



**MUMBAI DISTRICTS AIDS CONTROL  
SOCIETY**



**ANNUAL AUDITED ACCOUNTS**

**OF**

**GFATM RCC ROUND - II**

**2013-2014**

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 31<sup>st</sup> 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:

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).

- 2 -
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).
  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."
    1. In case of Balance Sheet, of the state of affairs of the GFRCC-II project as at 31<sup>st</sup> March 2014 and
    2. In case of Income & Expenditure Account, the grant utilised for the year ended 31<sup>st</sup> March 2014.

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

  
Agarwal A. Kumar & Associates  
Chartered Accountants  
Chandigarh

**MUMBAI DISTRICTS AIDS CONTROL SOCIETY-GFRCC - II**

**SCHEDULE FORMNG 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.

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).

4

### **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:

- 5 -
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**

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.

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
<b>Total</b>	<b>116022.00</b>

**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
<b>Balance as per bank statement</b>	<b>10473941.67</b>

-7-

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 were prepared incorporating the funds/grants received from various organizations.

4. **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

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

5. **Utilization of budget as per Annual Action Plan approved by NACO :**

The society has properly utilised budget in line of annual action plan approved by NACO.

6. **Third Party Confirmations :**

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 Authorities by taking their confirmation.

28.

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.

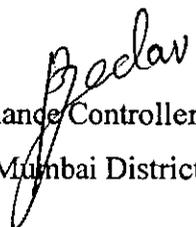
Head office of the society has prepared Fixed Assets register as per NACO guidelines. In fixed assets register, we have not observed entries in respect of fixed assets issued to various peripheral units across the district.

8. **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.



Agarwal A Kumar & Associates  
Chartered Accountants

  
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

9-  
44,65,358.26

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 .

Sl. No.	Sanction letter Number and Date	Amount
1.	M. 18017/3/2013-NACO(RCC II), Dt. 03/07/13	13,739,000.00
2.	M. 18017/3/2013-NACO(RCC II), Dt. 30/09/13	17,970,000.00
-	-	-
		Total 0.00 31,709,000.00

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

Kinds of checks exercised

- 1. Statement of Expenditures
- 2. Annual Financial Statements

*[Signature]*

*[Signature]*

Countersigned  
  
 (Chartered Accountant)

(Project Director)  
*[Signature]*

<b>Opening balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
Bank 1	4,994,884.26
Advance to Others	50,000.00
Advance to Staff	2,326.00
Advance to District Authorities	64,904.00
	<u>5,112,114.26</u>
<b>Opening balance of Net Current Liabilities</b>	<b>Amount (Rs.)</b>
Security / Earnest Deposit (Received)	630,250.00
Other Recoveries	16,506.00
	<u>646,756.00</u>
<b>Sources of funds</b>	<b>Amount (Rs.)</b>
Grant from NACO to SACS	31,709,000.00
	<u>31,709,000.00</u>
<b>Utilisation of funds</b>	<b>Amount (Rs.)</b>
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 Councillors	171,737.00
Equipment (Other)	33,000.00
	<u>32,612,006.98</u>
<b>Bank Interest &amp; Miscellaneous Receipts</b>	<b>Amount (Rs.)</b>
Interest from Bank	725,902.41
	<u>725,902.41</u>
<b>Current Liabilities</b>	<b>Amount (Rs.)</b>
Security / Earnest Deposit (Received)	716,551.00
Other Recoveries	16,506.00
	<u>733,057.00</u>
<b>Closing balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
Bank 1	4,905,288.69
Advance to Others	50,000.00
Advance to District Authorities	66,022.00
	<u>5,021,310.69</u>

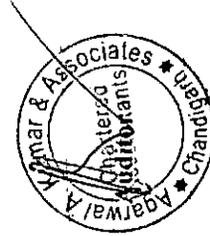
Acworth Complex R. A. Kidwai Marg Wadala (West), Mumbai - 400031

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.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
4,465,358.26	GENERAL FUND	01	4,288,253.69	14,098,884.56	FIXED ASSETS	02	14,131,884.56
646,756.00	CURRENT LIABILITIES AND PROVISIONS	0501	733,057.00	4,994,884.26	CURRENT ASSETS, LOANS AND ADVANCES	0301	4,905,288.69
14,098,884.56	CURRENT LIABILITIES		14,131,884.56	117,230.00	CURRENT ASSETS	0401	116,022.00
<u>19,210,998.82</u>	FIXED ASSET FUND		<u>19,153,195.25</u>	<u>19,210,998.82</u>	LOANS AND ADVANCES		<u>19,153,195.25</u>



*B. J. Jindal*  
FCI/M/FO

*B. J. Jindal*  
Project Director

111

General Fund

Schedule 01

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

Fixed Asset

Schedule 02

Figures in Rupees			
Particulars	Opening Balance	Addition	Deletion
Equipment (Other) (2204)	12,365,113.56	33,000.00	0.00
Office Equipment (2206)	222,243.00	0.00	0.00
Vehicles (2205)	1,511,528.00	0.00	0.00
<b>Grand Total</b>	<b>14,098,884.56</b>	<b>33,000.00</b>	<b>0.00</b>

13-

Schedule 03

Funds from Other Sources

Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilised/ Refunded	Closing Balance
Grand Total				

## CURRENT ASSETS

## Schedule 0301

Figures in Rupees	
Particulars	As at 31-Mar-14 (Rs.)
Bank 1	4,994,884.26
<b>Total</b>	<b>4,994,884.26</b>

