



**MUMBAI DISTRICTS AIDS CONTROL
SOCIETY**



**AUDITED ACCOUNTS
UNDER
BOMBAY PUBLIC TRUST ACT, 1950**

**Annual Audited Reports & Financial
Statements**

2016-2017

**Ackworth Complex, R A Kidwai Marg
Wadala (West), Mumbai 400031
E-Mail: mdacsfinance@gmail.com
Tel:-24100246, 24100247 Fax: 24100250**

SCHEDULE - VIII
[Vide Rule 17 (1)]

Name of Public Trust : Mumbai Districts AIDS Control Society ,wadata, Mumbai 400031
Balance Sheet as at : 31st March, 2017

Registration No.: F-21240 (Mumbai)

FUNDS & LIABILITIES	(Rs.)	(Rs.)	PROPERTY AND ASSETS	(Rs.)	(Rs.)
Trusts Funds or Corpus :-			Immovable Properties :- (At Cost)		
General Fund	49,548,225.95		Fixed Assets		92,881,953.74
ADD- Interunit Fund Transfer	49,548,225.95		Civil Work		-
Fixed asset Fund	92,881,953.74	142,430,179.69	Investments :-		NIL
Other Funds :-			Fixed Assets		-
Loans (Secured or Unsecured) :-			Loans (Secured or Unsecured) : Good / doubtful		
Current Liabilities			Loans , Deposits Advances :-		
NACP III Other Recoveries	110,504.60		Others	68,000.00	
NACP III Security Deposit	1,169,073.75		NGO'S	5,652,713.00	
Security / Earnest Deposit	2,194,285.00		Staff	2,000.00	
Other Recoveries	113,053.00	3,586,916.35	Autonomous Body	-	
TDS Payable	-		Districts Authorities	460,911.00	
			Security Deposit	260,614.00	
			Inter Unit Transfer	-	
			NACP III Advance	52,944.00	6,497,182.00
Income and Expenditure Account :-			Cash and Bank Balances :-		
			(a) bank balance	46,637,960.30	
			(b) With the trustee	-	
			(c) With the manager	-	
					46,637,960.30
					146,017,096.04

As per our report of even date



Chartered Accountants
Auditors

Dated at 22/06/17

The above Balance Sheet to the best of my/our belief contains a true account of the Funds and Liabilities and of the Property and Assets of the Trust.

TRUSTEE

BALANCESHEET AS ON 31ST MARCH 2017						
MDACS	TI POOL FUND	GLOBAL FUND RCC II	NACP IV-NEW DBS	GLOBAL FUND IV-RCC	TOTAL	
31-03-17						
TRUST FUND						
GENERAL FUND	36,530,496.78	1,421,155.03	11,078,424.75	518,149.39	49,548,225.95	
FIXED ASSETS FUND	-	15,099,733.56	74,026,078.05	3,756,142.13	92,881,953.74	
OTHER FUNDS	-	-	-	-	-	
LOANS	-	-	-	-	-	
CURRENT LIABILITIES						
NACPIII CREDITORS PAYABLE	-	-	110,504.60	-	110,504.60	
SECURITY/EARNEST DEPOSIT	480.00	581,588.00	1,030,293.00	581,924.00	2,194,285.00	
NACPII SECURITY DEPOSIT	-	-	1,169,073.75	-	1,169,073.75	
TDS (OTHER)	-	-	-	-	-	
TDS (SALARY)	-	-	-	-	-	
NACPIII OTHER RECOVERIES	-	-	113,053.00	-	113,053.00	
OTHER RECOVERIES	-	-	-	-	-	
	36,530,976.78	17,102,476.59	87,527,427.15	4,856,215.52	146,017,096.04	

NACP III CIVIL WORK	-	-	-	-	-	
INVESTMENTS						
FIXED ASSETS	-	15,099,733.56	74,026,078.05	3,756,142.13	92,881,953.74	
LOANS						
DEPOSIT						
ADVANCES						
OTHERS	-	50,000.00	18,000.00	-	68,000.00	
NGOS	5,652,713.00	-	-	-	5,652,713.00	
STAFF	-	-	2,000.00	-	2,000.00	
AUTONOMOUS BODY	-	-	-	-	-	
DISTRICTS AUTHORITY	-	13,232.00	393,459.00	54,220.00	460,911.00	
SECURITY DEPOSIT	-	-	260,614.00	-	260,614.00	
NACPIII ADVANCE	-	-	52,944.00	-	52,944.00	
INTER UNIT FUND TRANSFER	-	-	-	-	-	
CASH 5 BANK BALANCES						
WITH BANK	30,878,263.78	1,939,511.03	12,774,332.10	1,045,853.39	46,637,960.30	
CASH IN HAND	-	-	-	-	-	
WITH THE MANAGER	-	-	-	-	-	
CHEQUE IN TRANSIT	36,530,976.78	17,102,476.59	87,527,427.15	4,856,215.52	146,017,096.04	

MDACS

TRUST FUND

31-03-17	TI POOL FUND	GLOBAL FUND RCC II	NACP IV-NEW DBS	GLOBAL FUND IV-RCC	TOTAL
OPENING GRANT IN AID	14,155,354.78	2,193,894.03	3,275,160.25	6,518,558.39	26,142,967.45
ADD RECEIVED	80,921,000.00	35,502,000.00	58,436,000.00	32,927,000.00	207,786,000.00
RECOVERY / DEDUCTION /CLOSURE	-	-	-	-	-
LESS UTILISED					
REVENUE	(58,545,858.00)	(35,663,290.00)	(49,393,153.50)	(38,817,287.00)	(182,419,588.50)
FIXED ASSETS	-	(611,449.00)	(1,239,582.00)	(110,122.00)	(1,961,153.00)
GRANTS TO NGO	-	-	-	-	-
CLOSING GRANTS IN AID	36,530,496.78	1,421,155.03	11,078,424.75	518,149.39	49,548,225.95
	-				

THE BOMBAY PUBLIC TRUSTS ACT, 1950

SCHEDULE - IX
[Vide Rule 17 (1)]

Name of Public Trust : **MUMBAI DISTRICTS AIDS CONTROL SOCIETY, WADALA, MUMBAI 400031**
Income and Expenditure Account for the year ending : **31st March, 2017**

Registration No.: **F-21240 (Mumbai)**

EXPENDITURE		(Rs.)	(Rs.)	INCOME		(Rs.)	(Rs.)
To	Expenditure in respect of properties :-			By	Rent (accrued)		NIL
To	Insurance		2,864,715.00	By	Interest (-accrued)		4,423,219.00
To	Establishment Expenses		NIL	By	Donation in Cash or Kind		NIL
To	Remuneration to Trustees		152,485,059.00	By	Collection Charges		NIL
To	Legal Expenses		NIL	By	Dividend		NIL
To	Audit Fees		NIL	By	Grants		NIL
To	Contribution and Fees			By	Misc Receipts		33,553.00
To	Amount written off :-				Sale Of Bid/Tender Documents		-
To	Miscellaneous Expenses				Testing Fees		-
To	Depreciation			By	Transfer from Reserve		NIL
To	Amount transferred to Reserve or Specific Funds			By	Grants Utilised To The Extent Of Revenue		182,419,588.50
To	Expenditure on Objects of the Trust						
	a) Religious	NIL					
	b) Educational	NIL					
	c) Medical Relief	31,526,586.50					
	d) Relief of Poverty	NIL					
	e) Other Charitable Objects	NIL					
To	Surplus Carried over to Balance Sheet						
			Total Rs.			Total Rs.	186,876,360.50
							186,876,360.50

As per our report of even date



Dated at 22/06/17

Chartered Accountants
Auditors

* Strike off whichever is not applicable
* Figures are rounded off to the nearest Rupee

Dated at _____

TRUSTEE

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MDACS INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2017

EXPENDITURE ON PROPERTY

31-03-17	TI POOL FUND	GLOBAL FUND RCC II	NACP IV-NEW DBS	GLOBAL FUND IV	TOTAL
EXPENDITURE ON PROPERTY	-	-	2,864,715.00	-	2,864,715.00
ESTABLISHMENT EXPENSE	46,863,668.00	33,104,550.00	40,338,188.00	32,178,653.00	152,485,059.00
LEGAL EXPENSES	-	-	-	-	-
AUDIT FEES	-	-	-	-	-
MISC EXPENSES	-	-	-	-	-
DEPRECIATION	-	-	-	-	-
MEDICAL RELIEF	12,795,291.00	3,090,466.00	8,492,214.50	7,148,615.00	31,526,586.50
	59,658,959.00	36,195,016.00	51,695,117.50	39,327,268.00	186,876,360.50

