



**MUMBAI DISTRICTS AIDS CONTROL
SOCIETY**



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

**Annual Audited Reports & Financial
Statements**

2015-2016

**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, wadala, Mumbai 400031
Balance Sheet as at 31st March, 2016

Registration No F-21240 (Mumbai)

FUNDS & LIABILITIES		(Rs)	(Rs)	PROPERTY AND ASSETS	(Rs)	(Rs)
Trusts Funds or Corpus :-				Immovable Properties :- (At Cost)		
General Fund		26,142,967.45		Fixed Assets		90,920,800.74
ADD- Interunit Fund Transfer						
Fixed asset Fund		26,142,967.45	117,063,768.19	Civil Work		
		90,920,800.74				
Other Funds :-				Investments :-		NIL
Loans (Secured or Unsecured) :-				Fixed Assets		
Current Liabilities				Loans (Secured or Unsecured) : Good / doubtful		
NACP III Other Recoveries		110,504.60		Loans , Deposits Advances :-		
NACP III Security Deposit		1,169,073.75		Others	106,340.00	
Security / Earnest Deposit		1,894,792.00	3,287,423.35	NGO'S	6,672,180.00	
Other Recoveries		113,053.00		Staff		
TDS Payable				Autonomous Body		
				Districts Authorities		
				Security Deposit	532,020.00	
				Inter Unit Transfer	260,614.00	
				NACP III Advance		
				Cash and Bank Balances :-	52,944.00	7,624,098.00
				(a) bank balance		
				(b) With the trustee	21,806,292.80	
				(c) With the manager		
Income and Expenditure Account :-			120,351,191.54			21,806,292.80
						120,351,191.54

As per our report of even date

*** Income Outstanding :**

(if accounts are kept

on cash basis)

Rent

Interest

Other Income

Total Rs.

Dated at

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.

Dated at 09-08-2016

Chartered Accountants
Auditors
Mumbai

B. S. ...
TRUSTEE

BALANCESHEET AS ON 31ST MARCH 2016					
MDACS	TI POOL FUND	GLOBAL FUND RCC II	NACP IV-NEW DBS	GLOBAL FUND IV-RCC	TOTAL
31-03-16					
TRUST FUND					
GENERAL FUND	14,155,354.78	2,193,894.03	3,275,160.25	6,518,558.39	26,142,967.45
FIXED ASSETS FUND	-	14,488,284.56	72,786,496.05	3,646,020.13	90,920,800.74
OTHER FUNDS					
LOANS					
CURRENT LIABILITES					
NACPIII CREDITORS PAYABLE	-	-	(110,504.60)	-	110,504.60
SECURITY/EARNEST DEPOSIT	-	(506,193.00)	(808,935.00)	(579,664.00)	1,894,792.00
NACPIII 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	-	-	-	-	-
	14,155,354.78	17,188,371.59	78,263,222.65	10,744,242.52	120,351,191.54

NACP III CIVIL WORK					
INVTMENTS					
FIXED ASSETS					
LOANS		(14,488,284.56)	(72,786,496.05)	(3,646,020.13)	90,920,800.74
DEPOSIT					
ADVANCES					
OTHERS	-	(50,000.00)	(56,340.00)	-	106,340.00
NGOS	(6,672,180.00)	-	-	-	6,672,180.00
STAFF					
AUTONOMOUS BODY					
DISTRICTS AUTHORITY	-	(26,699.00)	(193,304.00)	(312,017.00)	532,020.00
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	(7,483,174.78)	(2,623,388.03)	(4,913,524.60)	(6,786,205.39)	21,806,292.80
CASH IN HAND	-	-	-	-	-
WITH THE MANAGER	-	-	-	-	-
CHEQUE IN TRANSIT	-	-	-	-	-
	14,155,354.78	17,188,371.59	78,263,222.65	10,744,242.52	120,351,191.54