## LOANS AND ADVANCES

## Schedule 0401

Figures in Rupees	
Particulars	As at 31-Mar-14 (Rs.)
Advance to Others	50,000.00
Advance to Staff	0.00
Advance to District Authorities	64,904.00
<b>Total</b>	<b>116,022.00</b>

## CURRENT LIABILITIES

## Schedule 0501

Figures in Rupees	
Particulars	As at 31-Mar-14 (Rs.)
Other Recoveries	16,506.00
Security / Earnest Deposit (Received)	716,551.00
<b>Total</b>	<b>733,057.00</b>



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 (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.)
974,857.00	Training and Workshops	08	494,336.00	292,330.00	Other Income	28	725,902.41
24,875,336.00	Salary (Pay and Allowances)	13	27,909,712.00	31,378,484.03	Grants utilised to the extent of revenue expenditure		31,853,104.57
5,489,003.53	Maintenance Costs	14	3,998,844.98				
331,617.50	Operational Expenses	15	176,114.00				
<u>31,670,814.03</u>			<u>32,579,006.98</u>	<u>31,670,814.03</u>			<u>32,579,006.98</u>

15

Other Income

Schedule 28

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

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	494,336.00	974,857.00
<b>Total</b>	<b>494,336.00</b>	<b>974,857.00</b>

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	27,625,619.00	24,602,966.00
Honorarium	284,093.00	272,370.00
<b>Total</b>	<b>27,909,712.00</b>	<b>24,875,336.00</b>

-16-

## Maintenance Costs

Schedule 14

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

## Operational Expenses

Schedule 15

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

c/17-



National AIDS Control Project - Phase III

### Receipt And Payment Account

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

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
0.00	Opening Balance:			2,428,416.50	LOANS AND ADVANCES	17	2,122,495.00
	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	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
<u>36,469,836.29</u>			<u>37,516,087.67</u>		Closing Balance:		
				0.00	Cash in hand		0.00
				4,994,884.26	Balance with Bank	31	4,905,288.69
				<u>36,469,836.29</u>			<u>37,516,087.67</u>

78-

Schedule 29

GENERAL FUND

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
<b>Total</b>	<b>31,709,000.00</b>	<b>33,209,000.00</b>

Schedule 30

Balance with Bank

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
<b>Total</b>	<b>4,994,884.26</b>	<b>2,955,895.29</b>

Schedule 32

CURRENT LIABILITIES

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Security / Earnest Deposit (Received)	86,301.00	12,611.00
<b>Total</b>	<b>86,301.00</b>	<b>12,611.00</b>

## 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
<b>Total</b>	<b>725,902.41</b>	<b>292,330.00</b>

## LOANS AND ADVANCES

Schedule 17

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

## CURRENT LIABILITIES

Schedule 32

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

20 -

Training and Workshops

Schedule 20

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

Salary (Pay and Allowances)

Schedule 25

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

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment Maintenance	224,990.00	15,500.00
Vehicle Maintenance	657,074.00	588,720.00
Expenses on ICTC centre set up and maintenance	1,364,631.98	3,210,614.03
<b>Total</b>	<b>2,246,695.98</b>	<b>3,814,834.03</b>

12/17

## Operational Expenses

## Schedule 27

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank Charges	4,377.00	4,480.00
Review Meeting and Supervision of Councillors	133,264.00	180,365.50
<b>Total</b>	<b>137,641.00</b>	<b>184,845.50</b>

## Balance with Bank

## Schedule 31

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

58/IV/86



**MUMBAI DISTRICTS AIDS CONTROL  
SOCIETY**



**ANNUAL AUDITED ACCOUNTS**

**OF**

**GFATM RCC ROUND - IV**

**2013-2014**

- 69 -

**AUDITORS' REPORT**

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 31<sup>st</sup> 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:

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).

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).

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."

- 1. In case of Balance Sheet, of the state of affairs of the GF-IV project as at 31<sup>st</sup> March 2014 and
- 2. In case of Income & Expenditure Account, the grant utilised for the year ended 31<sup>st</sup> March 2014.

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

  
Agarwal A Kumar & Associates  
Chartered Accountants

**MUMBAI DISTRICTS AIDS CONTROL SOCIETY – GLOBLE FUND RCC - IV**

**SCHEDULE FORMNG 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.

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:

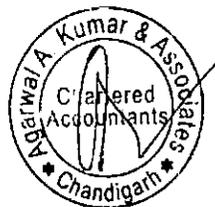
1. All retirements benefits are payable to deputed employees by their original/parent department.
2. PF, PPF & Leave Encashment, LTC, Medical Expenses accounted on actual payment basis.
3. Contractual employees are not entitled for any retirement benefits.

**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 for payment	3474146.45
<b>Total</b>	<b>6768387.15</b>
<b>Balance as per bank statement</b>	<b>6768387.15</b>

### 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.

4. **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

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

5. **Third Party Confirmations :**

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. **Fixed Assets :**

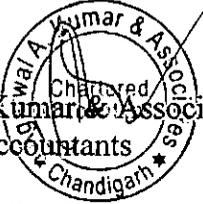
During FY 2013-14, MDACS has carried out physical verification of fixed assets held at MDACS as well as peripherals units. As per NACO guidelines.

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 and NGO's across the district.

7. **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.