RECEIPTS

BANK INTEREST	1,113,101.00	524,233.00	2,276,404.00	509,481.00	4,423,219.00
DIVIDEND	-	-	-	-	-
DONATIONS	-	-	-	-	-
OTHER RECEIPTS	-	7,493.00	25,560.00	500.00	33,553.00
SALE OF BID/ TENDER DOCUMENTS	-	-	-	-	-
TESTING FEES	-	-	-	-	-
GRANTS UTILISED TO THE	58,545,858.00	35,663,290.00	49,393,153.50	38,817,287.00	182,419,588.50
EXTENT OF REVENUE	-	-	-	-	-
	59,658,959.00	36,195,016.00	51,695,117.50	39,327,268.00	186,876,360.50

The Bombay Public Trusts Act, 1950
SCHEDULE - IX C

(Vide Rule 32)

Statement of Income liable to contribution for the year ending : **31ST MARCH, 2017**

Name of Public Trust : **Mumbai Districts AIDS Control Society, Wadala ,Mumbai 400031**

Registration No. :- **F-21240 (Mumbai)**

PARTICULARS	Rs.	Rs.
I. Income as shown in the Income and Expenditure Account (Schedule IX)		NIL
II. Items not chargeable to Contribution under Section 58 and Rule 32		NIL
(i) Donations received from other Public Trusts and Dharmadas	-	
(ii) Grants received from Government and Local authorities	-	
(iii) Interest on Sinking or Depreciation Fund	-	
(iv) Amount spent for the purpose of secular education	-	
(v) Amount spent for the purpose of medical relief	-	
(vi) Amount spent for the purpose of veterinary treatment of animals	-	
(viii) Expenditure incurred from donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity	-	
(viii) Deductions out of Income from lands used for agricultural purposes:-		
(a) Land Revenue and local Fund Cess	-	
(b) Rent payable to superior landlord	-	
(c) Cost of production, if lands are cultivated by trust	-	
(ix) Deductions out of income from lands used for non agricultural purposes:-		
(a) Assessment, cesses and other Government or Municipal taxes	-	
(b) Ground rent payable to the superior landlord	-	
(c) Insurance premia	-	
(d) Repairs at 10 per cent of gross rent of building	-	
(e) Cost of collection at 4 per cent of gross rent of buildings let out	-	
(x) Cost of collection of income or receipts from securities, stocks, etc. at 1 per cent of such income	-	
(xi) Deductions as account of repairs in respect of buildings not rented and yielding no income, at 10 per cent of the estimated gross annual rent	-	
Gross Annual Income chargeable to Contribution Rs.		NIL

Certified that while claiming deductions admissible under the above Schedule, the Trust has not claimed any amount twice, either wholly or partly, against any of the items mentioned in the Schedule which have the effect of double-deduction.

NOTE THE TRUST IS ESTABLISHED FOR THE PREVENTION OF HIV/ AIDS & MEDICAL RELIEF HENCE RULE 32 IS NOT APPLICABLE

Trust Address:

Mumbai Districts AIDS control society
Ackworth Complex, R A Kidwai Road,
Wadala (West), Mumbai 400 031

Dated:

Dated:



22/06/17
Chartered Accountants

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16.6.17

Trustee

NAME	MUMBAI DISTRICTS AIDS CONTROL SOCIETY	
ADDRESS	ACKWORTH COMPLEX, NEAR WADALA OVER BRIDGE, R.A. KIDWAI MARG, WADALA (WEST), MUMBAI 400031	
ASSESSMENT YEAR	2017-18	
YEAR ENDED		31-03-17
PAN NO	AAATM4325N	
COMPUTATION OF TOTAL INCOME		
INCOME AS PER INCOME & EXPENDITURE A/C		NIL
TAXABLE INCOME		NIL
TAX ON ABOVE		NIL



**MUMBAI DISTRICTS AIDS CONTROL
SOCIETY**



ANNUAL AUDITED ACCOUNTS

OF

NEW DOMESTIC BUDGET SUPPORT

2016-17

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

RE: MANAGEMENT LETTER OF STATUTORY AUDIT OF THE
MDACS FOR YEAR ENDING MARCH 31, 2017 – NDBS FUND

Sir/Madam,

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 : 22-06-2017

For Agarwal A. Kumar & Associates

Chartered Accountants

Signature of Auditor (s)



**STATUTORY AUDIT REPORT OF MUMBAI DISTRICT AIDS CONTROL
SOCIETY FOR THE YEAR ENDING MARCH 31, 2017 – NDBS FUND**

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

Introduction

We have audited the accompanying financial statements of Mumbai District AIDS Control Society under the National AIDS Control Project – Phase IV financed under GFATM Rolling Continuation Channel New Domestic Budget Support for brevity's sake referred to as "NDBS" as of 31st March, 2017. These financial statements comprise of the Balance Sheet as on 31st March, 2017; Statement of Income & Expenditure and Receipt & Payment Account for the period from 1st April, 2016 to 31st March, 2017. The management of Mumbai District AIDS Control Society is responsible for the preparation of the accompanying financial statements in accordance with applicable law and accounting standards. Our responsibility is to express an opinion on these financial statements audited in accordance with relevant Indian legal and regulatory requirements and auditing standards.

Mumbai District AIDS Control Society (referred to as "MDACS" or "the Society" for brevity's sake) management's policy is to prepare the accompanying statements on cash basis in conformity with the standards prescribed by the ICAI for Cash Accounting. On this basis, cash receipts are recognized when received and cash expenditures are recognized when paid rather than when incurred. The same system is adopted in respect of amount of grants / funds spent by the NGO / periphery and other units as well as for accounting of office expenses. Hence, the amount spent by units of society as well as its employees against advance / imprest given to them is accounted for as and when the respective utilization / statement of expenditure are received.

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, 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.

As part of audit risk assessment we designed audit procedures so as to have a reasonable expectation of detecting misstatement arising from fraud or error which are material to the financial statements as a whole. However, audit procedures that are effective for detecting a misstatement that is unintentional may not be effective for a misstatement that is intentional and is concealed particularly through forgery, collusion or management override of control systems. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement. 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, 2017 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 : 22-06-2017

For Agarwal A. Kumar & Associates

Chartered Accountants

Signature of Auditor (s)



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, 2017 – NDBS Fund for the financial year 2016 –17.

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	12774332.10
Add: Cheque issued but not present for payment.	12523814.00
Add: Directly credit by bank	276934.00
Less: Cheque deposited but not cleared.	3397287.00
Less: Directly debit by bank	276934.00
Balance as per bank statement	21900859.10

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. 727017.00 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)
Advance to District Authority	393459.00
Advance to Staff	2000.00
Advance to NGOs	52944.00
Advance to others	18000.00
Security Deposit	260614.00
Total	727017.00

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 Organization (NACO). The consolidated financial statements are prepared incorporating the funds/grants received from various organizations.

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 Utilization of budget as per Annual Action Plan approved by NACO

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

6 Third Party Confirmations 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 tally its books with the books of such units/NGOs by taking their confirmation.





