





ANNUAL AUDITED ACCOUNTS

OF

GFATM RCC ROUND - II

2013-2014

AGARWAL A KUMAR & ASSOCIATES CIERTERED ACCOUNTANTS

3505, SECTOR-32 D, CHANDIGARH ~ 160030 PHONE : 9814406375, 260 FAX : 0172~2604484 E-MAIL : aakchd1@gmail.c aakchd@rediffma

AUDITORS' REPORT

To,

The Project Director, Mumbai Districts AIDS Control Society, Acworth Leprosy Hospital Compound, R.A. Kidwai Marg, Near Wadala Overbridge, Wadala (W), Mumbai – 400031.

We have audited the attached Balance Sheet of the Mumbai District AIDS Control Society of the GFRCC– II project entitled "Global Fund –Rolling Continuation Channel – Wave II" as at 31st march 2014 and the Income & Expenditure Account of the Society for the year ended on that date. These financial statements are the responsibility of the Society's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with accounting standards and guidelines issued by Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about the financial statements is free from any material misstatement. An audit includes, examining on a test basis, evidence supporting the amounts and disclosure in the financial statements.

We report that:

- We have obtained all the information and explanation which to the best of our knowledge & belief were necessary for the purpose of Audit, except non availability of supporting evidences for routine expenses and capital expenses incurred by peripheral units across the districts, as such evidence are not sent to head office of society at wadala.
- 2. The accounts are maintained as required by law and in accordance with the accounting guidelines issued by National AIDS Control Organisation (NACO).

- 3. Accounting policies suggested by National AIDS Control Organisation (NACO) guides the society to follow:
 - 1) Cash basis accounting (Reference to AS-1), and
 - 2) Non accounting of depreciation (Reference to AS-6).
- Based on audit sampling methodology, we have observed that MDACS has followed procedure for procurement of "Goods & Service" as per the procurement manual issued by NACO.
- 5. The Balance Sheet and Income & Expenditure account dealt with by this report are arrangement with the books of accounts.
- 6. In our opinion and to the best our information and according to the explanation given to us the said accounts gives the information required, in the manner so required and give a true & fair view, subject to read in conjunction with "schedule-A : Significant Accounting Policies" & "Schedule-B : Notes Forming Part of Accounts."
 - In case of Balance Sheet, of the state of affairs of the GFRCC-II project as at 31st March 2014 and

2. In case of Income & Expenditure Account, the grant utilised for the year ended 31st March 2014.

PLACE: - CHANDIGARH DATE: - 30/06/2014

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MUMBAI DISTRICTS AIDS CONTROL SOCIETY-GFRCC - II

SCHEDULE FORMING PART OF FINAL ACCOUNTS AS AT 31.03.2014

SCHEDULE - A "SIGNIFICANT ACCOUNTING POLICIES"

AS-1 Disclosure of Accounting Policies

In the preparation of financial statements, MDACS has followed accounting policies issued by National AIDS Control Organisation (NACO). Society has prepared its financial statements on cash basis system instead of mercantile.

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Prepared financial statement is in conformity with the guidelines issued by the National AIDS Control Organisation and Accounting Standards (AS) issued by the Institute of Chartered Accountant of India, except as reported.

AS-4 Contingencies and Events occurring After the Balance Sheets Date

There are no contingencies and event occurred after the Balance Sheet date which has a material effects on the financial position of the society.

AS-5 Changes in Accounting Policies

There are no such changes which have a material effect on the financial affairs of the Society.

AS-6 Depreciation Accounting

Depreciation is provided according to the guidelines issued by the National AIDS Control Organisation (NACO).

AS-9 Revenue Recognition

Grant received from National AIDS Control Organisation (NACO), UNICEF, MOH, FW, GOI and other project have been credited to General Fund Account as and when they are received. The expenses incurred against these grants are accounted on cash basis.

AS-10 Accounting for Fixed Assets

Fixed assets are shown at cost of acquisition. Cost comprises of cost of purchase, cost of improvement and any attributable cost incurred for bringing the assets to the condition for its intended use.

AS-11 Accounting for the effects of changes in Foreign Exchange Rates

There are no transaction in foreign currency during the financial year 2013-14.

AS-12 Accounting for Governments Grants

Grant received from National AIDS Control Organisation NACO, UNICEF, MOH, FW, GOI and other project have been credited to General Fund Account as and when they are received.

AS-13 Accounting for Investments

No investments are made during the Financial Year 2013-14.

AS-15 Accounting for Retirements Benefits in the financial statements of Employers

This accounting standard is not applicable due to following reasons:

- 1. All retirements benefits are payable to deputed employees by their original/parent department.
- 2. PF, PPF & Leave Encashment, LTC, Medical Expenses accounted on actual payment basis payable to deputed employees.
- 3. Contractual employees are not entitled for any retirement benefits.

AS-22 Accounting for Taxes on Income

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This accounting standard is not applicable as society is enjoying the tax exemption granted under the Income Tax Act, 1961.

As-29 Provision, Contingent Liabilities and Contingent Assets

This accounting standard is not applicable as accounting records are maintained on cash basis instead of accrual basis.



SCHEDULE-B NOTES FORMING PARTS OF ACCOUNTS

1 Scrutiny of Advances Ledger

During scrutiny of advances ledger we found that some of cases advances were not settled within the required time limit as specified in the guidelines and conditions prescribed in the financial agreement of the World Bank. Total outstanding in Global Fund - II of Rs. 116022.00 in district authorities and Others.

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Further we noted that advances have been issued but no adjustment was done regarding the same during the year.

- Advances & Security Deposits, given to Staff/District Authorities/Others are subject to confirmations.
- Expenditure submitted through "Statement of Expenditure" by district are settled against advances given to them.
- Unspent balances under advances are shown in the Balance Sheet under the sub head "Loan & Advances" of assets side.

The Detail of some cases is given below:

Component	Amount(Rs)
Advance to Others	50000.00
Advance to District Authorities	66022.00
Total	116022.00

2. Checking of Bank Records

While checking of bank transactions we noted that there are following closing balance of bank:

Particulars	Amount(Rs)
Balance as per cash book	4905288.69
Add: Cheque issued but not present for payment	5591892.98
Less: Cheque deposit but not clear	23240.00
Balance as per bank statement	10473941.67

3. <u>Preparation of Final Accounts</u>

Final accounts such as Balance Sheet, Income & Expenditure Account & Receipt & Payment Account has been prepared by MDACS as per format prescribed by National Aids Control Organisation (NACO). The consolidated financial statements were prepared incorporating the funds/grants received from various organizations.

4. <u>Maintenance of Accounts & Records</u> :

Society maintains its books of accounts on cash basis. This is contrary to the prescribed Accounting Standard 1 recommended by ICAI. For the FY 2013-14, society has maintained following Books in Accounting Software provided by NACO, namely

- a) Petty Cash
- b) Cash Book
- c) Bank Book
- d) Journal Book
- e) General Ledger
- <u>Utilization of budget as per Annual Action Plan approved by NACO</u>: The society has properly utilised budget in line of annual action plan approved by NACO.

6. <u>Third Party Confirmations</u> :

The society has peripheral units, District Authorities, ARTs which maintains their own accounts at their respective location, for advances received and expenses submitted from time to time.

The society does not tally its books with the books of such units/District Authorites by taking their confirmation.

7. Fixed Assets :

During FY 2013-14, MDACS has carried out physical verification of fixed assets held at MDACS as well as peripherals units. As per NACO guidelines.

Head office of the society has prepared Fixed Assets register as per NACO guidelines. In fixed assets register, we have not observed entries in respect of fixed assets issued to various peripheral units across the district.

8. <u>Settlement of Staff Advances</u> :

Staff advances generally include advance given for travelling. We have observed staff advance given for travelling are generally settled within reasonable time.

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Base

Finance Controller Project Director Mumbai Districts Aids Control Society

Place : Chandigarh Date : 30/06/2014



Mumbai MC ACS - GLOBAL FUND RCC-II

Acworth Complex R. A. Kidwai Marg Wadala (West), Mumbai - 400031 National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. 31,709,000.00 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. 4,994,884.26 (and Current Liabilities of Rs.646,756.00)and outstanding Advances for Rs. 117,230.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 725,902.41. a sum of Rs. 32,612,006.98 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 4,905,288.69 (and Current Liabilities of Rs. 733,057.00)and outstanding advances of Rs.116,022.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year.

SI. No.	Sanction letter Number and Date	Amount
1.	M. 18017/3/2013-NA(O(RCCI))2+03/07/1	3 13739000=00
2 ·	m. 18017/3/2013-NA(O(R((II), D+ 30/09/12	17970000 = 00
-		
		Total 0.00 $31,709,000 \le 00$

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

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(Project Director)



Opening balance of Net Current Assets	Amount (Rs.)
Pank 1	4,994,884.26
Advance to Others	50,000.00
Advance to Staff	2,326.00
Advance to District Authorities	64,904.00
	5,112,114.26
Opening balance of Net Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	630,250.00
Other Recoveries	16,506.00
	646,756.00
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	31,709,000.00
	31,709,000.00
Utilisation of funds	Amount (Rs.)
Training	494,336.00
Salary	27,625,619.00
Equipment Maintenance	224,990.00
Vehicle Maintenance	657,074.00
Honorarium	284,093.00
Bank Charges	4,377.00
Expenses on ICTC centre set up and maintenance	3,116,780.98
Review Meeting and Supervision of Councellors	171,737.00
Equipment (Other)	33,000.00
	32,612,006.98
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	725,902.41
	725,902.41
Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	716,551.00
Other Recoveries	16,506.00
	733,057.00
Closing balance of Net Current Assets	Amount (Rs.)
Bank i	4,905,288.69
	50,000.00
Advance to Others	1
Advance to Others Advance to District Authorities	66,022.00

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Acworth Complex R. A. Kidwai Marg Wadala (West), Mumbai - 400031

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.)		Schedule	Schedule Reference (Rs.)	Figures for the previous Period	STARSETS	Schedule Reference	Figures for thes current Period
4,465,358.26	GENERAL FUND	01	4,288,253.69	14,098,884.56	14,098,884.56 FIXED ASSETS	02	14,131,884.56
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
646,756.00	CURRENT LIABILITIES	0201	733,057.00	4,994,884.26	CURRENT ASSETS	10£0	4,905,288.69
14,098,884.56	FIXED ASSET FUND		14,131,884.56	117,230.00	LOANS AND ADVANCES	0401	116,022.00
19,210,998.82			19,153,195.25	19,210,998.82			19,153,195.25





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Particulars	Opening Balance	Addition	Deletion	Closing Balance
Equipment (Other) (2204)	12,365,113.56	33,000.00	00'0	12,398,113.56
Office Equipment (2206)	222,243.00	0.00	0.00	222,243.00
Vehicles (2205)	1,511,528.00	0.00	0.00	1,511,528.00
Grand Total	14,098,884.56	33,000.00	0.00	14,131,884.56

Schedule 02

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Fixed Asset

Figures in Rupees

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Schedule 01

		Figures in Rupees
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Opening grant in aid	4,465,358.26	2,634,842.29
Add: Received during the year		
Grant from NACO to SACS	31,709,000.00	33,209,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(31,853,104.57)	31,378,484.03
Grants utilised to the extent of fixed asset expenditure	(33,000.00)	0.00
Closing grant in aid	4,288,253.69	4,465,358.26

General Fund

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Funds from Other Sources

Schedule 03

Figures in Rupees	Glosing-Balance	
	Grant Utilised) Refinded	
	GrantRecieved	
	Qpening/Balance	
	Particulars	Grand Total

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	As at 5131-Mar-14 (Rs.)	16,506.00
	Particulars	

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	AS at 31-Mar-14	ر (Rs .)
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Figures in Rupees	As at	16,506.00