MDACS

TRUST FUND

31/03/2016	TI POOL FUND	GLOBAL FUND RCC II	NACP IV-NEW DBS	GLOBAL FUND IV-RCC	TOTAL
OPENING GRANT IN AID	2,427,198.28	12,442,624.19	42,758,769.95	384,593.39	58,013,185.81
ADD RECEIVED	83,724,000.00	27,065,000.00	9,420,000.00	39,416,000.00	159,625,000.00
RECOVERY / DEDUCTION /CLOSURE	-	-	-	-	-
LESS UTILISED					
REVENUE	(71,995,843.50)	(36,957,330.16)	(48,780,344.70)	(33,086,384.00)	(190,819,902.36)
FIXED ASSETS	-	(356,400.00)	(123,265.00)	(195,651.00)	(675,316.00)
GRANTS TO NGO	-	-	-	-	-
CLOSING GRANTS IN AID	14,155,354.78	2,193,894.03	3,275,160.25	6,518,558.39	26,142,967.45
	-				

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, 2016**

		Registration No. : F-21240 (Mumbai)	
EXPENDITURE		(Rs.)	(Rs.)
To	Expenditure in respect of properties :-		
To	Insurance	1,752,567.00	
To	Establishment Expenses	NIL	
To	Remuneration to Trustees	163,093,881.50	
To	Legal Expenses	NIL	
To	Audit Fees	NIL	
To	Contribution and Fees		
To	Amount written off :-		
To	Miscellaneous Expenses		
To	Depreciation		
To	Amount transferred to Reserve or Specific Funds		
To	Expenditure on Objects of the Trust		
	a) Religious	NIL	
	b) Educational	NIL	
	c) Medical Relief	28,257,126.00	
	d) Relief of Poverty	NIL	
	e) Other Charitable Objects	NIL	
To	Surplus Carried over to Balance Sheet		
		Total Rs. 193,103,574.50	Total Rs. 193,103,574.50

As per our report of even date

* Strike off whichever is not applicable

* Figures are rounded off to the nearest Rupee

Dated at 07-08-2016

Chartered Accountants
Auditors

ESL

TRUSTEE

**MDACS
EXPENDITURE ON PROPERTY**

INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2016

31-03-16	TI POOL FUND	GLOBAL FUND RCC II	NACP IV-NEW DBS	GLOBAL FUND IV	TOTAL
EXPENDITURE ON PROPERTY			1,752,567.00		1,752,567.00
ESTABLISHMENT EXPENSE	58,858,133.00	34,128,145.00	40,842,760.50	29,264,843.00	163,093,881.50
LEGAL EXPENSES					
AUDIT FEES					
MISC EXPENSES					
DEPRECIATION					
MEDICAL RELIEF	13,659,465.50	2,919,800.50	7,740,597.00	3,937,263.00	28,257,126.00
	72,517,598.50	37,047,945.50	50,335,924.50	33,202,106.00	193,103,574.50
RECEIPTS					
BANK INTEREST	541,755.00	89,502.34	1,433,033.55	115,667.00	2,159,957.89
DIVIDEND					
DONATIONS					
OTHER RECEIPTS					
SALE OF BID/ TENDER DOCUMENTS		1,113.00	122,546.25	55.00	123,714.25
TESTING FEES					
GRANTS UTILISED TO THE EXTENT OF REVENUE	71,995,843.50	36,957,330.16	48,780,344.70	33,086,384.00	190,819,902.36
	72,517,598.50	37,047,945.50	50,335,924.50	33,202,106.00	193,103,574.50

SCHEDULE - IX C

(Vide Rule 32)

Statement of Income liable to contribution for the year ending : 31ST MARCH, 2016

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	-	
(vii) 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: 09-08-2016

Chartered Accountants

Bless

Dated: 09-08-2016

Trustee
[Signature]

NAME	MUMBAI DISTRICTS AIDS CONTROL SOCIETY	
ADDRESS	ACKWORTH COMPLEX, NEAR WADALA OVER BRIDGE, R.A. KIDWAI MARG, WADALA (WEST), MUMBAI 400031	
ASSESSMENT YEAR	2016-17	
YEAR ENDED	31/03/2016	
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