Agarwal A Kumar & Associates  
Chartered Accountants  
Chandigarh



Place : Chandigarh  
Date : 30/06/2014

Finance Controller      Project Director  
Mumbai Districts Aids Control Society






### 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 .

Sl. No.	Sanction letter Number and Date	Amount
1.	M.18017/4/2013-NA(OFC), Dt. 14/06/2013	10,516,000.00
2.	M.18017/25/2012-NA(OFC), Dt. 22/03/2013	2,400,000.00
3.	M.18017/4/2013-NA(OFC), Dt. 28/09/2013	1,134,000.00
		Total 0.00 24,256,000.00

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

**Kinds of checks exercised**

- 1. Statement of Expenditures
- 2. Annual Financial Statements

Countersigned  
  
(Chartered Accountant)

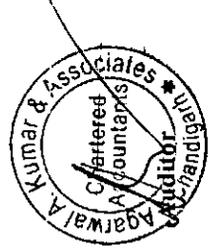
\_\_\_\_\_  
(Project Director)

<b>Opening balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
Bank 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
	<u>287,353.41</u>
<b>Opening balance of Net Current Liabilities</b>	<b>Amount (Rs.)</b>
Security / Earnest Deposit (Received)	537,038.00
	<u>537,038.00</u>
<b>Sources of funds</b>	<b>Amount (Rs.)</b>
Grant from NACO to SACS	24,256,000.00
	<u>24,256,000.00</u>
<b>Utilisation of funds</b>	<b>Amount (Rs.)</b>
OI Drugs	3,211,968.66
IEC	333,207.00
Training	219,920.44
Salary	15,836,828.61
Bank Charges	1,395.00
Contingency	1,578,625.00
Transportation Expenses	100,000.00
Office Equipment	34,067.00
	<u>21,316,011.71</u>
<b>Bank Interest &amp; Miscellaneous Receipts</b>	<b>Amount (Rs.)</b>
Sale of Bid/Tender Documents	3,780.00
Interest from Bank	302,987.00
	<u>306,767.00</u>
<b>Current Liabilities</b>	<b>Amount (Rs.)</b>
Security / Earnest Deposit (Received)	472,571.00
	<u>472,571.00</u>
<b>Closing balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
Bank 4	3,294,240.70
Advance to District Authorities	175,401.00
	<u>3,469,641.70</u>

### Balance Sheet

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

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
(249,684.59)	GENERAL FUND	01	2,997,070.70	FIXED ASSETS	02	2,386,488.38
537,038.00	CURRENT LIABILITIES AND PROVISIONS		472,571.00	CURRENT ASSETS, LOANS AND ADVANCES		
2,352,421.38	CURRENT LIABILITIES	0501	2,386,488.38	CURRENT ASSETS	0301	3,294,240.70
	FIXED ASSET FUND			LOANS AND ADVANCES	0401	175,401.00
<u>2,639,774.79</u>			<u>5,856,130.08</u>			<u>5,856,130.08</u>



*Agarwal*  
FCM/FO

*Bless*  
Project Director

- 78 -

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
<b>Add: Received during the year</b>		
Grant from NACO to SACS	24,256,000.00	0.00
Recovery/Deduction of Grants	0.00	19,397,438.65
<b>Less: Utilised during the year</b>		
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
<b>Closing grant in aid</b>	<b>2,997,070.70</b>	<b>249,684.59</b>

Schedule 02

Fixed Asset

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
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
<b>Grand Total</b>	<b>2,352,421.38</b>	<b>34,067.00</b>	<b>0.00</b>	<b>2,386,488.38</b>

Schedule 03

Funds from Other Sources

Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilised/ Refunded	Closing Balance
Grand Total				

## CURRENT ASSETS

Schedule 0301

Figures in Rupees	
Particulars	As at 31-Mar-14 (Rs.)
Bank 4	3,294,240.70
<b>Total</b>	<b>3,294,240.70</b>

## LOANS AND ADVANCES

Schedule 0401

Figures in Rupees	
Particulars	As at 31-Mar-14 (Rs.)
Advance to Others	0.00
Advance to District Authorities	175,401.00
Inter Unit Fund Transfer	0.00
<b>Total</b>	<b>175,401.00</b>

## CURRENT LIABILITIES

Schedule 0501

Figures in Rupees	
Particulars	As at 31-Mar-14 (Rs.)
Security / Earnest Deposit (Received)	472,571.00
<b>Total</b>	<b>472,571.00</b>

-81-

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 (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.)
874,834.50	IEC		333,207.00	190,302.00	Other Income	28	306,767.00
2,471,680.61	Medicines	07	3,211,968.66	17,294,701.86	Grants utilised to the extent of revenue expenditure		20,975,177.71
118,697.00	Training and Workshops	08	219,920.44				
12,548,241.00	Salary (Pay and Allowances)	13	15,836,828.61				
1,471,550.75	Operational Expenses	15	1,680,020.00				
<b>17,485,003.86</b>			<b>21,281,944.71</b>	<b>17,485,003.86</b>			<b>21,281,944.71</b>

82

Other Income

Schedule 28

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Sale of Bid/Tender Documents	3,780.00	0.00
Other Receipts	0.00	1,575.00
Interest from Bank	302,987.00	188,727.00
<b>Total</b>	<b>306,767.00</b>	<b>190,302.00</b>