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646,756.00

630,250.00

716,551.00 733,057.00

Total

Security / Earnest Deposit (Received)

Other Recoveries

Page 4 of 4

CURRENT ASSETS

Schedule 0301

Figures in Rupees 4,994,884.26 4,994,884.26 ì As at 31-Mar-13 (Rs.) 4,905,288.69 4,905,288.69 31-Mar-14 As at Total Particulars Bank I

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

117,230.00	116,022.00	Total
64,904.00	66,022.00	Advance to District Authorities
2,326.00	0.00	Advance to Staff
50,000.00	50,000.00	Advance to Others
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars
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Acworth Complex R. A. Kidwai Marg Wadala (West), Mumbai - 400031

● ● Mumbai MC ACS - GLOBAL FUND RCC-II ● ● ●

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National AIDS Control Project - Phase III

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	INCOME	Schedule Reference	Figures for the current Period
7.00	974,857.00 Training and Workshops	80	494,336.00	292,330.00	292,330.00 Other Income	28	725,902.41
6.00	24,875,336.00 Salary (Pay and Allowances)	13	27,909,712.00	31,378,484.03	Grants utilised to the extent of revenue		31,853,104.57
3.53	5,489,003.53 Maintenance Costs	14	3,998,844.98		expenditure		
7.50	331,617.50 Operational Expenses	15	176,114.00				
31,670,814.03			32,579,006.98	31,670,814.03			32,579,006.98

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24,875,336.00	27,909,712.00	Total
272,370.00	284,093.00	Honorarium
24,602,966.00	27,625,619.00	Salary
As at 31-Mar-13	, As at 31-Mar-14	Particulars

Schedule 13

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Ì	, As at 31-Mar-1
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	Particu

Salary (Pay and Allowances)

Training and Workshops

Schedule 08

Schedule 28

Other Income

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292,330.00 292,330.00 As at 31-Mar-13 (Rs.) 725,902.41 725,902.41 As at 31-Mar-14 (Rs.) Total Particulars Interest from Bank

Schedule 14

Maintenance Costs

5,489,003.53 15,500.00 622,611.00 4,850,892.53 31-Mar-13 (Rs.) As at 224,990.00 657,074.00 3,116,780.98 3,998,844.98 As at 31-Mar-14 (Rs.) Total . ан 414 Expenses on ICTC centre set up and maintenance Particulars Equipment Maintenance Vehicle Maintenance

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Operational Expenses

Schedule 15

Particulars	As at 31-Mar-14 (Rs.)	at As at 31-Mar 13+ 2 31-Mar 13+ 2 (Rs)
Bank Charges	4,377.00	4,480.00
Review Meeting and Supervision of Councellors	171,737.00	327,137.50
Total	176,114.00	331,617.50

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Acworth Complex R. A. Kidwai Marg Wadala (West), Mumbai - 400031

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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.)
	Opening Balance:			2,428,416.50	LOANS AND ADVANCES	17	2,122,495.00
0.00	Cash in hand		0.00	175.00	CURRENT LIABILITIES	32	0.00
2,955,895.29	Balance with Bank	30	4,994,884.26	171,520.00	Training and Workshops	20	194,255.00
33,209,000.00	33,209,000.00 GENERAL FUND	29	31,709,000.00	24,875,161.00	Salary (Pay and Allowances)	25	27,909,712.00
12,611.00	CURRENT LIABILITIES	32	86,301.00	3,814,834.03	Maintenance Costs	26	2,246,695.98
292,330.00	Other Income	56	725,902.41	184,845.50	Operational Expenses	27	137,641.00
36,469,836.29			37,516,087.67		Closing Balance:		
		-		0.00	Cash in hand		0.00
				4,994,884.26	Balance with Bank	31	4,905,288.69
	<u>.</u>			36,469,836.29			37,516,087.67

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Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Grant from NACO to SACS	31,709,000.00	33,209,000.00
Total	31,709,000.00	33,209,000.00

Balance with Bank

Balance with Bank	nk	Schedule 30
Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Bank I	4,994,884.26	2,955,895.29
Cheque in Transit	0.00	0.00
Total	4,994,884.26	2,955,895.29

CURRENT LIABILITIES

Schedule 32

12,611.00	86,301.00 86,301.00	ity / Earnest Deposit (Received) Total
12,611.00	86,301.00	(eceived)
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars

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Other Income		Schedule 56
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Interest from Bank	725,902.41	292,330.00
Total	725,902.41	292,330.00

LOANS AND ADVANCES

Schedule 17

2,428,416.50	2,122,495.00	Total
1,630,066.50	1,866,790.00	Advance to District Authorities
679,234.00	170,496.00	Advance to Staff
119,116.00	85,209.00	Advance to Others
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (RS.)	Particulars

CURRENT LIABILITIES

Schedule 32

175.00	0.00	Total
175.00	0.00	Other Recoveries
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars

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Workshops
and
Training

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Schedule 20

	Particulars		As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training			194,255.00	171,520.00
		Total	194,255.00	171,520.00

Salary (Pay and Allowances)

Schedule 25

		As at 31-Mar-14	As at 31-Mar-13
	Particulars	(Rs.)	(Rs) ;
Salary		27,625,619.00	24,602,791.00
Honorarium		284,093.00	272,370.00
	Total	27,909,712.00	24,875,161.00

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Schedule 26

3,814,834.03	2,246,695.98	Total
3,210,614.03	1,364,631.98	Expenses on ICTC centre set up and maintenance
588,720.00	657,074,00	Vehicle Maintenance
15,500.00	224,990.00	Equipment Maintenance
As at	As at 3]-Mar-14 (Rs.)	Particulars

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Opera	Operational Expenses	cs	Schedule 27
Particulars		As at 31-Mar-14 (Rs.)	As at جونوبیت-31-Mar-13 (Rs.)
Bank Charges		4,377.00	4,480.00
Review Meeting and Supervision of Councellors		133,264.00	180,365.50
	Total	137,641.00	184,845.50

Bank
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Schedule 31

4,994,884.26	4,905,288.69	Total
0.00	0.00	Cheque in Transit
4,994,884.26	4,905,288.69	Bank I
As at 31-Mar-13	As at 31-Mar-14 (Rs.)	Particulars

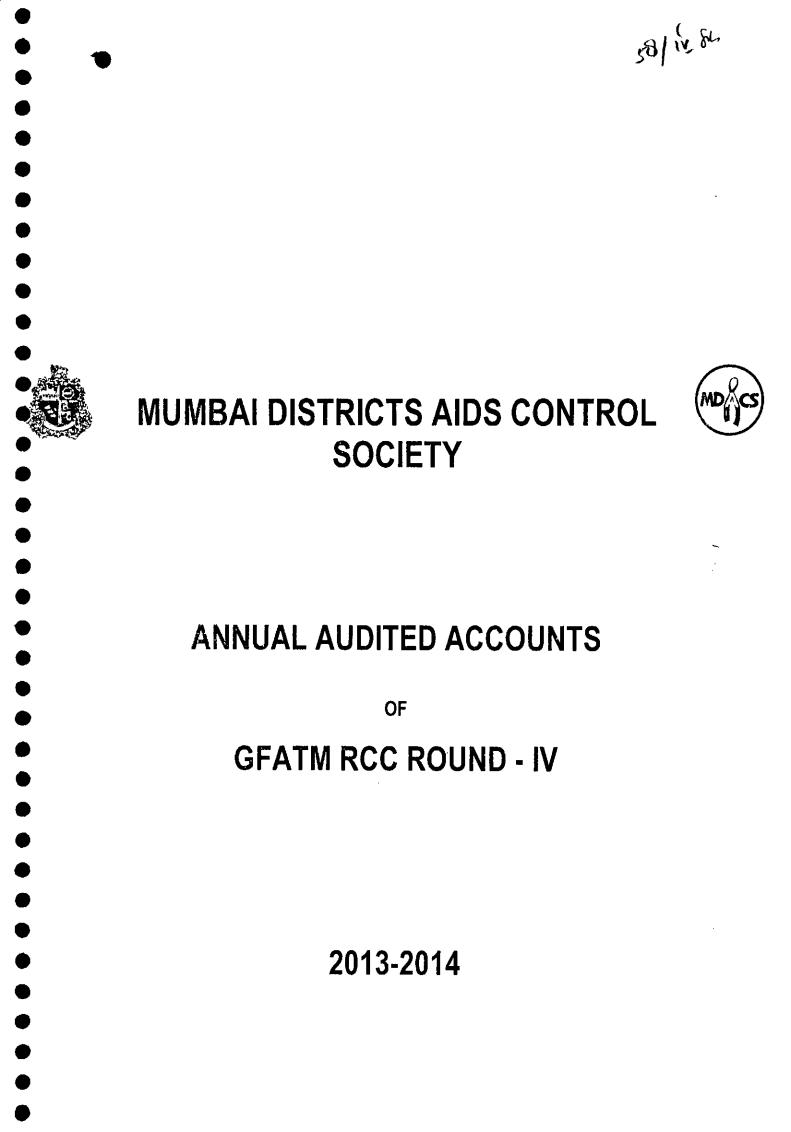
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AGARWAL A KUMAR & ASSOCIATES CHAPTERED ACCOUNTANTS

3505, SECTOR-32 D, CHANDIGARH - 160030 PHONE: 9814406375, 0172-2604484 0172-2604484 FAX : E-MAIL : aakchd1@gmail.com aakchd@rediffmail.com

AUDITORS' REPORT

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To,

The Project Director, Mumbai Districts AIDS Control Society, Acworth Leprosy Hospital Compound, R.A. Kidwai Marg, Wadala Overbridge, Wadala (W), Mumbai – 400031.

We have audited the attached Balance Sheet of the Mumbai District AIDS Control Society of the GFRCC – IV project entitled "Global Fund RCC-IV" as at 31st March 2014 and the Income & Expenditure Account of the Society for the year ended on that date. These financial statements are the responsibility of the Society's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with accounting standards and guidelines issued by Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about the financial statements is free from any material misstatement. An audit includes, examining on a test basis, evidence supporting the amounts and disclosure in the financial statements.

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 - 4. Based on audit sampling methodology, we have observed that MDACS has followed procedure for procurement of "Goods & Service" as per the procurement manual issued by NACO.
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 - 6. In our opinion and to the best our information and according to the explanation given to us the said accounts gives the information required, in the manner so required and give a true & fair view, subject to read in conjunction with "schedule-A: Significant Accounting Policies" & "Schedule-B: Notes Forming Part of Accounts."
 - In case of Balance Sheet, of the state of affairs of the GF-IV project as at 31st March 2014 and
 - In case of Income & Expenditure Account, the grant utilised for the year ended 31st March 2014.

PLACE: - CHANDIGARH DATE: - 30/06/2014 Agarwal A Kumar & Associates Chartered Accountants

MUMBAI DISTRICTS AIDS CONTROL SOCIETY - GLOBLE FUND RCC - IV

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SCHEDULE FORMING PART OF FINAL ACCOUNTS AS AT 31.03.2014

<u>SCHEDULE – A "SIGNIFICANT ACCOUNTING POLICIES"</u>

AS-1 Disclosure of Accounting Policies

In the preparation of financial statements, MDACS has followed accounting policies issued by National AIDS Control Organisation (NACO). Society has prepared its financial statements on cash basis system instead of mercantile.

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AS-5 Changes in Accounting Policies

There are no such changes which have a material effect on the financial affairs of the Society.

AS-6 Depreciation Accounting

Depreciation is provided according to the guidelines issued by the National AIDS Control Organisation (NACO).

AS-9 Revenue Recognition

Grant received from National AIDS Control Organisation (NACO), UNICEF, MOH, FW, GOI and other project have been credited to General Fund Account as and when they are received. The expenses incurred against these grants are accounted on cash basis.