2015-2016

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

**RE: MANAGEMENT LETTER AFTER THE STATUTORY AUDIT
OF THE MDACS FOR YEAR ENDING MARCH 31, 2016 -
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: 09-08-2016

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, 2016 – 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, 2016. These financial statements comprise of the Balance Sheet as on 31st March, 2016; Statement of Income & Expenditure and Receipt & Payment Account for the period from 1st April, 2015 to 31st March, 2016. 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 half year ended ~~September 30, 2015~~ ^{March 31, 2016} 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 :

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, 2016 – NDBS Fund for the financial year 2015 –16.

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	4913524.60
Add: Cheque issued but not present for payment.	188649580.00
Add: Directly credit by bank	0.00
Less: Cheque deposited but not cleared.	35104872.00
Less: Directly debit by bank	0.00
Balance as per bank statement	58458232.60

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. 563202.00 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	193304.00
Advance to NGOs	52944.00
Advance to others	56340.00
Security Deposit	260614.00
Total	563202.00

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 utilize 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.



NACO

Mumbai MC ACS - NEW DBS FOR NACPIV

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

National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. **9,420,000.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year **2015-16** vide letter No. given below and opening Cash/Bank Balance Rs. **45,513,451.30** (and Current Liabilities of Rs.**3,261,506.35**)and outstanding Advances for Rs. **506,825.00** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **1,555,579.80**. a sum of Rs. **50,459,189.50** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **4,913,524.60** (and Current Liabilities of Rs. **2,201,566.35**)and outstanding advances of Rs.**563,202.00**. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

Sl. No.	Sanction letter Number and Date	Amount
1.	T-11017/4/2015 NACO (F) dt. 26/06/2015	12339000=00
2.	T-11017/07/2015-16 NACO(F) dt. 08/09/15	19259000=00
3.	T-11017/11/2015-16 NACO(F) dt. 05/11/15	10832000=00
4.	T-11017/11/2015-16 NACO(F) dt. 04/02/16	15036000=00
5.	Recovery / Deduction of Grants.	(48046000=00)
	Total	0.00

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

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned

(Chartered Accountant)

Project Director

(Project Director)

Opening balance of Net Current Assets	Amount (Rs.)
NEW DBS Bank Code	45,513,451.30
Advance to Others	20,980.00
Advance to District Authorities	172,287.00
Security Deposit (Paid)	39,970.00
NACPIII Advance to NGOs	52,944.00
NACPIII Security Deposit (Paid)	220,644.00
	46,020,276.30
Opening balance of Net Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	1,864,675.00
NACPIII Creditors Payable	110,504.60
NACPIII Security / Earnest Deposit (Received)	1,173,273.75
NACPIII Other Recoveries	113,053.00
	3,261,506.35
Sources of funds	Amount (Rs.)
Recovery/Deduction of Grants	-48,046,000.00
Grant for STI from NACO to SACS	5,958,000.00
Grant for Blood Safety from NACO to SACS	18,472,000.00
Grant for IEC from NACO to SACS	16,237,000.00
Grant for IS from NACO to SACS	14,510,000.00
Grant for SIMS from NACO to SACS	963,000.00
Grant for LS from NACO to SACS	1,326,000.00
	9,420,000.00
Utilisation of funds	Amount (Rs.)
Other Lab. Supplies	1,384,011.00
IEC	2,985,142.00
Training	363,392.00
Salary	33,829,635.00
Equipment Maintenance	376,545.00
Building Maintenance	8,355.00
Vehicle Maintenance	1,367,667.00
Travelling Expenses	174,128.00
Rent, Rates & Taxes	174,794.00
Telephone/Communication Expenses	465,380.00
Honorarium	250,000.00
Bank Charges	74,724.00
Miscellaneous Expenses	419,900.00
Printing & Stationery	114,050.00
Advertisement (Other than IEC)	12,496.00
Water and Electricity Charges	2,511,119.00
Audit Fees	269,046.00
Postage Courier	9,712.00
Quality Assessment	71,641.00