Mumbai MC ACS - NEW DBS FOR NACPIV

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

National AIDS Control Project - Phase IV

Utilisation Certificate

Certified that an amount of Rs.63,436,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2016-17 vide letter No. given below and opening Cash/Bank Balance Rs. 4,913,524.60 (and Current Liabilities of Rs.2,201,566.35)and outstanding Advances for Rs. 563,202.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 2,301,964.00. a sum of Rs. 52,934,699.50 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 12,774,332.10 (and Current Liabilities of Rs. 2,422,924.35)and outstanding advances of Rs.727,017.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year . **Deducted Fund Rs. 5,000,000.00**

Sl. No.	Sanction letter Number and Date	Amount
1.	Z-170181612016 NACO(F) 26.05.2016	152,59,000.00
2.	Z-1701810612016 NACO(F) AAP 30.06.2016	15259000.00
3	Z-1701810612016 NACO(F) AAP 27.09.2016	15259000.00
4.	Z-1701810612016 NACO(F) AAP 06.01.2017	17659000.00
	Total	63,436,000.00

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)



22/06/17

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(Project Director)

Opening balance of Net Current Assets	Amount (Rs.)
NEW DBS Bank Code	4,913,524.60
Advance to Others	56,340.00
Advance to District Authorities	193,304.00
Security Deposit (Paid)	39,970.00
NACPIII Advance to NGOs	52,944.00
NACPIII Security Deposit (Paid)	220,644.00
	<u>5,476,726.60</u>
Opening balance of Net Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	808,935.00
NACPIII Creditors Payable	110,504.60
NACPIII Security / Earnest Deposit (Received)	1,169,073.75
NACPIII Other Recoveries	113,053.00
	<u>2,201,566.35</u>
Sources of funds	Amount (Rs.)
Recovery/Deduction of Grants	-5,000,000.00
Grant for STI from NACO to SACS	6,734,000.00
Grant for Blood Safety from NACO to SACS	21,714,000.00
Grant for IEC from NACO to SACS	16,000,000.00
Grant for IS from NACO to SACS	14,229,000.00
Grant for SIMS from NACO to SACS	1,485,000.00
Grant for LS from NACO to SACS	3,274,000.00
	<u>58,436,000.00</u>
Utilisation of funds	Amount (Rs.)
HIV Kits	49,999.00
Other Lab. Supplies	1,584,975.50
IEC	4,104,682.00
Training	338,874.00
Salary	33,702,779.00
Equipment Maintenance	857,108.00
Building Maintenance	284,885.00
Vehicle Maintenance	1,722,722.00
Travelling Expenses	196,798.00
Rent, Rates & Taxes	178,270.00
Telephone/Communication Expenses	479,238.00
Honorarium	315,000.00
Bank Charges	13,304.00
Miscellaneous Expenses	1,281,097.00
Printing & Stationery	100,075.00
Advertisement (Other than IEC)	6,816.00
Water and Electricity Charges	1,633,065.00
Audit Fees	264,046.00
Employer's Contribution to CPF	-642,756.00

Postage/Courier	10,875.00
Quality Assessment	303,031.00
Other Administration Cost	2,312,403.00
Campaigns	921,740.00
Contingency	166,975.00
Consumable Items	1,491,944.00
Transportation Expenses	17,172.00
Equipment (Other)	808,613.00
Office Equipment	430,969.00
	<u>52,934,699.50</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	25,560.00
Interest from Bank	2,276,404.00
	<u>2,301,964.00</u>
Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	1,030,293.00
NACPIII Creditors Payable	110,504.60
NACPIII Security / Earnest Deposit (Received)	1,169,073.75
NACPIII Other Recoveries	113,053.00
	<u>2,422,924.35</u>
Closing balance of Net Current Assets	Amount (Rs.)
NEW DBS Bank Code	12,774,332.10
Advance to Others	18,000.00
Advance to Staff	2,000.00
Advance to District Authorities	393,459.00
Security Deposit (Paid)	39,970.00
NACPIII Advance to NGOs	52,944.00
NACPIII Security Deposit (Paid)	220,644.00
	<u>13,501,349.10</u>

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

National AIDS Control Project - Phase IV

Balance Sheet

For The Period From : 01-Apr-2016 To :31-Mar-2017

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.)
3,275,160.25	GENERAL FUND	01	11,078,424.75	72,786,496.05	FIXED ASSETS	02	74,026,078.05
2,201,566.35	CURRENT LIABILITIES AND PROVISIONS	0501	2,422,924.35	4,913,524.60	CURRENT ASSETS, LOANS AND ADVANCES	0301	12,774,332.10
72,786,496.05	CURRENT LIABILITIES		74,026,078.05	563,202.00	CURRENT ASSETS	0401	727,017.00
<u>78,263,222.65</u>	FIXED ASSET FUND		<u>87,527,427.15</u>	<u>78,263,222.65</u>	LOANS AND ADVANCES		<u>87,527,427.15</u>

22/06/17

[Signature]
EC/FM/FO

[Signature]
16-6-17
Project Director

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Opening grant in aid	3,275,160.25	42,758,769.95
Add: Received during the year		
Recovery/Deduction of Grants	(5,000,000.00)	48,046,000.00
Grant for STI from NACO to SACS	6,734,000.00	5,958,000.00
Grant for Blood Safety from NACO to SACS	21,714,000.00	18,472,000.00
Grant for IEC from NACO to SACS	16,000,000.00	16,237,000.00
Grant for IS from NACO to SACS	14,229,000.00	14,510,000.00
Grant for SIMS from NACO to SACS	1,485,000.00	963,000.00
Grant for LS from NACO to SACS	3,274,000.00	1,326,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(49,393,153.50)	48,780,344.70
Grants utilised to the extent of fixed asset expenditure	(1,239,582.00)	123,265.00
Closing grant in aid	11,078,424.75	3,275,160.25

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	2,682,507.00	0.00	0.00	2,682,507.00
Equipment (Other) (2204)	534,205.00	808,613.00	0.00	1,342,818.00
Furniture, Fixtures & Supplies (2202)	36,000.00	0.00	0.00	36,000.00
NACPIII Blood Bank Equipments (2403)	5,936,698.50	0.00	0.00	5,936,698.50
NACPIII Civil Works (2401)	50,711,675.01	0.00	0.00	50,711,675.01
NACPIII Equipment (Other) (2404)	4,061,795.00	0.00	0.00	4,061,795.00
NACPIII Furniture, Fixtures & Supplies (2402)	3,679,607.01	0.00	0.00	3,679,607.01
NACPIII Office Equipment (2406)	3,460,370.15	0.00	0.00	3,460,370.15
Office Equipment (2206)	1,683,638.38	430,969.00	0.00	2,114,607.38
Grand Total	72,786,496.05	1,239,582.00	0.00	74,026,078.05

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	0.00	0.00	0.00
Grand Total	0.00	0.00	0.00	0.00

CURRENT ASSETS**Schedule 0301**

Figures in Rupees

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
NEW DBS Bank Code	12,774,332.10	4,913,524.60
Total	12,774,332.10	4,913,524.60

LOANS AND ADVANCES**Schedule 0401**

Figures in Rupees

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Advance to Others	18,000.00	56,340.00
Advance to Staff	2,000.00	0.00
Advance to District Authorities	393,459.00	193,304.00
Security Deposit (Paid)	39,970.00	39,970.00
NACP/III Advance to NGOs	52,944.00	52,944.00
NACP/III Security Deposit (Paid)	220,644.00	220,644.00
Total	727,017.00	563,202.00

CURRENT LIABILITIES**Schedule 0501**

Figures in Rupees

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
NACPIII Creditors Payable	110,504.60	110,504.60
NACPIII Other Recoveries	113,053.00	113,053.00
NACPIII Security / Earnest Deposit (Received)	1,169,073.75	1,169,073.75
Security / Earnest Deposit (Received)	1,030,293.00	808,935.00
Total	2,422,924.35	2,201,566.35

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

National AIDS Control Project - Phase IV

Income And Expenditure Account**For The Period From : 01-Apr-2016 To :31-Mar-2017**

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.)
2,985,142.00	IEC		4,104,682.00	1,555,579.80	Other Income	28	2,301,964.00
3,185,549.00	Kits and Other Lab Supplies	06	3,126,918.50	48,780,344.70	Grants utilised to the extent of revenue expenditure		49,393,153.50
1,569,906.00	Training and Workshops	08	1,260,614.00				
34,079,635.00	Salary (Pay and Allowances)	13	33,375,023.00				
1,752,567.00	Maintenance Costs	14	2,864,715.00				
6,763,125.50	Operational Expenses	15	6,963,165.00				
50,335,924.50			51,695,117.50	50,335,924.50			51,695,117.50

Other Income

Schedule 28

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Other Receipts	25,560.00	122,546.25
Interest from Bank	2,276,404.00	1,433,033.55
Total	2,301,964.00	1,555,579.80

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
HIV Kits	49,999.00	0.00
Other Lab. Supplies	1,584,975.50	1,384,011.00
Consumable Items	1,491,944.00	1,801,538.00
Total	3,126,918.50	3,185,549.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Training	338,874.00	363,392.00
Campaigns	921,740.00	1,206,514.00
Total	1,260,614.00	1,569,906.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Salary	33,702,779.00	33,829,635.00
Honorarium	315,000.00	250,000.00
Employer's Contribution to CPF	-642,756.00	0.00
Total	33,375,023.00	34,079,635.00

Maintenance Costs**Schedule 14**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Equipment Maintenance	857,108.00	376,545.00
Building Maintenance	284,885.00	8,355.00
Vehicle Maintenance	1,722,722.00	1,367,667.00
Total	2,864,715.00	1,752,567.00