-12-

AS-10 Accounting for Fixed Assets

Fixed assets are shown at cost of acquisition. Cost comprises of cost of purchase, cost of improvement and any attributable cost incurred for bringing the assets to the condition for its intended use.

AS-11 Accounting for the effects of changes in Foreign Exchange Rates

There are no transaction in foreign currency during the financial year 2013-14.

AS-12 Accounting for Governments Grants

Grant received from National AIDS Control Organisation (NACO), UNICEF, MOH, FW, GOI and other project have been credited to General Fund Account as and when they are received.

AS-13 Accounting for Investments

No investments are made during the Financial Year 2013-14.

AS-15 Accounting for Retirements Benefits in the financial statements of Employers

This accounting standard is not applicable due to following reasons:

- 1. All retirements benefits are payable to deputed employees by their original/parent department.
- 2. PF, PPF & Leave Encashment, LTC, Medical Expenses accounted on actual payment basis.
- 3. Contractual employees are not entitled for any retirement benefits.

AS-22 Accounting for Taxes on Income

This accounting standard is not applicable as society is enjoying the tax exemption granted under the Income Tax Act, 1961.

As-29 Provision, Contingent Liabilities and Contingent Assets

This accounting standard is not applicable as accounting records are maintained on cash basis instead of accrual basis.



SCHEDULE-B NOTES FORMING PARTS OF ACCOUNTS

1 Checking of Advances

During scrutiny of advances ledger we found that in some of cases advances were not settled within the required time limit as specified in the guidelines and conditions prescribed in the financial agreement of the World Bank. Total outstanding in Global Fund RCC - IV of Rs. 175401/- in district authorities.

Details are given below:

Component	Amount(Rs)	Year of Advance
Advance to District Authorities	175401.00	2013-14

2. Checking of Bank Records

While checking of bank transactions we noted that there were following closing balance of bank:

Particulars	Amount(Rs)
Bank Balance as per cash book	3294240.00
Add : Cheque issued but not present	3474146.45
for payment Total	6768387.15
Balance as per bank statement	6768387.15

3. Preparation of Final Accounts

Final accounts such as Balance Sheet, Income & Expenditure Account & Receipt & Payment Account has been prepared by MDACS as per format prescribed by National Aids Control Organisation (NACO). The consolidated financial statements are prepared incorporating the funds/grants received from various organizations.

Maintenance of Accounts & Records :

Society maintains its books of accounts on cash basis. This is contrary to the prescribed Accounting Standard 1 recommended by ICAI. For the FY 2013-14, society has maintained following Books in Accounting Software provided by NACO, namely

15-

- a) Petty Cash
- b) Cash Book
- c) Bank Book
- d) Journal Book
- e) General Ledger

5. <u>Third Party Confirmations</u> :

The society has peripheral units, NGOs, which maintains their own accounts at their respective location, for advances received and expenses submitted from time to time.

6. <u>Fixed Assets</u> :

During FY 2013-14, MDACS has carried out physical verification of fixed assets held at MDACS as well as peripherals units. As per NACO guidelines. Head office of the society has prepared Fixed Assets register as per NACO guidelines. In fixed assets register, we have not observed entries in respect of fixed assets issued to various peripheral units and NGO's across the district.

7. <u>Settlement of Staff Advances</u> :

Staff advances generally include advance given for travelling . We have observed staff advance given for travelling are generally settled within reasonable time.

Agarwal A Kur ociates Chartered Accountants Place : Chandigarh Date: 30/06/2014

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Finance Controller Project Director Mumbai Districts Aids Control Society

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Mumbai MC ACS - GLOBAL FUND RCC-IV - 76-

Acworth Complex R. A. Kidwai Marg Wadala (West), Mumbai - 400031 National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. 24,256,000.00 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. 2,471,323.41 (and Current Liabilities of Rs.537,038.00)and outstanding Advances for Rs. -2,183,970.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 306,767.00. a sum of Rs. 21,316,011.71 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 3,294,240.70 (and Current Liabilities of Rs. 472,571.00)and outstanding advances of Rs.175,401.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

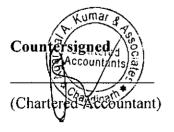
SI. No.	Sanction letter Number and Date	Amount
1.	M. 1801714/2013-NA(O(F), 2+14/06/2013	10516000 - 00
2 ·	m. 18017/25 2012-NA(O(F), 2+. 92/03/2012	2400,000 = ~
3.	m.1801714/2013-NA(O(F),21.28/09/2013	1 <u>1</u> 340,000 = «
	······································	Total 0.00 24 28600049

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



(Project Director) め

Dpening balance of Net Current Assets	Amount (Rs.)
Dank 4	2,471,323.41
Advance to Others	176,940.00
Advance to District Authorities	139,090.00
Inter Unit Fund Transfer	-2,500,000.00
	287,353.41
pening balance of Net Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	537,038.00
	537,038.00
ources of funds	Amount (Rs.)
Grant from NACO to SACS	24,256,000.00
	24,256,000.00
Itilisation of funds	Amount (Rs.)
OI Drugs	3,211,968.66
IEC	333,207.00
Training	219,920.44
Salary	15,836,828.61
Bank Charges	1,395.00
Contigency	1,578,625.00
Transportation Expenses	100,000.00
Office Equipment	34,067.00
	21,316,011.71
ank Interest & Miscellaneous Receipts	Amount (Rs.)
Sale of Bid/Tender Documents	3,780.00
Interest from Bank	302,987.00
	306,767.00
Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	472,571.00
	472,571.00
losing balance of Net Current Assets	Amount (Rs.)
Bank 4	3,294,240.70
Advance to District Authorities	175,401.00
	3,469,641.70

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Acworth Complex R. A. Kidwai Marg Wadata (West), Mumbai - 400031

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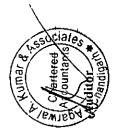
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National AIDS Control Project - Phase III

Balance Sheet

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

Figures for the previous PeriodSchedulePrevious PeriodASSETS2.352,421.38FIXED ASSETS2.352,421.38FIXED ASSETS2.352,421.38022.352,421.38CURRENT ASSETS2.352,421.33022.352,421.33CURRENT ASSETS2.352,421.33CURRENT ASSETS2.471,323.41CURRENT ASSETS2.471,323.41CURRENT ASSETS2.471,323.41CURRENT ASSETS2.471,323.41CURRENT ASSETS2.471,323.41CURRENT ASSETS2.471,323.41CURRENT ASSETS
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CURRENT ASSETS, LOANS AND ADVANCES
2,352,421.38 FIXED ASSETS
ASSETS



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Blesh Project Director

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Civil Works (2201)	1,578,731.38	0.00	0.00	1,578,731.38
•				
Office Equipment (2206)	773,690.00	34,067.00	0.00	807,757.00
Grand Total	2,352,421.38	34,067.00	0.00	2,386,488.38

Schedule 02

Figures in Rupees

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Fixed Asset

Schedule 01

General Fund

		Figures in Rupees
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Opening grant in aid	249,684.59	0.00
Add: Received during the year		
Grant from NACO to SACS	24,256,000.00	0.00
Recovery/Deduction of Grants	0.00	19,397,438.65
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(20,975,177.71)	17,294,701.86
Grants utilised to the extent of fixed asset expenditure	(34,067.00)	2,352,421.38
Closing grant in aid	2,997,070.70	249,684.59

Funds from Other Sources

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Figures in Rupees **Closing Balance** Gran Grant Recieved **Opening Balance** Grand Total Particulars

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CURRENT ASSETS

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Schedule 0301

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		Figures in Rupees
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank 4	3,294,240.70	2,471,323.41
Total	3,294,240.70	2,471,323.41

LOANS AND ADVANCES

Schedule 0401

-2,183,970.00	175,401.00	Total
-2,500,000.00	0.00	Inter Unit Fund Transfer
139,090.00	175,401.00	Advance to District Authorities
176,940.00	0.00	Advance to Others
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars
Figures in Rupees		

CURRENT LIABILITIES

537,038.00	472,571.00	Total
537,038.00	472,571.00	osit (Received)
As at 31-Mar-13 (Rs.)	As at 31-Mar-147	Particulars

Figures in Rupees Schedule 0501

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National AIDS Control Project - Phase III

Income And Expenditure Account

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Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period
	333,207.00	190,302.00	Other Income	28	306,767.00
07	3,211,968.66	17,294,701.86	Grants utilised to the extent of revenue		20,975,177.71
08	219,920.44		expenditure		
13	15,836,828.61				
15	1,680,020.00				
	21,281,944.71	17,485,003.86			21,281,944.71
-	Reference 07 08 13 15	(Rs.) 333,207.00 3,211,968.66 219,920.44 15,836,828.61 1,680,020.00 1,680,020.00	(Rs.) 333,207.00 3,211,968.66 219,920.44 15,836,828.61 1,680,020.00 1,680,020.00	(Rs.) (Rs.) (Rs.) INCOME 333,207.00 190,302.00 Other Income 333,207.00 3,211,968.66 17,294,701.86 Crants utilised to the extent of revenue 219,920.44 17,294,701.86 Grants utilised to the extent of revenue 15,836,828.61 1,680,020.00 17,485,003.86 1,680,020.00 17,485,003.86 17,485,003.86	(Rs.) (Rs.) (Rs.) INCOME 333,207.00 190,302.00 Other Income 333,207.00 3,211,968.66 17,294,701.86 Crants utilised to the extent of revenue 219,920.44 17,294,701.86 Grants utilised to the extent of revenue 15,836,828.61 1,680,020.00 17,485,003.86 1,680,020.00 17,485,003.86 17,485,003.86

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Page 2 of 3

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118,697.00	219,920.44	Total
118,697.00	219,920.44	Training
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars

Schedule 08

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Training and Workshops

2,471,680.61	3,211,968.66	Total
2,471,680.61	3,211,968.66	OI Drugs
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars

Medicines

Schedule 07

190,302.00

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Schedule 28

Other Income

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31-Mar-13 As at As at

(Rs.) 0.00 3,780.00 302,987.00 306,767.00 31-Mar-14. (Rs.) Total Particulars Sale of Bid/Tender Documents Interest from Bank Other Receipts

0.00

1,575.00 188,727.00

Salary (Pay and Allowances)

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Schedule 13

12,548,241.00	15,836,828.61	Total		
12,548,241.00	15,836,828.61			Salary
31-Mar-13	31-Mar-14		Particulars	

Operational Expenses

Schedule 15

.

	Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank Charges		1,395.00	1,261.00
Contigency		1,578,625.00	1,470,289.75
Transportation Expenses		100,000.00	0.00
	Total	1,680,020.00	1,471,550.75

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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.)
	Opening Balance:			86,325.00	LOANS AND ADVANCES	17	5,264,709.50
0.00	Cash in hand		00.00	00.0	FIXED ASSETS	16	34,067.00
00.0	Balance with Bank	30	2,471,323.41	54.00	CURRENT LIABILITIES	32	64,467.00
2,500,000.00	2,500,000.00 LOANS AND ADVANCES	17	72,233.00	2,700.00	Medicincs	19	1,970,268,66
2,684,074.41	GENERAL FUND	29	24,256,000.00	51,223.00	Training and Workshops	20	98,920.94
32,710.00	CURRENT LIABILITIES	32	0.00	2,267,678.00	Salary (Pay and Allowances)	25	15,836,828.61
190,302.00	Other Income	56	306,767.00	16,512.00	Operational Expenses	27	209,614.00
5,407,086.41			27,106,323.41	511,271.00	IEC		333,207.00
					Closing Balance:		
				0.00	Cash in hand		0.00
		_		2,471,323.41	Balance with Bank	31	3,294,240.70
				5,407,086.41			27,106,323.41
							•**

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LOANS AND ADVANCES

Schedule 17 0.00 2,500,000.00 2,500,000.00 As at 31-Mar-13 (**R**s.) 0.00 72,233.00 72,233.00 As at 31-Mar-14 (Rs.) Total Particulars Inter Unit Fund Transfer Advance to Others .