Medicines

Schedule 07

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

Training and Workshops

Schedule 08

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

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	15,836,828.61	12,548,241.00
<b>Total</b>	<b>15,836,828.61</b>	<b>12,548,241.00</b>

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
Contingency	1,578,625.00	1,470,289.75
Transportation Expenses	100,000.00	0.00
<b>Total</b>	<b>1,680,020.00</b>	<b>1,471,550.75</b>

## 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.)
	<b>Opening Balance:</b>			86,325.00	LOANS AND ADVANCES	17	5,264,709.50
0.00	Cash in hand		0.00	0.00	FIXED ASSETS	16	34,067.00
0.00	Balance with Bank	30	2,471,323.41	54.00	CURRENT LIABILITIES	32	64,467.00
2,500,000.00	LOANS AND ADVANCES	17	72,233.00	2,700.00	Medicines	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
<u>5,407,086.41</u>			<u>27,106,323.41</u>	511,271.00	IEC		333,207.00
					<b>Closing Balance:</b>		
				0.00	Cash in hand		0.00
				2,471,323.41	Balance with Bank	31	3,294,240.70
				<u>5,407,086.41</u>			<u>27,106,323.41</u>

85

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	72,233.00	0.00
Inter Unit Fund Transfer	0.00	2,500,000.00
<b>Total</b>	<b>72,233.00</b>	<b>2,500,000.00</b>

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Grant from NACO to SACS	24,256,000.00	0.00
Recovery/Deduction of Grants	0.00	2,684,074.41
<b>Total</b>	<b>24,256,000.00</b>	<b>2,684,074.41</b>

Balance with Bank

Schedule 30

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

## CURRENT LIABILITIES

Schedule 32

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

## Other Income

Schedule 56

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Sale of Bid/Tender Documents	3,780.00	0.00
Other Receipts	0.00	1,575.00
Interest from Bank	302,987.00	188,727.00
<b>Total</b>	<b>306,767.00</b>	<b>190,302.00</b>

## LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
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
<b>Total</b>	<b>5,264,709.50</b>	<b>86,325.00</b>

**FIXED ASSETS**

**Schedule 16**

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Office Equipment	34,067.00	0.00
<b>Total</b>	<b>34,067.00</b>	<b>0.00</b>

**CURRENT LIABILITIES**

**Schedule 32**

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Security / Earnest Deposit (Received)	64,467.00	0.00
TDS (Others)	0.00	54.00
<b>Total</b>	<b>64,467.00</b>	<b>54.00</b>

**Medicines**

**Schedule 19**

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
OI Drugs	1,970,268.66	2,700.00
<b>Total</b>	<b>1,970,268.66</b>	<b>2,700.00</b>

28 - 1

Schedule 20

Training and Workshops

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	98,920.94	51,223.00
<b>Total</b>	<b>98,920.94</b>	<b>51,223.00</b>

Schedule 25

Salary (Pay and Allowances)

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	15,836,828.61	2,267,678.00
<b>Total</b>	<b>15,836,828.61</b>	<b>2,267,678.00</b>

Schedule 27

Operational Expenses

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank Charges	1,395.00	154.00
Contingency	108,219.00	16,358.00
Transportation Expenses	100,000.00	0.00
<b>Total</b>	<b>209,614.00</b>	<b>16,512.00</b>

89-

90

Schedule 31

Balance with Bank

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



**MUMBAI DISTRICTS AIDS CONTROL  
SOCIETY**



**ANNUAL AUDITED ACCOUNTS**  
**OF**  
**POOL FUND**  
**(WORLD BANK ASSISTED PROJECT)**

**2013-2014**

## 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 31<sup>st</sup> 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.

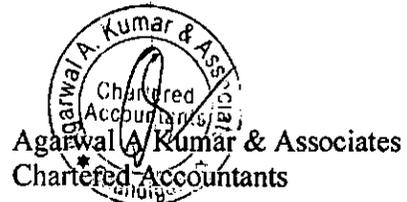
We have conducted our audit in accordance with accounting standards and guidelines issued by Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about the financial statements is free from any material misstatement. An 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).

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).
  
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."
  1. In case of Balance Sheet, of the state of affairs of the Pool Fund as at 31<sup>st</sup> March 2014 and
  
  2. In case of Income & Expenditure Account, the grant utilised for the year ended 31<sup>st</sup> March 2014.

Place : Chandigarh  
Date : 30/06/2014



**MUMBAI DISTRICTS AIDS CONTROL SOCIETY – POOL FUND**

**SCHEDULE FORMNG 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.

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.
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**

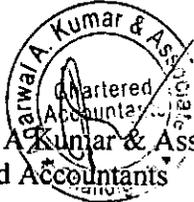
**1 Preparation of Final Accounts:**

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**

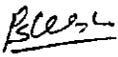
Society maintained its books of accounts on cash basis. This is contrary to the prescribed Accounting Standard -1 recommended by ICAI for the F.Y. 2013-14, Society has maintained following Books in Accounting Software provided by NACO, namely

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

  
Agarwal A. Kumar & Associates  
Chartered Accountants

Place : Chandigarh  
Date : 30/06/2014

  
Finance Controller

  
Project Director

Mumbai Districts Aids Control Society



## Mumbai MC ACS - POOL FUND

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

National AIDS Control Project - Phase III

### Utilisation Certificate

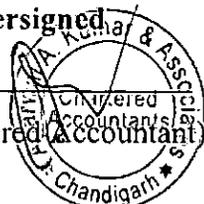
Certified that an amount of Rs. 0.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2013-14 vide letter No. given below and opening Cash/Bank Balance Rs. 0.00 (and Current Liabilities of Rs.0.00)and outstanding Advances for Rs. 0.00 on account of unspent 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**