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Travelling Expenses	196,798.00	174,128.00
Rent, Rates & Taxes	178,270.00	174,794.00
Telephone/Communication Expenses	479,238.00	465,380.00
Bank Charges	13,304.00	74,724.00
Miscellaneous Expenses	1,281,097.00	419,900.00
Printing & Stationery	100,075.00	114,050.00
Advertisement (Other than IEC)	6,816.00	12,496.00
Water and Electricity Charges	1,633,065.00	2,511,119.00
Audit Fees	264,046.00	269,046.00
Postage/Courier	10,875.00	9,712.00
Quality Assessment	303,031.00	71,641.00
Other Administration Cost	2,312,403.00	2,128,106.50
Contingency	166,975.00	338,029.00
Transportation Expenses	17,172.00	0.00
Total	6,963,165.00	6,763,125.50

Receipt And Payment Account

For The Period From : 01-Apr-2016 To :31-Mar-2017

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
	Opening Balance:				LOANS AND ADVANCES	17	3,437,168.50
0.00	Cash in hand		0.00	48,046,000.00	GENERAL FUND	13	5,000,000.00
45,513,451.30	Balance with Bank	30	4,913,524.60	123,265.00	FIXED ASSETS	16	1,225,804.00
57,466,000.00	GENERAL FUND	29	63,436,000.00	1,059,940.00	CURRENT LIABILITIES	32	0.00
0.00	CURRENT LIABILITIES	32	1,203,525.00	1,136,867.00	Kits and Other Lab Supplies	18	1,060,943.00
1,555,579.80	Other Income	56	2,301,964.00	1,462,964.00	Training and Workshops	20	1,176,944.00
104,535,031.10			71,855,013.60	33,979,635.00	Salary (Pay and Allowances)	25	34,114,190.00
				1,693,302.00	Maintenance Costs	26	2,722,001.00
				6,202,830.50	Operational Expenses	27	6,375,893.00
				2,970,842.00	IEC		3,967,738.00
					Closing Balance:		
				0.00	Cash in hand		0.00
				4,913,524.60	Balance with Bank	31	12,774,332.10
				104,535,031.10			71,855,013.60

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Grant for STI from NACO to SACS	6,734,000.00	5,958,000.00
Grant for Blood Safety from NACO to SACS	21,714,000.00	18,472,000.00
Grant for IEC from NACO to SACS	16,000,000.00	16,237,000.00
Grant for IS from NACO to SACS	14,229,000.00	14,510,000.00
Grant for SIMS from NACO to SACS	1,485,000.00	963,000.00
Grant for LS from NACO to SACS	3,274,000.00	1,326,000.00
Total	63,436,000.00	57,466,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
NEW DBS Bank Code	4,913,524.60	45,513,451.30
Total	4,913,524.60	45,513,451.30

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Security / Earnest Deposit (Received)	221,358.00	0.00
EPF Contribution (Employee)	964,167.00	0.00
Rent Payable	18,000.00	0.00
Total	1,203,525.00	0.00

Other Income

Schedule 56

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Other Receipts	25,560.00	122,546.25
Interest from Bank	2,276,404.00	1,433,033.55
Total	2,301,964.00	1,555,579.80

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Advance to Others	244,155.00	160,760.00
Advance to Staff	529,548.00	347,473.00
Advance to District Authorities	2,663,465.50	2,437,628.00
Total	3,437,168.50	2,945,861.00

GENERAL FUND

Schedule 13

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Recovery/Deduction of Grants	5,000,000.00	48,046,000.00
Total	5,000,000.00	48,046,000.00

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Furniture, Fixtures & Supplies	0.00	36,000.00
Equipment (Other)	808,613.00	0.00
Office Equipment	417,191.00	87,265.00
Total	1,225,804.00	123,265.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Security / Earnest Deposit (Received)	0.00	1,055,740.00
NACPIII Security / Earnest Deposit (Received)	0.00	4,200.00
Total	0.00	1,059,940.00

Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Other Lab. Supplies	712,887.00	690,192.00
Consumable Items	348,056.00	446,675.00
Total	1,060,943.00	1,136,867.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Training	255,204.00	256,485.00
Campaigns	921,740.00	1,206,479.00
Total	1,176,944.00	1,462,964.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Salary	33,705,727.00	33,829,635.00
Honorarium	90,000.00	150,000.00
Employer's Contribution to CPF	318,463.00	0.00
Total	34,114,190.00	33,979,635.00

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Equipment Maintenance	823,478.00	341,900.00
Building Maintenance	186,354.00	1,035.00
Vehicle Maintenance	1,712,169.00	1,350,367.00
Total	2,722,001.00	1,693,302.00

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Travelling Expenses	175,937.00	143,293.00
Rent, Rates & Taxes	196,270.00	174,794.00
Telephone/Communication Expenses	381,656.00	368,110.00
Bank Charges	13,304.00	74,724.00
Miscellaneous Expenses	1,281,097.00	411,024.00
Printing & Stationery	93,999.00	100,204.00
Advertisement (Other than IEC)	6,816.00	12,496.00
Water and Electricity Charges	1,628,462.00	2,511,119.00
Audit Fees	264,046.00	269,046.00
Postage/Courier	5,289.00	8,932.00
Quality Assessment	162,278.00	71,641.00
Other Administration Cost	2,166,739.00	2,057,447.50
Total	6,375,893.00	6,202,830.50

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
NEW DBS Bank Code	12,774,332.10	4,913,524.60
Total	12,774,332.10	4,913,524.60



**MUMBAI DISTRICTS AIDS CONTROL
SOCIETY**



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

2016-2017

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

**RE: MANAGEMENT LETTER OF STATUTORY AUDIT
OF THE MDACS FOR THE YEAR ENDING MARCH 31, 2017
TI - POOL FUND**

Sir/Madam,

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 : 22-06-2017

For Agarwal A. Kumar & Associates

Chartered Accountants


Signature of Auditor (s)

**STATUTORY AUDIT REPORT OF MUMBAI DISTRICT AIDS CONTROL
SOCIETY FOR THE YEAR ENDING MARCH 31, 2017 – TI-POOL FUND**

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

Introduction

We have audited the accompanying financial statements of Mumbai District AIDS Control Society under the National AIDS Control Project – Phase IV financed under GFATM Rolling Continuation Channel TI-Pool Fund for brevity's sake referred to as "TI-Pool Fund" as of 31st March, 2017. These financial statements comprise of the Balance Sheet as on 31st March, 2017; Statement of Income & Expenditure and Receipt & Payment Account for the period from 1st April, 2016 to 31st March, 2017. The management of Mumbai District AIDS Control Society is responsible for the preparation of the accompanying financial statements in accordance with applicable law and accounting standards. Our responsibility is to express an opinion on these financial statements audited in accordance with relevant Indian legal and regulatory requirements and auditing standards.

Mumbai District AIDS Control Society (referred to as "MDACS" or "the Society" for brevity's sake) management's policy is to prepare the accompanying statements on cash basis in conformity with the standards prescribed by the ICAI for Cash Accounting. On this basis, cash receipts are recognized when received and cash expenditures are recognized when paid rather than when incurred. The same system is adopted in respect of amount of grants / funds spent by the NGO / periphery and other units as well as for accounting of office expenses. Hence, the amount spent by units of society as well as its employees against advance / imprest given to them is accounted for as and when the respective utilization / statement of expenditure are received.

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, 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.

As part of audit risk assessment we designed audit procedures so as to have a reasonable expectation of detecting misstatement arising from fraud or error which are material to the financial statements as a whole. However, audit procedures that are effective for detecting a misstatement that is unintentional may not be effective for a misstatement that is intentional and is concealed particularly through forgery, collusion or management override of control systems. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement. 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, 2017 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 : 22-06-2017

For Agarwal A. Kumar & Associates



Signature of Auditor (s)

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, 2017 –TI- Pool Fund for the financial year 2016 –17.

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. 5652713/- in NGOs and staff.

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	5652633.00
Advance to Staff	80.00
Total	5652713.00

2 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 Organization (NACO). The consolidated financial statements are prepared incorporating the funds/grants received from various organizations.

