



MUMBAI DISTRICTS AIDS CONTROL SOCIETY



Annual Audited Reports & Financial Statements

2014-2015

SCHEDULE - VIII
[Vide Rule 17 (1)]

Name of the Public Trust : MUMBAI DISTRICTS AIDS CONTROL SOCIETY, WADALA, MUMBAI - 400 031. Reg. No. F/21240 (Mumbai)
Balance Sheet As At 31.3.2015

FUNDS & LIABILITIES	Schedule	Rs.	Rs.	PROPERTY AND ASSETS	Schedule	Rs.	Rs.
Trusts Funds or Corpus				Immovable Properties			
General Funds	A	58,013,185 81		Civil Works	G		50,711,675 01
Fixed Assets Fund	A-I	90,245,484 74	148,258,670 55				
Other Earmarked Funds (Liabilities)				Investments			NIL
For Funds from other Sources	B	(6,924 00)	(6,924 00)	Fixed Assets	H		39,533,809 73
Loans (Secured or Unsecured) (UNICEF)	M		-	Loans (Secured or Unsecured)			NIL
Liabilities :-				Deposit			
For Retention Amount	C	110,504 60		At B.E. S & T Undertaking			260,614 00
For Employee Recoveries	D	27,272 00		At Hindustan Petroleum Cor.Ltd (NDBS)			10,000 00
For Security Deposits (UNICEF)		10,000 00		At Hindustan Petroleum Cor Ltd (GFATM RCC II)			50,000 00
For Security Deposits	E	4,313,013 75		Advances	I		
For Other Deposite	F	113,053 00		To Employee		Nil	
For Audit Recoveries	K	-		To Non Government Organisations		1,127,221 78	
For IDS payable (Other)	L	-		To Others		10,980 00	
For Creditors Payable			4573843 35	To Authorities		550,660 00	1,688,861 78
Funds From other Sources				Inter Unit Fund Transfer			
Pool Fund				- T1 Pool Fund		(5,000,000 00)	
				GF II		(15,000,000 00)	
				GF III		27,500,000 00	
				GF IV		(7,500,000 00)	
				GF VI			
				Cash and Bank Balances	J		
				a) With Bank		48,116,629 38	
				b) With the Trustee		NIL	
				c) With the Manager		NIL	
				d) Cheque in Transit		12,454,000 00	
Total Rs.....		152,825,589 90	152,825,589 90	Total Rs.....			60,570,629 38
							152,825,589 90

As per our report of even date



Dated at Mumbai

Bless
Project Director
TRUSTEE

Mumbai Districts AIDS Control Society

Acworth Complex, R.A. Kidwai Marg

Wadala (W) Mumbai -400 031

(1/4/2014 to 31/3/2015)

Schedule 'A'

GENERAL FUND

Sr. No.		Amount (Rs)
1	Opening grant in aid	41,533,077.45
2	Grant Received	
2.1	Grant from NACO to MDACS (World Bank Assisted Project Pool Fund)	-
2.2	Grant from NACO to MDACS (New Domestic Budget Support)	95,875,000.00
2.3	Grant from NACO to MDACS (GFATM Round-II)	28,054,000.00
2.4	Grant from NACO to MDACS (TI Pool Fund account)	92,102,000.00
2.5	Grant from NACO to MDACS (GFATM Round-IV)	18,185,000.00
2.6	Recovery /Deduction of Grants	-
2.7	NACP III Closure	-
2.8	Total Receipt (2.1+2.2+2.3+2.4+2.5+2.6+2.7)	275,749,077.45
3	Grants utilised to th extent of revenue expenditure	(212,541,292.51)
4	Grants utilised to th extent of fixed assets expenditure	(5,194,599.13)
5	Recovery /Deduction of Grants	-
6	Glosing grant in aid (1 + 2.8 - 3 - 4-5)	58,013,185.81



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Mumbai Districts AIDS Control Society

Acworth Complex, R.A.Kidwai Marg

Wadala (W) Mumbai -400 031

(1/4/2014 to 31/3/2015)

Schedule 'A -1'

Fixed Assets Fund

Sr.No		Amount	(Rs)
1	New DBS for NACP IV	72,663,231.05	
2	Pool Fund	-	
3	GFATM RCC II	14,131,884.56	
4	TI Pool Fund Account	-	
5	GFATM RCC IV	3,450,369.13	
		90,245,484.74	



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Mumbai Districts AIDS Control Society

Acworth Complex, R.A. Kidwai Marg, Wadala (W) Mumbai -400 031
(1/4/2014 to 31/3/2015)

Schedule - 'B'

Funds from other Sources

Sr. No.	Particulars	Opening Balance	Grant Received from Source	Refund credited	Grant Utilised / Refunded to Source	Closing Balance (3+4+5-6)
1	2	3	4	5	6	7
1	Geographic Medical Dept. of University of Alabama At Birmingham, USA for School base education for Youth on HIV/ AIDS	128,385.75	-	-	128,385.75	-
2	International Labour Organisation (ILO)	13.00	-	-	13.00	-
3	UNICEF	293,733.52	18,454.00	-	319,111.52	(6,924.00)
4	WHO - Evaluation of Counsellors	24,000.00	-	-	24,000.00	-
5	WHO (Model VCTC at MDACS)	3,733.00	-	-	3,733.00	-
6	SOSVA - FHI	-	-	-	-	-
7	Branch / Division	-	-	-	-	-
8	MoH & FW , GOI (Capacity Building Project of Food & Drugs)	0.00	-	-	-	-
	Total	449,865.27	18,454.00	-	475,243.27	(6,924.00)



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Project Director
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[Signature]

Mumbai Districts AIDS Control Society
Acworth Complex, R.A. Kidwai Marg, Wadala (W), Mumbai -400 031
(1/4/2014 to 31/3/2015)

Schedule - 'E'

	Name of the Contractors	C/B as on 31.03.2015 of NDBS	C/B as on 31.03.2015 of GF II	C/B as on 31.03.2015 of GF III	C/B as on 31.03.2015 of GFIV	C/B as on 31.03.2015 of TI PF	Total C/B as on 31.03.15
1	Access Design	17920	0	0	0	0	17920
2	Aditi Gangurde	375	0	0	0	0	375
3	Air State Logistics	9400	0	0	0	0	9400
4	Ambaji Travels	72250	0	0	0	0	72250
5	Amey Travels	9000	0	0	0	0	9000
6	Agile Lifescience	0	0	0	0	0	0
7	Anitha Art Printers	5600	0	0	0	0	5600
8	Anu Telecom	6556	0	0	0	0	6556
9	Analytik Instruments	2180	0	0	0	0	2180
10	Apsons Polymers	163000	0	0	0	0	163000
11	Apar Advertisements	3750	0	0	0	0	3750
12	Asar Foundation	3800	0	0	0	0	3800
13	Audumber printing Press	10750	5615	0	0	0	16365
14	Azim Enterprises	0	0	0	0	0	0
15	Aakansha Arts	0	0	0	0	0	0
16	A-I Enterprises	6000	0	0	0	0	6000
17	AVS Technology	14210	0	0	0	0	14210
18	AV Graphics	460	0	0	0	0	460
19	Baba Ramdev Station	6375	0	0	0	0	6375
20	BD Biosciences	9420	0	0	0	0	9420
21	Balwant Printer	46536	0	0	0	0	46536
22	Bio-Chem Pharmaceuticals Ltd	12800	0	0	77350	0	90150
23	Blue Bird India Ltd	8925	0	0	0	0	8925
24	Biosystem Scientific Co.	0	1250	0	0	0	1250
25	Bhaskar Packaging	6250	0	0	3650	0	9900
26	Blossom Enterprises	8230	30010	0	0	0	38240
27	Bright Outdoor Media P.LTD	15000	0	0	0	0	15000
28	Blue Horizon	0	0	0	0	0	0
29	Blue Star Ltd	0	0	0	0	0	0
30	Blue Ocean Media Pvt. Ltd	0	0	0	0	0	0
31	C. Abhayankar & Co.	0	10800	0	0	0	10800
32	Chandan Enterprises	971	0	0	0	0	971
33	Casil Industries	0	7000	0	0	0	7000
34	C.H.Co.	34010	0	0	0	0	34010
35	Cipla Ltd	5600	0	0	5300	0	10900
36	Citadel Aurobindo	28080	0	0	0	0	28080
37	Cooledways	3500	10000	0	0	0	13500
38	Core Team Technology	22060	4930	0	16560	0	43550
39	Cool Vision Enterprises	3945	0	0	0	0	3945
40	Convergence IT Services	7205	0	0	0	0	7205
41	Crystal Prints	4250	1800	0	0	0	6050
42	D.T. Courier	0	0	0	0	0	0
43	Delpha Drugs & Pharma	0	0	0	13728	0	13728
44	Diksha Enterprises	3500	0	0	0	0	3500

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(1/4/2014 to 31/3/2015)

Schedule - 'E'

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45	Disha Enterprises	1700	0	0	0	0	1700
46	Digital Media Union	25560	0	0	0	0	25560
47	Digital Media Network	0	0	0	0	0	0
48	Digital Radio (Mumbai) Broadcasting	5400	0	0	0	0	5400
49	Dr. Arundhati Char	0	0	0	0	0	0
50	Dhawani Creation	2000	0	0	0	0	2000
51	Ekta Group	11000	0	0	0	0	11000
52	Emcure Pharma Ltd	4324	0	0	4111	0	8435
53	E Net Infotech Solution Pvt.	0	0	0	0	0	0
54	Esskay Surgicals	144690	0	0	4200	0	148890
55	Ever X Machines	450	0	0	0	0	450
56	F TV World	12840	0	0	0	0	12840
57	Form N Pack	4980	0	0	0	0	4980
58	Fresenius Kabi India Pvt. Ltd.	82200	0	0	0	0	82200
59	G.A.R. courier	0	0	0	0	0	0
60	Gaurav Transports	39674	0	0	0	0	39674
61	Glenmark Pharma Ltd	30760	0	0	9920	0	40680
62	Graham Information System	4861	0	0	2951	0	7812
63	Green N Clean Enterprises	0	0	0	0	0	0
64	GuruKripa Service Centre	300	0	0	0	0	300
65	Ganesh Pest Control Services	750	0	0	0	0	750
66	Group M Media India Private	75362	0	0	0	0	75362
67	Harsha	0	16830	0	0	0	16830
68	Healthy Life Pharma	0	0	0	14400	0	14400
69	Helixar Solutions	5030	0	0	0	0	5030
70	Infovision Solution Pvt. Ltd	4596	12054	1000	0	0	17650
71	Icon Express	2250	0	0	0	0	2250
72	Jai Hind Stationery & Xerox	0	0	0	0	0	0
73	Jagruti Advertising	3000	0	0	0	0	3000
74	Jagsons Services Pvt Ltd	10000	0	0	0	0	10000
75	Janak HealthCare	6937	0	0	0	0	6937
76	J. B. Chemicals	1400	0	0	0	0	1400
77	Jivan Rekha Medical & Surgicals	8300	0	0	0	0	8300
78	Jumbo System & Solutions	17617	0	0	15703	0	33320
79	Jyoti Printers	0	4000	0	0	0	4000
80	Jyoti Printery	10100	0	0	0	0	10100
81	Jyoti Multi Colour offset Printes	9900	0	0	0	0	9900
82	Jet Technologies	30690	0	0	0	0	30690
83	Kalawati Ads	10000	0	0	0	0	10000
84	Kalawati Art Circle	2000	0	0	0	0	2000
85	Kanchan Express P Ltd	2250	0	0	0	0	2250
86	Kinetic Advertising India P.Ltd	14940	0	0	0	0	14940
87	Krishana Garden	15150	0	0	0	0	15150
88	Krish Bioscience	8600	0	0	0	0	8600
89	Kashi Furnitures	0	7500	0	0	0	7500
90	Kashmira Enterprises	22000	0	0	0	0	22000
91	Laptop Instrument	1670	0	0	0	0	1670
92	Laxmi Enterprises	5544	0	0	0	0	5544
93	Light Craft & Sound Pvt	9950	0	0	0	0	9950
94	Lisaline Life Science	0	0	0	0	0	0
95	Laxmi IT Solution	4648	0	0	0	0	4648
96	Labtek Instruments	103200	0	0	0	0	103200
97	Madhur Courier Service	5150	0	0	0	0	5150