Sl. No.	Sanction letter Number and Date	Amount
	-	-
	-	-
	-	-
		<b>Total 0.00</b>

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

#### *Kinds of checks exercised*

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned  
  
(Chartered Accountant)

  
\_\_\_\_\_  
(Project Director)

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

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 (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	Consultants and Consultancy Services		0.00	4,436,225.56	Grants utilised to the extent of revenue expenditure		0.00
0.00	Excess of Income over Expenditure		420,037.00				
38,672.00	Kits and Other Lab Supplies	06	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				
<b>6,017,353.56</b>			<b>420,037.00</b>	<b>6,017,353.56</b>			<b>420,037.00</b>

Other Income

Schedule 28

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
<b>Total</b>	<b>420,037.00</b>	<b>1,581,128.00</b>

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Lab. Supplies	0.00	10,000.00
Consumable Items	0.00	28,672.00
<b>Total</b>	<b>0.00</b>	<b>38,672.00</b>

Training and Workshops

Schedule 08

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

NGO Services

Schedule 11

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
<b>Total</b>	<b>0.00</b>	<b>2,877,642.83</b>

Salary (Pay and Allowances)

Schedule 13

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

## Maintenance Costs

## Schedule 14

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

## Operational Expenses

## Schedule 15

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	0.00	9,074.00
Water and Electricity Charges	0.00	259,024.00
Audit Fees	0.00	143,288.00
Postage/Courier	0.00	2,219.00
Other Administration Cost	0.00	167,239.23
Contingency	0.00	16,063.00
<b>Total</b>	<b>0.00</b>	<b>806,684.23</b>

**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:			25,485,717.63	GENERAL FUND	13	416,037.00
0.00	Cash in hand		0.00	3,753,244.00	CURRENT LIABILITIES	32	0.00
24,958,148.43	Balance with Bank	30	0.00	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	0.00
1,204.00	Funds from Other Sources	31	0.00	255,902.42	NGO Services	23	0.00
11,675.00	Training and Workshops	36	0.00	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	0.00
<u>32,416,057.28</u>			<u>420,037.00</u>	807,161.23	Operational Expenses	27	0.00
				12,621.00	IEC		0.00
				173,530.00	Consultants and Consultancy Services		0.00
					<b>Closing Balance:</b>		
				0.00	Cash in hand		0.00
				0.00	Balance with Bank	31	0.00
				<u>32,416,057.28</u>			<u>420,037.00</u>

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
<b>Total</b>	<b>0.00</b>	<b>5,863,901.85</b>

Balance with Bank

Schedule 30

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

Funds from Other Sources

Schedule 31

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

Training and Workshops

Schedule 36

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	0.00	11,675.00
<b>Total</b>	<b>0.00</b>	<b>11,675.00</b>

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
<b>Total</b>	<b>420,037.00</b>	<b>1,581,128.00</b>

GENERAL FUND

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Recovery/Deduction of Grants	416,037.00	25,485,717.63
<b>Total</b>	<b>416,037.00</b>	<b>25,485,717.63</b>

**CURRENT LIABILITIES**

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
<b>Total</b>	<b>0.00</b>	<b>3,753,244.00</b>

**Kits and Other Lab Supplies**

Schedule 18

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

**Training and Workshops**

Schedule 20

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Campaigns	0.00	120,221.00
<b>Total</b>	<b>0.00</b>	<b>120,221.00</b>

NGO Services

Schedule 23

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

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	0.00	1,735,718.00
<b>Total</b>	<b>0.00</b>	<b>1,735,718.00</b>

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment Maintenance	0.00	42,250.00
Vehicle Maintenance	0.00	1,020.00
<b>Total</b>	<b>0.00</b>	<b>43,270.00</b>

## Operational Expenses

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	0.00	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
<b>Total</b>	<b>0.00</b>	<b>807,161.23</b>

## Balance with Bank

Schedule 31

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
BoB-6812	0.00	0.00
Cheque in Transit	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

**Utilisation Certificate**

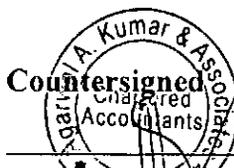
Certified that an amount of Rs. **92,767,082.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year **2013-14** vide letter No. given below and opening Cash/Bank Balance Rs. **75,102,694.47** (and Current Liabilities of Rs. **4,371,250.35**) and outstanding 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 .

