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**MUMBAI DISTRICTS AIDS CONTROL  
SOCIETY**



**ANNUAL AUDITED ACCOUNTS**

**OF**

**POOL FUND**

**(WORLD BANK ASSISTED PROJECT)**

**2010-2011**

SMM HOUSE, 11, VASUNDHARA SOCIETY,  
GULBAI TEKRA, AHMEDABAD-380006. INDIA.  
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MUMBAI • VADODARA • RAJKOT

**AUDITOR'S REPORT**

To,  
The Project Director,  
Mumbai Districts AIDS Control Society,  
Acworth Leprosy Hospital Compound,  
R.A. Kidwai Marg,  
Near Wadala Overbridge,  
Wadala (W),  
Mumbai - 400 031.

We have audited the attached Balance Sheet of the Mumbai Districts AIDS Control Society of the **Pool Fund** as at 31<sup>st</sup> March, 2011 and the Income & Expenditure Account of the Society for the year ended on that date. These financial statements are the responsibility of the Society's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

We report that:

1. We have obtained all the information and explanation which to the best of our knowledge & belief were necessary for the purpose of Audit, except non availability of the supporting evidences for expenses and capex incurred by peripheral units, NGOs and ARTs across the districts, as such evidences are not sent to the central office of the society at Wadala.
2. The accounts are maintained as required by law, have been kept by the Society so far as it appears from our examination of the said books and in accordance with the provisions of the Act and the Rules.
3. Two Accounting Policies suggested by National AIDS Control Organization differ from Accounting Standards prescribed by the Institute of Chartered Accountant of India.: 01) Cash basis accounting being followed by society (Reference to AS 1), and 02) Depreciation not provided by society (Reference to AS 6).
4. Based on audit sampling methodology, we observed that procurement of goods & services has been carried out by MDACS as per the procurement manual issued by NACO guidelines.
5. The Balance Sheet and Income & Expenditure account dealt with by this report are in agreement with the books of accounts.



6. In addition,

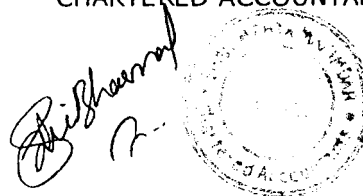
- i. With respect to Statement of Expenditure, adequate supporting documentation has been maintained to support claims to the POOL FUND and
- ii. The expenditure is eligible for financial year 2010-11 under POOL FUND.

7. In our opinion and to the best of our information and according to the explanation given to us the said accounts gives the information required, in the manner so required and give a true & fair view, subject to read in conjunction with "Schedule-A : Significant Accounting Policies" & "Schedule-B : Notes Forming Part of Accounts."

- i. In case of Balance Sheet, of the state of affairs of the POOL FUND as at 31st March 2011 and
- ii. In case of Income & Expenditure Accounts, the grant utilized to the extent of excess of expenditure over income for the year ended 31st March 2011.

PLACE: - AHMEDABAD  
DATE: - 30/08/2011

FOR, SHAH METHA MAJUMDAR  
CHARTERED ACCOUNTANTS



SOHIL BHARMAL  
PARTNER  
MEMBERSHIP NO. 137041

MUMBAI DISTRICTS AIDS CONTROL SOCIETY

SCHEDULE FORMING PART OF FINAL ACCOUNTS AS AT 31.03.11

SCHEDULE - A "SIGNIFICANT ACCOUNTING POLICIES"

AS - 1 Disclosure of Accounting Polices

The Significant accounting policies are based on the guidelines issued by National AIDS Control Organization (NACO) Delhi. Society has maintained its book of account on cash basis system.

The preparation of financial statement is in conformity with the guidelines issued by the National AIDS Control Organization and Accounting Standards issued by the Institute of Chartered Accountant Of India, except specific references reported.

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

There are no contingencies and event occurring after the Balance Sheet date which has a material effect on the financial position of the Society.

AS - 5 Changes in Accounting Policies

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

AS - 6 Depreciation Accounting

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

AS - 9 Revenue Recognition

Grant received from the National AIDS Control Organization (NACO) PATHFINDER, UNDP, AVERT, GLOBAL FUND, ART FUND and other project have been credited to General Fund Account as and when they are received. The expenses are accounted also on cash basis.

AS - 10 Accounting for Fixed Assets

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

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

There are no transactions in foreign currency during the Financial Year

As - 12 Accounting for Government Grants

Grant received from the National AIDS Control Organization (NACO), NACO, PATHFINDER, UNDP, AVERT, GLOBAL FUND, ART FUND and other project have been credited to General Fund Account as and when they are received.



AS - 13 Accounting for Investments

No Investment made during the Financial Year.

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

This accounting standard is not applicable because due to following reasons:

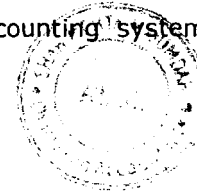
- i. All retirement benefits are payable to deputed employees by their original/parent department.
- ii. PF, PPF & Leave encashment, LTC, Medical expenses accounted on actual payment basis payable to deputed employees.
- iii. Contractual employees are not entitled to any retirement benefit.

AS - 22 Accounting for Taxes on Income

This Accounting Standards is not applicable because society is enjoying the tax exemption on income from the Income Tax department.

AS - 29 Provisions, Contingent Liabilities and Contingent Assets

This accounting standard is not applicable as cash basis accounting system is followed.



