

# Tamil Nadu SACS - NEW DBS FOR NACPIV

417, Pantheon Road Egmore, Chennai - 600008

National AIDS Control Project - Phase III

## Balance Sheet

For The Period From : 01-Apr-2012 To :31-Mar-2013

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	326,738,237.51	0.00	FIXED ASSETS	02	28,909,533.00
0.00	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
0.00	CURRENT LIABILITIES	0501	857,840.16	0.00	CURRENT ASSETS	0301	132,819,259.39
0.00	FIXED ASSET FUND		28,909,533.00	0.00	LOANS AND ADVANCES	0401	194,776,818.28
0.00			356,505,610.67	0.00			356,505,610.67

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

21-08-2013

FC/EM/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.

# Tamil Nadu SACS - NEW DBS FOR NACP IV

417, Pantheon Road Egmore, Chennai - 600008

National AIDS Control Project - Phase III

## Income And Expenditure Account

For The Period From : 01-Apr-2012 To :31-Mar-2013

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	INCOME	Figures for the previous Period (Rs.)	Schedule Reference	Figures for the current Period (Rs.)
0.00	IEC		26,874,785.00	Other Income	0.00	28	3,053,396.37
0.00	Monitoring & Evaluation (SIMS)		45,490.00	Grants utilised to the extent of revenue expenditure	0.00		228,743,986.33
0.00	(TI) NACP III expensable		423,768.00				
0.00	(STI) NACP III expensable		279,573.00				
0.00	(BS) NACP III expensable		2,789,149.62				
0.00	(IEC) NACP III expensable		11,498,402.00				
0.00	(IS) NACP III expensable		1,052,840.08				
0.00	(SIMS) NACP III expensable		337,886.00				
0.00	Kits and Other Lab Supplies	06	2,528,232.00				
0.00	Medicines	07	226,250.00				
0.00	Training and Workshops	08	18,240,058.00				
0.00	NGO Services	11	67,627,698.00				
0.00	Salary (Pay and Allowances)	13	59,835,019.00				
0.00	Maintenance Costs	14	2,235,419.00				
0.00	Operational Expenses	15	37,802,813.00				
0.00	<b>For M/s. G. KANAGARAJ &amp; CO., Chartered Accountants.</b>		<b>231,797,382.70</b>		<b>0.00</b>		<b>231,797,382.70</b>

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

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



# Tamil Nadu SACS - NEW DBS FOR NACP IV

417, Pantheon Road Egmore, Chennai - 600008

National AIDS Control Project - Phase III

## Receipt And Payment Account

For The Period From : 01-Apr-2012 To :31-Mar-2013

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	LOANS AND ADVANCES	17	159,488.00	0.00	LOANS AND ADVANCES	17	240,548,227.50
0.00	GENERAL FUND	29	525,468,629.89	0.00	GENERAL FUND	13	7,200,000.00
0.00	CURRENT LIABILITIES	32	58,480.00	0.00	Funds from Other Sources	15	9,482,384.00
0.00	Other Income	56	1,595,525.00	0.00	FIXED ASSETS	16	444,001.00
0.00			527,282,122.89	0.00	CURRENT LIABILITIES	32	66,902.00
				0.00	Kits and Other Lab Supplies	18	2,424,974.00
				0.00	Training and Workshops	20	13,620,469.00
				0.00	NGO Services	23	2,733,477.00
				0.00	Salary (Pay and Allowances)	25	59,457,216.00
				0.00	Maintenance Costs	26	1,836,538.00
				0.00	Operational Expenses	27	35,098,646.00
				0.00	IEC		21,550,029.00
					Closing Balance:		
				0.00	Cash in hand		32,099.00
				0.00	Balance with Bank	31	132,787,160.39
				0.00			527,282,122.89

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.



# 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. **584,391,756.84** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year **2012-13** 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. **3,053,396.37**. a sum of Rs. **260,706,915.70** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **132,819,259.39** (and Current Liabilities of Rs. **857,840.16** ) and outstanding advances of Rs.**194,776,818.28**. 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. 11017/01/2012 - NACO (F) dt. 5.6.2012	13,97,00,000.00
2.	Ltr. NO. 11017/02/2012 - NACO (F) dt. 8.11.2012	22,56,80,000.00
3.	Recovery / Reduction of Grant 1. 2.4.2012 2. 30.3.2012	9,31,47,267.89 6,69,41,362.00
4.	NACP III closure	6,61,23,126.95
5.	Grant From SACS to MACS	(-) 72,00,000.00
	<b>Total</b>	<b>584,391,756.84</b>

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.  
(Chartered Accountant) : 024197  
Firm Regn. No.: 005703S

21-08-2013



  
(Project Director)

