRHM (17)	0.00	47,316.00	47,316.00	0.00
POOLED FUNDS A/C (11)	601,565.00	0.00	601,565.00	0.00
SBTC (15)	0.00	0.00	0.00	0.00
Grand Total	601,565.00	47,316.00	648,881.00	0.00



CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
GFATM R II A/c NO. 2403	969,307.32	6,996,829.32
Total	969,307.32	6,996,829.32

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	1,913,741.00	1,155,000.56
Advance to NGOs	1,306,443.00	3,334,088.00
Advance to Staff	1,507,443.00	1,553,175.00
Advance to District Authorities	925,152.00	7,618,839.00
Advance to District Hospitals	11,040,546.00	56,901,725.50
Advance to DAPCU	10,770,540.00	13,944,209.00
Inter Unit Fund Transfer	-5,500,000.00	0.00
Total	21,963,865.00	84,507,037.06



Income And Expenditure Account

For The Period From : 01-Apr-2013 To :31-Mar-2014

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.)
8,820,001.00	Training and Workshops	08	2,668,895.00	827,917.00	Other Income	28	4,271,189.00
425,600.00	NGO Services	11	357,883.00	161,712,334.07	Grants utilised to the extent of revenue expenditure		149,563,129.06
129,668,582.00	Salary (Pay and Allowances)	13	144,567,441.00				
17,304,728.07	Maintenance Costs	14	5,121,718.06				
6,321,340.00	Operational Expenses	15	1,118,381.00				
<u>162,540,251.07</u>			<u>153,834,318.06</u>	<u>162,540,251.07</u>			<u>153,834,318.06</u>

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



CA G. KANAGARAJ, B.Com., F.C.A.,
SENIOR PARTNER - M.No.: 024197
Firm Regn. No.: 005703S

11/8/14

Joint Director (Finance)
TAMILNADU STATE AIDS CONTROL SOCIETY
#417, Pantheon Road, Egmore,
Chennai - 600 008

[Handwritten Signature]

Project Director / Member Secretary
TAMILNADU STATE AIDS CONTROL SOCIETY
Chennai - 600 008.

Other Income

Schedule 28

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Receipts	3,149,116.00	19,711.00
Interest from Bank	1,122,073.00	808,206.00
Total	4,271,189.00	827,917.00

Training and Workshops

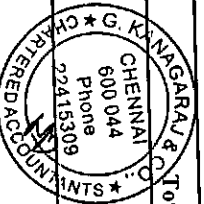
Schedule 08

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	2,668,895.00	8,820,001.00
Total	2,668,895.00	8,820,001.00

NGO Services

Schedule 11

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NGO Services for Priority Interventions	357,883.00	425,600.00
Total	357,883.00	425,600.00



Salary (Pay and Allowances)

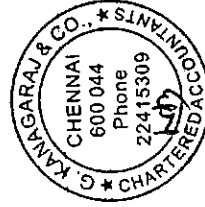
Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	144,567,441.00	129,668,582.00
Total	144,567,441.00	129,668,582.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Vehicle Maintenance	0.00	2,278.00
Expenses on ICTC centre set up and maintenance	5,121,718.06	17,302,450.07
Total	5,121,718.06	17,304,728.07



Operational Expenses

Schedule 15

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Travelling Expenses	323,562.00	907,861.00
Telephone/Communication Expenses	22,056.00	4,320,650.00
Bank Charges	1,606.00	4,394.00
Review Meeting and Supervision of Councillors	771,157.00	1,088,435.00
Total	1,118,381.00	6,321,340.00