SCHEDULE – B NOTES FORMING PART OF ACCOUNTS

1. Non deduction of TDS:

- Payment for catering charges amounted to Rs 8,67,831/-. On the same TDS has not been deducted and which results in statutory non-compliance.

2. Advances:-

- Advance given to Other/NGOs/Staff/District Authorities & Security Deposit are subject to confirmations.
- Advances given to NGOs/District Authorities are treated as advances until the final Statement of Expenditure is received. Advance outstanding is reversed by debiting expenditure component wise as per final Statement of Expenditure received.
- Unspent balances are carried over to the Balance Sheet as advance.

3. Preparation of Final Accounts:

- Final accounts such as Balance Sheet, Income & Expenditure Account & Receipt and Payment Account have been prepared as per format prescribed by National AIDS Control Organization. The consolidated financial statements are prepared incorporating the funds/grants received from various organizations.

4. Maintenance of Accounts & Records:

- Society maintains its books of accounts on cash basis. This is contrary to the prescribed Accounting Standards. For the year under consideration, the Society has maintained following Financial Books of Accounts in Accounting Software given by NACO: Petty Cash Book, Cash Book, Bank Book, Journal Book, and General Ledger.

5. Expenses related to previous year/s:-

- We had observed large amounts related to previous year/s being debited to respective expenses head during current year. Such amounts relate to grants given to Peripheral units/NGOs/ART centers during previous year/s. It is also observed that most of the Peripheral units/NGOs/ART centers have not submitted their relative SOE to MDACS as per the prescribed time limit.

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

- The Society has properly utilized budget available under respective head for which it has approved by NACO. As explained to us, Project Director has allowed to either increase or decrease the budget amount within inter head sub components which fall under the same component.

7. Balance of Cash on hand:

- Cash balance is tallied with physical cash on hand when physically verified by us on 13/07/2011.



8. Bank Reconciliation:

- As per financial guidelines by NACO, BRS is mandatory to be prepared latest by 10<sup>th</sup> of next month. The bank balance as seen from the Bank statement as on 31<sup>st</sup> March 2011 does not tally with books of accounts. Subsequently the reconciliation pertaining to 31<sup>st</sup> March 2011 is not updated in the accounting software, however the same is maintained in excel sheet which is duly certified by the management.

9. Cash verification by management:

- The management informed us that periodic physical cash verification is done on quarterly basis.

10. Third party confirmations:

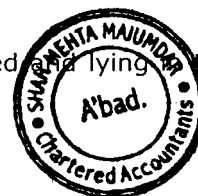
- The Society has units, NGOs and ARTs which maintain their own accounts at their respective location, for advances received and expenses submitted from time to time. The Society does not tally its books with the books of such units/NGOs/ARTs by taking their confirmation.

11. Vouchers:

- Many vouchers were not signed by MDACS officials.
- Vouchers are not bound after the month is over. Thus anybody can remove any voucher which will be difficult to trace. We have strongly suggested binding of vouchers for completed month.
- Vouchers for expenses made at units/NGOs/ARTs are not received at Society for accounting. Only a statement & certificate of utilization is received based on which accounting is done.

12. Fixed assets:

- Physical verification is not carried out by the management during the period of review for assets available at Mumbai Districts AIDS Control Society as well as at peripheral units/NGOs across Mumbai City. We suggest that the physical verification of fixed assets should be carrying out once in a year which is reasonable having regards to the size of the Society and the nature of its assets.
- Fixed Assets register, which is as per NACO format, is prepared for assets located at Mumbai office of the Society. No entry in this register is made of the assets at peripheral units/NGOs across the district. Details of fixed assets like assets number, identification number, location etc are not incorporated in the fixed assets register.
- Details of assets purchased by NGOs and peripheral units out of funds released by the Society were not available for audit, as the relevant supporting evidences are never brought to the Society office. They remain at the respective location. We advise that evidences related to purchase of assets must be brought to the Society office for attaching to the entry of asset accounting.
- Society has no control over fixed assets purchased by lying at the offices of various NGOs and peripheral units.



13. Settlement of Staff advances:

- We have observed that staff advances for traveling are settled within reasonable time. This happens due to strict follow up made by Finance department is being maintained. MDACS has made practice to collect a pre printed form in lieu of traveling expense with appropriate supporting. If any refund arises from staff to MDACS, it is immediately settled at the time of submitting expenses claim.

14. Issues related to Accounting Software:

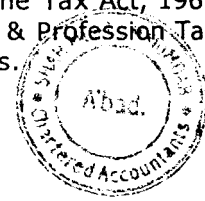
- The accounting software being used by the Society has many loose ends: Aging analysis of debit balances of parties, creditors, NGOs, Units etc is not possible to derive from software.
- MDACS directly debits the expense account – CAPEX or revenue expenses heads, as the case may be. Thus party account is not opened in ledger at all. Following Implications occurred due to this type of accounting.
  - Total purchase transaction with any party can not be viewed or commented upon, now or in future. As the party account is not reflected in ledger at all.
  - Total payments, total discounts if any etc also can not be viewed or commented upon.
  - Party account reco will be a very difficult process as comprehensive data from MSACS books will have to be searched and gathered before they can do reconciliation.
- Several manual registers are being prepared, but none are reconciled with accounting software. Thus sanctity of such manual data as well as sanctity of accounting data in software is at question. Similarly, several excel sheets are maintained for various purposes but never reconciled with accounting data in software.
- Accounting entry by accountant is deemed as final entry. There are no cross checks except thru some manual registers which are also not cross checked with the accounting data.
- The authorization of the voucher has not been done in many cases even after the entry has been made in software by the Accountant.