Sl. No.	Sanction letter Number and Date	Amount
1.	T-11017/01A/2013 - NACO (F), Dt. 02/07/13	19,08,000 = 00
2.	PF T. 11017/01A/2013 - NACO (F), Dt. 28/09/13	7,50,74,000 = 00
3.	NACP III closure	4,000 = 00
4.	Recovery / Deduction of Grants	(13,91,918 = 00)
		Total 0.00
		92,767,082 = 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 Accountant)



  
(Project Director)  

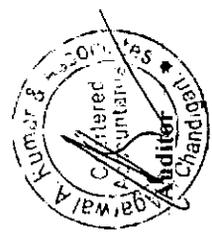

Opening balance of Net Current Assets	Amount (Rs.)
W DBS Bank Code	75,102,694.47
Advance to Others	267,255.50
Advance to NGOs	4,251,406.92
Advance to District Authorities	895,040.00
NACPIII Advance to NGOs	171,064.00
NACPIII Security Deposit (Paid)	220,644.00
Inter Unit Fund Transfer	2,500,000.00
	<u>83,408,104.89</u>
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
	<u>4,371,250.35</u>
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
	<u>92,767,082.00</u>
Utilisation 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
Printing & Stationery	230,164.50
Advertisement (Other than IEC)	283,092.00

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
Contingency	255,297.00
Consumable Items	3,752,337.25
Meeting Expenses	26,956.00
Equipment (Other)	59,500.00
Office Equipment	116,840.00
	<u>142,021,933.54</u>
<b>Bank Interest &amp; Miscellaneous Receipts</b>	<b>Amount (Rs.)</b>
Sale of Bid/Tender Documents	6,840.00
Other Receipts	75,259.91
Interest from Bank	4,352,972.15
	<u>4,435,072.06</u>
<b>Current Liabilities</b>	<b>Amount (Rs.)</b>
Security / Earnest Deposit (Received)	1,257,169.00
NACPIII Creditors Payable	110,504.60
NACPIII Security / Earnest Deposit (Received)	1,247,417.75
NACPIII Other Recoveries	868,320.00
	<u>3,483,411.35</u>
<b>Closing balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
NEW DBS Bank Code	33,048,711.69
Advance to Others	18,912.00
Advance to NGOs	3,020,310.22
Advance to District Authorities	1,338,964.50
NACPIII Advance to NGOs	52,944.00
NACPIII Security Deposit (Paid)	220,644.00
	<u>37,700,486.41</u>

### Balance Sheet

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

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
79,036,854.54	GENERAL FUND	01	34,217,075.06	68,356,172.67	FIXED ASSETS	02	68,532,512.67
4,371,250.35	CURRENT LIABILITIES AND PROVISIONS		3,483,411.35	75,102,694.47	CURRENT ASSETS, LOANS AND ADVANCES		
68,356,172.67	CURRENT LIABILITIES	0501	68,532,512.67	8,305,410.42	CURRENT ASSETS	0301	33,048,711.69
<u>151,764,277.56</u>	FIXED ASSET FUND		<u>106,232,999.08</u>	<u>151,764,277.56</u>	LOANS AND ADVANCES	0401	4,651,774.72
							<u>106,232,999.08</u>



*Ravi A. Kumar*  
FCMA/FO

*Blas*  
Project Director

23

## General Fund

## Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Opening grant in aid	79,036,854.54	0.00
<b>Add: Received during the year</b>		
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
<b>Less: Utilised during the year</b>		
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
<b>Closing grant in aid</b>	<b>34,217,075.06</b>	<b>79,036,854.54</b>

34-

Fixed Asset

Schedule 02

Figures in Rupees

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	0.00	50,711,675.01
NACPIII Equipment (Other) (2404)	4,061,795.00	0.00	0.00	4,061,795.00
NACPIII Furniture, Fixtures & Supplies (2402)	3,679,607.01	0.00	0.00	3,679,607.01
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
<b>Grand Total</b>	<b>68,356,172.67</b>	<b>176,340.00</b>	<b>0.00</b>	<b>68,532,512.67</b>

Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilised/Refunded	Closing Balance
<b>Grand Total</b>				

35

## CURRENT ASSETS

Schedule 0301

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

## LOANS AND ADVANCES

Schedule 0401

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

## CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Creditors Payable	0.00	160,763.00
NACPIII Creditors Payable	110,504.60	110,504.60
NACPIII Other Recoveries	868,320.00	899,945.00
NACPIII Security / Earnest Deposit (Received)	1,247,417.75	1,449,788.75
Security / Earnest Deposit (Received)	1,257,169.00	1,750,249.00
<b>Total</b>	<b>3,483,411.35</b>	<b>4,371,250.35</b>

32-



### 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.)
22,619,320.17	IEC		15,465,665.97	1,276,217.00	Other Income	28	4,435,072.06
16,540.00	(IS) NACPIII expensable		0.00	140,900,802.74	Grants utilised to the extent of revenue expenditure		137,410,521.48
4,025,537.65	Kits and Other Lab Supplies	06	4,909,390.25				
7,293,589.46	Training and Workshops	08	4,110,084.50				
68,829,658.50	NGO Services	11	74,120,960.20				
28,652,481.19	Salary (Pay and Allowances)	13	30,123,139.81				
1,726,005.70	Maintenance Costs	14	1,975,152.71				
9,013,887.07	Operational Expenses	15	11,141,200.10				
0.00		NULL	26,956.00				
<b>142,177,019.74</b>			<b>141,845,593.54</b>	<b>142,177,019.74</b>			<b>141,845,593.54</b>

38

Other Income

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
<b>Total</b>	<b>4,435,072.06</b>	<b>1,276,217.00</b>

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Lab. Supplies	1,157,053.00	609,173.00
Consumable Items	3,752,337.25	3,416,364.65
<b>Total</b>	<b>4,909,390.25</b>	<b>4,025,537.65</b>

-39-

Training and Workshops

Schedule 08

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
<b>Total</b>	<b>4,110,084.50</b>	<b>7,293,589.46</b>

NGO Services

Schedule 11

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
<b>Total</b>	<b>74,120,960.20</b>	<b>68,829,658.50</b>

Salary (Pay and Allowances)

Schedule 13

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

140.