GENERAL FUND

Schedule 29

0.00 2,684,074.41 2,684,074.41 As at 31-Mar-13 (Rs.) 0.00 24,256,000.00 24,256,000.00 ż As at 31-Mar-14 (Rs.) ŝ. ·,• \$. IV Total Particulars Recovery/Deduction of Grants ÷ Grant from NACO to SACS

0.00	2,471,323.41	Total	
0.00	2,471,323.41		Bank 4
As at 31-Mar-12 (Rs.)	As at 31-Mar-13 (Rs.)	Particulars	

Schedule 30

Balance with Bank

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Particulars	31-Mar-14 (RS.)	As at 31-Mar-13 (Rs.)245-24
Advance to Staff	16,992.50	10,000.00
Advance to District Authorities	2,747,717.00	76,325.00
Inter Unit Fund Transfer	2,500,000.00	0.00
Total	5,264,709.50	86,325.00

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Schedule 17

LOANS AND ADVANCES

Sale of Bid/Tender Documents 3,780.00 Other Receipts 0.00 Interest from Bank 302,987.00

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Security / Earnest Deposit (Received)	0.00	32,710.00
Total	0.00	32,710.00

Schedule 32

CURRENT LIABILITIES

Other Income

Schedule 56

. Page 3 of 6 : ,

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0.00	34,067.00	Total
0.00	34,067.00	Office Equipment
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars
Schedule 16		FIXED ASSETS

CURRENT LIABILITIES

Schedule 32 0.00 54.00 0.00 64,467.00 As at 31-Mar-14 (Rs.) Particulars Security / Earnest Deposit (Received) TDS (Others)

j,

54.00

64,467.00

Total

 2,700.00	1,970,268.66	Total
 2,700.00	1,970,268.66	OI Drugs
 As at 11-131-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars
Schedule 19		Medicines

Page 4 of 6

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Training and Workshops

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Schedule 20

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	98,920.94	51,223.00
Ĩ	Total 98,920.94	51,223.00

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Particulars	As at As at 31-Mar-13 (Rs.) (Rs.) (Rs.)
Salary	15,836,828.61 2,267,678.00
Total	15,836,828.61 2,267,678.00

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Operational Expenses	Sə	Schedule 27
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank Charges	1,395.00	154.00
Contigency	108,219.00	16,358.00
Fransportation Expenses	100,000.00	00.00
Total	209,614.00	16,512.00

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	Balance with Bank	ЪК	Schedule 31
	Particulars	As at 31-Mar-14 (Rs)	As at 31-Mar-13. (Rs),
Bank 4		3,294,240.70	2,471,323.41
	Total	3,294,240.70	2,471,323.41

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ANNUAL AUDITED ACCOUNTS

OF

POOL FUND (WORLD BANK ASSISTED PROJECT)

2013-2014

AGARWAL A KUMAR & ASSOCIATES CHARTERED ACCOUNTANTS

3505, SECTOR-32 D, CHANDIGARH - 160030 PHONE : 9814406375, 2604484 FAX : 0172- 2604484 E-MAIL : aakchd1@gmail.com akchd@rediffmail.com

AUDITORS' REPORT

TO,

The Project Director, Mumbai Districts AIDS Control Society, Acworth Leprosy Hospital Compound, R.A. Kidwai Marg, Near Wadala Overbridge, Wadala (W), Mumbai – 400031.

We have audited the attached Balance Sheet of the Mumbai District AIDS Control Society of the Pool Fund entitled Non-Government Organisations, Bloods Banks, Sexually Transmitted Infection unit's and Voluntary Blood Donation camps" as at 31st March 2014 and the Income & Expenditure Account of the Society for the year ended on that date. These financial statements are the responsibility of the Society's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with accounting standards and guidelines issued by Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about the financial statements is free from any material misstatement. An audit include, examining on a test basis, evidence supporting the amounts and disclosure in the financial statements.

We report that:

- We have obtained all the information and explanation which to the best of our knowledge & belief were necessary for the purpose of Audit, except non availability of supporting evidences for routine expenses and capital expenses incurred by peripheral units across the districts, as such evidence are not sent to head office of society at wadala.
- 2. The accounts are maintained as required by law and in accordance with the accounting guidelines issued by National AIDS Control Organisation (NACO).

- Accounting policies suggested by National AIDS Control Organisation (NACO) guides the society to follow:
 - 1) Cash basis accounting (Reference to AS-1), and
 - 2) Non accounting of depreciation (Reference to AS-6).
- 4. Based on audit sampling methodology, we have observed that MDACS has followed procedure for procurement of "Goods & Service" as per the procurement manual issued by NACO.
- 5. The Balance Sheet and Income & Expenditure account dealt with by this report are arrangement with the books of accounts.
- 6. In our opinion and to the best our information and according to the explanation given to us the said accounts gives the information required, in the manner so required and give a true & fair view, subject to read in conjunction with "schedule-A : Significant Accounting Policies" & "Schedule-B : Notes Forming Part of Accounts."
 - In case of Balance Sheet, of the state of affairs of the Pool Fund as at 31st March 2014 and
 - In case of Income & Expenditure Account, the grant utilised for the year ended 31st March 2014.

Place : Chandigarh Date : 30/06/2014

mar & Associates Suntants

MUMBAI DISTRICTS AIDS CONTROL SOCIETY - POOL FUND

SCHEDULE FORMING PART OF FINAL ACCOUNTS AS AT 31.03.2014

<u>SCHEDULE – A "SIGNIFICANT ACCOUNTING POLICIES"</u>

AS-1 Disclosure of Accounting Policies

In the preparation of financial statements, MDACS has followed accounting policies issued by National AIDS Control Organisation (NACO). Society has prepared its financial statements on cash basis system instead of mercantile.

Prepared financial statement is in conformity with the guidelines issued by the National AIDS Control Organisation and Accounting Standards (AS) issued by the Institute of Chartered Accountant of India, except as reported.

AS-4 Contingencies and Events occurring After the Balance Sheets Date

There are no contingencies and event occurred after the Balance Sheet date which has a material effects on the financial position of the society.

AS-5 Changes in Accounting Policies

There are no such changes which have a material effect on the financial affairs of the Society.

AS-6 Depreciation Accounting

Depreciation is provided according to the guidelines issued by the National AIDS Control Organisation (NACO).

AS-9 Revenue Recognition

Grant received from National AIDS Control Organisation (NACO), UNICEF, MOH, FW, GOI and other project have been credited to General Fund Account as and when they are received. The expenses incurred against these grants are accounted on cash basis.

AS-10 Accounting for Fixed Assets

Fixed assets are shown at cost of acquisition. Cost comprises of cost of purchase, cost of improvement and any attributable cost incurred for bringing the assets to the condition for its intended use.

AS-11 Accounting for the effects of changes in Foreign Exchange Rates

There are no transaction in foreign currency during the financial year 2013-14.

AS-12 Accounting for Governments Grants

Grant received from National AIDS Control Organisation (NACO), UNICEF, MOH, FW, GOI and other project have been credited to General Fund Account as and when they are received.

AS-13 Accounting for Investments

No investments are made during the Financial Year 2013-14.

<u>AS-15 Accounting for Retirements Benefits in the financial statements of Employers</u> This accounting standard is not applicable due to following reasons:

1. All retirements benefits are payable to deputed employees by their original/parent

department.

- 2. PF, PPF & Leave Encashment, LTC, Medical Expenses accounted on actual payment basis.
- 3. Contractual employees are not entitled for any retirement benefits.

AS-22 Accounting for Taxes on Income

This accounting standard is not applicable as society is enjoying the tax exemption granted under the Income Tax Act, 1961.

As-29 Provision, Contingent Liabilities and Contingent Assets

This accounting standard is not applicable as accounting records are maintained on cash basis instead of accrual basis.



SCHEDULE-B NOTES FORMING PARTS OF ACCOUNTS

1 Preparation of Final Accounts:

Final Accounts such as Balance Sheet, Income & Expenditure Account, Receipts & Payment Account have been prepared by MDACS as per format prescribed by National AIDS Control Organisation (NACO). The consolidated financial statements are prepared incorporating the funds/grants received from various organisations.

2 Maintenance of Accounts & Records

Society maintained its books of accounts on cash basis. This is contrary to the prescribed Accounting Standard -1 recommended by ICAI for the F.Y. 2013-14, Society has maintained following Books in Accounting Software provided by NACO, namely

- a) Petty Cash Book
- b) Cash Book
- c) Bank Book
- d) Journal Book
- e) General Ledger

Agarwal A Suntar & Associates Chartered Accountants Placler

Finance Controller Project Director Mumbai Districts Aids Control Society

Place : Chandigarh Date : 30/06/2014



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Mumbai MC ACS -- POOL FUND

Acworth Complex R. A. Kidwai Marg Wadala (West), Mumbai - 400031 National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. 0.00 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. 420,037.00. a sum of Rs. 0.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 0.00 (and Current Liabilities of Rs. 0.00)and outstanding advances of Rs.0.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year . Also an amount of Rs.420,037.00has been transfered to NDBS

SI. No.	Sanction letter Number and Date	Amount
	<u>~</u>	
		_
		Total 0.00

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

Countersigned, (Chartered

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– (Project Director) [اق]

Sources of funds	Amount (Rs:)
Recovery/Deduction of Grants	-416,037.00
NACPIII Closure	-4,000.00 -420,037.00
Bankunterest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	420,037.00 420,037.00

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National AfDS Control Project - Phase III

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.)
41,050.00	IEC		0.00	1,581,128.00	Other Income	28	420,037.00
173,530.00	173,530.00 Consultants and Consultancy Services		0.00	4,436,225.56	Grants utilised to the extent of revenue		0.00
0.00	Excess of Income over Expenditure		420,037.00				
38,672.00	Kits and Other Lab Supplies	90	0.00				
256,896.00	Training and Workshops	08	0.00				
2,877,642.83	NGO Services	11	0.00				
1,763,041.00	Salary (Pay and Allowances)	13	0.00				
59,837.50	Maintenance Costs	14	0.00				
806,684.23	Operational Expenses	15	0.00				<u> </u>
6,017,353.56		c.	420,037.00	6,017,353.56		<u>-</u>	420,037.00

Other Income

Schedule 28

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Particulars		As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs:)
Other Receipts		0.00	140.00
Interest from Bank		420,037.00	1,580,988.00
	Total	420,037.00	1,581,128.00

Kits and Other Lab Supplies

Schedule 06

38,672.00	0.00	Total
28,672.00	0.00	Consumable Items
10,000.00	0.00	Other Lab. Supplies
As at	As at 31-Mar-14 (Rs.)	Particulars

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1,763,041.00	0.00	Total	
1,763,041.00	0.00		Salary
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars	

Schedule 13

Salary (Pay and Allowances)

2,877,64	0.00	Total
2,820,34	0.00	NGO Services for Priority Interventions
57,29	0.00	VGO Services
31-Mar-13	31-Mar-14 (Rs.)	Particulars

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NGO Services	0.00	57,297.00
NGO Services for Priority Interventions	0.00	2,820,345.83
Total	0.00	2,877,642.83

Training and Workshops

-11,175.00 268,071.00 256,896.00 As at 31-Mar-13 (Rs.) 0.00 0.00 0.00As at 31-Mar-14 (Rs.) Total **Particulars** Campaigns Training