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98	Magna Graphic	0	0	0	3322	0	3322
99	Mahendra graphics	2100	0	4500	0	0	6600
100	Manav Health Care	13840	9420	0	4380	0	27640
101	Management Solutions	35066	0	0	0	0	35066
102	Maitree Sanskrutik Manch	2000	0	0	0	0	2000
103	Maiboli Kalamanch	11000	0	0	0	0	11000
104	M.D. Surgicals	598	0	0	0	0	598
105	Meditek Engineers	6937	0	0	0	0	6937
106	Medsourse Ozone	0	0	22800	0	0	22800
107	Media Beneficium	29620	0	0	0	0	29620
108	Medicine House	0	0	0	4320	0	4320
109	Makvis	0	0	0	4320	0	4320
110	Monozyme India Ltd	30000	0	0	0	0	30000
111	Muktagiri & Sons	4500	0	0	0	0	4500
112	Mudra Prints	0	0	0	0	0	0
113	Mumbai Meri Jann	2400	0	0	0	0	2400
114	Neha Trading co.	27600	0	0	0	0	27600
115	Nira Kars	12600	0	0	0	0	12600
116	Nidhi Life Care	560	0	0	0	0	560
117	Niyati Sales	0	760	0	0	0	760
118	N. K. Enterprises	259	0	0	0	0	259
119	Nano Biotech Pvt. Ltd	0	0	17400	0	0	17400
120	Nutron Electric Systems Pvt Ltd	1500	0	0	0	0	1500
121	Nova Products	1400	0	0	0	0	1400
122	Nayeem Scrap Traders	1000	0	0	0	0	1000
123	Noor Enterprises	1000	0	0	0	0	1000
124	Nitin Instruments	33220	0	0	0	0	33220
125	Om Contractors & Plumbers	1500	0	0	0	0	1500
126	Om Sai Advertising	3000	0	0	0	0	3000
127	Optinext Solutions	4300	8000	0	0	0	12300
128	Orange life healthcare	1760	0	0	0	0	1760
129	Paceindia Civil Contractors P. Ltd.	12000	0	0	0	0	12000
130	Parag Surgical Co.	0	0	0	8800	0	8800
131	Paramedicals	0	0	0	0	0	0
132	Paras Stationery & Xerox	8300	0	0	0	0	8300
133	Pan Packers	16850	0	0	0	0	16850
134	Patel Stationery & General Stores	0	13101	0	0	0	13101
135	P.B. Associates	0	0	0	0	0	0
136	P.C. Man computers	17410	0	0	0	0	17410
137	Peacock Prints	44660	22239	0	0	0	66899
138	Pinnacle Biomed Pvt. Ltd	0	4500	0	129480	0	133980
139	Portland India Outdoor Adv	24000	0	0	0	0	24000
140	Picasso Traders	0	0	0	0	0	0
141	Pradnya Savargaonkar	563	0	0	0	0	563
142	Prachar Communication	0	0	0	0	0	0
143	Praxis Media	0	0	0	0	0	0
144	Pressman Advertising and Marketing	10000	0	0	0	0	10000
145	Paradigam Medivision Pvt Ltd	10350	0	0	0	0	10350
146	Printography	0	0	0	0	0	0
147	Prism Arts	18850	5100	0	0	15950	39900
148	Prime Style	500	0	0	1850	0	2350
149	Prithvi Associates	8400	0	0	0	0	8400
150	Purandar Publicity	22175	0	0	0	0	22175

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(1/4/2014 to 31/3/2015)

Schedule - 'E'

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151	P Square Pest Control	510	0	0	0	0	510
152	Pooja Enterprises	3500	10000	0	0	0	13500
153	Qualpro Diagnostice	17218.75	67774	48404	0	0	133396.75
154	Rahul Distibutors	0	0	0	67900	0	67900
155	Rajdhanishiv Pratishtan	0	0	0	0	0	0
156	Rakesh Advertising Pvt.Ltd.	0	0	0	0	0	0
157	Ranbaxy Super Specility	138580	0	0	67830	0	206410
158	Rangeela	1750	0	0	0	0	1750
159	Rass Media Services	13442	0	0	0	0	13442
160	Remi Sales	98120	0	0	0	0	98120
161	Robotic Equipments	1850	0	0	0	0	1850
162	Runal Services	0	0	0	0	0	0
163	R.S. Pest Control	1060	0	0	0	0	1060
164	R.R.Enterpsies	0	0	0	0	0	0
165	Risha Enterprises/Electronics	0	0	0	0	0	0
166	Roman Stationery & Printers	1020	2230	0	0	0	3250
167	Rahamatulla Bhangarwala	1000	0	0	0	0	1000
168	Sai Enterprises	3450	0	0	0	0	3450
169	Sainath Motors	1800	0	0	0	0	1800
170	Sakalp Stationery & Xerox	3850	0	0	0	0	3850
171	Saral Enterprises	0	0	0	0	0	0
172	Samruddhee Group	800	0	0	0	0	800
173	Smart Enterprises	0	0	0	0	0	0
174	Sangeeta Bhosale & Party	0	0	0	0	0	0
175	Sanjeevani Advertising Company	0	0	0	0	0	0
176	Sandesh Jayakar	3150	0	0	0	0	3150
177	Senmom Biosupply P Ltd	7000	0	0	0	0	7000
178	S.E.Solutuion	17000	0	0	0	0	17000
179	Shaman	0	0	0	0	0	0
180	Shama Prints	20000	0	0	0	0	20000
181	Shree Paras Surgicals	0	0	0	0	0	0
182	Shakti Enterprises	0	6380	0	0	0	6380
183	Shiddhi Arts	10600	0	0	0	0	10600
185	Shree Gurukrupa Service Center	330	0	0	0	0	330
186	Shri Stationery & Xerox	4500	0	0	0	0	4500
187	Shubham Cateres & decorators	26000	0	0	0	0	26000
188	Siddhi Awards & Rewards	1500	0	0	0	0	1500
189	Siddhivinayak Enterprises	0	0	0	0	0	0
190	Sky Star Courier Services	2250	0	0	0	0	2250
191	Shraddha Distributor	0	6400	0	1185	0	7585
192	Sound Vibz	11000	0	0	0	0	11000
193	Snehal Enterprises	11000	0	0	0	0	11000
194	S.R. Sandaw	8750	0	0	0	0	8750
195	S.S.Trading	0	4000	0	0	0	4000
196	Sudio Vision	3800	0	0	0	0	3800
197	Suncool Refrigeration Works	1150	0	0	0	0	1150
198	Sunren Tech. Solution	400	0	0	0	0	400
199	Sudarshan Steel Mfg. Co.	0	0	0	16450	0	16450
200	Superfine Print & Stationery	1020	0	0	0	0	1020

Mumbai Districts AIDS Control Society

Acworth Complex, R.A. Kidwai Marg, Wadala (W), Mumbai -400 031

(1/4/2014 to 31/3/2015)

Schedule - 'E'

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201	Syndicate Express Pvt. Ltd.	2550	0	0	0	0	2550
202	Symbiosis Advertising	12600	0	0	0	0	12600
203	System & Services	7000	0	0	0	0	7000
204	Systopic Lab. Ltd.	728	0	0	0	0	728
205	Serviz4u Networks (I) Pvt. Ltd	0	0	0	0	0	0
206	Sterling Trading Company	1000	0	0	0	0	1000
207	Span Health care Pvt. Ltd	159000	0	0	0	0	159000
208	Step Computers Pvt. Ltd.	14210	0	0	14000	0	28210
209	Smruti Digital	460	0	0	0	0	460
210	Software Mart	0	0	0	0	0	0
211	Shubham Enterprises	0	0	0	0	0	0
212	Tawab Hussain	1000	0	0	0	0	1000
213	The Professional couriers	3600	0	0	0	0	3600
214	Thermo Fisher Scientific India Ltd	72000	0	0	0	0	72000
215	The Parel Chemist	0	0	0	9200	0	9200
216	Times Internet Ltd.	4483	0	0	0	0	4483
217	Times Innovative Media Ltd.	24540	0	0	0	0	24540
218	Technical Resources	2600	7270	0	0	0	9870
219	Terumo Penpol Limited	273200	0	0	0	0	273200
220	Trackon Courier Pvt.Ltd. G.AR	5050	0	0	0	0	5050
221	Tirupati ARTs	6595	10430	0	530	0	17555
222	Trishul Advertising Agency	8000	0	0	0	0	8000
223	Terabyte Computer Systems & Service	14210	0	0	0	0	14210
224	Ultimate Print Solution	7607	0	0	0	0	7607
225	Utkarsh Enterprises	12000	128138	0	0	0	140138
226	Varnam Performing Art Centre	11000	0	0	0	0	11000
227	Vardhaman Sales Corporation	0	0		23950	0	23950
228	Veeky Enterprises	7400	510	0	0	0	7910
229	Vidya Apate	375	0	0	0	0	375
230	Vinita BaleKundri	240	0	0	0	0	240
231	Vinayak Arts	0	0	0	0	0	0
232	Visual Ventures	45968	0	0	11930	0	57898
233	VXL Enterprises	22580	4085	0	16729	0	43394
234	Voltas Ltd	0	3596	47500	0	0	51096
235	Vishal Enterprises	13900	5100	0	0	6000	25000
236	Vijaydeep Agencies	90000	0	0	0	0	90000
237	White Media Network	15263	0	0	0	0	15263
238	Wood Carver System Pvt. Ltd	0	10150	0	0	0	10150
239	Value Point Systems Pvt. Ltd	0	32940	0	0	0	32940
240	Zim Laboratories Limited				83550	0	83550
		3037948.75	473912	141604	637599	21950	4313013.75