15. Idle funds generating interest:

- The Society has swap account with Bank of Baroda and generates interest from such fund. In financial year 2010 - 11, the society has earned an amount of Rs. 17,90,020/-.

16. Delay in deposition of TDS:

- Society has fulfilled the statutory compliance as per Income Tax Act, 1961. We observed that there was one ledger maintain for TDS & Profession Tax. We also observed delay in deposition of TDS in some cases.





17. Expenditure has been debited to various heads as per the Action Plan/Guidelines sanctioned by National AIDS Control Society irrespective of its capital or revenue nature. Various expenses have been clubbed in the major thirteen components as detailed as below:-

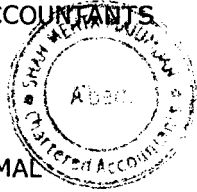
- a. IEC charges
- b. Consultants and Consultancy services
- c. Monitoring & Evaluations
- d. Surveillance
- e. Non Reimbursable prior period expenses for TI, PI, LA, IS, IC.
- f. Kits and Other Lab Supplies
- g. Medicines
- h. Training and Workshops
- i. NGO Services
- j. Human Resources
- k. Maintenance Costs
- l. Operational Expenses
- m. Operational and Other Research Expenses

AS PER OUR STATUTORY AUDIT REPORT OF EVEN DATE ATTACHED

FOR, SHAH MEHTA MAJUMDAR  
CHARTERED ACCOUNTANTS

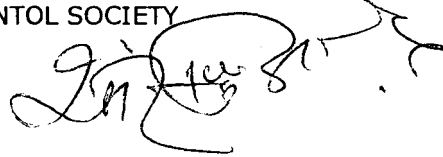


SOHIL BHARMAL  
PARTNER



PALCE:- AHMEDABAD  
DATE:- 30/08/2011

FOR, MUMBAI DISTRICTS AIDS  
CONTROL SOCIETY



PROJECT DIRECTOR  
FINANCER CONTROLLER





# Mumbai MC ACS - Pool Fund

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

National AIDS Control Project - Phase III

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## Utilization Certificate

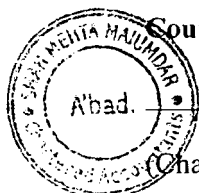
Certified that an amount of Rs. **136,800,000.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year **2010-11** vide letter No. given below and opening Cash/Bank Balance Rs. **34,694,860.70** (and Current Liabilities of Rs. **6,548,061.85**) and outstanding Advances for Rs. **14,263,429.15** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **1,802,648.40**. a sum of Rs. **134,754,505.88** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **38,592,909.07** (and Current Liabilities of Rs. **6,246,256.03**) and outstanding advances of Rs. **13,911,717.48**. 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- 11012/05A/2008-NACO (F) -Vo.II/12, Dt.26.05.2010  | 90700000.00           |
| 2            | T- 11012/05A/2008-NACO (F) -Vo.II/104, Dt.14.03.2011 | 46100000.00           |
|              |  |                       |
|              |  |                       |
|              |  |                       |
| <b>Total</b> |  | <b>136,800,000.00</b> |

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

**Kinds of checks exercised**

1. Statement of Expenditures
2. Annual Financial Statements



Countersigned

(Chartered Accountant)

*[Handwritten signature]*

*[Handwritten signature]*

(Project Director)

| Opening balance of Net Current Assets | Amount (Rs.)         |
|---------------------------------------|----------------------|
| BoB-6812                              | 34,694,860.70        |
| Advance to Others                     | 238,105.70           |
| Advance to NGOs                       | 13,091,837.48        |
| Advance to Staff                      | 3,310.00             |
| Advance to District Authorities       | 709,531.97           |
| Security Deposit (Paid)               | 220,644.00           |
|                                       | <u>48,958,289.85</u> |

| Opening balance of Net Current Liabilities | Amount (Rs.)        |
|--|---------------------|
| Employees Contribution to CPF              | 21,710.00           |
| TDS (Salary)                               | 97,084.00           |
| Security / Earnest Deposit (Received)      | 1,901,185.35        |
| TDS (Others)                               | 104,828.00          |
| Other Recoveries                           | 4,424,458.50        |
| Funds from Other Sources                   | -1,204.00           |
|  | <u>6,548,061.85</u> |

| Sources of funds        | Amount (Rs.)          |
|-------------------------|-----------------------|
| Grant from NACO to SACS | 136,800,000.00        |
|                         | <u>136,800,000.00</u> |

| Utilisation of funds                    | Amount (Rs.)  |
|---|---------------|
| Other Lab. Supplies                     | 1,035,780.00  |
| IEC                                     | 25,884,829.55 |
| NGO Services                            | 906,425.50    |
| Consultants and Consultancy Services    | 217,011.00    |
| Training                                | 9,274,584.10  |
| Salary                                  | 20,658,801.00 |
| Equipment Maintenance                   | 424,717.00    |
| Building Maintenance                    | 58,696.00     |
| Vehicle Maintenance                     | 267,316.00    |
| Travelling Expenses                     | 700,884.75    |
| Rent, Rates & Taxes                     | 535,544.00    |
| Telephone/Communication Expenses        | 469,988.00    |
| Honorarium                              | 767,000.00    |
| Bank Charges                            | -18,635.50    |
| Miscellaneous Expenses                  | 378,470.00    |
| Printing & Stationery                   | 178,034.50    |
| Leave Salary & Pension Contributions    | 693,050.00    |
| Advertisement (Other than IEC)          | 120,224.00    |
| Water and Electricity Charges           | 2,158,762.00  |
| Audit Fees                              | 253,814.00    |
| NGO Services for Priority Interventions | 54,519,045.63 |
| Surveillance                            | 126,078.00    |
| Postage/Courier                         | 30,996.20     |