NGO Services

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Schedule 11

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Page 3 of 4

Schedule 08

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Schedule 14

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Maintenance Costs

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42,250.00 17,587.50 59,837.50 As at 31-Mar-13 (Rs.) 0.00 0.00 0.00As at 31-Mar-14 (Rs.) ÷ Total . Particulars Equipment Maintenance Vehicle Maintenance

Operational Expenses

Schedule 15

806,684.23	0.00	Total
16,063.00	0.00	Contigency
167,239.23	0.00	Other Administration Cost
2,219.00	0.00	Postage/Courier
143,288.00	0.00	Audit Fees
259,024.00	0.00	Water and Electricity Charges
9,074.00	0.00	Printing & Stationery
8,117.00	0.00	Bank Charges
29;967.00	0:00	Telephone/Communication Expenses
35,904.00	0.00	Rent, Rates & Taxes
135,789.00	0.00	Travelling Expenses
As at 31-Ma-13 (Rs.);	As at	Particulars Law

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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		Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period	PAYMENTS	Schedule Reference	Figures for the current Period
	Opening Balance:			25,485,717.63	GENERAL FUND	13	416,037.00
0.00	Cash in hand		00.00	3,753,244.00	CURRENT LIABILITIES	32	0.00
24,958,148.43	Balance with Bank	30	00.0	28,672.00	Kits and Other Lab Supplies	18	4,000.00
5,863,901.85	LOANS AND ADVANCES	17	0.00	120,221.00	Training and Workshops	20	00.00
1,204.00	Funds from Other Sources	31	00.0	255,902.42	NGO Services	23	0.00
11,675.00	Training and Workshops	36	00.00	1,735,718.00	Salary (Pay and Allowances)	25	0.00
1,581,128.00	Other Income	56	420,037.00	43,270.00	Maintenance Costs	26	00.00
32,416,057.28			420,037.00	807,161.23	Operational Expenses	27	0.00
				12,621.00	IEC		0.00
				173,530.00	Consultants and Consultancy Services		0.00
				<u> </u>	Closing Balance:		
				00.00	Cash in hand	,	0.00
				0.00	Balance with Bank	31	0.00
				32,416,057.28			420,037.00

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1,204.00	0.00	Total
1,204.00	0.00	Funds from Other Sources
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars

0.00 1.204.00	0	Total
0.00 1,204.00	0	Funds from Other Sources
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars

runas from Uther Sources

0.00	0.00 24,958,148.43	Schedule 31
te in Transit	Total	Funds from Other Sources

24,958,148.43	0.00	Total
0.00	0.00	Cheque in Transit
24,958,148.43	0.00	BoB-6812
As at 31-Mar-12 (Rs.)	As at 31-Mar-13 (Rs.)	Particulars

Schedule 30

Balance with Bank

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	0.00	231,485.50
Advance to NGOs	0.00	5,493,045.85
Advance to Staff	0.00	430.00
Advance to District Authorities	0.00	138,940.50
Total	0.00	5,863,901.85

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Training and Workshops		Schedule 36
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	0.00	11,675.00
Total	0.00	11,675.00

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	Other Income		Schedule 56
	Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Receipts		0.00	140.00
Interest from Bank		420,037.00	1,580,988.00
	Total	420,037.00	1,581,128.00

GENERAL FUND

Schedule 13

25,485,717.6	416,037.00	Total
25,485,717.6	416.037.00	Recovery/Deduction of Grants
As at	As at 31-Mar-14 (Rs)	Particulars

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CURRENT LIABILITIES	ries	Schedule 32
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Security / Earnest Deposit (Received)	0.00	2,136,227.00
Other Recoveries	0.00	1,617,017.00
Total	0.00	3,753,244.00

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Schedule 18

28,672.00	4,000.00	Total	
28,672.00	4,000.00		Consumable Items
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)		Particulars

As at 31-Mar-13
As at 31-Mar-14 (Rs.)
Particulars

Training and Workshops

Schedule 20

120,221.00 120,221.00

0.00 .

Total

Campaigns

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Schedule 23 **NGO Services**

255,902.42	0.00	Total
255,902.42	0.00	NGO Services for Priority Interventions
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars

VIIowances)
y (Pay and A
Salar

Schedule 25

0 1,735,718.00	0.00	Total	
00 1,735,718.00	0.00		Salary
As at 31-Mar-13 (Rs)	As at 31-Mar-14 (Rs.)	ticulars	Particu

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As at 31-Mar-13 (Rs.) Schedule 26 1,020.00 42,250.00 43,270.00 00.0 0.00 0.00As at 31-Mar-14 (Re.) (Rs.) Total Particulars . , Equipment Maintenance Vehicle Maintenance

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Operational Expenses	es	Schedule 27
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Travelling Expenses	0.00	135,789.00
Rent, Rates & Taxes	0.00	35,904.00
Telephone/Communication Expenses	0.00	29,967.00
Bank Charges	0.00	8,117.00
Printing & Stationery	00.00	23,114.00
Water and Electricity Charges	0.00	259,024.00
Audit Fees	0.00	143,288.00
Postage/Courier	0.00	4,719.00
Other Administration Cost	0.00	167,239.23
Total	0.00	807,161.23

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Schedule 31

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Mumbai MC ACS - New DBS for NACPIV

Acworth Complex R. A. Kidwai Marg Wadala (West), Mumbai - 400031 National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. 92,767,082.00 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. 75,102,694.47 (and Current Liabilities of Rs.4,371,250.35)and outstanding Advances for Rs. 8,305,410.42 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 4,435,072.06. a sum of Rs. 142,021,933.54 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 33,048,711.69 (and Current Liabilities of Rs. 3,483,411.35)and outstanding advances of Rs.4,651,774.72. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

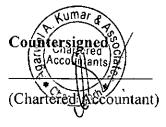
SI. No.	Sanction letter Number and Date	Amount
1.	T-11017/01A/2013-NAGO(F), Dt. 02/07/13	190,81000-00
2.	PFT. 11017/01A/2013-NACO(F), Dt. 28/09/13	7.50,74,000=00
3.	NACP III CLOSure Recovery Deduction of Grants	4000= 00 (1391918=0)
		Total 0.00 9 2767 082= +

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



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(Project Director)

Opening balance of Net Current Assets	Amount (Rs.)
W DBS Bank Code	75,102,694.47
Advance to Others	267,255.50
Advance to NGOs	4,251,406.92
Advance to District Authorities	895,040.00
NACPIII Advance to NGOs	171,064.00
NACPIII Security Deposit (Paid)	220,644.00
Inter Unit Fund Transfer	2,500,000.00
	83,408,104.89
Opening balance of Net Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	1,750,249.00
Creditors Payable	160,763.00
NACPIII Creditors Payable	110,504.60
NACPIII Security / Earnest Deposit (Received)	1,449,788.75
NACPIII Other Recoveries	899,945.00
	4,371,250.35
Sources of funds	Amount (Rs.)
Recovery/Deduction of Grants	-1,391,918.00
NACPIII Closure	4,000.00
Grant for STI from NACO to SACS	2,867,000.00
Grant for Blood Safety from NACO to SACS	17,315,000.00
Grant for IEC from NACO to SACS	13,112,000.00
Grant for IS from NACO to SACS	13,793,000.00
Grant for SIMS from NACO to SACS	635,000.00
Grant for TI from NACO to SACS	46,433,000.00
	92,767,082.00
Itilisation of funds	Amount (Rs.)
Other Lab. Supplies	1,157,053.00
IEC	15,465,665.97
NGO Services	356,946.00
Training	1,760,004.50
Salary	29,758,539.81
Equipment Maintenance	575,053.50
Building Maintenance	115,614.00
Vehicle Maintenance	1,284,485.21
Travelling Expenses	549,068.50
Rent, Rates & Taxes	807,781.00
Telephone/Communication Expenses	494,439.50
Honorarium	364,600.00
Bank Charges	12,991.00
Miscellaneous Expenses	3,326,860.00
Andeenanesus Expenses	
Printing & Stationery	230,164.50

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Water and Electricity Charges	2,506,747.00
dit Fees	228,091.00
NGO Services for Priority Interventions	73,764,014.20
Postage/Courier	143,888.72
Quality Assessment	226,667.00
Other Administration Cost	2,032,972.88
Contractual Services - Companies	16,184.00
Campaigns	2,350,080.00
Contigency	255,297.00
Consumable Items	3,752,337.25
Meeting Expenses	26,956.00
Equipment (Other)	59,500.00
Office Equipment	116,840.00
	142,021,933.54
ank Interest & Miscellaneous Receipts	Amount (Rs.)
Sale of Bid/Tender Documents	6,840.00
Other Receipts	75,259.91
Interest from Bank	4,352,972.15
	4,435,072.06
urrent Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	1,257,169.00
NACPIII Creditors Payable	110,504.60
NACPIII Security / Earnest Deposit (Received)	1,247,417.75
NACPIII Security / Earnest Deposit (Received) NACPIII Other Recoveries	-
	868,320.00
	868,320.00
NACPIII Other Recoveries	868,320.00 3,483,411.35 Amount (Rs.)
NACPIII Other Recoveries	1,247,417.75 868,320.00 3,483,411.35 Amount (Rs.) 33,048,711.69 18,912.00
NACPIII Other Recoveries Closing balance of Net Current Assets NEW DBS Bank Code	868,320.00 3,483,411.35 Amount (Rs.) 33,048,711.69
NACPIII Other Recoveries Closing balance of Net Current Assets NEW DBS Bank Code Advance to Others	868,320.00 3,483,411.35 Amount (Rs.) 33,048,711.69 18,912.00 3,020,310.22
NACPIII Other Recoveries Closing balance of Net Current Assets NEW DBS Bank Code Advance to Others Advance to NGOs	868,320.00 3,483,411.35 Amount (Rs.) 33,048,711.69 18,912.00 3,020,310.22 1,338,964.50
NACPIII Other Recoveries Closing balance of Net Current Assets NEW DBS Bank Code Advance to Others Advance to NGOs Advance to District Authorities	868,320.00 3,483,411.35 Amount (Rs.) 33,048,711.69 18,912.00

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Acworth Complex R. A. Kidwai Marg Wadala (West), Mumbai - 400031

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National AIDS Control Project - Phase III

Balance Sheet

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

ASSETS Reference (Rs)	02 68,532,512.67	LOANS AND	0301 33,048,711.69	NEES 0401 4,651,774.72	106 233 800 08
ASS	68,356,172.67 FIXED ASSETS	CURRENT ASSETS, LOANS AND ADVANCES	CURRENT ASSETS	LOANS AND ADVANCES	
Figures for the previous Period (Rs.)	68,356,172.67		75,102,694.47	8,305,410.42	151.764.277.56
Figures for the current Period (Rs.)	34,217,075.06		3,483,411.35	68,532,512.67	106.232.999.08
Schedule Reference	01		0501		
LIÀBILITIES	GENERAL FUND	CURRENT LIABILITIES AND PROVISIONS	CURRENT LIABILITIES	FIXED ASSET FUND	
Figures for the previous Period	79,036,854.54		4,371,250.35	68,356,172.67	151,764,277.56



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General Fund

Schedule 01

Particulars	As at 31-Mar-14 (RS,)	As at 31-Mar-13 (Rs.)
Opening grant in aid	79,036,854.54	00.0
Add: Received during the year		
Grant from NACO to SACS	0.00	181,080,000.00
Recovery/Deduction of Grants	(1,391,918.00)	41,415,674.63
NACPIII Closure	4,000.00	65,798,155.32
Grant for STI from NACO to SACS	2,867,000.00	0.00
Grant for Blood Safety from NACO to SACS	17,315,000.00	0.00
Grant for IEC from NACO to SACS	13,112,000.00	0.00
Grant for IS from NACO to SACS	13,793,000.00	0.00
Grant for SIMS from NACO to SACS	635,000.00	0.00
Grant for TI from NACO to SACS	46,433,000.00	0.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(137,410,521.48)	140,900,802.74
Grants utilised to the extent of fixed asset expenditure	(176,340.00)	68,356,172.67
Closing grant in aid	34,217,075.06	79,036,854.54