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 Utilization of budget as per Annual Action Plan approved by NACO

As explained to us, NACO has authorized Project Director to utilized 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	30878263.78
Add: Cheque issued but not present for payment.	116835.00
Less: Cheque deposited but not cleared.	0.00
Balance as per bank statement	30995098.78





Mumbai MC ACS - TI POOL FUND

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

National AIDS Control Project - Phase IV

Utilisation Certificate

Certified that an amount of Rs.80,921,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2016-17 vide letter No. given below and opening Cash/Bank Balance Rs. 7,483,174.78 (and Current Liabilities of Rs.0.00)and outstanding Advances for Rs. 6,672,180.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 1,113,101.00. a sum of Rs. 59,658,959.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 30,878,263.78 (and Current Liabilities of Rs. 480.00)and outstanding advances of Rs.5,652,713.00. 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.	Z-17018 6 2016 NACO(F) 26.05.2016	20230000.00
2.	Z-17018 06 2016 NACO (F) AAP 30.06.2016	20230000.00
3.	Z-17018 06 2016 NACO (F) AAP 27.09.2016	20230000.00
4.	Z-17018 06 2016 NACO(F)AAP 06.01.2017	20231000.00
	Total	80,921,000.00

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)



22/06/17

B. C. S. R.
16.6.17

(Project Director)

Opening balance of Net Current Assets	Amount (Rs.)
TIPF-Bank	7,483,174.78
Advance to NGOs	6,672,100.00
Advance to Staff	80.00
	<u>14,155,354.78</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	80,921,000.00
	<u>80,921,000.00</u>
Utilisation of funds	Amount (Rs.)
Other Lab. Supplies	596,122.00
STI Drugs	14,301.00
Training	758,826.00
Salary	31,907,718.00
Travelling Expenses	3,159,984.00
Rent, Rates & Taxes	5,410,340.00
Honorarium	14,955,950.00
Printing & Stationery	110,575.00
NGO Services for Priority Interventions	100,678.00
Other Administration Cost	1,947,894.00
Need Based Assistance	25,647.00
Campaigns	561,658.00
Meeting Expenses	109,266.00
	<u>59,658,959.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	1,113,101.00
	<u>1,113,101.00</u>
Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	480.00
	<u>480.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
TIPF-Bank	30,878,263.78
Advance to NGOs	5,652,633.00
Advance to Staff	80.00
	<u>36,530,976.78</u>

Balance Sheet

For The Period From : 01-Apr-2016 To :31-Mar-2017

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.)
14,155,354.78	GENERAL FUND	01	36,530,496.78		CURRENT ASSETS, LOANS AND ADVANCES		30,878,263.78
	CURRENT LIABILITIES AND PROVISIONS			7,483,174.78	CURRENT ASSETS	0301	
0.00	CURRENT LIABILITIES	0501	480.00	6,672,180.00	LOANS AND ADVANCES	0401	5,652,713.00
<u>14,155,354.78</u>			<u>36,530,976.78</u>	<u>14,155,354.78</u>			<u>36,530,976.78</u>



Auditor 22/06/17

[Signature]
FCFM/FO

[Signature]
16.6.17
Project Director

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Opening grant in aid	14,155,354.78	2,427,198.28
Add: Received during the year		
Grant from NACO to SACS	80,921,000.00	59,224,000.00
Recovery/Deduction of Grants	0.00	24,500,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(58,545,858.00)	71,995,843.50
Closing grant in aid	36,530,496.78	14,155,354.78

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-17 (Rs.)	As at 31-Mar-16 (Rs.)
TIPF-Bank	30,878,263.78	7,483,174.78
Total	30,878,263.78	7,483,174.78

LOANS AND ADVANCES**Schedule 0401**

Figures in Rupees

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Advance to NGOs	5,652,633.00	6,672,100.00
Advance to Staff	80.00	80.00
Total	5,652,713.00	6,672,180.00

CURRENT LIABILITIES**Schedule 0501**

Figures in Rupees

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Security / Earnest Deposit (Received)	480.00	0.00
Total	480.00	0.00

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

National AIDS Control Project - Phase IV

Income And Expenditure Account**For The Period From : 01-Apr-2016 To :31-Mar-2017**

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	596,122.00	521,755.00	Other Income	28	1,113,101.00
0.00	Medicines	07	14,301.00	71,995,843.50	Grants utilised to the extent of revenue expenditure		58,545,858.00
621,346.50	Training and Workshops	08	1,320,484.00				
1,190,567.00	NGO Services	11	100,678.00				
58,858,133.00	Salary (Pay and Allowances)	13	46,863,668.00				
0.00	Maintenance Costs	14	25,647.00				
11,847,552.00	Operational Expenses	15	10,738,059.00				
72,517,598.50			59,658,959.00	72,517,598.50			59,658,959.00

Other Income

Schedule 28

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Other Receipts	0.00	55.00
Interest from Bank	1,113,101.00	521,700.00
Total	1,113,101.00	521,755.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Other Lab. Supplies	596,122.00	0.00
Total	596,122.00	0.00

Medicines

Schedule 07

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
STI Drugs	14,301.00	0.00
Total	14,301.00	0.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Training	758,826.00	374,929.50
Campaigns	561,658.00	246,417.00
Total	1,320,484.00	621,346.50

NGO Services

Schedule 11

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
NGO Services for Priority Interventions	100,678.00	1,190,567.00
Total	100,678.00	1,190,567.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Salary	31,907,718.00	34,367,225.00
Honorarium	14,955,950.00	24,490,908.00
Total	46,863,668.00	58,858,133.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Need Based Assistance	25,647.00	0.00
Total	25,647.00	0.00

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Travelling Expenses	3,159,984.00	3,369,451.00
Rent, Rates & Taxes	5,410,340.00	6,724,300.00
Bank Charges	0.00	438.00
Printing & Stationery	110,575.00	0.00
Other Administration Cost	1,947,894.00	1,751,363.00
Meeting Expenses	109,266.00	2,000.00
Total	10,738,059.00	11,847,552.00

**Receipt And Payment Account****For The Period From : 01-Apr-2016 To :31-Mar-2017**

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
	Opening Balance:			75,513,944.72	LOANS AND ADVANCES	17	57,232,735.00
0.00	Cash in hand		0.00	21,950.00	CURRENT LIABILITIES	32	0.00
1,374,870.50	Balance with Bank	30	7,483,174.78	11,400.00	Training and Workshops	20	10,934.00
83,724,000.00	GENERAL FUND	29	80,921,000.00	1,112,913.00	NGO Services	23	100,678.00
0.00	CURRENT LIABILITIES	32	480.00	1,261,965.00	Salary (Pay and Allowances)	25	987,006.00
521,755.00	Other Income	56	1,113,101.00	215,278.00	Operational Expenses	27	308,139.00
<u>85,620,625.50</u>			<u>89,517,755.78</u>		Closing Balance:		
				0.00	Cash in hand		0.00
				7,483,174.78	Balance with Bank	31	30,878,263.78
				<u>85,620,625.50</u>			<u>89,517,755.78</u>

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Grant from NACO to SACS	80,921,000.00	59,224,000.00
Recovery/Deduction of Grants	0.00	24,500,000.00
Total	80,921,000.00	83,724,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
TIPF-Bank	7,483,174.78	1,374,870.50
Total	7,483,174.78	1,374,870.50

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Security / Earnest Deposit (Received)	480.00	0.00
Total	480.00	0.00

Other Income		Schedule 56
Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Other Receipts	0.00	55.00
Interest from Bank	1,113,101.00	521,700.00
Total	1,113,101.00	521,755.00

LOANS AND ADVANCES		Schedule 17
Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Advance to NGOs	57,232,735.00	75,436,210.72
Advance to Staff	0.00	77,734.00
Total	57,232,735.00	75,513,944.72

CURRENT LIABILITIES		Schedule 32
Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Security / Earnest Deposit (Received)	0.00	21,950.00
Total	0.00	21,950.00

Training and Workshops		Schedule 20
Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Training	10,000.00	10,400.00
Campaigns	934.00	1,000.00
Total	10,934.00	11,400.00

NGO Services		Schedule 23
Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
NGO Services for Priority Interventions	100,678.00	1,112,913.00
Total	100,678.00	1,112,913.00

Salary (Pay and Allowances)		Schedule 25
Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Salary	561,275.00	801,532.00
Honorarium	425,731.00	460,433.00
Total	987,006.00	1,261,965.00

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Travelling Expenses	75,766.00	49,400.00
Rent, Rates & Taxes	46,000.00	151,000.00
Bank Charges	0.00	438.00
Printing & Stationery	110,575.00	0.00
Other Administration Cost	75,798.00	12,440.00
Meeting Expenses	0.00	2,000.00
Total	308,139.00	215,278.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
TIPF-Bank	30,878,263.78	7,483,174.78
Total	30,878,263.78	7,483,174.78