Other Administration Cost	2,128,106.50
Campaigns	1,206,514.00
Contingency	338,029.00
Consumable Items	1,801,538.00
Furniture , Fixtures & Supplies	36,000.00
Office Equipment	87,265.00
	<u>50,459,189.50</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	122,546.25
Interest from Bank	1,433,033.55
	<u>1,555,579.80</u>
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>
Closing 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>

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Opening grant in aid	42,758,769.95	34,217,075.06
Add: Received during the year		
Grant from NACO to SACS	0.00	15,600,000.00
Grant from SACS to MACS	0.00	15,600,000.00
Recovery/Deduction of Grants	(48,046,000.00)	28,600,000.00
Grant for STI from NACO to SACS	5,958,000.00	9,040,000.00
Grant for Blood Safety from NACO to SACS	18,472,000.00	31,462,000.00
Grant for IEC from NACO to SACS	16,237,000.00	33,470,000.00
Grant for IS from NACO to SACS	14,510,000.00	20,568,000.00
Grant for SIMS from NACO to SACS	963,000.00	1,335,000.00
Grant for LS from NACO to SACS	1,326,000.00	0.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(48,780,344.70)	54,602,586.73
Grants utilised to the extent of fixed asset expenditure	(123,265.00)	4,130,718.38
Closing grant in aid	3,275,160.25	42,758,769.95

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	0.00	0.00	534,205.00
Furniture , Fixtures & Supplies (2202)	0.00	36,000.00	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)	1,596,373.38	87,265.00	0.00	1,683,638.38
Grand Total	72,663,231.05	123,265.00	0.00	72,786,496.05

Funds from Other Sources

Schedule 03

Figures in Rupees

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

Particulars	Figures in Rupees	
	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

LOANS AND ADVANCES

Schedule 0401

Particulars	Figures in Rupees	
	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Advance to Others	56,340.00	20,980.00
Advance to District Authorities	193,304.00	172,287.00
Security Deposit (Paid)	39,970.00	39,970.00
NACPIII Advance to NGOs	52,944.00	52,944.00
NACPIII Security Deposit (Paid)	220,644.00	220,644.00
Total	563,202.00	506,825.00

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (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	1,173,273.75
Security / Earnest Deposit (Received)	808,935.00	1,364,675.00
Total	2,201,566.35	3,261,506.35

National AIDS Control Project - Phase III

Income And Expenditure Account

For The Period From : 01-Apr-2015 To :31-Mar-2016

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.)
3,681,147.50	IEC		2,985,142.00	4,721,549.94	Other Income	28	1,555,579.80
5,590,282.00	Kits and Other Lab Supplies	06	3,185,549.00	54,602,586.73	Grants utilised to the extent of revenue expenditure		48,780,344.70
3,319,358.00	Training and Workshops	08	1,569,906.00				
24,000.00	NGO Services	11	0.00				
33,258,745.00	Salary (Pay and Allowances)	13	34,079,635.00				
2,010,964.00	Maintenance Costs	14	1,752,567.00				
11,439,640.17	Operational Expenses	15	6,763,125.50				
59,324,136.67			50,335,924.50	59,324,136.67			50,335,924.50

Other Income

Schedule 28

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Other Receipts	122,546.25	1,914,947.94
Interest from Bank	1,433,033.55	2,806,602.00
Total	1,555,579.80	4,721,549.94

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Other Lab. Supplies	1,384,011.00	1,839,470.00
Consumable Items	1,801,538.00	3,750,812.00
Total	3,185,549.00	5,590,282.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Training	363,397.00	810,865.00
Campaigns	1,206,514.00	2,508,495.00
Total	1,569,906.00	3,319,358.00