Project Director
MDACS

Mumbai Districts AIDS Control Society

Acworth Complex, R.A. Kidwai Marg

Wadala (W) Mumbai -400 031

(1/4/2014 to 31/3/2015)

Schedule - 'F'

Other recoveries (Deposits)

Sr. No.	Name of the Contractors	Amount Rs.
1	Dr. Shradhey's NCPF Contribution	101,664.00
2	Infovision	11,389.00
Total		113,053.00



Blask

Project Director

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Mumbai Districts AIDS Control Society
Acworth Complex, R.A. Kidwai Marg, Wadala (W), Mumbai - 400 031
(1/4/2014 to 31/3/2015)

Schedule - 'L'

TDS (Others)

Sr. No.	Name of the Funds	Amount Rs.
1	Pool Fund	-
2	GFII	-
3	GFIII	-
4	GFIV	-
5	UNICEF	-
Total		-



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Project Director
TRUSTEE

[Signature]

Mumbai Districts AIDS Control Society

Acworth Complex, R.A. Kidwai Marg

Wadala (W) Mumbai -400 031

(1/4/2014 to 31/3/2015)

Schedule 'G'

CIVIL WORKS

Sr. No.	Particulars	Opening Balance as on 01.04.2013	Addition in the F.Y. 2013-14	Deletion in the F.Y. 2013-14	Closing Balance as on 31.03.2012(3+4+5)
1	2	3	4	5	6
1	Air Conditioner	1,224,037.85	0.00	0.00	1,224,037.85
2	Furniture	317,100.00	0.00	0.00	317,100.00
3	Sexuality Art Gallery	1,812,130.00	0.00	0.00	1,812,130.00
4	Walk in Cooler	229,412.00	0.00	0.00	229,412.00
5	Civil Works for development of Three Societies in the year 99-2000	42,920,220.49	0.00	0.00	42,920,220.49
6	Civil Works for development of Three Societies in the year 2000-01	3,664,363.67	0.00	0.00	3,664,363.67
7	Civil works for CHCU at Khetwadi in the year 2000-01	186,195.00	0.00	0.00	186,195.00
8	Civil works for Octrai Naka Mulund (W) in the year 2000-01	36,950.00	0.00	0.00	36,950.00
9	Civil works for VCTC , Family Planning & Medical Aid Trust in the year 2000-01	19,200.00	0.00	0.00	19,200.00
10	2010-11	302,066.00	0.00	0.00	302,066.00
	Total ...	50,711,675.01	0.00	0.00	50,711,675.01



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Project Director

TRUSTEE

[Signature]

Mumbai Districts AIDS Control Society

Acworth Complex, R.A. Kidwai Marg

Wadala (W) Mumbai -400 031

(1/4/2014 to 31/3/2015)

Schedule 'H'

FUNITURE & FIXTURES

Sr. No.	Particulars	Opening Balance as on 01.04.2013	Additional during the year	Deletion during the year	Closing balance as on 31.03.2015 (3+4-5)
1	2	3	4	5	
1	Equipments	29,148,075.59	5,194,599.13	-	34,342,674.72
2	Furniture	3,679,607.01	-	-	3,679,607.01
3	Vehicles	1,511,528.00	-	-	1,511,528.00
	Total	34,339,210.60	5,194,599.13	-	39,533,809.73



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Project Director
TRUSTEE

Mumbai Districts AIDS Control Society
Acworth Complex, R.A. Kidwai Marg, Wadala (W), Mumbai -400 031
(1/4/2014 to 31/3/2015)

Schedule - 'I'

Advances

1) - List of advances taken by Employee

Sr.N	Designation	Amount	Rs.
Total			Nil

2) - List of advances taken by NGOs

Sr.N	Activities	Targeted Intervention / NGO	Amount	Rs.
1	CSW	Lok Parishad		10,691.00
2	CSW	Nagari seva Prabodhini III		20,523.00
3	CSW	Nagari Seva Prabodhini II		46,968.00
4	CSW	Rashtra Swasthya Prabodhini I		176,736.00
5	IDU	Sankalp Rehabilitation Trust I		143,736.00
6	IDU	Sankalp Rehabilitation Trust II		154,540.78
7	Migrant	Udaan Trust II		21,726.00
8	Migrant	Nagari Seva Prabodhini		133,546.00
9	Migrant	Annasaheb Zuthi		49,041.00
10	Migrant	Rashtra Swasthya Prabodhini		201,043.00
11	Migrant	Darpan Foundation		115,727.00
12	CSW	Sanmitra Trust		52,944.00
Total				1,127,221.78

3) - List of advances taken by others

Sr.N	Particulars	Amount	Rs.
1	RRC D G Ruparel		2,000.00
2	RRC Govt. Low College		2,000.00
3	RRC Vidyalkar		800.00
4	Eurekn Forbes		6,180.00
Total			10,980.00

4) - List of advances given to Authorities

Sr.N	UNICEF	Amount	Rs.
1	Ped. ART LTMG Hospital		10,794.00
2	Marol Mat. Home		5,704.00
3	Sant Muktabai		13,850.00
Total			30348.00

5) - List of advances given to Authorities

Sr.N	Authorities	Amount	Rs.
1	Akurl Rd Mat. Home		4,039.00
2	Borivali Mun. Mat. Home		9,581.00
3	Cent Govandi Hospital		4,615.50
4	Cent. Kandivali Hospital		5,127.00
5	Charkop Mat. Home		1,235.00
6	Cheeta Camp Mun. Mat. Home		1,150.00
7	Colaba Municipal Health Post & Dispensary		1,161.00
8	Deonar Mun. Mat. Home		1,809.00
9	Dr. R. N. Cooper Hospital		34,517.00
10	Dr. V. N. Shirodkar Mat. Home		195.00
11	G. T. Hospital		12,964.00
12	Goregaon Mun. Mat. Home		992.00
13	Group of T B Hospital		1,760.00
14	H. Bhagwati Hospital		7,157.00
15	Humsafar Trust		5,180.00
16	J J Hospital		60,246.00
17	K B Bhabha Hospital, Bandra		463.00
18	K B Bhabha Hospital, Kurla		1,722.00
19	K J Somaia Medical Hospital		4,962.00
20	Kasturba Hospital		13,407.50
21	KEM Hospital		54,237.00
22	K.M.J. Mahatma Phule Hospital		78.00
23	LTMG Hospital		61,143.00
24	LTMG (Pedi. ART)		1,647.00
25	LTMG CD4 Hospital		157.00
26	M. W. Desai Hospital		2,884.00
27	M. T. Agarwal Hospital		7,224.00
28	Mahim Mat. Home		5,229.00
29	Marol Mat Home		2,131.00
30	Malwani Mat. Home		3,274.00
31	Matoshri Ramabai Mat. Home/ Chembur Mat		248.00
32	Meenabai Thakare Mat. Home / Chunabhatti		1,186.00
33	Mulund Mat. Home		2,752.00
34	Nair Hospital		65,005.00
35	Police Hospital		12.00
36	Prabhadevi Mat. Home		3,177.00
37	Rajawadi Hospital		89,144.00
38	Rawali Camp Mat. Home		120.00
39	Squatters Colony		138.00
40	Siddhartha Hospital		32,076.00
41	SVD Savarkar Hospital		9,080.00
42	Urban Health Centre Bandra		4,483.00
43	Urban Health Centre Shivaji Nagar		2,604.00
Total			520312.00
Grand Total			1688861.78



Project Director
TRUSTEE

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Mumbai Districts AIDS Control Society
Acworth Complex, R.A. Kidwai Marg, Wadala (W), Mumbai -400 031
(1/4/2014 to 31/3/2015)

Schedule - 'J'

Cash and Bank Balances

Sr. No.	Project	Particulars	Amount	Rs.
1	Pool Fund	In Saving Account No.04210100006812 with Bank of Baroda, Wadala (west) Branch		-
2	NDDB	In Saving Account No.04210100016262 with Bank of Baroda, Wadala (west) Branch	45,513,451.30	
3	GFATM RCC-II	In Saving Account No.04210100009549 with Bank of Baroda, Wadala (west) Branch	469,122.19	
4	GFATM RCC-IV	In Saving Account No.04210100016768 with Bank of Baroda, Wadala (west) Branch	759,185.39	
5	TI Pool Fund	In Saving Account No.04210100017830 with Bank of Baroda, Wadala (west) Branch	1,374,870.50	
6	ILO, CAPS, UNICEF & WHO	In Saving Account No.04210100013121 with Bank of Baroda, Wadala (west) Branch		-
7	WHO- Model VCTC	In Saving Account No.04210100006936 with Bank of Baroda, Wadala (west) Branch		-
8		Cash in Hand		-
Total			48,116,629.38	



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Project Director
TRUSTEE

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MUMBAI DISTRICTS AIDS CONTROL SOCIETY

WADALA, MUMBAI - 400 031.

RECEIPTS AND PAYMENTS ACCOUNT

for the year 2014-15

RECEIPTS		Amount	(Rs)	PAYMENTS		Amount	(Rs)
Opening balance -	Cash-			On object			
	Bank-			Pool Fund		41,248,241.08	
	Cheque in Transit-			Fixed Assets		-	
				General Fund / Recovery / Deduction of grants			
				Kits & Other Lab. Supplies			
				TI Pool Fund			
				Fixed Assets			
				General Fund / Recovery / Deduction of grants			
				Kits & Other Lab. Supplies			96,217.00
				Training ,Workshops ,Capmains			341,197.00
				NGO Services			1,439,891.00
				Salary & Honorarium (Pay and Allowances)			6,247,149.50
				Maintenance Cost			8,353.00
				Operational			1,519,774.00
				NDBS			
				Grant			
				Fixed Assets			4,130,030.38
				General Fund / Recovery / Deduction of grants			44,200,000.00
				Current Liabilities			167,494.00
				Kits & Other Lab. Supplies			2,108,461.00
				Training & Workshop			2,712,852.00
				NGO Services			
				Salary & Honorarium (Pay and Allowances)			32,885,945.00
				Maintenance Cost			1,945,275.00
				Operational			10,648,088.17
				IEC			3,397,927.50
Loans & Advances				GFATM RCC Round -II		2,996,310.22	
				Current Liabilities			101,035.00
				Training & Workshop			120,353.00
				Salary & Honorarium (Pay and Allowances)			30,953,310.00
				Maintenance Cost			2,767,488.50
				Operational			26,480.00
				IEC			161,268.00
Specific Grant							
UNICEF							

The Bombay Public Trust Act, 1950

SCHEDULE - IX
[Vide Rule 17 (1)]