## 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
<b>Total</b>	<b>1,975,152.71</b>	<b>1,726,005.70</b>

- 41 -

## Operational Expenses

## Schedule 15

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
Miscellaneous 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
Contingency	255,297.00	136,622.50

## Schedule NULL

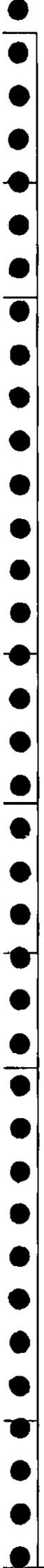
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Meeting Expenses	26,956.00	0.00
Total	26,956.00	0.00

**Receipt And Payment Account**

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

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
0.00	Opening Balance:			84,033,150.19	LOANS AND ADVANCES	17	82,767,162.00
0.00	Cash in hand		0.00	0.00	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
<u>225,682,903.63</u>			<u>176,186,577.53</u>	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
				0.00		NULL	20,408.00
				21,883,399.17	IEC		14,835,501.97
				0.00	Closing Balance:		
				0.00	Cash in hand		0.00
				75,102,694.47	Balance with Bank	31	33,048,711.69
				<u>225,682,903.63</u>			<u>176,186,577.53</u>

142



LOANS AND ADVANCES

Schedule 17

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

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Grant from NACO to SACS	0.00	181,080,000.00
Recovery/Deduction of Grants	0.00	41,415,674.63
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
<b>Total</b>	<b>94,155,000.00</b>	<b>222,495,674.63</b>

- 45

Balance with Bank Schedule 30

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

CURRENT LIABILITIES Schedule 32

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

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Sale of Bid/Tender Documents	6,615.00	5,460.00
Other Receipts	69,259.91	1,886.00
Interest from Bank	4,352,972.15	1,268,871.00
Total	4,428,847.06	1,276,217.00

- 45.

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	385,844.00	2,390,033.27
Advance to NGOs	72,283,951.50	72,577,927.42
Advance to Staff	1,013,104.50	1,335,609.50
Advance to District Authorities	9,084,262.00	5,229,580.00
Inter Unit Fund Transfer	0.00	2,500,000.00
<b>Total</b>	<b>82,767,162.00</b>	<b>84,033,150.19</b>

GENERAL FUND

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Recovery/Deduction of Grants	1,391,918.00	0.00
<b>Total</b>	<b>1,391,918.00</b>	<b>0.00</b>

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Blood Bank Equipments	0.00	506,027.00
Office Equipment	51,750.00	0.00
<b>Total</b>	<b>51,750.00</b>	<b>506,027.00</b>

46

## CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Security / Earnest Deposit (Received)	487,080.00	0.00
Creditors Payable	160,763.00	0.00
NACPIII Security / Earnest Deposit (Received)	202,371.00	0.00
NACPIII Other Recoveries	31,400.00	0.00
<b>Total</b>	<b>881,614.00</b>	<b>0.00</b>

## Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Lab. Supplies	826,659.00	355,751.00
Consumable Items	965,160.75	2,314,282.65
<b>Total</b>	<b>1,791,819.75</b>	<b>2,670,033.65</b>

## Training and Workshops

Schedule 20

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
<b>Total</b>	<b>1,552,336.50</b>	<b>2,945,666.46</b>

NGO Services

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
<b>Total</b>	<b>487,828.00</b>	<b>503,138.00</b>

Salary (Pay and Allowances)

Schedule 25

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

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (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
<b>Total</b>	<b>1,909,888.21</b>	<b>1,582,282.93</b>

1 58

49

Operational Expenses

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
Contingency	12,994.00	5,793.50

Schedule NULL

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

50.

Schedule 31

Balance with Bank

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



**MUMBAI DISTRICTS AIDS CONTROL  
SOCIETY**



**ANNUAL AUDITED ACCOUNTS**  
**OF**  
**NEW DOMESTIC BUDGET SUPPORT**

**2013-2014**

## 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 New Domestic Budget Scheme entitled Non-Government Organisations, Bloods Banks, Sexually Transmitted Infection unit's and Voluntary Blood Donation camps" as at 31<sup>st</sup> 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).

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).

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."

1. In case of Balance Sheet, of the state of affairs of the New Domestic Budget Scheme as at 31<sup>st</sup> March 2014 and

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

Place : Chandigarh  
Date : 30/06/2014

Agarwal Anil Kumar & Associates  
Chartered Accountants  
Chandigarh



**MUMBAI DISTRICTS AIDS CONTROL SOCIETY**

**NEW DOMESTIC BUDGET SCHEME 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.

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.

26.

**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:

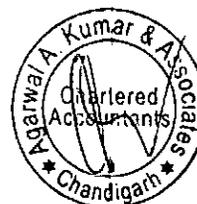
1. All retirements benefits are payable to deputed employees by their original/parent department.
2. PF, PPF & Leave Encashment, LTC, Medical Expenses accounted on actual payment basis.
3. Contractual employees are not entitled for any retirement benefits.

**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 Bank Records**

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

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

**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
<b>Total</b>	<b>4651774.72</b>

Further, we noted that expenditures submitted through "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 head " Loan & Advances" of assets side.

**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.

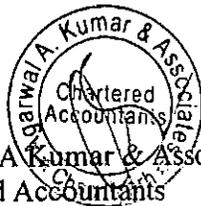
7. Fixed Assets

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.