NGO Services

Schedule 11

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
NGO Services for Priority Interventions	0.00	24,000.00
Total	0.00	24,000.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Salary	33,829,635.00	32,885,945.00
Honorarium	250,000.00	372,800.00
Total	34,079,635.00	33,258,745.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Equipment Maintenance	376,545.00	531,491.00
Building Maintenance	8,355.00	81,325.00
Vehicle Maintenance	1,367,667.00	1,398,148.00
Total	1,752,567.00	2,010,964.00

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Travelling Expenses	174,128.00	222,204.00
Rent, Rates & Taxes	174,794.00	492,842.00
Telephone/Communication Expenses	465,380.00	491,405.00
Bank Charges	74,724.00	7,214.00
Miscellaneous Expenses	419,900.00	4,051,523.00
Printing & Stationery	114,050.00	161,286.00
Advertisement (Other than IEC)	12,496.00	91,341.00
Water and Electricity Charges	2,511,119.00	2,620,774.00
Audit Fees	269,046.00	205,632.00
Postage/Courier	9,712.00	26,731.00
Quality Assessment	71,641.00	265,652.00
Other Administration Cost	2,128,106.50	1,921,031.17
Contractual Services - Companies	0.00	445,094.00
Contingency	338,029.00	430,811.00
Meeting Expenses	0.00	6,100.00
Total	6,763,125.50	11,439,640.17

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2015 To : 31-Mar-2016

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
0.00	Opening Balance:			4,477,636.50	LOANS AND ADVANCES	17	2,945,861.00
	Cash in hand		0.00	44,200,000.00	GENERAL FUND	13	48,046,000.00
33,048,711.69	Balance with Bank	30	45,513,451.30	4,130,030.38	FIXED ASSETS	16	123,265.00
2,996,310.22	LOANS AND ADVANCES	17	0.00	74,144.00	CURRENT LIABILITIES	32	1,059,940.00
111,475,000.00	GENERAL FUND	29	57,466,000.00	2,108,461.00	Kits and Other Lab Supplies	18	1,136,867.00
607,506.00	CURRENT LIABILITIES	32	0.00	2,712,352.00	Training and Workshops	20	1,462,964.00
3,966,282.94	Other Income	56	1,555,579.80	32,885,945.00	Salary (Pay and Allowances)	25	33,979,635.00
152,093,810.85			104,535,031.10	1,945,275.00	Maintenance Costs	26	1,693,302.00
				10,648,088.17	Operational Expenses	27	6,202,830.50
				3,397,927.50	IEC		2,970,842.00
					Closing Balance:		
				0.00	Cash in hand		0.00
				45,513,451.30	Balance with Bank	31	4,913,524.60
				152,093,810.85			104,535,031.10

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Advance to NGOs	0.00	2,996,310.22
Total	0.00	2,996,310.22

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Grant from NACO to SACS	0.00	15,600,000.00
Grant for STI from NACO to SACS	5,958,000.00	9,040,000.00
Grant for Blood Safety from NACO to SACS	18,472,000.00	31,462,000.00
Grant for IEC from NACO to SACS	16,237,000.00	33,470,000.00
Grant for IS from NACO to SACS	14,510,000.00	20,568,000.00
Grant for SIMS from NACO to SACS	963,000.00	1,335,000.00
Grant for LS from NACO to SACS	1,326,000.00	0.00
Total	57,466,000.00	111,475,000.00

Balance with Bank

Schedule 30

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

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Security / Earnest Deposit (Received)	0.00	607,506.00
Total	0.00	607,506.00

Other Income

Schedule 56

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Other Receipts	122,546.25	1,159,680.94
Interest from Bank	1,433,033.55	2,806,602.00
Total	1,555,579.80	3,966,282.94

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Advance to Others	160,760.00	296,159.00
Advance to Staff	347,473.00	457,749.00
Advance to District Authorities	2,437,628.00	3,683,758.50
Security Deposit (Paid)	0.00	39,970.00
Total	2,945,861.00	4,477,636.50