Tamil Nadu SACS - GLOBAL FUND RCC-II

417, Pantheon Road Egmore, Chennai - 600008

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2013 To :31-Mar-2014

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.)
2,590.50	Opening Balance:		0.00	39,050,737.00	LOANS AND ADVANCES	17	22,442,961.00
17,812,280.82	Cash in hand		6,996,829.32	0.00	CURRENT LIABILITIES	32	3,000.00
	Balance with Bank	30	44,817,737.00	112,279,508.00	Salary (Pay and Allowances)	25	121,221,592.00
0.00	LOANS AND ADVANCES	17	81,594,000.00	6,915,324.00	Maintenance Costs	26	0.00
146,115,000.00	GENERAL FUND	29	0.00	147,267.00	Operational Expenses	27	296,279.00
601,565.00	Funds from Other Sources	31	7,253,384.00		Closing Balance:		
11,393.00	Training and Workshops	36	0.00	0.00	Cash in hand		0.00
0.00	Maintenance Costs	42	4,271,189.00	6,996,829.32	Balance with Bank	31	969,307.32
18,919.00	Operational Expenses	43	144,933,139.32	165,389,665.32			
827,917.00	Other Income	56					
<u>165,389,665.32</u>							<u>144,933,139.32</u>

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

CA G. KANAGARAJ, B.Com., F.C.A.,
SENIOR PARTNER - M.No.: 024197
Firm Regn. No.: 0057035

11/8/14

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(For the Location)



Joint Director (Finance)
TAMILNADU STATE AIDS CONTROL SOCIETY
#417, Pantheon Road, Egmore
Chennai - 600 008

Project Director / Member Secretary
TAMILNADU STATE AIDS CONTROL SOCIETY
Chennai - 600 008.

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to NGOs	472,500.00	0.00
Advance to District Hospitals	38,845,237.00	0.00
Inter Unit Fund Transfer	5,500,000.00	0.00
Total	44,817,737.00	0.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Grant from NACO to SACS	81,594,000.00	146,115,000.00
Total	81,594,000.00	146,115,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
GFATM R II A/c NO. 2403	6,996,829.32	17,812,280.82
Cheque in Transit	0.00	0.00
Total	6,996,829.32	17,812,280.82



Funds from Other Sources

Schedule 31

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Funds from Other Sources	0.00	601,565.00
Total	0.00	601,565.00

Training and Workshops

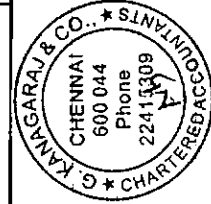
Schedule 36

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	0.00	11,393.00
Total	0.00	11,393.00

Maintenance Costs

Schedule 42

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Expenses on ICTC centre set up and maintenance	7,253,384.00	0.00
Total	7,253,384.00	0.00



Operational Expenses

Schedule 43

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Telephone/Communication Expenses	0.00	18,919.00
Total	0.00	18,919.00

Other Income

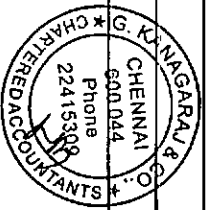
Schedule 56

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Receipts	3,149,116.00	19,711.00
Interest from Bank	1,122,073.00	808,206.00
Total	4,271,189.00	827,917.00

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	1,873,405.00	884,706.00
Advance to Staff	172,976.00	751,407.00
Advance to District Authorities	12,550,000.00	13,498,826.00
Advance to District Hospitals	0.00	11,163,848.00
Advance to DAPCU	7,846,580.00	12,751,950.00
Total	22,442,961.00	39,050,737.00



CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary Payable	3,000.00	0.00
Total	3,000.00	0.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	121,221,592.00	112,279,508.00
Total	121,221,592.00	112,279,508.00

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Expenses on ICTC centre set up and maintenance	0.00	6,915,324.00
Total	0.00	6,915,324.00



Operational Expenses

Schedule 27

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Travelling Expenses	1,757.00	77,316.00
Bank Charges	1,306.00	4,394.00
Review Meeting and Supervision of Councillors	293,216.00	65,557.00
Total	296,279.00	147,267.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
GFATM R II A/c NO. 2403	969,307.32	6,996,829.32
Cheque in Transit	0.00	0.00
Total	969,307.32	6,996,829.32



Tamil Nadu SACS - NEW DBS FOR NACPIV

417, Pantheon Road Egmore, Chennai - 600008

National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. **134,647,000.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year **2013-14** vide letter No. given below and opening Cash/Bank Balance Rs. **132,819,259.39** (and Current Liabilities of Rs. **857,840.16**) and outstanding Advances for Rs. **194,776,818.28** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **5,643,426.00**. a sum of Rs. **340,373,945.28** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **19,288,186.39** (and Current Liabilities of Rs. **857,840.16**) and outstanding advances of Rs. **108,224,372.00**. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year.