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 Particulars
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 Closing Balance

Funds from Other Sources

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Fixed Asset

Figures in Rupees Schedule 02

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	506,027.00	0.00	0.00	506,027.00
Equipment (Other) (2204)	0.00	59,500.00	0.00	59,500.00
NACPIII Blood Bank Equipments (2403)	5,936,698.50	0.00	0.00	5,936,698.50
NACPIII Civil Works (2401)	50,711,675.01	0.00	00.0	50,711,675.01
NACPIII Equipment (Other) (2404)	4,061,795.00	0.00	00.0	4,061,795.00
NACPIII Furniture, Fixtures & Supplies	3.679,607.01	0.00	0.00	3,679,607.01
(2402)				
NACPIII Office Equipment (2406)	3,460,370.15	0.00	0.00	3,460,370.15
Office Equipment (2206)	0.00	116,840.00	0.00	116,840.00
Grand Total	68,356,172.67	176,340.00	0.00	68,532,512.67

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CURRENT ASSETS

Schedule 0301

75,102,694.47	33,048,711.69	Total
75,102,694.47	33,048,711.69	NEW DBS Bank Code
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars
Figures in Rupees		

LOANS AND ADVANCES

Schedule 0401

8,305,410.42	4,651,774.72	Total
2,500,000.00	0.00	Inter Unit Fund Transfer
220,644.00	220,644.00	NACPHI Security Deposit (Paid)
171,064.00	52,944.00	NACPHI Advance to NGOs
895,040.00	1,338,964.50	Advance to District Authorities
4,251,406.92	3,020,310.22	Advance to NGOs
267,255.50	18,912.00	Advance to Others
As at 31-Mar-13 (Rs.)	As at 31-Mar-14	Particulars
Figures in Rupees		

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• **CURRENT LIABILITIES** •

Schedule 0501

4,371,250.35	3,483,411.35	Total
1,750,249.00	1,257,169.00	Security / Earnest Deposit (Received)
1,449,788.75	1,247,417.75	NACPIII Security / Earnest Deposit (Received)
899,945.00	868,320.00	NACPIII Other Recoveries
110,504.60	110,504.60	NACPIII Creditors Payable
160,763.00	00.0	Creditors Payable
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	e en

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Acworth Complex R. A. Kidwai Marg Wadala (West), Mumbai - 400031

National AIDS Control Project - Phase III

Income And Expenditure Account

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

Figures for the previous Period		Schedule	Figures for the current Period	Figures for the previous Period		Schedule	Figures for the current Period
(Rs.)		Reletence	(Rs.)	(Rs.) 🖓 🐨	INCOME	Reference	(Rs.)
22,619,320.17 IEC	IEC		15,465,665.97	1,276,217.00	Other Income	28	4,435,072.06
16,540.00	16,540.00 (IS) NACPIII expensable		0.00	140,900,802.74			137,410,521.48
4,025,537.65	4,025,537.65 Kits and Other Lab Supplies	90	4,909,390.25		expenditure		
7,293,589.46	7,293,589.46 Training and Workshops	08	4,110,084.50				
68,829,658.50	NGO Services	=	74,120,960.20				
28,652,481.19	Salary (Pay and Allowances)	13	30,123,139.81				
1,726,005.70	Maintenance Costs	4	1,975,152.71			_	
9,013,887.07	Operational Expenses	15	11,141,200.10				
0.00		NULL	26,956.00		<u>.</u>		
142,177,019.74			141,845,593.54	142,177,019.74			141,845,593.54

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Other Income

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Schedule 28

Particulars		As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Sale of Bid/Tender Documents		6,840.00	5,460.00
Other Receipts		75,259.91	1,886.00
Interest from Bank		4,352,972.15	1,268,871.00
	Total	4,435,072.06	1,276,217.00

Kits and Other Lab Supplies

Schedule 06

As at 31-Mar-13 (Rs)	609,173.00	3,416,364.65	4,025,537.65
As at 31.Mar-14	l,157,053.00	3,752,337.25	4,909,390.25
Particulars	Other Lab. Supplies	Consumable Items	Total

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28,652,481.19	30,123,139.81	Total
230,990.00	364,600.00	Honorarium
28,421,491.19	29,758,539.81	Salary
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars

Schedule 13

Salary (Pay and Allowances)

Particulars	31-Mar-14 (Rs.)	31-Mar-13 (Rs.)
NGO Services	356,946.00	1,444,66
NGO Services for Priority Interventions	73,764,014.20	67,384,99
Total	74,120,960.20	68,829,65

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NGO Services	356,946.00	1,444,660.50
NGO Services for Priority Interventions	73,764,014.20	67,384,998.00
Total	74,120,960.20	68,829,658.50

4,110,084.50

NGO Services

Schedule 11

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Schedule 08

Training and Workshops

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Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	1,760,004.50	3,975,198.46
Campaigns	2,350,080.00	3,318,391.00
Total	4,110,084.50	7,293,589.46

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (RS)
Equipment Maintenance	575,053.50	558,768.77
Building Maintenance	115,614.00	158,923.00
Vehicle Maintenance	1,284,485.21	1,008,313.93
Total	1,975,152.71	1,726,005.70

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Operational Expenses

Schedule 15

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Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Travelling Expenses	549,068.50	907,530.20
Rent, Rates & Taxes	807,781.00	309,661.00
Telephone/Communication Expenses	494,439.50	453,181.00
Bank Charges	12,991.00	19,860.00
Misceltaneous Expenses	3,326,860.00	875,223.00
Printing & Stationery	230,164.50	170,758.00
Advertisement (Other than IEC)	283,092.00	125,204.00
Water and Electricity Charges	2,506,747.00	1,369,661.00
Audit Fees	228,091.00	112,079.00
Postage/Courier	143,888.72	63,185.00
Quality Assessment	226,667.00	327,043.00
Other Administration Cost	2,032,972.88	1,967,759.37
Contractual Services - Companies	16,184.00	2,176,120.00
Contigency	255,297.00	136,622.50

Schedule NULL

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0.00	26,956.00	Total
0.00	26,956.00	Meeting Expenses
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars

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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	PAYMENTS	Schedule Reference	Figures for the current Period
	Opening Balance:			84,033,150.19	LOANS AND ADVANCES	17	82,767,162.00
0.00	Cash in hand		0.00	00.0	GENERAL FUND	13	1,391,918.00
0.00	Balance with Bank	30	75,102,694.47	506,027.00	FIXED ASSETS	16	51,750.00
0.00	LOANS AND ADVANCES	17	2,500,036.00	0.00	CURRENT LIABILITIES	32	881,614.00
222,495,674.63	GENERAL FUND	29	94,155,000.00	2,670,033.65	Kits and Other Lab Supplies	18	1,791,819.75
1,911,012.00	CURRENT LIABILITIES	32	0.00	2,945,666.46	Training and Workshops	20	1,552,336.50
1,276,217.00	Other Income	56	4,428,847.06	503,138.00	NGO Services	23	487,828.00
225,682,903.63			176,186,577.53	28,220,412.19	Salary (Pay and Allowances)	25	29,861,410.81
				1,582,282.93	Maintenance Costs	26	1,909,888.21
	;			8,236,099.57	Operational Expenses	27	7,606,636.60
<u></u>				0.00		NULL	20,408.00
				21,883,399.17	IEC		14,835,501.97
<u></u>					Closing Balance:		
				0.00	Cash in hand		0.00
				75,102,694.47	Balance with Bank	31	33,048,711.69
				225,682,903.63			176,186,577.53
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LOANS AND ADVANCES

Schedule 17 0.00 0.00 0.00 As at 31-Mar-13 (Rs.) 36.00 2,500,036.00 2,500,000.00 As at 31-Mar-14 (Rs.) Total Particulars NACPIII Advance to NGOs Inter Unit Fund Transfer

GENERAL FUND

Schedule 29 0:00 0.00 0.00 0.00 0.00 0.00 181,080,000.00 41,415,674.63 222,495,674.63 As at 31-Mar-13 (Rs.) 0.00 0.00 2,867,000.00 13,793,000.00 17,315,000.00 13,112,000.00 635,000.00 46,433,000.00 94,155,000.00 As at 31-Mar-14 (Rs.) Total Grant for Blood Safety from NACO to SACS Particulars Grant for SIMS from NACO to SACS Grant for IEC from NACO to SACS Grant for STI from NACO to SACS Grant for TI from NACO to SACS Grant for IS from NACO to SACS Recovery/Deduction of Grants Grant from NACO to SACS

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Balance with Bank

Schedule 30 0.00 0.00 31-Mar-12 As at (Rs.) 75,102,694.47 75,102,694.47 31-Mar-13 (Rs.) As at Total Particulars NEW DBS Bank Code

CURRENT LIABILITIES

Schedule 32

	As at	As at
	31-Mar-14	; 31-Mar-13
Particulars	(Rs.)	(Rs.)
Security / Earnest Deposit (Received)	0:00	1,750,249.00
Creditors Payable	0.00	160,763.00
Total	0.00	1,911,012.00

Other Income

Schedule 56

5,460.00 1,886.00 1,268,871.00 1,276,217.00 As at 31-Mar-14 6,615.00 4,352,972.15 4,428,847.06 69,259.91 Total 3 Particulars Sale of Bid/Tender Documents Interest from Bank Other Receipts

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Blood Bank Equipments 0.00 Office Equipment 51,750.00				~
	Blood Bank Equipments		0.00	506,02
	Office Equipment		51,750.00	
Total 51,750.00		Total	51,750.00	506,02

0.00 027.00 027.00 As at 31-Mar-13 (Rs.) As at 31-Mar-14 (Rs.) Particulars

FIXED ASSETS

Schedule 16

Particulars	31-Mar-14 (Rs.)	31-Mar-13 (Rs.)
Recovery/Deduction of Grants	1,391,918.00	0
Total	1,391,918.00	0

Particulars		As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Recovery/Deduction of Grants		1,391,918.00	0:00
	Total	1,391,918.00	0.00

Particulars (Rs.) (Rs.)
1 41 (1) (1) 3

LOANS AND ADVANCES

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Schedule 17

2,390,033.27 72,577,927.42 1,335,609.50 5.229.580.00 2,500,000.00 84,033,150.19 31-Mar-13 As at (Rs.) 0.00 72,283,951.50 1,013,104.50 82,767,162.00 385,844.00 9,084,262.00 As at 31-Mar-14 (Rs.) Total Particulars Advance to District Authorities Inter Unit Fund Transfer Advance to Others Advance to NGOs Advance to Staff

Schedule 13

GENERAL FUND

(For the Location)

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Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	1,192,772.50	1,872,868,46
Campaigns	359,564.00	1,072,798.00
Total	al 1,552,336.50	2,945,666.46

Schedule 20

Training and Workshops

Particulars		ol-iviar-15 (Rs.)
Other Lab. Supplies	826,659.00	355,751.00
Consumable Items	965,160.75	2,314,282.65
Total	1,791,819.75	2,670,033.65

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Particulars	As at 31-Mar-14 (Rs.)	A 31-N (j
polies	826,659.00	

aphies	
Kits and Other Lab Supplies	
and Othe	
Kits	

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Schedule

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Schedule 32

CURRENT LIABILITIES

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Security / Earnest Deposit (Reccived)	487,080.00	
Creditors Payable	160,763.00	
NACPIII Security / Earnest Deposit (Received)	202,371.00	
NACPIII Other Recoveries	31,400.00	
Total	881.614.00	