|   |                       |
|---|-----------------------|
| Quality Assessment                                | 507,625.00            |
| Other Administration Cost                         | 1,209,209.18          |
| Contractual Services - Companies                  | 3,849,671.85          |
| Campaigns   | 2,940,114.97          |
| Contingency                                       | 205,352.00            |
| Consumable Items                                  | 4,191,392.35          |
| Civil Works                                       | 302,066.00            |
| Blood Bank Equipments                             | 998,000.00            |
| Equipment (Other)                                 | 59,900.00             |
| Office Equipment                                  | 849,758.80            |
|   | <u>134,754,505.88</u> |
| <b>Bank Interest &amp; Miscellaneous Receipts</b> | <b>Amount (Rs.)</b>   |
| Sale of Bid/Tender Documents                      | 2,100.00              |
| Other Receipts                                    | 10,528.40             |
| Interest from Bank                                | 1,790,020.00          |
|   | <u>1,802,648.40</u>   |
| <b>Current Liabilities</b>                        | <b>Amount (Rs.)</b>   |
| Security / Earnest Deposit (Received)             | 2,173,188.43          |
| Other Recoveries                                  | 3,963,767.00          |
| Funds from Other Sources                          | -1,204.00             |
| Creditors Payable                                 | 110,504.60            |
|   | <u>6,246,256.03</u>   |
| <b>Closing balance of Net Current Assets</b>      | <b>Amount (Rs.)</b>   |
| BoB-6812  | 38,592,909.07         |
| Advance to Others                                 | 2,637,858.58          |
| Advance to NGOs                                   | 9,830,680.15          |
| Advance to Staff                                  | 14,275.00             |
| Advance to District Authorities                   | 1,208,259.75          |
| Security Deposit (Paid)                           | 220,644.00            |
|   | <u>52,504,626.55</u>  |

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### Balance Sheet For The Period From : 01-Apr-2010 To :31-Mar-2011

| 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.) |
|---------------------------------------|---|--------------------|--------------------------------------|---------------------------------------|---|--------------------|--------------------------------------|
| 42,410,228.00                         | <b>GENERAL FUND</b>                       | 01                 | 46,258,370.52                        | 64,805,716.87                         | <b>FIXED ASSETS</b>                       | 02                 | 67,015,441.67                        |
|                                       | <b>CURRENT LIABILITIES AND PROVISIONS</b> |                    |                                      |                                       | <b>CURRENT ASSETS, LOANS AND ADVANCES</b> |                    |                                      |
| 6,549,265.85                          | CURRENT LIABILITIES                       | 0501               | 6,247,460.03                         | 34,694,860.70                         | CURRENT ASSETS                            | 0301               | 38,592,909.07                        |
| 64,805,716.87                         | FIXED ASSET FUND                          |                    | 67,015,441.67                        | 14,263,429.15                         | LOANS AND ADVANCES                        | 0401               | 13,911,717.48                        |
| (1,204.00)                            | Funds from Other Sources                  | 03                 | (1,204.00)                           |                                       |   |                    |                                      |
| <u>113,764,006.72</u>                 |   |                    | <u>119,520,068.22</u>                | <u>113,764,006.72</u>                 |   |                    | <u>119,520,068.22</u>                |

*Rishana*  
Auditor

*Shelly*  
FCM/FO

*[Signature]*  
Project Director

## General Fund

## Schedule 01

Figures in Rupees

| Particulars  | As at<br>31-Mar-11<br>(Rs.) | As at<br>31-Mar-10<br>(Rs.) |
|--|-----------------------------|-----------------------------|
| <b>Opening grant in aid</b>                              | <b>42,410,228.00</b>        | <b>23,198,410.63</b>        |
| <b>Add: Received during the year</b>                     |                             |                             |
| Grant from NACO to SACS                                  | 136,800,000.00              | 125,000,000.00              |
| <b>Less: Utilised during the year</b>                    |                             |                             |
| Grants utilised to the extent of revenue expenditure     | 130,742,132.68              | 103,634,034.63              |
| Grants utilised to the extent of fixed asset expenditure | 2,209,724.80                | 2,154,148.00                |
| <b>Closing grant in aid</b>                              | <b>46,258,370.52</b>        | <b>42,410,228.00</b>        |

## Fixed Asset

Schedule 02

Figures in Rupees

| Particulars                            | Opening Balance      | Addition            | Deletion          | Closing Balance      |
|--|----------------------|---------------------|-------------------|----------------------|
| Blood Bank Equipments (2203)           | 4,406,948.50         | 998,000.00          | 0.00              | 5,404,948.50         |
| Civil Works (2201)                     | 50,409,609.01        | 302,066.00          | 0.00              | 50,711,675.01        |
| Equipment (Other) (2204)               | 3,889,683.00         | 59,900.00           | 0.00              | 3,949,583.00         |
| Furniture , Fixtures & Supplies (2202) | 3,602,107.01         | 0.00                | 0.00              | 3,602,107.01         |
| Office Equipment (2206)                | 2,497,369.35         | 1,029,134.92        | 179,376.12        | 3,347,128.15         |
| Vehicles (2205)                        | 0.00                 | 0.00                | 0.00              | 0.00                 |
| <b>Grand Total</b>                     | <b>64,805,716.87</b> | <b>2,389,100.92</b> | <b>179,376.12</b> | <b>67,015,441.67</b> |

Cap Exp.