Sl. No.	Sanction letter Number and Date	Amount
1.	NACO. Lr. NO. T. 11017/DIA/2013 - NACO (F) dt. 02.07.2013	73,728,000.00
2.	NACO. Lr. NO. T. 11017/DIA/2013 - NACO (F) dt. 28.09.2013	132,819,000.00
3.	Transfer of funds to TI Pooled Fund (-) Vide Note order NO. F132/FIN/TANSACS/13 dt. 31.12.2013	71,900,000.00
	Total	134,647,000.00

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

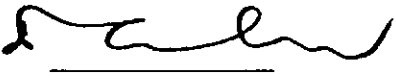
Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

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

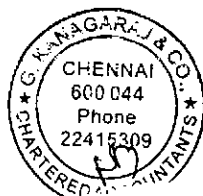
Countersigned

CA G. KANAGARAJ, B.Com., F.C.A.,
SEN (Chartered Accountant) 197
Firm Regn. No.: - 005703S

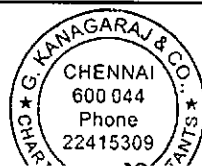
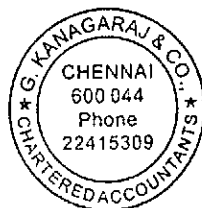

(Project Director)
Project Director / Member Secretary
TAMILNADU STATE AIDS CONTROL SOCIETY
Chennai - 600 008.



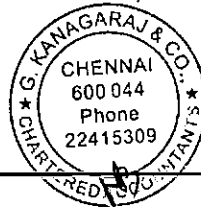
Opening balance of Net Current Assets	Amount (Rs.)
Cash in hand	32,099.00
NEW DBS Bank Code	132,787,160.39
Advance to Others	26,817,189.00
Advance to NGOs	80,011,016.00
Advance to Staff	862,293.00
Advance to Autonomous Bodies	3,664,776.00
Advance to District Authorities	11,775,136.00
Advance to District Hospitals	29,954,720.00
Security Deposit (Paid)	1,488,890.00
Advance to DAPCU	16,770,598.50
NACPIII Advance to Others	2,286,121.00
NACPIII Advance to NGOs	11,654,354.00
NACPIII Advance to Staff	2,053,459.00
NACPIII Advance to District Authorities	1,956,044.00
NACPIII Advance to District Hospitals	5,482,221.78
	327,596,077.67
Opening balance of Net Current Liabilities	Amount (Rs.)
NACPIII Security / Earnest Deposit (Received)	751,976.90
NACPIII Other Recoveries	105,863.26
	857,840.16
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	206,547,000.00
Recovery/Deduction of Grants	-71,900,000.00
	134,647,000.00
Utilisation of funds	Amount (Rs.)
HIV Kits	525,000.00
IEC	40,740,786.50
NGO Services	15,181,528.00
Consultants and Consultancy Services	206,642.00
Operational Expenses	787,180.00
Training	18,421,612.00
Salary	75,744,470.78
Equipment Maintenance	714,028.00
Building Maintenance	67,263.00
Vehicle Maintenance	3,755,324.00
Travelling Expenses	7,616,855.00
Telephone/Communication Expenses	3,067,708.00
Honorarium	1,148,700.00
Bank Charges	6,645.00



