



## Tamil Nadu SACS - POOL FUND

417, Pantheon Road Egmore, Chennai - 600008

National AIDS Control Project - Phase III

### Balance Sheet

For The Period From : 01-Apr-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.)
271,178,358.71	GENERAL FUND	01	0.00	24,890,944.00	FIXED ASSETS	02	0.00
872,840.16	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
24,890,944.00	CURRENT LIABILITIES	0501	0.00	15,188,576.00	CURRENT ASSETS	0301	0.00
115,156.00	FIXED ASSET FUND			256,977,778.87	LOANS AND ADVANCES	0401	0.00
297,057,298.87	Funds from Other Sources	03	0.00	297,057,298.87			0.00

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



Auditor

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

21-06-2013

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.



# Tamil Nadu SACS - POOL FUND

417, Pantheon Road Egmore, Chennai - 600008

National AIDS Control Project - Phase III

## Income And Expenditure Account

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

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.)
42,503,296.00	IEC		40,400,710.00	7,230,037.84	Other Income	28	1,945,288.00
0.00	Monitoring & Evaluation (SIMS)		201,693.00	285,182,572.66	Grants utilised to the extent of revenue expenditure		163,004,813.76
294,045.00	Surveillance		324,520.00				
11,049,699.00	Kits and Other Lab Supplies	06	11,558,456.16				
28,451,337.00	Training and Workshops	08	23,334,994.60				
85,900,609.00	NGO Services	11	74,475,255.00				
78,159,794.00	Salary (Pay and Allowances)	13	6,172,820.00				
3,835,668.00	Maintenance Costs	14	2,299,972.00				
42,218,162.50	Operational Expenses	15	6,181,681.00				
<b>292,412,610.50</b>			<b>164,950,101.76</b>	<b>292,412,610.50</b>			<b>164,950,101.76</b>

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  
01-08-2013

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.

AUDIT REPORT - POOL FUND

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

Sir,

**Introductory Paragraph**

We have audited the accompanying Financial Statements of National AIDS Control Project - Phase III (financed under World Bank Credit No. 3242-IN) as of March 31, 2013. Our Responsibility is to express an opinion on these Financial Statements based on our audit.

**Scope Paragraph**

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

**Opinion Paragraph**

In our opinion, the Financial Statements, read with observations, if any, give a true and fair view of the Sources and Application of fund and the financial position of Tamil Nadu State AIDS Control Society for the year ended March 31, 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, and the Management Letter.

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

(c) Procurement of goods and services had been carried out as per the Procurement Manual issued by NACO, GOI and NGO/CBO guidelines subject to our observations given in the Annexure to this report and the Management Letter.

Place : Chennai - 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 THE  
NATIONAL AIDS CONTROL PROJECT - PHASE III AS OF MARCH 31, 2013 FOR  
THE TAMILNADU STATE AIDS CONTROL SOCIETY

1. The advances outstanding at the year end, based on the records and accounts produced before us Rs. 234.31 Lakhs was transferred to New DBS Fund at the end of the Financial Year ended 31<sup>st</sup> March, 2013

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

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

Sir,

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

We have conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts, reviewing the internal controls and disclosures in the Financial Statements. An audit also includes assessing the accounting principles used and significant estimates made by the Management, as well as evaluating the overall Financial Statements presentation. We believe that our audit provides a reasonable basis for our opinion. The issues which we have observed during the audit and form basis for our comments in the audit report, though not affecting the true and fair view of the transaction of the Society and the depiction in the Statement of Expenditure, are detailed below:

1. The overall preparation and maintenance of the accounts of the Society was satisfactory.
2. The accounts of Pool Fund has been closed on 30<sup>th</sup> September, 2013 and the balances pending in the Pool Fund account has been transferred during March, 2013 to New DBS Account as per the instructions of NACO.
3. 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.

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