2,389,100.92

179,376.12

See Genl. fund 2,209,724.80

Funds from Other Sources

Schedule 03

Figures in Rupees

| Particulars                        | Opening Balance  | Grant Received | Grant Utilised/<br>Refunded | Closing Balance  |
|------------------------------------|------------------|----------------|-----------------------------|------------------|
| GFATM (10)                         | 0.00             | 0.00           | 0.00                        | 0.00             |
| ILO Project (06)                   | 0.00             | 0.00           | 0.00                        | 0.00             |
| MDACS Control Ac - GF IV (18)      | 0.00             | 0.00           | 0.00                        | 0.00             |
| UNICEF Activities (05)             | -1,204.00        | 0.00           | 0.00                        | -1,204.00        |
| WHO- Evaluation of Counselors (15) | 0.00             | 0.00           | 0.00                        | 0.00             |
| WHO- Training for ART (16)         | 0.00             | 0.00           | 0.00                        | 0.00             |
| <b>Grand Total</b>                 | <b>-1,204.00</b> | <b>0.00</b>    | <b>0.00</b>                 | <b>-1,204.00</b> |



## CURRENT ASSETS

Schedule 0301

Figures in Rupees

| Particulars | As at<br>31-Mar-11<br>(Rs.) | As at<br>31-Mar-10<br>(Rs.) |
|-------------|-----------------------------|-----------------------------|
| BoB-6812    | 38,592,909.07               | 34,694,860.70               |
| Total       | 38,592,909.07               | 34,694,860.70               |

## LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

| Particulars                     | As at<br>31-Mar-11<br>(Rs.) | As at<br>31-Mar-10<br>(Rs.) |
|---------------------------------|-----------------------------|-----------------------------|
| Advance to Others               | 2,637,858.58                | 238,105.70                  |
| Advance to NGOs                 | 9,830,680.15                | 13,091,837.48               |
| Advance to Staff                | 14,275.00                   | 3,310.00                    |
| Advance to District Authorities | 1,208,259.75                | 709,531.97                  |
| Security Deposit (Paid)         | 220,644.00                  | 220,644.00                  |
| Total                           | 13,911,717.48               | 14,263,429.15               |

## CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

| Particulars                           | As at<br>31-Mar-11<br>(Rs) | As at<br>31-Mar-10<br>(Rs) |
|---------------------------------------|----------------------------|----------------------------|
| Creditors Payable                     | 110,504.60                 | 0.00                       |
| Employees Contribution to CPF         | 0.00                       | 21,710.00                  |
| Other Recoveries                      | 3,963,767.00               | 4,424,458.50               |
| Security / Earnest Deposit (Received) | 2,173,188.43               | 1,901,185.35               |
| TDS (Others)                          | 0.00                       | 104,828.00                 |
| TDS (Salary)                          | 0.00                       | 97,084.00                  |
| <b>Total</b>                          | <b>6,247,460.03</b>        | <b>6,549,265.85</b>        |



Mumbai MC ACS - POOL FUND

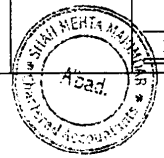
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Acworth Complex R. A. Kidwai Marg Wadala (West), Mumbai - 400031

National AIDS Control Project - Phase III

Income And Expenditure Account
For The Period From : 01-Apr-2010 To :31-Mar-2011

Table with 8 columns: Figure for the previous Period (Rs.), EXPENDITURE, Schedule Reference, Figure for the current Period (Rs.), Figure for the previous Period (Rs.), INCOME, Schedule Reference, Figure for the current Period (Rs.). Rows include IEC, Consultants and Consultancy Services, Surveillance, Kits and Other Lab Supplies, Training and Workshops, NGO Services, Salary (Pay and Allowances), Maintenance Costs, Operational Expenses, Other Income, and Grants utilised to the extent of revenue expenditure.



## Other Income

Schedule 28

| Particulars                  | Asat<br>31-Mar-11<br>(Rs.) | Asat<br>31-Mar-10<br>(Rs.) |
|------------------------------|----------------------------|----------------------------|
| Sale of Bid/Tender Documents | 2,100.00                   | 0.00                       |
| Donations Received           | 0.00                       | 15,000.00                  |
| Other Receipts               | 10,528.40                  | 67,908.89                  |
| Interest from Bank           | 1,790,020.00               | 1,311,192.00               |
| Total                        | 1,802,648.40               | 1,394,100.89               |

## Kits and Other Lab Supplies

Schedule 06

| Particulars         | Asat<br>31-Mar-11<br>(Rs.) | Asat<br>31-Mar-10<br>(Rs.) |
|---------------------|----------------------------|----------------------------|
| Other Lab. Supplies | 1,035,780.00               | 1,535,712.73               |
| Blood Lab. Supplies | 0.00                       | 36,176.00                  |
| Consumable Items    | 4,191,392.35               | 2,893,637.10               |
| Total               | 5,227,172.35               | 4,465,525.83               |