Name of the Public Trust :MUMBAI DISTRICTS AIDS CONTROL SOCIETY, WADALA, MUMBAI - 400 031. Reg.No. F/21240 (Mumbai)
Income and Expenditure Account for the year ending 1.4.2014 to 31.3.2015

EXPENDITURE	Rs.	TOTAL	INCOME	Rs.	TOTAL
To Expenditure in respect of properties :			By Interest received on Bank Accounts		3,964,810.00
Repairs & Maintenance		6,173,921.50	By Dividend		
To Establishment Expenses Operational		24,061,192.39	By Donations in Cash or Kind		
To Legal Expenses			By Income from other sources		
To Audit Fees		205,632.00	Blood Testing Fees		1,947,085.94
Miscellaneous Expenses & Bank Charges etc.		4,063,448.00	Sale of Bid/ Tender Documents		
To Depreciation			Other Misc receipts		
To Expenditure on Objects of the Trust			By Grant utilised to extent of revenue expenditure		212,541,292.51
Medical Relief		183,948,994.56			
To Excess of Income over Expenditure					
Total Rs.....		218,453,188.45	Total Rs.....		218,453,188.45

As per our report of even date



Mumbai

Date :

B. G. S.

Project Director

Trustee

[Signature]



**MUMBAI DISTRICTS AIDS CONTROL
SOCIETY**



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

2014-2015

To,
The Project Director,
Mumbai District AIDS Control Society,
Mumbai

**MANAGEMENT LETTER AFTER THE STATUTORY AUDIT
OF THE MUMBAI DISTRICT AIDS CONTROL SOCIETY FOR
YEAR ENDING MARCH 31, 2015 – NDBS FUND**

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

1. The overall preparation and maintenance of the accounts of the society was satisfactory expect that the record related to the advances have not been maintained properly and hence it requires a serious effort on part of the management of the society to update and employ proper accounting systems for the advances.
2. The annual verification of the assets are carried out timely.
3. Further the procurement system followed by the society is in agreement with the Financial and Management Manual of the NACO. The various components of the program are procuring on their own and by passing the procurement procedures to their convenience.

Place: Chandigarh
Date : 31.07.2015

For Agarwal A Kumar & Associates
Chartered Accountants



**STATUTORY AUDIT REPORT OF MUMBAI DISTRICT AIDS CONTROL
SOCIETY FOR THE YEAR ENDING MARCH 31, 2015 – NDBS FUND**

To,
The Project Director,
Mumbai District Aids Control Society,
Mumbai.

Introduction

We have audited the accompanying expenditure statements / financial statements of the Aids Control Project Phase-III as of 31st March, 2015. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope

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

Opinion

In our opinion, the financial statement read with observation, if any give a true and fair view of Sources and Application of Funds and the financial opinion of Mumbai District Aids Control Society for the year ended March 31, 2015 in accordance with consistency applied accounting standards.

In addition, (a) with respect to IFRs, adequate supporting documentations has been maintained to support the IFRs subject to our observations given in the annexure to this report, (b) which expenditures are eligible for financing under the Credit/Grant Agreement, subject to our observations given in the annexure to this report (c) procurement of goods and services has been carried out as per procurement manual issued by NACO, GOI, and NGO/CBO guidelines subject to our observations given in the annexure to this report.

Place: Chandigarh

Date : 31.07.2015

For Agarwal A Kumar & Associates
Chartered Accountants



SCHEDULE – B NOTES FORMING PART OF ACCOUNTS

MUMBAI DISTRICT AIDS CONTROL SOCIETY – NDBS FUND

Following observations were noted during the course of statutory audit of the Mumbai District Aids Control Society for the year ending March 31, 2015 – NDBS Fund for the financial year 2014 –15.

1. 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	45463785.30
Add: Cheque issued but not present for payment.	14806268.38
Add: Directly credit by bank	265649.00
Less: Cheque deposited but not cleared.	735060.00
Less: Directly debit by bank	340798.00
Balance as per bank statement	59459844.68

2 Status of Outstanding

During scrutiny of outstanding ledger we found that some of cases advances are 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. 172287.00 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:

Activity	Amount(Rs)
HSS- JJ Hospital	40000.00
HSS-KEM Hospital	38950.00
HSS-LTMG Hospital	39437.00
HSS-Nair Hospital	40000.00

3 Preparation 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.

4 Maintenance of Accountants & Records

Society maintains its books of accounts on cash basis. This is contrary to the prescribed Accounting Standard 1 recommended by ICAI. Society has maintained following books in accounting software provided by NACO, namely

4.1 Petty Cash Book

4.2 Cash Book

4.3 Journal Book

4.4 General Ledger

4.5 Budget vs Actual expenditure

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 Confirmations not taken

The Society has Peripheral units, NGO, 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/NGOs by taking their confirmation.

Place: Chandigarh

Date : 31.07.2015

For Agarwal A Kumar & Associates
Chartered Accountants





Mumbai MC ACS - NEW DBS FOR NACPIV

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

National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. **67,275,000.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year **2014-15** vide letter No. given below and opening Cash/Bank Balance Rs. **33,048,711.69** (and Current Liabilities of Rs.**3,483,411.35**)and outstanding Advances for Rs. **4,651,774.72** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **4,721,549.94**. a sum of Rs. **63,454,855.05** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **45,513,451.30** (and Current Liabilities of Rs. **3,261,506.35**)and outstanding advances of Rs.**506,825.00**. 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.	T-11017/01A/2014-15 NACO(F) dt. 21/05/14	17,100,000.00
2.	M-11017A/2014-15 NACO(F) dt. 14.10.14	78,775,000.00
3.	Recovery / Deduction of Grant	(28,600,000.00)
		Total 0.00 67,275,000.00



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



(Chartered Accountant)


(Project Director)


Opening balance of Net Current Assets	Amount (Rs.)
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>
Opening balance of Net Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	1,257,169.00
NACPIII Creditors Payable	110,504.60
NACPIII Security / Earnest Deposit (Received)	1,247,417.75
NACPIII Other Recoveries	868,320.00
	<u>3,483,411.35</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	15,600,000.00
Grant from SACS to MACS	-15,600,000.00
Recovery/Deduction of Grants	-28,600,000.00
Grant for STI from NACO to SACS	9,040,000.00
Grant for Blood Safety from NACO to SACS	31,462,000.00
Grant for IEC from NACO to SACS	33,470,000.00
Grant for IS from NACO to SACS	20,568,000.00
Grant for SIMS from NACO to SACS	1,335,000.00
	<u>67,275,000.00</u>
Utilisation of funds	Amount (Rs.)
Other Lab. Supplies	1,839,470.00
IEC	3,681,147.50
Training	810,863.00
Salary	32,885,945.00
Equipment Maintenance	531,491.00
Building Maintenance	81,325.00
Vehicle Maintenance	1,398,148.00
Travelling Expenses	222,204.00
Rent, Rates & Taxes	492,842.00
Telephone/Communication Expenses	491,405.00
Honorarium	372,800.00
Bank Charges	7,214.00
Miscellaneous Expenses	4,051,523.00
Printing & Stationery	161,286.00
Advertisement (Other than IEC)	91,341.00
Water and Electricity Charges	2,620,774.00
Audit Fees	205,632.00
NGO Services for Priority Interventions	24,000.00

Postage/Courier	26,731.00
Quality Assessment	265,652.00
Other Administration Cost	1,921,031.17
Contractual Services - Companies	445,094.00
Campaigns	2,508,495.00
Contingency	430,811.00
Consumable Items	3,750,812.00
Meeting Expenses	6,100.00
Blood Bank Equipments	2,176,480.00
Equipment (Other)	474,705.00
Office Equipment	1,479,533.38
	63,454,855.05
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	1,914,947.94
Interest from Bank	2,806,602.00
	4,721,549.94
Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	1,958,025.00
NACPIII Creditors Payable	110,504.60
NACPIII Security / Earnest Deposit (Received)	1,079,923.75
NACPIII Other Recoveries	113,053.00
	3,261,506.35
Closing balance of Net Current Assets	Amount (Rs.)
NEW DBS Bank Code	45,513,451.30
Advance to Others	20,980.00
Advance to District Authorities	172,287.00
Security Deposit (Paid)	39,970.00
NACPIII Advance to NGOs	52,944.00
NACPIII Security Deposit (Paid)	220,644.00
	46,020,276.30

National AIDS Control Project - Phase III

Balance Sheet**For The Period From : 01-Apr-2014 To :31-Mar-2015**

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.)
34,217,075.06	GENERAL FUND	01	42,758,769.95	68,532,512.67	FIXED ASSETS	02	72,663,231.05
3,483,411.35	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
68,532,512.67	CURRENT LIABILITIES	0501	3,261,506.35	33,048,711.69	CURRENT ASSETS	0301	45,513,451.30
	FIXED ASSET FUND		72,663,231.05	4,651,774.72	LOANS AND ADVANCES	0401	506,825.00
106,232,999.08			118,683,507.35	106,232,999.08			118,683,507.35



[Signature]
FC/FM/FO

[Signature]

Project Director

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Opening grant in aid	34,217,075.06	79,036,854.54
Add: Received during the year		
Grant from NACO to SACS	15,600,000.00	0.00
Grant from SACS to MACS	(15,600,000.00)	0.00
Recovery/Deduction of Grants	(28,600,000.00)	1,391,918.00
NACPIII Closure	0.00	4,000.00
Grant for STI from NACO to SACS	9,040,000.00	2,867,000.00
Grant for Blood Safety from NACO to SACS	31,462,000.00	17,315,000.00
Grant for IEC from NACO to SACS	33,470,000.00	13,112,000.00
Grant for IS from NACO to SACS	20,568,000.00	13,793,000.00
Grant for SIMS from NACO to SACS	1,335,000.00	635,000.00
Grant for TI from NACO to SACS	0.00	46,433,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(54,602,586.73)	137,410,521.48
Grants utilised to the extent of fixed asset expenditure	(4,130,718.38)	176,340.00
Closing grant in aid	42,758,769.95	34,217,075.06

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	506,027.00	2,176,480.00	0.00	2,682,507.00
Equipment (Other) (2204)	59,500.00	474,705.00	0.00	534,205.00
NACP/III Blood Bank Equipments (2403)	5,936,698.50	0.00	0.00	5,936,698.50
NACP/III Civil Works (2401)	50,711,675.01	0.00	0.00	50,711,675.01
NACP/III Equipment (Other) (2404)	4,061,795.00	0.00	0.00	4,061,795.00
NACP/III Furniture, Fixtures & Supplies (2402)	3,679,607.01	0.00	0.00	3,679,607.01
NACP/III Office Equipment (2406)	3,460,370.15	0.00	0.00	3,460,370.15
Office Equipment (2206)	116,840.00	1,479,533.38	0.00	1,596,373.38
Grand Total	68,532,512.67	4,130,718.38	0.00	72,663,231.05

Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilised/ Refunded	Closing Balance
Loan from MCGM (1)	0.00	80,000,000.00	80,000,000.00	0.00
Grand Total	0.00	80,000,000.00	80,000,000.00	0.00

CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NEW DBS Bank Code	45,513,451.30	33,048,711.69
Total	45,513,451.30	33,048,711.69

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Others	20,980.00	18,912.00
Advance to NGOs	0.00	3,020,310.22
Advance to District Authorities	172,287.00	1,338,964.50
Security Deposit (Paid)	39,970.00	0.00
NACPIII Advance to NGOs	52,944.00	52,944.00
NACPIII Security Deposit (Paid)	220,644.00	220,644.00
Total	506,825.00	4,651,774.72

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NACPIII Creditors Payable	110,504.60	110,504.60
NACPIII Other Recoveries	113,053.00	868,320.00
NACPIII Security / Earnest Deposit (Received)	1,079,923.75	1,247,417.75
Security / Earnest Deposit (Received)	1,958,025.00	1,257,169.00
Total	3,261,506.35	3,483,411.35

Income And Expenditure Account

For The Period From : 01-Apr-2014 To :31-Mar-2015

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.)
15,465,665.97	IEC		3,681,147.50	4,435,072.06	Other Income	28	4,721,549.94
4,909,390.25	Kits and Other Lab Supplies	06	5,590,282.00	137,410,521.48	Grants utilised to the extent of revenue expenditure		54,602,586.73
4,110,084.50	Training and Workshops	08	3,319,358.00				
74,120,960.20	NGO Services	11	24,000.00				
30,123,139.81	Salary (Pay and Allowances)	13	33,258,745.00				
1,975,152.71	Maintenance Costs	14	2,010,964.00				
11,141,200.10	Operational Expenses	15	11,439,640.17				
141,845,593.54			59,324,136.67	141,845,593.54			59,324,136.67

Other Income **Schedule 28**

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Sale of Bid/Tender Documents	0.00	6,840.00
Other Receipts	1,914,947.94	75,259.91
Interest from Bank	2,806,602.00	4,352,972.15
Total	4,721,549.94	4,435,072.06

Kits and Other Lab Supplies **Schedule 06**

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Lab. Supplies	1,839,470.00	1,157,053.00
Consumable Items	3,750,812.00	3,752,337.25
Total	5,590,282.00	4,909,390.25

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	810,863.00	1,760,004.50
Campaigns	2,508,495.00	2,350,080.00
Total	3,319,358.00	4,110,084.50

NGO Services

Schedule 11

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NGO Services	0.00	356,946.00
NGO Services for Priority Interventions	24,000.00	73,764,014.20
Total	24,000.00	74,120,960.20

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	32,885,945.00	29,758,539.81
Honorarium	372,800.00	364,600.00
Total	33,258,745.00	30,123,139.81

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Equipment Maintenance	531,491.00	575,053.50
Building Maintenance	81,325.00	115,614.00
Vehicle Maintenance	1,398,148.00	1,284,485.21
Total	2,010,964.00	1,975,152.71

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Travelling Expenses	222,204.00	549,068.50
Rent, Rates & Taxes	492,842.00	807,781.00
Telephone/Communication Expenses	491,405.00	494,439.50
Bank Charges	7,214.00	12,991.00
Miscellaneous Expenses	4,051,523.00	3,326,860.00
Printing & Stationery	161,286.00	230,164.50
Advertisement (Other than IEC)	91,341.00	283,092.00
Water and Electricity Charges	2,620,774.00	2,506,747.00
Audit Fees	205,632.00	228,091.00
Postage/Courier	26,731.00	143,888.72
Quality Assessment	265,652.00	226,667.00
Other Administration Cost	1,921,031.17	2,032,972.88
Contractual Services - Companies	445,094.00	16,184.00
Contingency	430,811.00	255,297.00
Meeting Expenses	6,100.00	26,956.00
Total	11,439,640.17	11,141,200.10

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2014 To :31-Mar-2015

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:			82,767,162.00	LOANS AND ADVANCES	17	4,477,636.50
	Cash in hand		0.00	1,391,918.00	GENERAL FUND	13	44,200,000.00
75,102,694.47	Balance with Bank	30	33,048,711.69	51,750.00	FIXED ASSETS	16	4,130,030.38
2,500,036.00	LOANS AND ADVANCES	17	2,996,310.22	881,614.00	CURRENT LIABILITIES	32	167,494.00
94,155,000.00	GENERAL FUND	29	111,475,000.00	1,791,819.75	Kits and Other Lab Supplies	18	2,108,461.00
0.00	CURRENT LIABILITIES	32	700,856.00	1,552,336.50	Training and Workshops	20	2,712,852.00
4,428,847.06	Other Income	56	3,966,282.94	487,828.00	NGO Services	23	0.00
176,186,577.53			152,187,160.85	29,861,410.81	Salary (Pay and Allowances)	25	32,885,945.00
				1,909,888.21	Maintenance Costs	26	1,945,275.00
				7,606,636.60	Operational Expenses	27	10,648,088.17
				14,835,501.97	IEC		3,397,927.50
					Closing Balance:		
				0.00	Cash in hand		0.00
				33,048,711.69	Balance with Bank	31	45,513,451.30
				176,186,577.53			152,187,160.85

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to NGOs	2,996,310.22	0.00
NACPIII Advance to NGOs	0.00	36.00
Inter Unit Fund Transfer	0.00	2,500,000.00
Total	2,996,310.22	2,500,036.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Grant from NACO to SACS	15,600,000.00	0.00
Grant for STI from NACO to SACS	9,040,000.00	2,867,000.00
Grant for Blood Safety from NACO to SACS	31,462,000.00	17,315,000.00
Grant for IEC from NACO to SACS	33,470,000.00	13,112,000.00
Grant for IS from NACO to SACS	20,568,000.00	13,793,000.00
Grant for SIMS from NACO to SACS	1,335,000.00	635,000.00
Grant for TI from NACO to SACS	0.00	46,433,000.00
Total	111,475,000.00	94,155,000.00

Balance with Bank		Schedule 30
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

CURRENT LIABILITIES		Schedule 32
Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Security / Earnest Deposit (Received)	700,856.00	0.00
Total	700,856.00	0.00

Other Income		Schedule 56
Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Sale of Bid/Tender Documents	0.00	6,615.00
Other Receipts	1,159,680.94	69,259.91
Interest from Bank	2,806,602.00	4,352,972.15
Total	3,966,282.94	4,428,847.06

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Others	296,159.00	385,844.00
Advance to NGOs	0.00	72,283,951.50
Advance to Staff	457,749.00	1,013,104.50
Advance to District Authorities	3,683,758.50	9,084,262.00
Security Deposit (Paid)	39,970.00	0.00
Total	4,477,636.50	82,767,162.00

GENERAL FUND

Schedule 13

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Grant from SACS to MACS	15,600,000.00	0.00
Recovery/Deduction of Grants	28,600,000.00	1,391,918.00
Total	44,200,000.00	1,391,918.00

Schedule 16

FIXED ASSETS

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Blood Bank Equipments	2,176,480.00	0.00
Equipment (Other)	474,705.00	0.00
Office Equipment	1,478,845.38	51,750.00
Total	4,130,030.38	51,750.00

Schedule 32

CURRENT LIABILITIES

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Security / Earnest Deposit (Received)	0.00	487,080.00
Creditors Payable	0.00	160,763.00
NACPIII Security / Earnest Deposit (Received)	167,494.00	202,371.00
NACPIII Other Recoveries	0.00	31,400.00
Total	167,494.00	881,614.00

Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Lab. Supplies	842,239.00	826,659.00
Consumable Items	1,266,222.00	965,160.75
Total	2,108,461.00	1,791,819.75

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	472,989.00	1,192,772.50
Campaigns	2,239,863.00	359,564.00
Total	2,712,852.00	1,552,336.50

NGO Services

Schedule 23

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NGO Services for Priority Interventions	0.00	487,828.00
Total	0.00	487,828.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	32,885,945.00	29,718,410.81
Honorarium	0.00	143,000.00
Total	32,885,945.00	29,861,410.81

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Equipment Maintenance	524,349.00	575,053.50
Building Maintenance	55,362.00	110,829.00
Vehicle Maintenance	1,365,564.00	1,224,005.71
Total	1,945,275.00	1,909,888.21

Schedule 27

Operational Expenses

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Travelling Expenses	201,439.00	514,013.50
Rent, Rates & Taxes	492,842.00	807,781.00
Telephone/Communication Expenses	406,298.00	374,598.00
Bank Charges	7,214.00	12,991.00
Miscellaneous Expenses	3,814,773.00	498,939.00
Printing & Stationery	143,874.00	202,358.50
Advertisement (Other than IEC)	88,351.00	283,092.00
Water and Electricity Charges	2,620,774.00	2,506,747.00
Audit Fees	205,632.00	228,091.00
Postage/Courier	25,976.00	139,626.72
Quality Assessment	195,731.00	128,794.00
Other Administration Cost	1,839,739.17	1,860,018.88
Contractual Services - Companies	445,094.00	16,184.00
Contingency	154,251.00	12,994.00
Meeting Expenses	6,100.00	20,408.00
Total	10,648,088.17	7,606,636.60

Schedule 31

Balance with Bank

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NEW DBS Bank Code	45,513,451.30	33,048,711.69
Total	45,513,451.30	33,048,711.69



**MUMBAI DISTRICTS AIDS CONTROL
SOCIETY**



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

2014-2015

To,
The Project Director,
Mumbai District AIDS Control Society,
Mumbai

**MANAGEMENT LETTER AFTER THE STATUTORY AUDIT
OF THE MUMBAI DISTRICT AIDS CONTROL SOCIETY FOR
THE YEAR ENDING MARCH 31, 2015 TI - POOL FUND**

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

1. The overall preparation and maintenance of the accounts of the society was satisfactory expect that the record related to the advances have not been maintained properly and hence it requires a serious effort on part of the management of the society to update and employ proper accounting systems for the advances.
2. The annual verification of the assets are carried out timely.
3. Further the procurement system followed by the society is in agreement with the Financial and Management Manual of the NACO. The various components of the program are procuring on their own and by passing the procurement procedures to their convenience.

Place: Chandigarh
Date : 31.07.2015

For Agarwal A Kumar & Associates
Chartered Accountants



**STATUTORY AUDIT REPORT OF MUMBAI DISTRICT AIDS CONTROL
SOCIETY FOR THE YEAR ENDING MARCH 31, 2015 – TI-POOL FUND**

To,
The Project Director,
Mumbai District Aids Control Society,
Mumbai.

Introduction

We have audited the accompanying expenditure statements / financial statements of the Aids Control Project Phase-III as of 31st March, 2015. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope

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

Opinion

In our opinion, the financial statement read with observation, if any give a true and fair view of Sources and Application of Funds and the financial opinion of Mumbai District Aids Control Society for the year ended March 31, 2015 in accordance with consistency applied accounting standards.