0.00 0.00 0.00 0.00 0.00

NGO Scrvices		Schedule 23
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NGO Services for Priority Interventions	487,828.00	503.138.00
Total	487,828.00	503,138.00

Salary (Pay and Allowances)

Schedule 25

28,220,412.19	29,861,410.81	Total	
79,790.00	143,000.00		Honorarium
28,140,622.19	29,718,410.81		Salary
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)		Particulars

Maintenance Costs

Schedule 26

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		As at 31-Mar-14	As at 31-Mar-13
Particulars		(Rs.)	(Rs.)
Equipment Maintenance		575,053.50	498,391.00
Building Maintenance		110,829.00	144,593.00
Vehicle Maintenance		1,224,005.71	939,298.93
	Total	1,909,888.21	1,582,282.93

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Operational Expenses

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Schedule 27

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Travelling Expenses	514,013.50	840,319.20
Rent, Rates & Taxes	807,781.00	309,661.00
Telephone/Communication Expenses	374,598.00	317,828.00
Bank Charges	12,991.00	19,860.00
Miscellaneous Expenses	498,939.00	841,843.00
Printing & Stationery	202,358.50	137,799.50
Advertisement (Other than IEC)	283,092.00	125,204.00
Water and Electricity Charges	2,506,747.00	1,369,661.00
Audit Fees	228,091.00	112,079.00
Postage/Courier	139,626.72	53,047.00
Quality Assessment	128,794.00	200,558.00
Other Administration Cost	1,860,018,88	1,726,326.37
Contractual Services - Companies	16,184.00	2,176,120.00
Contigency	12,994.00	5,793.50

Schedule NULL

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Mceting Expenses	20,408.00	0.00
Total	20,408.00	0.00

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Balance with Bank

Schedule 31

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75,102,694.47	33,048,711.69	Total
75,102,694.47	33,048,711.69	NEW DBS Bank Code
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars

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MUMBAI DISTRICTS AIDS CONTROL SOCIETY

ANNUAL AUDITED ACCOUNTS

OF

NEW DOMESTIC BUDGET SUPPORT

2013-2014

GARWAL A KUMAR & ASSOCIATES CHARTERED ACCOUNTANTS 3505, SECTOR-32 D, CHANDIGARH - 160030 PHONE : 9814406375, 2604484 FAX : 0172- 2604484 E-MAIL : aakchd1@gmail.com akchd@rediffmail.com

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AUDITORS' REPORT

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TO,

The Project Director, Mumbai Districts AIDS Control Society, Acworth Leprosy Hospital Compound, R.A. Kidwai Marg, Near Wadala Overbridge, Wadala (W), Mumbai – 400031.

We have audited the attached Balance Sheet of the Mumbai District AIDS Control Society of the New Domestic Budget Scheme entitled Non-Government Organisations, Bloods Banks, Sexually Transmitted Infection unit's and Voluntary Blood Donation camps" as at 31st March 2014 and the Income & Expenditure Account of the Society for the year ended on that date. These financial statements are the responsibility of the Society's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with accounting standards and guidelines issued by Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about the financial statements is free from any material misstatement. An audit include, examining on a test basis, evidence supporting the amounts and disclosure in the financial statements.

We report that:

- 1. We have obtained all the information and explanation which to the best of our knowledge & belief were necessary for the purpose of Audit, except non availability of supporting evidences for routine expenses and capital expenses incurred by peripheral units across the districts, as such evidence are not sent to head office of society at wadala.
- 2. The accounts are maintained as required by law and in accordance with the accounting guidelines issued by National AIDS Control Organisation (NACO).

- Accounting policies suggested by National AIDS Control Organisation (NACO) guides the society to follow:
 - 1) Cash basis accounting (Reference to AS-1), and
 - 2) Non accounting of depreciation (Reference to AS-6).
- 4. Based on audit sampling methodology, we have observed that MDACS has followed procedure for procurement of "Goods & Service" as per the procurement manual issued by NACO.
- 5. The Balance Sheet and Income & Expenditure account dealt with by this report are arrangement with the books of accounts.
- 6. In our opinion and to the best our information and according to the explanation given to us the said accounts gives the information required, in the manner so required and give a true & fair view, subject to read in conjunction with "schedule-A : Significant Accounting Policies" & "Schedule-B : Notes Forming Part of Accounts."
 - In case of Balance Sheet, of the state of affairs of the New Domestic Budget Scheme as at 31st March 2014 and
 - 2. In case of Income & Expenditure Account, the grant utilised for the year ended 31st March 2014.

sociates Agarwal Chartered

Place : Chandigarh Date : 30/06/2014

MUMBAI DISTRICTS AIDS CONTROL SOCIETY NEW DOMESTIC BUDGET SCHEME FUND

SCHEDULE FORMING PART OF FINAL ACCOUNTS AS AT 31.03.2014

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SCHEDULE - A "SIGNIFICANT ACCOUNTING POLICIES"

AS-1 Disclosure of Accounting Policies

In the preparation of financial statements, MDACS has followed accounting policies issued by National AIDS Control Organisation (NACO). Society has prepared its financial statements on cash basis system instead of mercantile.

Prepared financial statement is in conformity with the guidelines issued by the National AIDS Control Organisation and Accounting Standards (AS) issued by the Institute of Chartered Accountant of India, except as reported.

AS-4 Contingencies and Events occurring After the Balance Sheets Date

There are no contingencies and event occurred after the Balance Sheet date which has a material effects on the financial position of the society.

AS-5 Changes in Accounting Policies

There are no such changes which have a material effect on the financial affairs of the Society.

AS-6 Depreciation Accounting

Depreciation is provided according to the guidelines issued by the National AIDS Control Organisation (NACO).

AS-9 Revenue Recognition

Grant received from National AIDS Control Organisation (NACO), UNICEF, MOH, FW, GOI and other project have been credited to General Fund Account as and when they are received. The expenses incurred against these grants are accounted on cash basis.

AS-10 Accounting for Fixed Assets

Fixed assets are shown at cost of acquisition. Cost comprises of cost of purchase, cost of improvement and any attributable cost incurred for bringing the assets to the condition for its intended use.

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AS-11 Accounting for the effects of changes in Foreign Exchange Rates

There are no transaction in foreign currency during the financial year 2013-14.

AS-12 Accounting for Governments Grants

Grant received from National AIDS Control Organisation (NACO), UNICEF, MOH, FW, GOI and other project have been credited to General Fund Account as and when they are received.

AS-13 Accounting for Investments

No investments are made during the Financial Year 2013-14.

AS-15 Accounting for Retirements Benefits in the financial statements of Employers This accounting standard is not applicable due to following reasons:

- 1. All retirements benefits are payable to deputed employees by their original/parent department.
- 2. PF, PPF & Leave Encashment, LTC, Medical Expenses accounted on actual payment basis.
- 3. Contractual employees are not entitled for any retirement benefits.

AS-22 Accounting for Taxes on Income

This accounting standard is not applicable as society is enjoying the tax exemption granted under the Income Tax Act, 1961.

As-29 Provision, Contingent Liabilities and Contingent Assets

This accounting standard is not applicable as accounting records are maintained on cash basis instead of accrual basis.



SCHEDULE-B NOTES FORMING PARTS OF ACCOUNTS

1. Checking of Bank Records

On checking of bank transactions we noted that there are following closing balance of bank:

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Particulars	Amount(Rs)
Balance as per cash book	33048711.69
Add: Cheque issued but not present for payment	10279523.65
Balance as per bank statement	43328235.34

2 Status of Outstanding Advances

During scrutiny of outstanding advances we found that in some of cases advances were not settled within the required time limit as specified in the guidelines and conditions prescribed in the financial agreement of the World Bank. Total outstanding in NDBS Fund of Rs. 4651774.72 in district authorities, suppliers/contractor, NGOs, staff and others.

Further we noted that advances have been issued but no adjustment was done regarding the same during the year. The Detail of some cases is given below:

Particulars	Amount(Rs)
Advance to NGOs	3020310.22
Advance to District Authority	1338964.50
Advance to NGOs NACP-III	52944.00
Advance to Others	18912.00
Security Deposit	220644.00
Total	4651774.72

Further, we noted that expenditures submitted throught "Statement of Expenditure" by districts are settled against advances given to them. Unspent balances under advances are shown in the Balance sheet under the sub haed "Loan & Advances" of assets side.

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3. Preparation of Final Accounts:

Final Accounts such as Balance Sheet, Income & Expenditure Account, Receipts & Payment Account have been prepared by MDACS as per format prescribed by National AIDS Control Organisation (NACO). The consolidated financial statements are prepared incorporating the funds/grants received from various organisations.

4. Maintenance of Accounts & Records

Society maintained its books of accounts on cash basis. This is contrary to the prescribed Accounting Standard -1 recommended by ICAI for the F.Y. 2013-14, Society has maintained following Books in Accounting Software provided by NACO, namely

- a) Petty Cash Book
- b) Cash Book
- c) Bank Book
- d) Journal Book
- e) General Ledger

5. Utilisation of Budget as per Annual Action Plan approved by NACO:

As explained to us, NACO has authorised Project Director to utilise budget as per approved Annual Action Plan.

6. Third Party Confirmation

The society has peripheral units, NGOs, which maintained their own accounts at their respective location, for advances received and expenses submitted from time to time.

The society does not tally its books with the books of such units/NGOs by taking their confirmation.

7. Fixed Assets

During FY 2013-14, MDACS has carried out physical verification of fixed assets held at MDACS as well as peripheral units as per NACO guidelines.

Head Office of the society has prepared Fixed Assets register as per NACO guidelines. In fixed assets register, we have not observed entries in respect of fixed assets issued to various peripheral units and NGO's across the district.

8. Settlement of Staff Advances :

Staff advances generally include advance given for travelling. We have observed staff advance given for travelling are generally settled within reasonable time.

เกาละ Agarwal AKun lociates Chartered Accountants

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Finance Controller Project Director Mumbai Districts Aids Control Society

Place : Chandigarh Date : 30/06/2014



Mumbai MC ACS - TI POOL FUND

Acworth Complex R. A. Kidwai Marg Wadala (West), Mumbai - 400031 National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. 1,807,955.00 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. 1,777,277.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 0.00 (and Current Liabilities of Rs. 0.00)and outstanding advances of Rs.30,678.00. 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
<u>[</u> .	Recovery / Deduction of Grants	1,807955=9
		Total 0.00 1 807 955 c 2

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

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(Project Director) R,

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Some ces of funds	Amount (Rs.)
Recovery/Deduction of Grants	1,807,955.00
	1,807,955.00
Utilisation of funds	Amount (Rs.)
Salary	836,716.00
Travelling Expenses	115,775.00
Rent, Rates & Taxes	96,000.00
Telephone/Communication Expenses	8,708.00
Honorarium	534,713.00
Bank Charges	1,123.00
Printing & Stationery	7,113.00
Water and Electricity Charges	4,062.00
Other Administration Cost	34,506.00
Need Based Assisstance	2,000.00
Campaigns	40,791.00
Meeting Expenses	95,770.00
	1,777,277.00
Closing balance of Net Current Assets	Amount (Rs.)
Advance to NGOs	30,678.00
	30,678.00

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Acworth Complex R. A. Kidwai Marg Wadala (West), Mumbai - 400031

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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.)	ASETS	Schedule Reference	Figures for the current Period (Rs.)
0.00	0.00 GENERAL FUND	10	30,678.00		CURRENT ASSETS, LOANS AND ADVANCES		
				0.00	LOANS AND ADVANCES	0401	30,678.00
0.00			30,678.00	0.00			30,678.00