Training and Workshops

Schedule 08

| Particulars  | As at<br>31-Mar-11<br>(Rs) | As at<br>31-Mar-10<br>(Rs) |
|--------------|----------------------------|----------------------------|
| Training     | 9,274,584.10               | 3,296,434.87               |
| Campaigns    | 2,940,114.97               | 42,750.00                  |
| <b>Total</b> | <b>12,214,699.07</b>       | <b>3,339,184.87</b>        |

NGO Services

Schedule 11

| Particulars                             | As at<br>31-Mar-11<br>(Rs) | As at<br>31-Mar-10<br>(Rs) |
|---|----------------------------|----------------------------|
| NGO Services                            | 906,425.50                 | 2,090,421.09               |
| NGO Services for Priority Interventions | 54,519,045.63              | 48,574,434.53              |
| <b>Total</b>                            | <b>55,425,471.13</b>       | <b>50,664,855.62</b>       |

## Salary (Pay and Allowances)

Schedule 13

| Particulars                          | As at<br>31-Mar-11<br>(Rs.) | As at<br>31-Mar-10<br>(Rs.) |
|--------------------------------------|-----------------------------|-----------------------------|
| Salary                               | 20,658,801.00               | 19,761,976.00               |
| Honorarium                           | 767,000.00                  | 237,532.00                  |
| Leave Salary & Pension Contributions | 693,050.00                  | 705,333.00                  |
| <b>Total</b>                         | <b>22,118,851.00</b>        | <b>20,704,841.00</b>        |

## Maintenance Costs

Schedule 14

| Particulars           | As at<br>31-Mar-11<br>(Rs.) | As at<br>31-Mar-10<br>(Rs.) |
|-----------------------|-----------------------------|-----------------------------|
| Equipment Maintenance | 424,717.00                  | 475,754.16                  |
| Building Maintenance  | 58,696.00                   | 1,451,297.51                |
| Vehicle Maintenance   | 267,316.00                  | 47,063.50                   |
| <b>Total</b>          | <b>750,729.00</b>           | <b>1,974,115.17</b>         |

## Operational Expenses

Schedule 15

| Particulars                      | As at<br>31-Mar-11<br>(RS) | As at<br>31-Mar-10<br>(RS) |
|----------------------------------|----------------------------|----------------------------|
| Travelling Expenses              | 700,884.75                 | 1,652,246.50               |
| Rent, Rates & Taxes              | 535,544.00                 | 332,094.00                 |
| Telephone/Communication Expenses | 469,988.00                 | 442,136.00                 |
| Bank Charges                     | -18,635.50                 | 56,579.50                  |
| Miscellaneous Expenses           | 378,470.00                 | 120,597.50                 |
| Printing & Stationery            | 178,034.50                 | 438,272.16                 |
| Advertisement (Other than IEC)   | 120,224.00                 | 366,580.00                 |
| Water and Electricity Charges    | 2,158,762.00               | 2,225,883.00               |
| Audit Fees                       | 253,814.00                 | 78,865.00                  |
| Postage/Courier                  | 30,996.20                  | 33,842.00                  |
| Quality Assessment               | 507,625.00                 | 2,192,533.00               |
| Other Administration Cost        | 1,209,209.18               | 70,993.22                  |
| Contractual Services - Companies | 3,849,671.85               | 1,367,168.45               |
| Contingency                      | 205,352.00                 | 0.00                       |
| <b>Total</b>                     | <b>10,579,939.98</b>       | <b>9,377,790.33</b>        |

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**Mumbai MC ACS - POOL FUND**

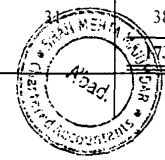
Acworth Complex R. A. Kidwai Marg Wadala (West), Mumbai - 400031