In addition, (a) with respect to IFRs, adequate supporting documentations has been maintained to support the IFRs subject to our observations given in the annexure to this report, (b) which expenditures are eligible for financing under the Credit/Grant Agreement, subject to our observations given in the annexure to this report (c) procurement of goods and services has been carried out as per procurement manual issued by NACO, GOI, and NGO/CBO guidelines subject to our observations given in the annexure to this report.

Place: Chandigarh

Date : 31.07.2015



For Agarwal A Kumar & Associates

Chartered Accountants

SCHEDULE – B NOTES FORMING PART OF ACCOUNTS

MUMBAI DISTRICT AIDS CONTROL SOCIETY – TI - POOL FUND

Following observations were noted during the course of statutory audit of the Mumbai District Aids Control Society for the year ending March 31, 2015 –TI- Pool Fund for the financial year 2014 –15.

1 Status of Outstanding

During scrutiny of outstanding ledger we found that some of cases advances are 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. 1074277.78/- 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	1074277.78
Total	1074277.78

2 Preperation 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 Accountants & Records

Society maintains its books of accounts on cash basis. This is contrary to the prescribed Accounting Standard 1 recommended by ICAI. Society has maintained following books in accounting software provided by NACO, namely

3.1 Petty Cash Book

3.2 Cash Book

3.3 Journal Book

3.4 General Ledger

3.5 Budget vs Actual expenditure

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 Confirmations not taken

The Society has Peripheral units, NGO, 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/NGOs by taking their confirmation.

6 Bank Reconciliation Statement

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

Particulars	Amount(Rs)
Balance as per cash book	1374870.50
Add: Cheque issued but not present for payment.	6023376.50
Less: Cheque deposited but not cleared.	6313688.00
Balance as per bank statement	1084559.00

Place: Chandigarh

Date : 31.07.2015

For Agarwal A Kumar & Associates
Chartered Accountants





Mumbai MC ACS - TI POOL FUND

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

National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. **98,202,000.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year **2014-15** 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. **30,678.00** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **36,800.00**. a sum of Rs. **95,842,279.72** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **1,374,870.50** (and Current Liabilities of Rs. **21,950.00**) and outstanding advances of Rs. **1,074,277.78**. 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
	T-11017/04A/2014-15 NACO(F) Dt. 13.05.2014	49,900,000.00
	T-11017.A/2014-15 NACO(F) Dt. 10.10.2014	12,235,000.00
	T-11017.A/2014-15 NACO(F) Dt. 10.10.2014	29,967,000.00
	Recovery/Deduction of Grants	6100,000.00
		Total 0.00 98,202,000.00

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)

Bless
Dinesh

Opening balance of Net Current Assets	Amount (Rs.)
Advance to NGOs	30,678.00
	<u>30,678.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	92,102,000.00
Recovery/Deduction of Grants	6,100,000.00
	<u>98,202,000.00</u>
Utilisation of funds	Amount (Rs.)
Other Lab. Supplies	730,549.00
Training	2,288,077.00
Salary	40,318,856.50
Travelling Expenses	4,776,092.00
Rent, Rates & Taxes	7,988,536.00
Telephone/Communication Expenses	235,870.88
Honorarium	34,865,717.00
Bank Charges	472.00
Printing & Stationery	536,250.00
Water and Electricity Charges	214,217.00
NGO Services for Priority Interventions	1,446,267.00
Postage/Courier	19,238.00
Other Administration Cost	1,266,605.34
Need Based Assistance	84,909.00
Campaigns	876,630.00
Meeting Expenses	193,993.00
	<u>95,842,279.72</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	14,582.00
Interest from Bank	22,218.00
	<u>36,800.00</u>
Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	21,950.00
	<u>21,950.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
TIPF-Bank	1,374,870.50
Advance to NGOs	1,074,277.78
	<u>2,449,148.28</u>

Balance Sheet

For The Period From : 01-Apr-2014 To :31-Mar-2015

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.)
30,678.00	GENERAL FUND	01	2,427,198.28	0.00	CURRENT ASSETS, LOANS AND ADVANCES		1,374,870.50
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS	0301	
0.00	CURRENT LIABILITIES	0501	21,950.00	30,678.00	LOANS AND ADVANCES	0401	1,074,277.78
30,678.00			2,449,148.28	30,678.00			2,449,148.28



[Signature]
FC/M/FO

[Signature]

Project Director

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Opening grant in aid	30,678.00	0.00
Add: Received during the year		0.00
Grant from NACO to SACS	2,102,000.00	
Recovery/Deduction of Grants	6,100,000.00	1,807,955.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(95,805,479.72)	1,777,277.00
Closing grant in aid	2,427,198.28	30,678.00

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Grand Total				

Funds from Other Sources

Schedule 03

Figures in Rupees

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

CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
TIPF-Bank	1,374,870.50	0.00
Total	1,374,870.50	0.00

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to NGOs	1,074,277.78	30,678.00
Total	1,074,277.78	30,678.00

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Security / Earnest Deposit (Received)	21,950.00	0.00
Total	21,950.00	0.00

Income And Expenditure Account

For The Period From : 01-Apr-2014 To :31-Mar-2015

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	Kits and Other Lab Supplies	06	730,549.00	0.00	Other Income	28	36,800.00
40,791.00	Training and Workshops	08	3,164,707.00	1,777,277.00	Grants utilised to the extent of revenue expenditure		95,805,479.72
0.00	NGO Services	11	1,446,267.00				
1,371,429.00	Salary (Pay and Allowances)	13	75,184,573.50				
2,000.00	Maintenance Costs	14	84,909.00				
363,057.00	Operational Expenses	15	15,231,274.22				
1,777,277.00			95,842,279.72	1,777,277.00			95,842,279.72

Other Income

Schedule 28

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Receipts	14,582.00	0.00
Interest from Bank	22,218.00	0.00
Total	36,800.00	0.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Lab. Supplies	730,549.00	0.00
Total	730,549.00	0.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	2,288,077.00	0.00
Campaigns	876,630.00	40,791.00
Total	3,164,707.00	40,791.00

NGO Services

Schedule 11

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NGO Services for Priority Interventions	1,446,267.00	0.00
Total	1,446,267.00	0.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	40,318,856.50	836,716.00
Honorarium	34,865,717.00	534,713.00
Total	75,184,573.50	1,371,429.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Need Based Assistance	84,909.00	2,000.00
Total	84,909.00	2,000.00

Operational Expenses **Schedule 15**

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Travelling Expenses	4,776,092.00	115,775.00
Rent, Rates & Taxes	7,988,536.00	96,000.00
Telephone/Communication Expenses	235,870.88	8,708.00
Bank Charges	472.00	1,123.00
Printing & Stationery	536,250.00	7,113.00
Water and Electricity Charges	214,217.00	4,062.00
Postage/Courier	19,238.00	0.00
Other Administration Cost	1,266,605.34	34,506.00
Meeting Expenses	193,993.00	95,770.00
Total	15,231,274.22	363,057.00

Receipt And Payment Account **For The Period From : 01-Apr-2014 To :31-Mar-2015**

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:			1,636,682.00	LOANS AND ADVANCES	17	87,233,298.00
	Balance with Bank	30	0.00	0.00	Kits and Other Lab Supplies	18	96,217.00
1,807,955.00	GENERAL FUND	29	98,202,000.00	25,510.00	Training and Workshops	20	341,197.00
0.00	CURRENT LIABILITIES	32	21,950.00	0.00	NGO Services	23	1,439,891.00
0.00	Other Income	56	36,800.00	70,514.00	Salary (Pay and Allowances)	25	6,247,149.50
1,807,955.00			98,260,750.00	2,000.00	Maintenance Costs	26	8,353.00
				73,249.00	Operational Expenses	27	1,519,774.00
					Closing Balance:		
				0.00	Cash in hand		0.00
				0.00	Balance with Bank	31	1,374,870.50
				1,807,955.00			98,260,750.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Grant from NACO to SACS	92,102,000.00	0.00
Recovery/Deduction of Grants	6,100,000.00	1,807,955.00
Total	98,202,000.00	1,807,955.00

Balance with Bank

Schedule 30

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

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Security / Earnest Deposit (Received)	21,950.00	0.00
Total	21,950.00	0.00

Other Income **Schedule 56**

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Receipts	14,582.00	0.00
Interest from Bank	22,218.00	0.00
Total	36,800.00	0.00

LOANS AND ADVANCES **Schedule 17**

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to NGOs	87,226,922.00	1,636,682.00
Advance to Staff	6,376.00	0.00
Total	87,233,298.00	1,636,682.00

Kits and Other Lab Supplies **Schedule 18**

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Lab. Supplies	96,217.00	0.00
Total	96,217.00	0.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	233,410.00	0.00
Campaigns	107,787.00	25,510.00
Total	341,197.00	25,510.00

NGO Services

Schedule 23

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NGO Services for Priority Interventions	1,439,891.00	0.00
Total	1,439,891.00	0.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	3,377,485.50	33,164.00
Honorarium	2,869,664.00	37,350.00
Total	6,247,149.50	70,514.00

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Need Based Assistance	8,353.00	2,000.00
Total	8,353.00	2,000.00

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Travelling Expenses	459,343.00	3,866.00
Rent, Rates & Taxes	667,926.00	24,000.00
Telephone/Communication Expenses	9,612.00	0.00
Bank Charges	472.00	0.00
Printing & Stationery	226,854.00	199.00
Water and Electricity Charges	21,446.00	0.00
Postage/Courier	2,000.00	0.00
Other Administration Cost	112,126.00	518.00
Meeting Expenses	19,995.00	44,666.00
Total	1,519,774.00	73,249.00

Balance with Bank		Schedule 31
Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
TIPF-Bank	1,374,870.50	0.00
Total	1,374,870.50	0.00



**MUMBAI DISTRICTS AIDS CONTROL
SOCIETY**



ANNUAL AUDITED ACCOUNTS

OF

GFATM RCC ROUND - II

2014-2015

To,
The Project Director,
Mumbai District AIDS Control Society,
Mumbai

**MANAGEMENT LETTER AFTER THE STATUTORY AUDIT OF
THE MUMBAI DISTRICT AIDS CONTROL SOCIETY FOR THE
YEAR ENDING MARCH 31, 2015- GLOBAL FUND – II**

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

1. The overall preparation and maintenance of the accounts of the society was satisfactory expect that the record related to the advances have not been maintained properly and hence it requires a serious effort on part of the management of the society to update and employ proper accounting systems for the advances.
2. The annual verification of the assets are carried out timely.
3. Further the procurement system followed by the society is in agreement with the Financial and Management Manual of the NACO. The various components of the program are procuring on their own and by passing the procurement procedures to their convenience.