Miscellaneous Expenses	6,350,800.00
Printing & Stationery	1,400,232.00
Monitoring & Evaluation (SIMS)	1,946,272.00
Leave Salary & Pension Contributions	578,311.00
Advertisement (Other than IEC)	701,904.00
Medical Expenses	38,578.00
Water and Electricity Charges	938,968.00
Audit Fees	1,029,433.00
Legal Expenses	415,000.00
NGO Services for Priority Interventions	123,630,256.00
Employer's Contribution to CPF	1,064,674.00
Surveillance	107,721.00
Postage/Courier	340,469.00
Quality Assessment	1,598,592.00
Other Administration Cost	4,515,632.00
Contractual Services - Companies	2,485,587.00
Campaigns	15,720,000.00
Contingency	1,099,758.00
Consumable Items	4,417,014.00
Meeting Expenses	96,097.00
Transportation Expenses	84,000.00
(TI) NACPIII expensable	242,595.00
(STI) NACPIII expensable	203,587.00
(BS) NACPIII expensable	568,159.00
(IEC) NACPIII expensable	2,160,256.00
(IS) NACPIII expensable	172,850.00
(SIMS) NACPIII expensable	266,800.00
Office Equipment	216,658.00
	340,373,945.28
Bank Interest & Miscellaneous Receipts	
	Amount (Rs.)
Other Receipts	8,795.00
Interest from Bank	5,634,631.00
	5,643,426.00
Current Liabilities	
	Amount (Rs.)
NACPIII Security / Earnest Deposit (Received)	751,976.90
NACPIII Other Recoveries	105,863.26
	857,840.16
Closing balance of Net Current Assets	
	Amount (Rs.)
Cash in hand	24,182.00
NEW DBS Bank Code	19,264,004.39



Advance to Others	24,576,917.00
Advance to NGOs	12,736,944.00
Advance to Staff	1,636,403.00
Advance to Autonomous Bodies	2,683,122.00
Advance to District Authorities	12,796,225.00
Advance to District Hospitals	27,612,894.00
Security Deposit (Paid)	1,485,603.00
Advance to DAPCU	6,703,364.00
NACPIII Advance to Others	1,733,621.00
NACPIII Advance to NGOs	9,309,378.00
NACPIII Advance to Staff	1,920,186.00
NACPIII Advance to District Authorities	1,239,923.00
NACPIII Advance to District Hospitals	3,789,792.00
	<u>127,512,558.39</u>



Tamil Nadu SACS - GLOBAL FUND VII

417, Pantheon Road Egmore , Chennai - 600008

National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. 47,548,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2013-14 vide letter No. given below and opening Cash/Bank Balance Rs. 4,768,809.00 (and Current Liabilities of Rs.0.00)and outstanding Advances for Rs. 4,446,346.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 655,961.00. a sum of Rs. 49,678,816.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 369,310.00 (and Current Liabilities of Rs. 0.00)and outstanding advances of Rs.7,370,990.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

Sl. No.	Sanction letter Number and Date	Amount
1	NACO LT. NO. M-18017/5/2013 - NACO (GREATM R-VII) dt 03/7/2013	23,614,000.00
2.	NACO LT. NO. M-18017/5/2013 - NACO (FIW) dt 27/09/2013	23,934,000.00
	Total	47,548,000.00

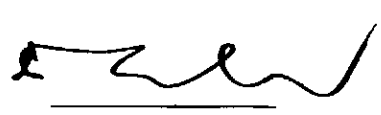
2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

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

CA G. KANAGARAJ, B.Com., F.C.A.,
SENIOR PARTNER - M. No.: 024197
(Chartered No. 005703S)


(Project Director)
Project Director / Member Secretary
TAMILNADU STATE AIDS CONTROL SOCIETY
Chennai - 600 008.



Opening balance of Net Current Assets	Amount (Rs.)
Bank Rd7	4,768,809.00
Advance to NGOs	4,446,346.00
	<u>9,215,155.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	47,548,000.00
	<u>47,548,000.00</u>
Utilisation of funds	Amount (Rs.)
IEC	2,825,016.00
Consultants and Consultancy Services	337,772.00
Operational Expenses	449,181.00
Training	2,564,831.00
Salary	33,345,078.00
Equipment Maintenance	117,233.00
Building Maintenance	68,941.00
Travelling Expenses	7,761,883.00
Rent, Rates & Taxes	647,500.00
Telephone/Communication Expenses	403,770.00
Bank Charges	1,969.00
Miscellaneous Expenses	184,072.00
Printing & Stationery	297,846.00
Monitoring & Evaluation (SIMS)	332,233.00
Water and Electricity Charges	64,918.00
Postage/Courier	20,617.00
Red Ribbon Clubs/Youth Friendly Clubs	125,845.00
PLHA Expenses	130,111.00
	<u>49,678,816.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	655,961.00
	<u>655,961.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
Bank Rd7	369,310.00
Advance to NGOs	1,870,990.00
Inter Unit Fund Transfer	5,500,000.00
	<u>7,740,300.00</u>