National AIDS Control Project - Phase III

**Receipt And Payment Account**

**For The Period From : 01-Apr-2010 To :31-Mar-2011**

| Figures for the previous Period (Rs.) | RECEIPTS                | Schedule Reference | Figures for the current Period (Rs.) | Figures for the previous Period (Rs.) | PAYMENTS                             | Schedule Reference | Figures for the current Period (Rs.) |
|---------------------------------------|-------------------------|--------------------|--------------------------------------|---------------------------------------|--------------------------------------|--------------------|--------------------------------------|
|                                       | <b>Opening Balance:</b> |                    |                                      | 57,634,911.87                         | LOANS AND ADVANCES                   | 17                 | 65,446,713.06                        |
| 0.00                                  | Cash in hand            |                    | 0.00                                 | 2,154,148.00                          | FIXED ASSETS                         | 16                 | 2,053,176.80                         |
| 16,194,706.31                         | Balance with Bank       | 30                 | 34,694,860.70                        | 10,780.00                             | CURRENT LIABILITIES                  | 32                 | 684,138.50                           |
| 36,238.00                             | LOANS AND ADVANCES      | 17                 | 0.00                                 | 2,465,163.10                          | Kits and Other Lab Supplies          | 18                 | 3,506,254.85                         |
| 125,000,000.00                        | GENERAL FUND            | 29                 | 136,800,000.00                       | 2,364,174.12                          | Training and Workshops               | 20                 | 6,560,221.32                         |
| 961,656.00                            | CURRENT LIABILITIES     | 32                 | 385,507.68                           | 7,263,521.67                          | NGO Services                         | 23                 | 1,097,028.35                         |
| 0.00                                  | Operational Expenses    | 43                 | 18,635.50                            | 15,154,792.00                         | Salary (Pay and Allowances)          | 25                 | 19,956,144.00                        |
| 1,394,100.89                          | Other Income            | 56                 | 1,799,648.40                         | 1,907,264.51                          | Maintenance Costs                    | 26                 | 550,942.00                           |
| <u>143,586,701.20</u>                 |                         |                    | <u>173,698,652.28</u>                | 6,943,727.33                          | Operational Expenses                 | 27                 | 10,092,024.48                        |
|                                       |                         |                    |                                      | 12,430,975.90                         | IEC                                  |                    | 24,938,654.85                        |
|                                       |                         |                    |                                      | 428,058.00                            | Consultants and Consultancy Services |                    | 220,445.00                           |
|                                       |                         |                    |                                      | 134,324.00                            | Surveillance                         |                    | 0.00                                 |
|                                       |                         |                    |                                      |                                       | <b>Closing Balance:</b>              |                    |                                      |
|                                       |                         |                    |                                      | 0.00                                  | Cash in hand                         |                    | 0.00                                 |
|                                       |                         |                    |                                      | 34,694,860.70                         | Balance with Bank                    |                    | 38,592,909.07                        |
|                                       |                         |                    |                                      | <u>143,586,701.20</u>                 |                                      |                    | <u>173,698,652.28</u>                |







LOANS AND ADVANCES

Schedule 17

| Particulars              | As at<br>31-Mar-11<br>(Rs.) | As at<br>31-Mar-10<br>(Rs.) |
|--------------------------|-----------------------------|-----------------------------|
| Inter Unit Fund Transfer | 0.00                        | 36,238.00                   |
| Total                    | 0.00                        | 36,238.00                   |

GENERAL FUND

Schedule 29

| Particulars             | As at<br>31-Mar-11<br>(Rs.) | As at<br>31-Mar-10<br>(Rs.) |
|-------------------------|-----------------------------|-----------------------------|
| Grant from NACO to SACS | 136,800,000.00              | 125,000,000.00              |
| Total                   | 136,800,000.00              | 125,000,000.00              |

Balance with Bank

Schedule 30

| Particulars       | As at<br>31-Mar-10<br>(Rs.) | As at<br>31-Mar-09<br>(Rs.) |
|-------------------|-----------------------------|-----------------------------|
| BoB-6812          | 34,694,860.70               | 16,194,706.31               |
| Cheque in Transit | 0.00                        | 0.00                        |
| Total             | 34,694,860.70               | 16,194,706.31               |

## CURRENT LIABILITIES

Schedule 32

| Particulars                           | As at<br>31-Mar-11<br>(Rs.) | As at<br>31-Mar-10<br>(Rs.) |
|---------------------------------------|-----------------------------|-----------------------------|
| TDS (Salary)                          | 0.00                        | 77,479.00                   |
| Security / Earnest Deposit (Received) | 385,507.68                  | 194,417.00                  |
| TDS (Others)                          | 0.00                        | 79,496.00                   |
| Other Recoveries                      | 0.00                        | 610,264.00                  |
| <b>Total</b>                          | <b>385,507.68</b>           | <b>961,656.00</b>           |

## Operational Expenses

Schedule 43

| Particulars  | As at<br>31-Mar-11<br>(Rs.) | As at<br>31-Mar-10<br>(Rs.) |
|--------------|-----------------------------|-----------------------------|
| Bank Charges | 18,635.50                   | 0.00                        |
| <b>Total</b> | <b>18,635.50</b>            | <b>0.00</b>                 |

## Other Income

Schedule 56

| Particulars                  | As at<br>31-Mar-11<br>(Rs.) | As at<br>31-Mar-10<br>(Rs.) |
|------------------------------|-----------------------------|-----------------------------|
| Sale of Bid/Tender Documents | 2,100.00                    | 0.00                        |
| Donations Received           | 0.00                        | 15,000.00                   |
| Other Receipts               | 7,528.40                    | 67,908.89                   |
| Interest from Bank           | 1,790,020.00                | 1,311,192.00                |
| <b>Total</b>                 | <b>1,799,648.40</b>         | <b>1,394,100.89</b>         |

## LOANS AND ADVANCES

Schedule 17

| Particulars                     | As at<br>31-Mar-11<br>(Rs.) | As at<br>31-Mar-10<br>(Rs.) |
|---------------------------------|-----------------------------|-----------------------------|
| Advance to Others               | 5,351,443.58                | 1,412,736.36                |
| Advance to NGOs                 | 51,062,785.45               | 47,674,156.47               |
| Advance to Staff                | 1,257,158.00                | 1,355,400.50                |
| Advance to District Authorities | 7,775,326.03                | 7,192,618.54                |
| <b>Total</b>                    | <b>65,446,713.06</b>        | <b>57,634,911.87</b>        |

## FIXED ASSETS

Schedule 16

| Particulars                     | As at<br>31-Mar-11<br>(Rs) | As at<br>31-Mar-10<br>(Rs) |
|---------------------------------|----------------------------|----------------------------|
| Civil Works                     | 205,418.00                 | 0.00                       |
| Furniture , Fixtures & Supplies | 0.00                       | 909,669.00                 |
| Blood Bank Equipments           | 998,000.00                 | 1,086,750.00               |
| Office Equipment                | 849,758.80                 | 157,729.00                 |
| <b>Total</b>                    | <b>2,053,176.80</b>        | <b>2,154,148.00</b>        |