Place: Chandigarh

Date : 31.07.2015

For Agarwal A Kumar & Associates

Chartered Accountants



**STATUTORY AUDIT REPORT OF MUMBAI DISTRICT AIDS CONTROL
SOCIETY FOR THE YEAR ENDING MARCH 31, 2015 - GLOBAL FUND RCC - II**

To,
The Project Director,
Mumbai District Aids Control Society,
Mumbai.

Introduction

We have audited the accompanying expenditure statements / financial statements of the Aids Control Project Phase-III as of 31st March, 2015. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope

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

Opinion

In our opinion, the financial statement read with observation, if any, give a true and fair view of Sources and Application of Funds and the financial opinion of Mumbai District Aids Control Society for the year ended March 31, 2015 in accordance with consistency applied accounting standards.

In addition, (a) with respect to IFRs, adequate supporting documentations has been maintained to support the IFRs subject to our observations given in the annexure to this report, (b) which expenditures are eligible for financing under the Credit/Grant Agreement, subject to our observations given in the annexure to this report (c) procurement of goods and services has been carried out as per procurement manual issued by NACO, GOI, and NGO/CBO guidelines subject to our observations given in the annexure to this report.

Place: Chandigarh

Date : 31.07.2015

For Agarwal A. Kumar & Associates
Chartered Accountants



SCHEDULE – B NOTES FORMING PART OF ACCOUNTS

MUMBAI DISTRICT AIDS CONTROL SOCIETY – GLOBAL FUND RCC- II

Following observations were noted during the course of statutory audit of the Mumbai District Aids Control Society for the year ending March 31, 2015 – Global Fund RCC- II for the financial year 2014-15.

1 Scrutiny of Advances Ledger

During scrutiny of advances ledger we found that some of cases advances are 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. 85018.00 in district authorities and Others.

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

Activity	Amount(Rs)
ICTC GT Hospital	12964.00
Humsuffer Trust	5180.00
PPTCT Borivali Maternity Home	9581.00
PPTCT SVD Savarkar Mun Hospital Mumbai	9080.00

2. Checking of Bank Records

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

Particulars	Amount(Rs)
Balance as per cash book	469122.19
Add: Cheque issued but not present for payment.	2943737.00
Less: Cheque deposit but not clear	51575.00
Balance as per bank statement	3361284.19

3 Preperation 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.

4 Maintenance of Accountants & Records

Society maintains its books of accounts on cash basis. This is contrary to the prescribed Accounting Standard 1 recommended by ICAI. Society has maintained following books in accounting software provided by NACO, namely

- 4.1 Petty Cash Book
- 4.2 Cash Book
- 4.3 Journal Book
- 4.4 General Ledger
- 4.5 Budget vs Actual expenditure

5 Utilisation of budget as per Annual Action Plan approved by NACO

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

6 Third Party Confirmations not taken

The Society has Peripheral units, NGO, which maintains thier own aaccounts 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.

Place: Chandigarh

Date : 31.07.2015

For Agarwal A Kumar & Associates

Chartered Accountants



Utilisation Certificate

Certified that an amount of Rs. **43,054,000.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year **2014-15** vide letter No. given below and opening Cash/Bank Balance Rs. **4,905,288.69** (and Current Liabilities of Rs.**733,057.00**)and outstanding Advances for Rs. **116,022.00** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **641,521.00**. a sum of Rs. **35,541,150.50** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **12,923,122.19** (and Current Liabilities of Rs. **615,516.00**)and outstanding advances of Rs.**135,018.00**. 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.	T-1107/O.A/2014-15 NACO (F) Dt. 02.06.2014	15,600,000.00
2.	T-1107/A/2014-15 NACO (F) Dt. 10.10.2014	12,454,000.00
3.	Recovery / Deduction of Grants	15,000,000.00
		Total 0.00
		43,054,000.00

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.

Kind of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements



Bless
(Project Director)
DBB

Opening balance of Net Current Assets	Amount (Rs.)
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>
Opening balance of Net Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	716,551.00
Other Recoveries	16,506.00
	<u>733,057.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	12,454,000.00
Grant from SACS to MACS	15,600,000.00
Recovery/Deduction of Grants	15,000,000.00
	<u>43,054,000.00</u>
Utilisation of funds	Amount (Rs.)
IEC	161,268.00
Training	307,796.00
Salary	30,721,977.00
Vehicle Maintenance	471,391.00
Honorariums	231,333.00
Bank Charges	3,457.00
Expense on IEC centre set up and maintenance	3,606,657.50
Review Meeting and Supervision of Councillors	37,271.00
	<u>35,541,150.50</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	16,506.00
Interest from Bank	625,015.00
	<u>641,521.00</u>
Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	615,516.00
	<u>615,516.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
Bank 1	469,122.19
Cheque in Transit	12,454,000.00
Advance to Others	50,000.00
Advance to District Authorities	85,018.00
	<u>13,058,140.19</u>

Balance Sheet

For The Period From : 01-Apr-2014 To :31-Mar-2015

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.)
4,288,253.69	GENERAL FUND	01	12,442,624.19	14,131,884.56	FIXED ASSETS	02	14,131,884.56
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
733,057.00	CURRENT LIABILITIES	0501	615,516.00	4,905,288.69	CURRENT ASSETS	0301	12,923,122.19
14,131,884.56	FIXED ASSET FUND		14,131,884.56	116,022.00	LOANS AND ADVANCES	0401	135,018.00
<u>19,153,195.25</u>			<u>27,190,024.75</u>	<u>19,153,195.25</u>			<u>27,190,024.75</u>



Aggarwal A. Kumar
FC/FM/FO

B. G. Singh

Project Director

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Opening grant in aid	4,288,253.69	4,465,358.26
Add: Received during the year		
Grant from NACO to SACS	12,454,000.00	31,709,000.00
Grant from SACS to MACS	15,600,000.00	0.00
Recovery/Deduction of Grants	15,000,000.00	0.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(34,899,629.50)	31,853,104.57
Grants utilised to the extent of fixed asset expenditure	0.00	33,000.00
Closing grant in aid	12,442,624.19	4,288,253.69

Fixed Asset

Schedule 02

Figures in Rupees

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

Funds from Other Sources

Schedule 03

Figures in Rupees

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

CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Bank 1	469,122.19	4,905,288.69
Cheque in Transit	12,454,000.00	0.00
Total	12,923,122.19	4,905,288.69

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Others	50,000.00	50,000.00
Advance to District Authorities	85,018.00	66,022.00
Total	135,018.00	116,022.00

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Recoveries	0.00	16,506.00
Security / Earnest Deposit (Received)	615,516.00	716,551.00
Total	615,516.00	733,057.00

Income And Expenditure Account

For The Period From : 01-Apr-2014 To :31-Mar-2015

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
0.00	IEC		161,268.00	725,902.41	Other Income	28	641,521.00
494,336.00	Training and Workshops	08	307,796.00	31,853,104.57	Grants utilised to the extent of revenue expenditure		34,899,629.50
27,909,712.00	Salary (Pay and Allowances)	13	30,953,310.00				
3,998,844.98	Maintenance Costs	14	4,078,048.50				
176,114.00	Operational Expenses	15	40,728.00				
32,579,006.98			35,541,150.50	32,579,006.98			35,541,150.50

Schedule 28

Other Income

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Receipts	16,506.00	0.00
Interest from Bank	625,015.00	725,902.41
Total	641,521.00	725,902.41

Schedule 08

Training and Workshops

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	307,796.00	494,336.00
Total	307,796.00	494,336.00

Schedule 13

Salary (Pay and Allowances)

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	30,721,977.00	27,625,619.00
Honorarium	231,333.00	284,093.00
Total	30,953,310.00	27,909,712.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Equipment Maintenance	0.00	224,990.00
Vehicle Maintenance	471,391.00	657,074.00
Expenses on ICTC centre set up and maintenance	3,606,657.50	3,116,780.98
Total	4,078,048.50	3,998,844.98

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Bank Charges	3,457.00	4,377.00
Review Meeting and Supervision of Councillors	37,271.00	171,737.00
Total	40,728.00	176,114.00

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2014 To :31-Mar-2015

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:			2,122,495.00	LOANS AND ADVANCES	17	1,531,247.00
	Cash in hand		0.00	0.00	CURRENT LIABILITIES	32	101,035.00
4,994,884.26	Balance with Bank	30	4,905,288.69	194,255.00	Training and Workshops	20	120,353.00
31,709,000.00	GENERAL FUND	29	43,054,000.00	27,909,712.00	Salary (Pay and Allowances)	25	30,953,310.00
86,301.00	CURRENT LIABILITIES	32	0.00	2,246,695.98	Maintenance Costs	26	2,767,488.50
725,902.41	Other Income	56	625,015.00	137,641.00	Operational Expenses	27	26,480.00
<u>37,516,087.67</u>			<u>48,584,303.69</u>	0.00	IEC		161,268.00
					Closing Balance:		
				0.00	Cash in hand		0.00
				4,905,288.69	Balance with Bank	31	12,923,122.19
				<u>37,516,087.67</u>			<u>48,584,303.69</u>

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Grant from NACO to SACS	12,454,000.00	31,709,000.00
Grant from SACS to MACS	15,600,000.00	0.00
Recovery/Deduction of Grants	15,000,000.00	0.00
Total	43,054,000.00	31,709,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank 1	4,905,288.69	4,994,884.26
Cheque in Transit	0.00	0.00
Total	4,905,288.69	4,994,884.26

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Security / Earnest Deposit (Received)	0.00	86,301.00
Total	0.00	86,301.00

Other Income		Schedule 56
Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Interest from Bank	625,015.00	725,902.41
Total	625,015.00	725,902.41

LOANS AND ADVANCES		Schedule 17
Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Others	227,980.00	85,209.00
Advance to Staff	36,998.00	170,496.00
Advance to District Authorities	1,266,269.00	1,866,790.00
Total	1,531,247.00	2,122,495.00

CURRENT LIABILITIES		Schedule 32
Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Security / Earnest Deposit (Received)	101,035.00	0.00
Total	101,035.00	0.00

Schedule 20

Training and Workshops

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	120,353.00	194,255.00
Total	120,353.00	194,255.00

Schedule 25

Salary (Pay and Allowances)

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	30,721,977.00	27,625,619.00
Honorarium	231,333.00	284,093.00
Total	30,953,310.00	27,909,712.00

Schedule 26

Maintenance Costs

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Equipment Maintenance	0.00	224,990.00
Vehicle Maintenance	471,391.00	657,074.00
Expenses on ICTC centre set up and maintenance	2,296,097.50	1,364,631.98
Total	2,767,488.50	2,246,695.98

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Bank Charges	3,457.00	4,377.00
Review Meeting and Supervision of Councillors	23,023.00	133,264.00
Total	26,480.00	137,641.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Bank 1	469,122.19	4,905,288.69
Cheque in Transit	12,454,000.00	0.00
Total	12,923,122.19	4,905,288.69



**MUMBAI DISTRICTS AIDS CONTROL
SOCIETY**



ANNUAL AUDITED ACCOUNTS

OF

GFATM RCC ROUND - IV

2014-2015

To,
The Project Director,
Mumbai District Aids Control society,
Mumbai

**MANAGEMENT LETTER AFTER THE STATUTORY AUDIT
OF THE MUMBAI DISTRICT AIDS CONTROL SOCIETY FOR
THE YEAR ENDING MARCH 31, 2015 GLOBAL FUND - IV**

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

1. The overall preparation and maintenance of the accounts of the society was satisfactory expect that the record related to the advances have not been maintained properly and hence it requires a serious effort on part of the management of the society to update and employ proper accounting systems for the advances.
2. The annual verification of the assets are carried out timely.
3. Further the procurement system followed by the society is in agreement with the Financial and Management Manual of the NACO. The various components of the program are procuring on their own and by passing the procurement procedures to their convenience.