Balance Sheet

For The Period From : 01-Apr-2013 To : 31-Mar-2014

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.)
9,215,155.00	GENERAL FUND	01	7,740,300.00	306,836.00	FIXED ASSETS	02	306,836.00
306,836.00	FIXED ASSET FUND		306,836.00	4,768,809.00	CURRENT ASSETS, LOANS AND ADVANCES	0301	369,310.00
				4,446,346.00	CURRENT ASSETS	0401	7,370,990.00
				<u>9,521,991.00</u>	LOANS AND ADVANCES		
<u>9,521,991.00</u>			<u>8,047,136.00</u>	<u>9,521,991.00</u>			<u>8,047,136.00</u>

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

CA G. KANAGARAJ B.Com., F.C.A.,
SENIOR PARTNER - M. No.: 024197
Firm Regn. No.: 005703S



11/8/14

FC/FM/FO
Joint Director (Finance)
TAMILNADU STATE AIDS CONTROL SOCIETY,
#417, Pantheon Road, Egmore,
Chennai - 600 008

Project Director
Project Director / Member Secretary
TAMILNADU STATE AIDS CONTROL SOCIETY
Chennai - 600 008.

General Fund

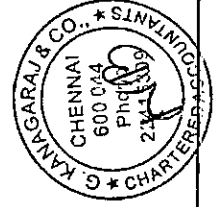
Schedule 01

Figures in Rupees	
Particulars	As at 31-Mar-14 (Rs.)
Opening grant in aid	27,795,216.00
Add: Received during the year	
Grant from NACO to SACS	47,548,000.00
Less: Utilised during the year	
Grants utilised to the extent of revenue expenditure	49,022,855.00
Closing grant in aid	9,215,155.00

Fixed Asset

Schedule 02

Figures in Rupees			
Particulars	Opening Balance	Addition	Deletion
Equipment (Other) (2204)	306,836.00	0.00	0.00
Grand Total	306,836.00	0.00	0.00



Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant/Received	Grant/Utilised/ Refunded	Closing Balance
GFATM-R-II (GF11)	0.00	0.00	0.00	0.00
GFATM-R-IV (5)	0.00	0.00	0.00	0.00
POOLED FUNDS A/C (11)	0.00	0.00	0.00	0.00
Salary Pool (19)	0.00	0.00	0.00	0.00
SBTC (15)	0.00	0.00	0.00	0.00
Grand Total	0.00	0.00	0.00	0.00



CURRENT ASSETS

Schedule 0301

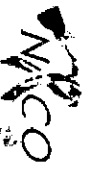
Figures in Rupees	
Particulars	As at 31-Mar-14 (Rs.)
Bank Rd7	369,310.00
Total	369,310.00

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees	
Particulars	As at 31-Mar-14 (Rs.)
Advance to NGOs	1,870,990.00
Inter Unit Fund Transfer	5,500,000.00
Total	7,370,990.00





Tamil Nadu SACS - GLOBAL FUND VII

417, Pantheon Road Egmore, Chennai - 600008

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2013 To : 31-Mar-2014

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.)
17,432,354.00	Opening Balance: Balance with Bank	30	4,768,809.00	50,000,000.00	LOANS AND ADVANCES	17	51,955,312.00
36,796,000.00	GENERAL FUND	29	47,548,000.00	84.00	Operational Expenses	27	41,821.00
0.00	Training and Workshops	36	10,500.00	0.00	Consultants and Consultancy Services		330,799.00
0.00	Operational Expenses	43	40,000.00	4,768,809.00	Closing Balance:		
540,539.00	Other Income	56	329,933.00	54,768,893.00	Balance with Bank	31	369,310.00
54,768,893.00			52,697,242.00				52,697,242.00

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

CA G. KANAGARAJ, B.Com., F.C.A.,
SENIOR PARTNER - M. No.: 024197
Firm Regn. No.: 005703S

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(For the Location)



Joint Director (Finance)
TAMILNADU STATE AIDS CONTROL SOCIETY
#417, Pantheon Road, Egmore,
Chennai - 600 008

Project Director / Member Secretary
TAMILNADU STATE AIDS CONTROL SOCIETY
Chennai - 600 008.