**MUMBAI DISTRICTS AIDS CONTROL
SOCIETY**



ANNUAL AUDITED ACCOUNTS

OF

GFATM RCC ROUND - II

2016-17

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

**RE: MANAGEMENT LETTER OF STATUTORY AUDIT OF THE
MDACS – ICTC FOR THE YEAR ENDING MARCH 31, 2017**

Sir/Madam,

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 : 22-06-2017

For Agarwal A. Kumar & Associates

Chartered Accountants

Signature of Auditor (s)



**STATUTORY AUDIT REPORT OF MUMBAI DISTRICT AIDS CONTROL
SOCIETY FOR THE YEAR ENDING MARCH 31, 2017 – ICTC**

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

Introduction

We have audited the accompanying financial statements of Mumbai District AIDS Control Society under the National AIDS Control Project – Phase IV financed under ICTC as of 31st March, 2017. These financial statements comprise of the Balance Sheet as on 31st March, 2017; Statement of Income & Expenditure and Receipt & Payment Account for the period from 1st April, 2016 to 31st March, 2017. The management of Mumbai District AIDS Control Society is responsible for the preparation of the accompanying financial statements in accordance with applicable law and accounting standards. Our responsibility is to express an opinion on these financial statements audited in accordance with relevant Indian legal and regulatory requirements and auditing standards.

Mumbai District AIDS Control Society (referred to as “MDACS” or “the Society” for brevity’s sake) management's policy is to prepare the accompanying statements on cash basis in conformity with the standards prescribed by the ICAI for Cash Accounting. On this basis, cash receipts are recognized when received and cash expenditures are recognized when paid rather than when incurred. The same system is adopted in respect of amount of grants / funds spent by the NGO / periphery and other units as well as for accounting of office expenses. Hence, the amount spent by units of society as well as its employees against advance / imprest given to them is accounted for as and when the respective utilization / statement of expenditure are received.

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, 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.

As part of audit risk assessment we designed audit procedures so as to have a reasonable expectation of detecting misstatement arising from fraud or error which are material to the financial statements as a whole. However, audit procedures that are effective for detecting a misstatement that is unintentional may not be effective for a misstatement that is intentional and is concealed particularly through forgery, collusion or management override of control systems. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement. 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, 2017 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 : 22-06-2017

For Agarwal A. Kumar & Associates

Chartered Accountants
Chartered Accountants

Signature of Auditor (s)

SCHEDULE – B NOTES FORMING PART OF ACCOUNTS

MUMBAI DISTRICT AIDS CONTROL SOCIETY – ICTC

Following observations were noted during the course of statutory audit of the Mumbai District Aids Control Society for the year ending March 31, 2017 – ICTC for the financial year 2016-17.

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 ICTC of Rs. 63232.00 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)
Advance given to Districts Authority	13232.00
Advance given to Others	50000.00
Total	63232.00

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	1939511.03
Add: Cheque issued but not present for payment.	4993203.00
Less: Cheque deposit but not clear	2519700.00
Balance as per bank statement	4413014.03

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 Organization (NACO). The consolidated financial statements are prepared incorporating the funds/grants received from various organizations.

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 Utilization of budget as per Annual Action Plan approved by NACO

As explained to us, NACO has authorized Project Director to utilized 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.





Mumbai MC ACS - ICTC

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

National AIDS Control Project - Phase IV

Utilisation Certificate

Certified that an amount of Rs. **33,002,000.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year **2016-17** vide letter No. given below and opening Cash/Bank Balance Rs. **2,623,388.03** (and Current Liabilities of Rs. **506,193.00**) and outstanding Advances for Rs. **76,699.00** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **531,726.00**. a sum of Rs. **36,806,465.00** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **1,939,511.03** (and Current Liabilities of Rs. **581,588.00**) and outstanding advances of Rs. **63,232.00**. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year . **Received Fund Rs. 2,500,000.00**

Sl. No.	Sanction letter Number and Date	Amount
1.	2-17018/6/2016 NACO(F) 26.05.2016	8550000.00
2.	2-17018/06/2016 NACO(F) AAP 30.06.2016	8550000.00
3.	2-17018/06/2016 NACO(F) AAP 27.09.2016	8550000.00
4.	2-17018/06/2016 NACO(F) AAP 06.01.2017	7352000.00
	Total	33,002,000.00

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)



22/06/17

B. Singh
16.6.17
(Project Director)

Opening balance of Net Current Assets	Amount (Rs.)
Bank 1	2,623,388.03
Advance to Others	50,000.00
Advance to District Authorities	26,699.00
	<u>2,700,087.03</u>
Opening balance of Net Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	506,193.00
	<u>506,193.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	33,002,000.00
Recovery/Deduction of Grants	2,500,000.00
	<u>35,502,000.00</u>
Utilisation of funds	Amount (Rs.)
IEC	60,612.00
Training	9,778.00
Salary	30,810,347.00
Vehicle Maintenance	192,151.00
Bank Charges	3,967.00
Employer's Contribution to CPF	2,294,203.00
Expenses on ICTC centre set up and maintenance	2,720,005.00
Review Meeting and Supervision of Councillors	103,953.00
Equipment (Other)	611,449.00
	<u>36,806,465.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	7,493.00
Interest from Bank	524,233.00
	<u>531,726.00</u>
Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	581,588.00
	<u>581,588.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
Bank 1	1,939,511.03
Advance to Others	50,000.00
Advance to District Authorities	13,232.00
	<u>2,002,743.03</u>

Balance Sheet

For The Period From : 01-Apr-2016 To :31-Mar-2017

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.)
2,193,894.03	GENERAL FUND	01	1,421,155.03	14,488,284.56	FIXED ASSETS	02	15,099,733.56
506,193.00	CURRENT LIABILITIES AND PROVISIONS		581,588.00	2,623,388.03	CURRENT ASSETS, LOANS AND ADVANCES		1,939,511.03
14,488,284.56	CURRENT LIABILITIES	0501	15,099,733.56	76,699.00	CURRENT ASSETS	0301	63,232.00
	FIXED ASSET FUND				LOANS AND ADVANCES	0401	
<u>17,188,371.59</u>			<u>17,102,476.59</u>	<u>17,188,371.59</u>			<u>17,102,476.59</u>



Auditor

22/06/17

FC/AM/FO

Project Director

16.6.17

General Fund**Schedule 01**

Figures in Rupees

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Opening grant in aid	2,193,894.03	12,442,624.19
Add: Received during the year		
Grant from NACO to SACS	33,002,000.00	21,019,000.00
Recovery/Deduction of Grants	2,500,000.00	6,046,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(35,663,290.00)	36,957,330.16
Grants utilised to the extent of fixed asset expenditure	(611,449.00)	356,400.00
Closing grant in aid	1,421,155.03	2,193,894.03

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Equipment (Other) (2204)	12,398,113.56	611,449.00	0.00	13,009,562.56
Office Equipment (2206)	578,643.00	0.00	0.00	578,643.00
Vehicles (2205)	1,511,528.00	0.00	0.00	1,511,528.00
Grand Total	14,488,284.56	611,449.00	0.00	15,099,733.56

Funds from Other Sources

Schedule 03

Figures in Rupees

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

CURRENT ASSETS

Schedule 0301

Particulars	Figures in Rupees	
	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Bank 1	1,939,511.03	2,623,388.03
Total	1,939,511.03	2,623,388.03

LOANS AND ADVANCES

Schedule 0401

Particulars	Figures in Rupees	
	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Advance to Others	50,000.00	50,000.00
Advance to District Authorities	13,232.00	26,699.00
Total	63,232.00	76,699.00

CURRENT LIABILITIES

Schedule 0501

Particulars	Figures in Rupees	
	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Security / Earnest Deposit (Received)	581,588.00	506,193.00
Total	581,588.00	506,193.00

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

National AIDS Control Project - Phase IV

Income And Expenditure Account

For The Period From : 01-Apr-2016 To :31-Mar-2017

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.)
348,968.00	IEC		60,612.00	90,615.34	Other Income	28	531,726.00
186,081.00	Kits and Other Lab Supplies	06	0.00	36,957,330.16	Grants utilised to the extent of revenue expenditure		35,663,290.00
208,512.00	Training and Workshops	08	9,778.00				
34,128,145.00	Salary (Pay and Allowances)	13	33,104,550.00				
2,145,018.50	Maintenance Costs	14	2,912,156.00				
31,221.00	Operational Expenses	15	107,920.00				
<u>37,047,945.50</u>			<u>36,195,016.00</u>	<u>37,047,945.50</u>			<u>36,195,016.00</u>