Place: Chandigarh
Date :31.07.2015

For Agarwal A Kumar & Associates
Chartered Accountants



Opinion

In our opinion, the financial statement read with observation, if any give a true and fair view of Sources and Application of Funds and the financial opinion of Mumbai District Aids Control Society for the year ended March 31, 2015 in accordance with consistency applied accounting standards.

In addition, (a) with respect to IFRs, adequate supporting documentations has been maintained to support the IFRs subject to our observations given in the annexure to this report, (b) which expenditures are eligible for financing under the Credit/Grant Agreement, subject to our observations given in the annexure to this report (c) procurement of goods and services has been carried out as per procurement manual issued by NACO, GOI, and NGO/CBO guidelines subject to our observations given in the annexure to this report.

Place: Chandigarh

Date : 31.07.2015

For Agarwal A Kumar & Associates
Chartered Accountants



SCHEDULE – B NOTES FORMING PART OF ACCOUNTS

MUMBAI DISTRICT AIDS CONTROL SOCIETY – GLOBAL FUND RCC - IV

Following observations were noted during the course of statutory audit of the Mumbai District Aids Control Society for the year ending March 31, 2015 – Global Fund RCC- IV for the financial year 2014 –15.

1 Checking of Advances

During scrutiny of advances ledger we found that some of cases advances are 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. 263007/- in district authorities.

Details are given below:

Component	Amount(Rs)	Year of Advance
Advance to District Authorities	263007.00	2014-15

2. Checking of Bank Records

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

Particulars	Amount(Rs)
Bank Balance as per cash book	759185.39
Add : Cheque issued but not present for payment	2445832.00
Less: Cheque deposited but not cleared	16257.00
Total	3188760.39
Balance as per bank statement	3188760.39

3 Preperation 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.

4 Maintenance of Accountants & Records

Society maintains its books of accounts on cash basis. This is contrary to the prescribed Accounting Standard 1 recommended by ICAI. Society has maintained following books in accounting software provided by NACO, namely

- 4.1 Petty Cash Book
- 4.2 Cash Book
- 4.3 Journal Book
- 4.4 General Ledger
- 4.5 Budget vs Actual expenditure

5 Utilisation of budget as per Annual Action Plan approved by NACO

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

6 Third Party Confirmations not taken

The Society has Peripheral units, NGO, which maintains thier own aaccounts 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.

Place: Chandigarh

Date : 31.07.2015

For Agarwal A. Kumar & Associates
Chartered Accountants



Utilisation Certificate

Certified that an amount of Rs. **25,685,000.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year **2014-15** vide letter No. given below and opening Cash/Bank Balance Rs. **3,294,240.70** (and Current Liabilities of Rs. **472,571.00**) and outstanding Advances for Rs. **175,401.00** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **512,025.00**, a sum of Rs. **28,809,502.31** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **759,185.39** (and Current Liabilities of Rs. **637,599.00**) and outstanding advances of Rs. **263,007.00**, 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		
	T-18017/4/2013 - NACO (Fin) Dt. 04/08/2014	18,185,000.00
	Recovery / Deduction of Grants	7,500,000.00
		Total 0.00 25,685,000.00

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



Bless
(Project Director)

Opening balance of Net Current Assets	Amount (Rs.)
Bank 4	3,294,240.70
Advance to District Authorities	175,401.00
	<u>3,469,641.70</u>
Opening balance of Net Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	472,571.00
	<u>472,571.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	18,185,000.00
Recovery/Deduction of Grants	7,500,000.00
	<u>25,685,000.00</u>
Utilisation of funds	Amount (Rs.)
OI Drugs	1,643,775.56
IEC	441,735.00
Training	320,490.00
Salary	23,720,991.00
Bank Charges	782.00
Contingency	1,592,601.00
Transportation Expenses	25,247.00
Civil Works	752,674.00
Office Equipment	311,206.75
	<u>28,809,502.31</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	1,050.00
Interest from Bank	510,975.00
	<u>512,025.00</u>
Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	637,599.00
	<u>637,599.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
Bank 4	759,185.39
Advance to District Authorities	263,007.00
	<u>1,022,192.39</u>

Balance Sheet

For The Period From : 01-Apr-2014 To :31-Mar-2015

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.)
2,997,070.70	GENERAL FUND	01	384,593.39	2,386,488.38	FIXED ASSETS	02	3,450,369.13
472,571.00	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
	CURRENT LIABILITIES	0501	637,599.00	3,294,240.70	CURRENT ASSETS	0301	759,185.39
2,386,488.38	FIXED ASSET FUND		3,450,369.13	175,401.00	LOANS AND ADVANCES	0401	263,007.00
5,856,130.08			4,472,561.52	5,856,130.08			4,472,561.52



[Signature]
FC/FM/FO

[Signature]

Project Director

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Opening grant in aid	2,997,070.70	249,684.59
Add: Received during the year		
Grant from NACO to SACS	18,185,000.00	24,256,000.00
Recovery/Deduction of Grants	7,500,000.00	0.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(27,233,596.56)	20,975,177.71
Grants utilised to the extent of fixed asset expenditure	(1,063,880.75)	34,067.00
Closing grant in aid	384,593.39	2,997,070.70

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Civil Works (2201)	1,578,731.38	752,674.00	0.00	2,331,405.38
Office Equipment (2206)	807,757.00	311,206.75	0.00	1,118,963.75
Grand Total	2,386,488.38	1,063,880.75	0.00	3,450,369.13

Funds from Other Sources

Schedule 03

Figures in Rupees

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

CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Bank 4	759,185.39	3,294,240.70
Total	759,185.39	3,294,240.70

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to District Authorities	263,007.00	175,401.00
Total	263,007.00	175,401.00

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Security / Earnest Deposit (Received)	637,599.00	472,571.00
Total	637,599.00	472,571.00

Income And Expenditure Account

For The Period From : 01-Apr-2014 To :31-Mar-2015

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.)
333,207.00	IEC		441,735.00	306,767.00	Other Income	28	512,025.00
3,211,968.66	Medicines	07	1,643,775.56	20,975,177.71	Grants utilised to the extent of revenue expenditure		27,233,596.56
219,920.44	Training and Workshops	08	320,490.00				
15,836,828.61	Salary (Pay and Allowances)	13	23,720,991.00				
1,680,020.00	Operational Expenses	15	1,618,630.00				
21,281,944.71			27,745,621.56	21,281,944.71			27,745,621.56

Other Income **Schedule 28**

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Sale of Bid/Tender Documents	0.00	3,780.00
Other Receipts	1,050.00	0.00
Interest from Bank	510,975.00	302,987.00
Total	512,025.00	306,767.00

Medicines **Schedule 07**

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
OI Drugs	1,643,775.56	3,211,968.66
Total	1,643,775.56	3,211,968.66

Training and Workshops **Schedule 08**

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	320,490.00	219,920.44
Total	320,490.00	219,920.44

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	23,720,991.00	15,836,828.61
Total	23,720,991.00	15,836,828.61

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Bank Charges	782.00	1,395.00
Contingency	1,592,601.00	1,578,625.00
Transportation Expenses	25,247.00	100,000.00
Total	1,618,630.00	1,680,020.00

National AIDS Control Project - Phase III

Receipt And Payment Account For The Period From : 01-Apr-2014 To : 31-Mar-2015

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:			5,264,709.50	LOANS AND ADVANCES	17	2,259,961.00
	Cash in hand		0.00	34,067.00	FIXED ASSETS	16	579,153.75
2,471,323.41	Balance with Bank	30	3,294,240.70	64,467.00	CURRENT LIABILITIES	32	0.00
72,233.00	LOANS AND ADVANCES	17	0.00	1,970,268.66	Medicines	19	1,643,775.56
24,256,000.00	GENERAL FUND	29	25,685,000.00	98,920.94	Training and Workshops	20	114,589.00
0.00	CURRENT LIABILITIES	32	165,028.00	15,836,828.61	Salary (Pay and Allowances)	25	23,720,991.00
	Other Income	56	512,025.00	209,614.00	Operational Expenses	27	136,903.00
306,767.00			<u>29,656,293.70</u>	333,207.00	IEC		441,735.00
<u>27,106,323.41</u>					Closing Balance:		
				0.00	Cash in hand		0.00
				3,294,240.70	Balance with Bank	31	759,185.39
				<u>27,106,323.41</u>			<u>29,656,293.70</u>

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Others	0.00	72,233.00
Total	0.00	72,233.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Grant from NACO to SACS	18,185,000.00	24,256,000.00
Recovery/Deduction of Grants	7,500,000.00	0.00
Total	25,685,000.00	24,256,000.00

Balance with Bank

Schedule 30

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

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Security / Earnest Deposit (Received)	165,028.00	0.00
Total	165,028.00	0.00

Other Income

Schedule 56

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Sale of Bid/Tender Documents	0.00	3,780.00
Other Receipts	1,050.00	0.00
Interest from Bank	510,975.00	302,987.00
Total	512,025.00	306,767.00

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Others	206,367.00	0.00
Advance to Staff	16,334.00	16,992.50
Advance to District Authorities	2,037,260.00	2,747,717.00
Inter Unit Fund Transfer	0.00	2,500,000.00
Total	2,259,961.00	5,264,709.50

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Civil Works	314,747.00	0.00
Office Equipment	264,406.75	34,067.00
Total	579,153.75	34,067.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Security / Earnest Deposit (Received)	0.00	64,467.00
Total	0.00	64,467.00

Medicines

Schedule 19

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
OI Drugs	1,643,775.56	1,970,268.66
Total	1,643,775.56	1,970,268.66

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	114,589.00	98,920.94
Total	114,589.00	98,920.94

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	23,720,991.00	15,836,828.61
Total	23,720,991.00	15,836,828.61

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Bank Charges	782.00	1,395.00
Contingency	110,874.00	108,219.00
Transportation Expenses	25,247.00	100,000.00
Total	136,903.00	209,614.00

Balance with Bank		Schedule 31
Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Bank 4	759,185.39	3,294,240.70
Total	759,185.39	3,294,240.70