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Grant from NACO to SACS	47,548,000.00	36,796,000.00
Total	47,548,000.00	36,796,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Bank Rd7	4,768,809.00	17,432,354.00
Total	4,768,809.00	17,432,354.00

Training and Workshops

Schedule 36

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	10,500.00	0.00
Total	10,500.00	0.00



100000

Operational Expenses

Schedule 43

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Rent, Rates & Taxes	40,000.00	0.00
Total	40,000.00	0.00

Other Income

Schedule 56

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Interest from Bank	329,933.00	540,539.00
Total	329,933.00	540,539.00

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	130,000.00	0.00
Advance to NGOs	46,325,312.00	50,000,000.00
Inter Unit Fund Transfer	5,500,000.00	0.00
Total	51,955,312.00	50,000,000.00



Operational Expenses

Schedule 27

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Travelling Expenses	41,821.00	0.00
Bank Charges	0.00	84.00
Total	41,821.00	84.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank Rd7	369,310.00	4,768,809.00
Total	369,310.00	4,768,809.00





Income And Expenditure Account

For The Period From : 01-Apr-2013 To :31-Mar-2014

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.)
3,406,074.40	IEC		2,825,016.00	540,539.00	Other Income	28	655,961.00
0.00	Consultants and Consultancy Services		337,772.00	55,376,061.00	Grants utilised to the extent of revenue expenditure		49,022,855.00
272,542.00	Monitoring & Evaluation (SIMS)		332,233.00				
1,656,910.00	Training and Workshops	08	2,690,676.00				
39,435,711.50	Salary (Pay and Allowances)	13	33,345,078.00				
202,455.00	Maintenance Costs	14	186,174.00				
10,942,907.10	Operational Expenses	15	9,961,867.00				
<u>55,916,600.00</u>			<u>49,678,816.00</u>	<u>55,916,600.00</u>			<u>49,678,816.00</u>

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

CA G. KANAGARAJ, B.Com., F.C.A.,
SENIOR PARTNER - M. No.: 024197
Firm Regn. No.: 005703S

Joint Director (Finance)
TAMILNADU STATE AIDS CONTROL SOCIETY
#417, Pantheon Road, Egmore
Chennai - 600 008

Project Director / Member Secretary
TAMILNADU STATE AIDS CONTROL SOCIETY
Chennai - 600 008.



Other Income

Schedule 28

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Interest from Bank	655,961.00	540,539.00
Total	655,961.00	540,539.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	2,564,831.00	1,543,795.00
Red Ribbon Clubs/Youth Friendly Clubs	125,845.00	113,115.00
Total	2,690,676.00	1,656,910.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	33,345,078.00	39,435,711.50
Total	33,345,078.00	39,435,711.50



Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment Maintenance	117,233.00	123,929.00
Building Maintenance	68,941.00	78,526.00
Total	186,174.00	202,455.00

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Operational Expenses	449,181.00	611,254.00
Travelling Expenses	7,761,883.00	7,783,971.00
Rent, Rates & Taxes	647,500.00	791,653.00
Telephone/Communication Expenses	403,770.00	535,394.00
Bank Charges	1,969.00	84.00
Miscellaneous Expenses	184,072.00	171,713.00
Printing & Stationery	297,846.00	368,505.60
Water and Electricity Charges	64,918.00	69,217.50
Audit Fees	0.00	511,235.00
Postage/Courier	20,617.00	19,612.00
PLHA Expenses	130,111.00	80,268.00
Total	9,961,867.00	10,942,907.10