Other Income

Schedule 28

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Other Receipts	7,493.00	1,113.00
Interest from Bank	524,233.00	89,502.34
Total	531,726.00	90,615.34

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
HIV Kits	0.00	186,081.00
Total	0.00	186,081.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Training	9,778.00	208,512.00
Total	9,778.00	208,512.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Salary	30,810,347.00	34,128,145.00
Employer's Contribution to CPF	2,294,203.00	0.00
Total	33,104,550.00	34,128,145.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Vehicle Maintenance	192,151.00	295,471.50
Expenses on ICTC centre set up and maintenance	2,720,005.00	1,849,547.00
Total	2,912,156.00	2,145,018.50

Operational Expenses**Schedule 15**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Bank Charges	3,967.00	3,126.00
Review Meeting and Supervision of Councillors	103,953.00	28,095.00
Total	107,920.00	31,221.00

Receipt And Payment Account

For The Period From : 01-Apr-2016 To :31-Mar-2017

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
	Opening Balance:			LOANS AND ADVANCES	17	67,685.00
0.00	Cash in hand		0.00	FIXED ASSETS	16	611,449.00
12,923,122.19	Balance with Bank	30	2,623,388.03	CURRENT LIABILITIES	32	539,574.00
27,065,000.00	GENERAL FUND	29	35,502,000.00	Kits and Other Lab Supplies	18	0.00
0.00	CURRENT LIABILITIES	32	75,395.00	Training and Workshops	20	0.00
90,615.34	Other Income	56	531,726.00	Salary (Pay and Allowances)	25	32,564,976.00
<u>40,078,737.53</u>			<u>38,732,509.03</u>	Maintenance Costs	26	2,858,452.00
				Operational Expenses	27	90,250.00
				IEC		60,612.00
				Closing Balance:		
				Cash in hand		0.00
				Balance with Bank	31	1,939,511.03
						<u>38,732,509.03</u>

GENERAL FUND**Schedule 29**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Grant from NACO to SACS	33,002,000.00	21,019,000.00
Recovery/Deduction of Grants	2,500,000.00	6,046,000.00
Total	35,502,000.00	27,065,000.00

Balance with Bank**Schedule 30**

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Bank 1	2,623,388.03	469,122.19
Cheque in Transit	0.00	12,454,000.00
Total	2,623,388.03	12,923,122.19

CURRENT LIABILITIES**Schedule 32**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Security / Earnest Deposit (Received)	75,395.00	0.00
Total	75,395.00	0.00

Other Income		Schedule 56
Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Other Receipts	7,493.00	1,113.00
Interest from Bank	524,233.00	89,502.34
Total	531,726.00	90,615.34

LOANS AND ADVANCES		Schedule 17
Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Advance to Others	20,000.00	44,902.00
Advance to Staff	47,685.00	81,014.00
Advance to District Authorities	0.00	51,878.00
Total	67,685.00	177,794.00

FIXED ASSETS		Schedule 16
Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Equipment (Other)	611,449.00	0.00
Office Equipment	0.00	356,400.00
Total	611,449.00	356,400.00

CURRENT LIABILITIES**Schedule 32**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Security / Earnest Deposit (Received)	0.00	109,323.00
EPF Contribution (Employee)	539,574.00	0.00
Total	539,574.00	109,323.00

Kits and Other Lab Supplies**Schedule 18**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
HIV Kits	0.00	186,081.00
Total	0.00	186,081.00

Training and Workshops**Schedule 20**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Training	0.00	81,257.00
Total	0.00	81,257.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Salary	30,803,372.00	34,128,145.00
Employer's Contribution to CPF	1,761,604.00	0.00
Total	32,564,976.00	34,128,145.00

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Vehicle Maintenance	192,151.00	262,960.50
Expenses on ICTC centre set up and maintenance	2,666,301.00	1,779,750.00
Total	2,858,452.00	2,042,710.50

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Bank Charges	3,967.00	3,126.00
Review Meeting and Supervision of Councillors	86,283.00	21,545.00
Total	90,250.00	24,671.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Bank 1	1,939,511.03	2,623,388.03
Cheque in Transit	0.00	0.00
Total	1,939,511.03	2,623,388.03



**MUMBAI DISTRICTS AIDS CONTROL
SOCIETY**



ANNUAL AUDITED ACCOUNTS

OF

GFATM RCC ROUND - IV

2016-2017

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

**RE: MANAGEMENT LETTER OF STATUTORY AUDIT OF THE
MDACS – ICTC FOR THE YEAR ENDING MARCH 31, 2017**

Sir/Madam,

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 : 22-06-2017

For Agarwal A. Kumar & Associates

Chartered Accountants

Signature of Auditor (s)



**STATUTORY AUDIT REPORT OF MUMBAI DISTRICT AIDS CONTROL
SOCIETY FOR THE YEAR ENDING MARCH 31, 2017 – ICTC**

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

Introduction

We have audited the accompanying financial statements of Mumbai District AIDS Control Society under the National AIDS Control Project – Phase IV financed under ICTC as of 31st March, 2017. These financial statements comprise of the Balance Sheet as on 31st March, 2017; Statement of Income & Expenditure and Receipt & Payment Account for the period from 1st April, 2016 to 31st March, 2017. The management of Mumbai District AIDS Control Society is responsible for the preparation of the accompanying financial statements in accordance with applicable law and accounting standards. Our responsibility is to express an opinion on these financial statements audited in accordance with relevant Indian legal and regulatory requirements and auditing standards.

Mumbai District AIDS Control Society (referred to as “MDACS” or “the Society” for brevity’s sake) management's policy is to prepare the accompanying statements on cash basis in conformity with the standards prescribed by the ICAI for Cash Accounting. On this basis, cash receipts are recognized when received and cash expenditures are recognized when paid rather than when incurred. The same system is adopted in respect of amount of grants / funds spent by the NGO / periphery and other units as well as for accounting of office expenses. Hence, the amount spent by units of society as well as its employees against advance / imprest given to them is accounted for as and when the respective utilization / statement of expenditure are received.

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, 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.

As part of audit risk assessment we designed audit procedures so as to have a reasonable expectation of detecting misstatement arising from fraud or error which are material to the financial statements as a whole. However, audit procedures that are effective for detecting a misstatement that is unintentional may not be effective for a misstatement that is intentional and is concealed particularly through forgery, collusion or management override of control systems. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement. 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, 2017 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 : 22-06-2017

For Agarwal A. Kumar & Associates

Chartered Accountants

Signature of Auditor (s)



SCHEDULE – B NOTES FORMING PART OF ACCOUNTS

MUMBAI DISTRICT AIDS CONTROL SOCIETY – ICTC

Following observations were noted during the course of statutory audit of the Mumbai District Aids Control Society for the year ending March 31, 2017 – ICTC for the financial year 2016-17.

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 ICTC of Rs. 63232.00 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)
Advance given to Districts Authority	13232.00
Advance given to Others	50000.00
Total	63232.00

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	1939511.03
Add: Cheque issued but not present for payment.	4993203.00
Less: Cheque deposit but not clear	2519700.00
Balance as per bank statement	4413014.03

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 Organization (NACO). The consolidated financial statements are prepared incorporating the funds/grants received from various organizations.

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 Utilization of budget as per Annual Action Plan approved by NACO

As explained to us, NACO has authorized Project Director to utilized 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.