## CURRENT LIABILITIES

Schedule 32

| Particulars                   | As at<br>31-Mar-11<br>(Rs) | As at<br>31-Mar-10<br>(Rs) |
|-------------------------------|----------------------------|----------------------------|
| Employees Contribution to CPF | 21,710.00                  | 10,780.00                  |
| TDS (Salary)                  | 97,084.00                  | 0.00                       |
| TDS (Others)                  | 104,828.00                 | 0.00                       |
| Other Recoveries              | 460,516.50                 | 0.00                       |
| <b>Total</b>                  | <b>684,138.50</b>          | <b>10,780.00</b>           |

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## Kits and Other Lab Supplies

Schedule 18

| Particulars         | As at<br>31-Mar-11<br>(Rs.) | As at<br>31-Mar-10<br>(Rs.) |
|---------------------|-----------------------------|-----------------------------|
| Other Lab. Supplies | 0.00                        | 248,409.00                  |
| Blood Lab. Supplies | 0.00                        | 33,220.00                   |
| Consumable Items    | 3,506,254.85                | 2,183,534.10                |
| <b>Total</b>        | <b>3,506,254.85</b>         | <b>2,465,163.10</b>         |

## Training and Workshops

Schedule 20

| Particulars  | As at<br>31-Mar-11<br>(Rs.) | As at<br>31-Mar-10<br>(Rs.) |
|--------------|-----------------------------|-----------------------------|
| Training     | 5,897,011.60                | 2,321,424.12                |
| Campaigns    | 663,209.72                  | 42,750.00                   |
| <b>Total</b> | <b>6,560,221.32</b>         | <b>2,364,174.12</b>         |

## NGO Services

Schedule 23

| Particulars                             | As at<br>31-Mar-11<br>(Rs.) | As at<br>31-Mar-10<br>(Rs.) |
|---|-----------------------------|-----------------------------|
| NGO Services                            | 5,959.00                    | 0.00                        |
| NGO Services for Priority Interventions | 1,091,069.35                | 7,263,521.67                |
| <b>Total</b>                            | <b>1,097,028.35</b>         | <b>7,263,521.67</b>         |

## Salary (Pay and Allowances)

Schedule 25

| Particulars                          | As at<br>31-Mar-11<br>(Rs.) | As at<br>31-Mar-10<br>(Rs.) |
|--------------------------------------|-----------------------------|-----------------------------|
| Salary                               | 18,964,294.00               | 14,211,927.00               |
| Honorarium                           | 298,800.00                  | 237,532.00                  |
| Leave Salary & Pension Contributions | 693,050.00                  | 705,333.00                  |
| <b>Total</b>                         | <b>19,956,144.00</b>        | <b>15,154,792.00</b>        |

## Maintenance Costs

Schedule 26

| Particulars           | As at<br>31-Mar-11<br>(Rs.) | As at<br>31-Mar-10<br>(Rs.) |
|-----------------------|-----------------------------|-----------------------------|
| Equipment Maintenance | 422,970.00                  | 378,871.00                  |
| Building Maintenance  | 22,811.00                   | 1,451,297.51                |
| Vehicle Maintenance   | 105,161.00                  | 77,096.00                   |
| <b>Total</b>          | <b>550,942.00</b>           | <b>1,907,264.51</b>         |

## Operational Expenses

Schedule 27

| Particulars                      | As at<br>31-Mar-11<br>(RS) | As at<br>31-Mar-10<br>(RS) |
|----------------------------------|----------------------------|----------------------------|
| Travelling Expenses              | 830,300.75                 | 1,471,742.00               |
| Rent, Rates & Taxes              | 535,544.00                 | 332,094.00                 |
| Telephone/Communication Expenses | 460,657.00                 | 448,126.50                 |
| Bank Charges                     | 0.00                       | 56,579.50                  |
| Miscellaneous Expenses           | 318,803.00                 | 120,597.50                 |
| Printing & Stationery            | 175,461.50                 | 431,802.16                 |
| Advertisement (Other than IEC)   | 120,224.00                 | 366,580.00                 |
| Water and Electricity Charges    | 2,158,762.00               | 2,204,082.00               |
| Audit Fees                       | 253,814.00                 | 78,865.00                  |
| Postage/Courier                  | 30,954.20                  | 33,782.00                  |
| Quality Assessment               | 98,408.00                  | 134,193.00                 |
| Other Administration Cost        | 1,239,933.18               | 64,489.22                  |
| Contractual Services - Companies | 3,849,671.85               | 1,200,794.45               |
| Contingency                      | 19,491.00                  | 0.00                       |
| <b>Total</b>                     | <b>10,092,024.48</b>       | <b>6,943,727.33</b>        |



## Balance with Bank

Schedule 31

| Particulars       | As at<br>31-Mar-11<br>(Rs.) | As at<br>31-Mar-10<br>(Rs.) |
|-------------------|-----------------------------|-----------------------------|
| BoB-6812          | 38,592,909.07               | 34,694,860.70               |
| Cheque in Transit | 0.00                        | 0.00                        |
| <b>Total</b>      | <b>38,592,909.07</b>        | <b>34,694,860.70</b>        |

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