Blest Project Director

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Schedule 01

General Fund

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	1,807,955.00	0.00
Recovery/Deduction of Grants	1,807,955.00	0.00
Less: Utilised during the year	1,777,277.00	0.00
Grants utilised to the extent of revenue expenditure	(1,777,277.00)	0.00
Closing grant in aid	30,678.00	0.00

Figures in Rupees Schedule 02

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Fixed Asset

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Funds from Other Sources

Schedule 03

				Figures in Rupees
Particulars	Opening Balance	Grant Recieved	Grant Utilised/ Refunded	Closing Balance
Grand Total				

LOANS AND ADVANCES

Schedule 0401 Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13
Advance to NGOs	30,678.00	0.00
Total	30,678.00	0.00

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National AIDS Control Project - Phase III

Income And Expenditure Account

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

Figures for the			Figures for the second	Figures for the			
previous Period (Rs.)	EXPENDITURE	schedule Reference	current Period	previous Period (Rs.)	INCOME	scneaule Reference	current Period (Rs.)
0.00	0.00 Training and Workshops	80	40,791.00		0.00 Grants utilised to the extent of revenue		1,777,277.00
0.00	Salary (Pay and Allowanccs)	13	1,371,429.00		expediatore		
0.00	Maintenance Costs	14	2,000.00				
0.00	Operational Expenses	15	363,057.00				
0.00		NULL	95,770.00				
0.00			1,777,277.00	0.00			1,777,277.00

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0.00	2,000.00	Total
0.00	2,000.00	Need Based Assisstance
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars

Maintenance Costs

Schedule 14

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Schedule 08

0.00 0.00 As at 31-Mar-13 (Rs.) 40,791.00 40,791.00 As at 31-Mar-14 (Rs.) Total Particulars Campaigns

Salary (Pay and Allowances)

Schedule 13

0.00	1,371,429.00	Total
0.00	534,713.00	Honorarium
0.00	836,716.00	Salary
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars

Training and Workshops

Page 2 of 3

Schedule 15

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Operational Expenses

0.00 0.00 0.00 0.00 0.00 0.00 0.00 As at 31-Mar-13 (Rs.) 8,708.00 7,113.00 1,123.00 115,775.00 4,062.00 96,000.00 34,506.00 As at 31-Mar-14 (Rs.) Particulars Telephone/Communication Expenses Water and Electricity Charges Other Administration Cost Printing & Stationery Rent, Rates & Taxes Travelling Expenses Bank Charges

Schedule NULL

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National AIDS Control Project - Phase III

Receipt And Payment Account

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

Figures for the current Period	1,636,682.00	25,510.00	70,514.00	2,000.00	73,249.00	44,666.00		0.00	1,807,955.00	-
Schedule	17	20	25	26	27	NULL		31		
PAYMENTS	LOANS AND ADVANCES	Training and Workshops	Salary (Pay and Allowanccs)	Maintenance Costs	Operational Expenses		Closing Balance:	Balance with Bank		
Figures for the previous Period (Rs.)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
Figures for the current Period	1,807,955.00	1,807,955.00								
Schedule Reference	29									
RECEIPTS	GENERAL FUND									
Figures for the previous Period (Rs.)	00.0	0.00								<u>.</u>

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GENERAL FUND		Schedule 29
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Recovery/Deduction of Grants	1,807,955.00	0.00
Total	1,807,955.00	0.00

LOANS AND ADVANCES

Schedule 17

0.00	1,636,682.00	Total
0.00	1,636,682.00	Advance to NGOs
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars

Training and Workshops

Schedule 20

As at 1-Mar-14 (Rs.) (Rs.)	25,510.00 0.00	25,510.00 0.00
A 31-N	Campaigns	Total

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Salary (Pay and Allowances)	/ances)	Schedule 25
Partículars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	33,164.00	0.00
Honorarium	37,350.00	0.00
Total	70,514.00	0.00

Costs
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Schedule 26

0.00	2,000.00	Total
0.00	2,000.00	Need Based Assisstance
As at 31-Mar-13 (Rs)	As at 31-Mar-14 (Rs.)	Particulars

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Operational Expenses	Expenses	Schedule 27
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Travelling Expenses	3,866.00	0.00
Rent, Rates & Taxes	24,000.00	0.00
Printing & Stationery	00.001	0.00
Other Administration Cost	518.00	0.00

Schedule NULL

0.00	44,666.00	Total	
0.00	44,666.00		Meeting Expenses
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars	

Balance with Bank

Schedule 31

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

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ANNUAL AUDITED ACCOUNTS

OF

TI POOL FUND (WORLD BANK ASSISTED PROJECT)

2013-2014

AGARWAL A KUMAR & ASSOCIATES CHARTERED ACCOUNTANTS 3505, SECTOR-32 D, CHANDIGARH - 160030 PHONE : 9814406375, 2604484 FAX : 0172-2604484 E-MAIL : aakchd1@gmail.com akchd@rediffrnail.com

AUDITORS' REPORT

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TO,

The Project Director, Mumbai Districts AIDS Control Society, Acworth Leprosy Hospital Compound, R.A. Kidwai Marg, Near Wadala Overbridge, Wadala (W), Mumbai – 400031.

We have audited the attached Balance Sheet of the Mumbai District AIDS Control Society of the TI Pool Fund entitled Non-Government Organisations, Bloods Banks, Sexually Transmitted Infection unit's and Voluntary Blood Donation camps" as at 31st March 2014 and the Income & Expenditure Account of the Society for the year ended on that date. These financial statements are the responsibility of the Society's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with accounting standards and guidelines issued by Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about the financial statements is free from any material misstatement. An audit include, examining on a test basis, evidence supporting the amounts and disclosure in the financial statements.

We report that:

- We have obtained all the information and explanation which to the best of our knowledge & belief were necessary for the purpose of Audit, except non availability of supporting evidences for routine expenses and capital expenses incurred by peripheral units across the districts, as such evidence are not sent to head office of society at wadala.
- 2. The accounts are maintained as required by law and in accordance with the accounting guidelines issued by National AIDS Control Organisation (NACO).

 Accounting policies suggested by National AIDS Control Organisation (NACO) guides the society to follow:

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- 1) Cash basis accounting (Reference to AS-1), and
- 2) Non accounting of depreciation (Reference to AS-6).
- 4. Based on audit sampling methodology, we have observed that MDACS has followed procedure for procurement of "Goods & Service" as per the procurement manual issued by NACO.
- 5. The Balance Sheet and Income & Expenditure account dealt with by this report are arrangement with the books of accounts.
- 6. In our opinion and to the best our information and according to the explanation given to us the said accounts gives the information required, in the manner so required and give a true & fair view, subject to read in conjunction with "schedule-A : Significant Accounting Policies" & "Schedule-B : Notes Forming Part of Accounts."
 - In case of Balance Sheet, of the state of affairs of the TI Pool Fund as at 31st March 2014 and
 - In case of Income & Expenditure Account, the grant utilised for the year ended 31st March 2014.

Place : Chandigarh Date : 30/06/2014

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MUMBAI DISTRICTS AIDS CONTROL SOCIETY - TI POOL FUND

SCHEDULE FORMING PART OF FINAL ACCOUNTS AS AT 31.03.2014

SCHEDULE - A "SIGNIFICANT ACCOUNTING POLICIES"

AS-1 Disclosure of Accounting Policies

In the preparation of financial statements, MDACS has followed accounting policies issued by National AIDS Control Organisation (NACO). Society has prepared its financial statements on cash basis system instead of mercantile.

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Prepared financial statement is in conformity with the guidelines issued by the National AIDS Control Organisation and Accounting Standards (AS) issued by the Institute of Chartered Accountant of India, except as reported.

AS-4 Contingencies and Events occurring After the Balance Sheets Date

There are no contingencies and event occurred after the Balance Sheet date which has a material effects on the financial position of the society.

AS-5 Changes in Accounting Policies

There are no such changes which have a material effect on the financial affairs of the Society.

AS-6 Depreciation Accounting

Depreciation is provided according to the guidelines issued by the National AIDS Control Organisation (NACO).

AS-9 Revenue Recognition

Grant received from National AIDS Control Organisation (NACO), UNICEF, MOH, FW, GOI and other project have been credited to General Fund Account as and when they are received. The expenses incurred against these grants are accounted on cash basis.

AS-10 Accounting for Fixed Assets

Fixed assets are shown at cost of acquisition. Cost comprises of cost of purchase, cost of improvement and any attributable cost incurred for bringing the assets to the condition for its intended use.

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AS-11 Accounting for the effects of changes in Foreign Exchange Rates

There are no transaction in foreign currency during the financial year 2013-14.

AS-12 Accounting for Governments Grants

Grant received from National AIDS Control Organisation (NACO), UNICEF, MOH, FW, GOI and other project have been credited to General Fund Account as and when they are received.

AS-13 Accounting for Investments

No investments are made during the Financial Year 2013-14.

AS-15 Accounting for Retirements Benefits in the financial statements of Employers This accounting standard is not applicable due to following reasons:

- 1. All retirements benefits are payable to deputed employees by their original/parent department.
- 2. PF, PPF & Leave Encashment, LTC, Medical Expenses accounted on actual payment basis.
- 3. Contractual employees are not entitled for any retirement benefits.

AS-22 Accounting for Taxes on Income

This accounting standard is not applicable as society is enjoying the tax exemption granted under the Income Tax Act, 1961.

As-29 Provision, Contingent Liabilities and Contingent Assets

This accounting standard is not applicable as accounting records are maintained on cash basis instead of accrual basis.

SCHEDULE-B NOTES FORMING PARTS OF ACCOUNTS

1 Status of Outstanding Advances

During scrutiny of outstanding advances we found that some of cases advances were not settled within the required time limit as specified in the guidelines and conditions prescribed in the financial agreement of the World Bank. Total outstanding in Tl Pool Fund of Rs. 30678/- in NGOs.

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Further we noted that advances have been issued but no adjustment was done regarding the same during the year. The Detail of some cases is given below:

Amount(Rs)
30678.00
30678.00

Further, we noted that expenditures submitted throught "Statement of Expenditure" by districts are settled against advances given to them. Unspent balances under advances are shown in the Balance sheet under the sub haed "Loan & Advances" of assets side.

2 Prepration of Final Account

Final accounts such as Balance Sheet, Income & Expenditure Account & Receipt and Payment Account have been prepared by MDACS as per format prescrived by National Aids Control Organisation (NACO). The consolidated financial statements are prepared incorporating the funds/grants received from various organisations.

3. Maintenance of Accounts & Records

Society maintained its books of accounts on cash basis. This is contrary to the prescribed Accounting Standard -1 recommended by ICAI for the F.Y. 2013-14, Society has maintained following Books in Accounting Software provided by NACO, namely :

- a) Petty Cash Book
- b) Cash Book
- c) Bank Book
- d) Journal Book
- e) General Ledger

4. Utilisation of Budget as per Annual Action Plan approved by NACO:

As explained to us, NACO has authorised Project Director to utilise budget as per approved Annual Action Plan.

5. Third Party Confirmation

The society has peripheral units, NGOs, which maintained their own accounts at their respective location, for advances received and expenses submitted from time to time.

The society does not tally its books with the books of such units/NGOs by taking their confirmation.

6 Fixed Assets

During FY 2013-14, MDACS has carried out physical verification of fixed assets held at MDACS as well as peripheral units as per NACO guidelines.

Head Office of the society has prepared Fixed Assets register as per NACO guidelines. In fixed assets register, we have not observed entries in respect of fixed assets issued to various peripheral units and NGO's across the district.

8 Settlement of Staff Advances :

Staff advances generally include advance given for travelling. We have observed staff advance given for travelling are generally settled within reasonable time.

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Agarwal A Kuthar & Associate Chartered Accountants

Place : Chandigarh Date : 30/06/2014

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Finance Controller Project Director Mumbai Districts Aids Control Society