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

Sources of funds	Amount (Rs.)
Grant from NACO to SACS	365,380,000.00
Grant from SACS to MACS	-7,200,000.00
Recovery/Deduction of Grants	160,088,629.89
NACPIII Closure	66,123,126.95
	<b>584,391,756.84</b>
Utilisation of funds	Amount (Rs.)
STI Drugs	226,250.00
IEC	26,874,785.00
NGO Services	9,185,902.00
Training	6,240,058.00
Salary	57,775,347.00
Equipment Maintenance	501,836.00
Building Maintenance	61,608.00
Vehicle Maintenance	1,671,975.00
Travelling Expenses	8,958,214.00
Telephone/Communication Expenses	3,099,999.00
Honorarium	768,744.00
Bank Charges	6,052.00
Miscellaneous Expenses	9,940,546.00
Printing & Stationery	869,962.00
Monitoring & Evaluation (SIMS)	45,490.00
Leave Salary & Pension Contributions	332,331.00
Advertisement (Other than IEC)	308,774.00
Medical Expenses	79,824.00
Water and Electricity Charges	838,003.00
Audit Fees	1,008,148.00
Legal Expenses	1,335,073.00
NGO Services for Priority Interventions	58,441,796.00
Employer's Contribution to CPF	878,773.00
Postage/Courier	485,872.00
Quality Assessment	146,179.00
Other Administration Cost	5,466,405.00
Contractual Services - Companies	5,038,823.00
Campaigns	12,000,000.00
Contingency	140,763.00
Consumable Items	2,528,232.00
Transportation Expenses	160,000.00
(TI) NACPIII expensable	423,768.00
(STI) NACPIII expensable	279,573.00
(BS) NACPIII expensable	2,789,149.62
(IEC) NACPIII expensable	11,498,402.00
(IS) NACPIII expensable	1,052,840.08
(SIMS) NACPIII expensable	337,886.00





Office Equipment	444,001.00
NACPIII Civil Works	1,598,428.00
NACPIII Furniture , Fixtures & Supplies	3,317,820.00
NACPIII Blood Bank Equipments	9,329,188.00
NACPIII Vehicles	3,403,806.00
NACPIII Office Equipment	10,816,290.00
	<b>260,706,915.70</b>
<b>Bank Interest &amp; Miscellaneous Receipts</b>	<b>Amount (Rs.)</b>
Other Receipts	192,761.00
Interest from Bank	2,860,635.37
	<b>3,053,396.37</b>
<b>Current Liabilities</b>	<b>Amount (Rs.)</b>
NACPIII Security / Earnest Deposit (Received)	751,976.90
NACPIII Other Recoveries	105,863.26
	<b>857,840.16</b>
<b>Closing balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
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
	<b>327,596,077.67</b>



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

Sir,

**Introductory Paragraph**

We have audited the accompanying financial statements of NEW DBS for National AIDS Control Project - Phase III as of March 31, 2013. Our Responsibility is to express an opinion on these financial statements based on our audit.

**Scope Paragraph**

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

**Opinion Paragraph**

In our opinion, the financial statements, read with observations, if any, give a true and fair view of the Sources and Application of fund and the financial position of Tamilnadu State AIDS Prevention Society (Regd.), Chennai for the year ended March 31, 2013 in accordance with consistently applied accounting standards.

In addition, (a) with respect to IFRs, adequate supporting documentations have been maintained to support the IFRs subject to our observations given in the Annexure to this report, Internal Auditor's report of District AIDS Prevention Centre Unit(DAPCU) & NGO's attached with TANSACS and the Management Letter.

Place : Chennai-44  
Date : 21.08.2013



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

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



ANNEXURE TO THE AUDIT REPORT ON THE FINANCIAL STATEMENTS OF  
NEW DBS- NATIONAL AIDS CONTROL PROJECT - PHASE III AS OF MARCH  
31, 2013 FOR M/s. TAMILNADU STATE AIDS PREVENTION SOCIETY:

3. 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. 1947.77 Lakhs. We have also observed that the below stated amount of advances were pending for settlement since long time as at the year end 31.03.2013.

Less than a year old : Rs. 1947.77 Lakhs  
One year and above : Rs. NIL

2. We have also observed that the Society has not expended the funds as approved 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)	360,884,000.00	162,242,535.00	198,641,465.00
Capacity Building (3)	78,962,000.00	78,326,885.00	635,115.00
Strategic Information Management (4)	11,887,400.00	3,755,877.00	8,131,523.00
Total	451,733,400.00	244,325,297.00	207,408,103.00

Place : Chennai-44  
Date : 21.08.2013

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

Sir,

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

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 Second Half Year of 2012-13 M/s TNSACS's Internal Audit Report was not provided by the Management for our review upon the internal audit system of the Society. We were informed that the audit was completed and the report was sent to NACO by the auditor.
2. The Fixed Assets Register has not been maintained properly with location wise details for easy identification. Moreover, the Physical verification of the Assets was not carried out by the Management to ascertain the present status of the assets.
3. The Advances for operational expenses and special programs as per NACO norms are released by TANSACS to DAPCU, which co-ordinates the activities of peripheral units and NGO's in the state of Tamilnadu, but we have observed that the above said units are submitting Utilization Certificate signed by DPM & DACO for having utilized the amount received, on the basis of which the Financial Statements were finalised. We suggest that NACO should implement some audit tools and the certificate of utilization to be verified and certified by Qualified Auditors on surprise check basis for proper accounting policies and procedures as recommended by ICAI




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4. The Grants are released to NGO's in the districts of Tamilnadu as per the mutually agreed budget of TANSAC adopting the NACO norms. The NGO's are audited by the TANSAC appointed Internal Auditor's for NGO'S. The internal auditors report consist of Fund Accountability Statement, Receipts and Payments account and Internal Control Procedures, based on which the expenditures are accounted. The NGO's should be visited and surprise checked by Internal Audit team of TANSACS.

Place : Chennai-44  
Date : 21.08.2013



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

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