Mumbai MC ACS - CST

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

National AIDS Control Project - Phase IV

Utilisation Certificate

Certified that an amount of Rs.30,427,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2016-17 vide letter No. given below and opening Cash/Bank Balance Rs. 6,786,205.39 (and Current Liabilities of Rs.579,664.00)and outstanding Advances for Rs. 312,017.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 509,981.00. a sum of Rs. 39,437,390.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 1,045,853.39 (and Current Liabilities of Rs. 581,924.00)and outstanding advances of Rs.54,220.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year . **Received Fund Rs. 2,500,000.00**

Sl. No.	Sanction letter Number and Date	Amount
1	Z-17018/6/2016 NACO(F) 28.05.2016	7607000.00
2.	Z-17018/06/2016 NACO(F) AAP 30.06.2016	7607000.00
3.	Z-17018/06/2016 NACO(F) AAP 27.09.2016	7607000.00
4.	Z-17018/06/2016 NACO(F) AAP 06.01.2017	7606000.00
	Total	30,427,000.00

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)



22/06/17

Bless
16.6.17

(Project Director)

Opening balance of Net Current Assets	Amount (Rs.)
Bank 4	6,786,205.39
Advance to District Authorities	312,017.00
	<u>7,098,222.39</u>
Opening balance of Net Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	579,664.00
	<u>579,664.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	30,427,000.00
Recovery/Deduction of Grants	2,500,000.00
	<u>32,927,000.00</u>
Utilisation of funds	Amount (Rs.)
OI Drugs	5,206,026.00
IEC	233,545.00
Training	208,092.00
Salary	29,965,015.00
Rent, Rates & Taxes	286,916.00
Bank Charges	3,834.00
Printing & Stationery	3,693.00
Employer's Contribution to CPF	2,213,638.00
Contingency	1,197,909.00
Transportation Expenses	8,600.00
Furniture , Fixtures & Supplies	10,800.00
Equipment (Other)	99,322.00
	<u>39,437,390.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	500.00
Interest from Bank	509,481.00
	<u>509,981.00</u>
Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	581,924.00
	<u>581,924.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
Bank 4	1,045,853.39
Advance to District Authorities	54,220.00
	<u>1,100,073.39</u>

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

National AIDS Control Project - Phase IV

Balance Sheet**For The Period From : 01-Apr-2016 To :31-Mar-2017**

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.)
6,518,558.39	GENERAL FUND	01	518,149.39	3,646,020.13	FIXED ASSETS	02	3,756,142.13
579,664.00	CURRENT LIABILITIES AND PROVISIONS		581,924.00	6,786,205.39	CURRENT ASSETS, LOANS AND ADVANCES		1,045,853.39
3,646,020.13	CURRENT LIABILITIES	0501	3,756,142.13	312,017.00	CURRENT ASSETS	0301	54,220.00
	FIXED ASSET FUND				LOANS AND ADVANCES	0401	
<u>10,744,242.52</u>			<u>4,856,215.52</u>	<u>10,744,242.52</u>			<u>4,856,215.52</u>



Auditor

22/06/17

FCFM/FO

16.6.17

Project Director

General Fund**Schedule 01**

Figures in Rupees

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Opening grant in aid	6,518,558.39	384,593.39
Add: Received during the year		
Grant from NACO to SACS	30,427,000.00	21,916,000.00
Recovery/Deduction of Grants	2,500,000.00	17,500,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(38,817,287.00)	33,086,384.00
Grants utilised to the extent of fixed asset expenditure	(110,122.00)	195,651.00
Closing grant in aid	518,149.39	6,518,558.39

Schedule 02

Fixed Asset

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Civil Works (2201)	2,331,405.38	0.00	0.00	2,331,405.38
Equipment (Other) (2204)	81,409.00	180,731.00	81,409.00	180,731.00
Furniture , Fixtures & Supplies (2202)	114,242.00	10,800.00	0.00	125,042.00
Office Equipment (2206)	1,118,963.75	0.00	0.00	1,118,963.75
Grand Total	3,646,020.13	191,531.00	81,409.00	3,756,142.13

Schedule 03

Funds from Other Sources

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-17 (Rs.)	As at 31-Mar-16 (Rs.)
Bank 4	1,045,853.39	6,786,205.39
Total	1,045,853.39	6,786,205.39

LOANS AND ADVANCES**Schedule 0401**

Figures in Rupees

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Advance to District Authorities	54,220.00	312,017.00
Total	54,220.00	312,017.00

CURRENT LIABILITIES**Schedule 0501**

Figures in Rupees

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Security / Earnest Deposit (Received)	581,924.00	579,664.00
Total	581,924.00	579,664.00

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

National AIDS Control Project - Phase IV

Income And Expenditure Account

For The Period From : 01-Apr-2016 To :31-Mar-2017

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.)
477,075.00	IEC		233,545.00	115,722.00	Other Income	28	509,981.00
2,226,126.50	Medicines	07	5,206,026.00	33,086,384.00	Grants utilised to the extent of revenue expenditure		38,817,287.00
235,345.00	Training and Workshops	08	208,092.00				
29,264,843.00	Salary (Pay and Allowances)	13	32,178,653.00				
998,716.50	Operational Expenses	15	1,500,952.00				
33,202,106.00			39,327,268.00	33,202,106.00			39,327,268.00

Other Income

Schedule 28

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Other Receipts	500.00	55.00
Interest from Bank	509,481.00	115,667.00
Total	509,981.00	115,722.00

Medicines

Schedule 07

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
OI Drugs	5,206,026.00	2,226,126.50
Total	5,206,026.00	2,226,126.50

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Training	208,092.00	235,345.00
Total	208,092.00	235,345.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Salary	29,965,015.00	29,264,843.00
Employer's Contribution to CPF	2,213,638.00	0.00
Total	32,178,653.00	29,264,843.00

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Rent, Rates & Taxes	286,916.00	0.00
Bank Charges	3,834.00	4,042.00
Printing & Stationery	3,693.00	0.00
Contingency	1,197,909.00	891,313.50
Transportation Expenses	8,600.00	103,361.00
Total	1,500,952.00	998,716.50

**Receipt And Payment Account****For The Period From : 01-Apr-2016 To :31-Mar-2017**

Figures for the previous Period (Rs.)	RECEIPTS	Figures for the current Period (Rs.)	Schedule Reference	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
	Opening Balance:				LOANS AND ADVANCES	17	679,137.00
0.00	Cash in hand	0.00		860,425.50	FIXED ASSETS	16	110,122.00
759,185.39	Balance with Bank	6,786,205.39	30	195,651.00	CURRENT LIABILITIES	32	276,848.00
39,416,000.00	GENERAL FUND	32,927,000.00	29	2,226,126.50	Medicines	19	5,199,526.00
0.00	CURRENT LIABILITIES	2,260.00	32	232,145.00	Training and Workshops	20	203,592.00
115,722.00	Other Income	509,981.00	56	29,264,843.00	Salary (Pay and Allowances)	25	31,901,805.00
<u>40,290,907.39</u>		<u>40,225,446.39</u>		190,501.00	Operational Expenses	27	575,018.00
				477,075.00	IEC		233,545.00
					Closing Balance:		
				0.00	Cash in hand		0.00
				6,786,205.39	Balance with Bank	31	1,045,853.39
				<u>40,290,907.39</u>			<u>40,225,446.39</u>

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Grant from NACO to SACS	30,427,000.00	21,916,000.00
Recovery/Deduction of Grants	2,500,000.00	17,500,000.00
Total	32,927,000.00	39,416,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Bank 4	6,786,205.39	759,185.39
Total	6,786,205.39	759,185.39

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Security / Earnest Deposit (Received)	2,260.00	0.00
Total	2,260.00	0.00

Other Income

Schedule 56

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Other Receipts	500.00	55.00
Interest from Bank	509,481.00	115,667.00
Total	509,981.00	115,722.00

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Advance to Others	6,500.00	0.00
Advance to Staff	4,500.00	3,200.00
Advance to District Authorities	668,137.00	857,225.50
Total	679,137.00	860,425.50

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Furniture, Fixtures & Supplies	10,800.00	114,242.00
Equipment (Other)	99,322.00	81,409.00
Total	110,122.00	195,651.00

CURRENT LIABILITIES**Schedule 32**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Security / Earnest Deposit (Received)	0.00	57,935.00
EPF Contribution (Employee)	276,848.00	0.00
Total	276,848.00	57,935.00

Medicines**Schedule 19**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
OI Drugs	5,199,526.00	2,226,126.50
Total	5,199,526.00	2,226,126.50

Training and Workshops**Schedule 20**

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Training	203,592.00	232,145.00
Total	203,592.00	232,145.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Salary	29,963,962.00	29,264,843.00
Employer's Contribution to CPF	1,937,843.00	0.00
Total	31,901,805.00	29,264,843.00

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Rent, Rates & Taxes	286,916.00	25,954.00
Bank Charges	3,834.00	4,042.00
Printing & Stationery	3,693.00	0.00
Contingency	271,975.00	83,098.00
Transportation Expenses	8,600.00	77,407.00
Total	575,018.00	190,501.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Bank 4	1,045,853.39	6,786,205.39
Total	1,045,853.39	6,786,205.39