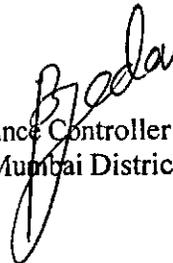
8. Settlement of Staff Advances :

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



Agarwal A. Kumar & Associates  
Chartered Accountants

Place : Chandigarh  
Date : 30/06/2014

  
Finance Controller  
Mumbai Districts Aids Control Society

  
Project Director  
Mumbai Districts Aids Control Society



## Mumbai MC ACS - TI POOL FUND

57-

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
1.	Recovery / Deduction of Grants	1,807,955.00
		Total 0.00 1,807,955.00

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



Bless  
(Project Director)  
B

Sources of funds	Amount (Rs.)
Recovery/Deduction of Grants	1,807,955.00
	<u>1,807,955.00</u>
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
	<u>1,777,277.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
Advance to NGOs	30,678.00
	<u>30,678.00</u>

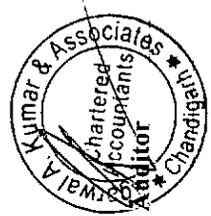
Acworth Complex R. A. Kidwai Marg Wadala (West), Mumbai - 400031

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.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
0.00	GENERAL FUND	01	30,678.00		CURRENT ASSETS, LOANS AND ADVANCES		30,678.00
0.00			30,678.00	0.00	LOANS AND ADVANCES	0401	30,678.00
				0.00			



*B. K. Singh*  
FCI/BW/FO

*Bless*  
Project Director

- 59

General Fund

Schedule 01

Figures in Rupees	
Particulars	As at 31-Mar-14 (Rs.)
Opening grant in aid	0.00
Add: Received during the year	1,807,955.00
Recovery/Deduction of Grants	1,807,955.00
Less: Utilised during the year	1,777,277.00
Grants utilised to the extent of revenue expenditure	(1,777,277.00)
Closing grant in aid	30,678.00
	0.00

Fixed Asset

Schedule 02

Figures in Rupees				
Particulars	Opening Balance	Addition	Deletion	Closing Balance
Grand Total				

-60+

Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Received	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 (Rs.)
Advance to NGOs	30,678.00	0.00
Total	30,678.00	0.00

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 (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
0.00	Training and Workshops	08	40,791.00	0.00	Grants utilised to the extent of revenue expenditure		1,777,277.00
0.00	Salary (Pay and Allowances)	13	1,371,429.00				
0.00	Maintenance Costs	14	2,000.00				
0.00	Operational Expenses	15	363,057.00				
0.00		NULL	95,770.00				
<u>0.00</u>			<u>1,777,277.00</u>	<u>0.00</u>			<u>1,777,277.00</u>

-621-

Training and Workshops

Schedule 08

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

Salary (Pay and Allowances)

Schedule 13

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

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Need Based Assistance	2,000.00	0.00
<b>Total</b>	<b>2,000.00</b>	<b>0.00</b>

63-

Schedule 15

Operational Expenses

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

Schedule NULL

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Meeting Expenses	95,770.00	0.00
<b>Total</b>	<b>95,770.00</b>	<b>0.00</b>



### Receipt And Payment Account

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

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

- 65 -

## 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
<b>Total</b>	<b>1,807,955.00</b>	<b>0.00</b>

## LOANS AND ADVANCES

Schedule 17

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

## Training and Workshops

Schedule 20

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Campaigns	25,510.00	0.00
<b>Total</b>	<b>25,510.00</b>	<b>0.00</b>

Salary (Pay and Allowances) Schedule 25

Particulars	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

Maintenance Costs Schedule 26

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

## Operational 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	199.00	0.00
Other Administration Cost	518.00	0.00

## Schedule NULL

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

## Balance with Bank

Schedule 31

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



**MUMBAI DISTRICTS AIDS CONTROL  
SOCIETY**



**ANNUAL AUDITED ACCOUNTS**  
**OF**  
**TI POOL FUND**  
**(WORLD BANK ASSISTED PROJECT)**

**2013-2014**

## 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 TI Pool Fund entitled Non-Government Organisations, Bloods Banks, Sexually Transmitted Infection unit's and Voluntary Blood Donation camps" as at 31<sup>st</sup> 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).

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).

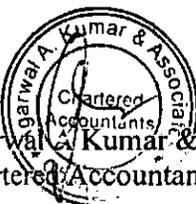
4. Based on audit sampling methodology, we have observed that MDACS has followed procedure for procurement of "Goods & Service" as per the procurement manual issued by NACO.

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."

1. In case of Balance Sheet, of the state of affairs of the TI Pool Fund as at 31<sup>st</sup> March 2014 and
2. In case of Income & Expenditure Account, the grant utilised for the year ended 31<sup>st</sup> March 2014.

Place : Chandigarh  
Date : 30/06/2014

  
Agarwal & Kumar & Associates  
Chartered Accountants

**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.

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.
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 TI Pool Fund of Rs. 30678/- in NGOs.

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	30678.00
<b>Total</b>	<b>30678.00</b>

Further, we noted that expenditures submitted through "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 head "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 prescribed 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.



Agarwal A Kumar & Associates  
Chartered Accountants

Place : Chandigarh  
Date : 30/06/2014

*Beela*  
Finance Controller

*Bless*

Project Director  
Mumbai Districts Aids Control Society