GENERAL FUND

Schedule 13

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Grant from SACS to MACS	0.00	15,600,000.00
Recovery/Deduction of Grants	48,046,000.00	28,600,000.00
Total	48,046,000.00	44,200,000.00

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Furniture , Fixtures & Supplies	36,000.00	0.00
Blood Bank Equipments	0.00	2,176,480.00
Equipment (Other)	0.00	474,705.00
Office Equipment	87,265.00	1,478,845.38
Total	123,265.00	4,130,030.38

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Security / Earnest Deposit (Received)	1,055,740.00	0.00
NACPIII Security / Earnest Deposit (Received)	4,400.00	74,144.00
Total	1,059,940.00	74,144.00

Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Other Lab. Supplies	690,192.00	842,239.00
Consumable Items	446,675.00	1,266,222.00
Total	1,136,867.00	2,108,461.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Training	2,56,485.00	472,989.00
Campaigns	1,206,479.00	2,239,863.00
Total	1,462,964.00	2,712,852.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Salary	33,829,635.00	32,885,945.00
Honorarium	150,000.00	0.00
Total	33,979,635.00	32,885,945.00

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Equipment Maintenance	341,900.00	524,349.00
Building Maintenance	1,035.00	55,362.00
Vehicle Maintenance	1,350,367.00	1,365,564.00
Total	1,693,302.00	1,945,275.00

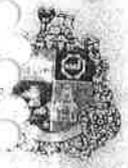
Operational Expenses

Schedule 27

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Travelling Expenses	143,293.00	201,439.00
Rent, Rates & Taxes	174,794.00	492,842.00
Telephone/Communication Expenses	378,110.00	406,298.00
Bank Charges	74,724.00	7,214.00
Miscellaneous Expenses	411,024.00	3,814,773.00
Printing & Stationery	100,204.00	143,874.00
Advertisement (Other than IEC)	12,496.00	88,351.00
Water and Electricity Charges	2,511,119.00	2,620,774.00
Audit Fees	269,046.00	205,632.00
Postage/Courier	8,932.00	25,976.00
Quality Assessment	71,641.00	195,731.00
Other Administration Cost	2,057,447.50	1,839,739.17
Contractual Services - Companies	0.00	445,094.00
Contingency	0.00	154,251.00
Meeting Expenses	0.00	6,100.00
Total	6,202,830.50	10,648,088.17

Balance with Bank**Schedule 31**

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



**MUMBAI DISTRICTS AIDS CONTROL
SOCIETY**



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

2015-2016

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

**RE: MANAGEMENT LETTER AFTER THE STATUTORY AUDIT
OF THE MDACS FOR THE YEAR ENDING MARCH 31, 2016
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 except 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: 09-08-2016

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, 2016 – 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, 2016. These financial statements comprise of the Balance Sheet as on 31st March, 2016; Statement of Income & Expenditure and Receipt & Payment Account for the period from 1st April, 2015 to 31st March, 2016. 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

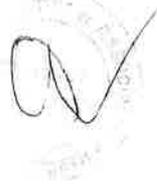
In our opinion, the financial statement read with observation, if any, give a true and fair view of Sources and Application of Funds and the financial opinion of Mumbai District AIDS Control Society for the year ended March 31, 2016 in accordance with consistency applied accounting standards.

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: 09-08-2016

For Agarwal A. Kumar & Associates
Chartered Accountants



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, 2016 –TI- Pool Fund for the financial year 2015 –16.

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. 6672180/- 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	6672100.00
Advance to Staff	80.00
Total	6672180.00

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	7483174.78
Add: Cheque issued but not present for payment.	21996658.00
Less: Cheque deposited but not cleared.	22020266.00
Balance as per bank statement	7459566.78



Mumbai MC ACS - TI POOL FUND

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

National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. **83,724,000.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year **2015-16** vide letter No. given below and opening Cash/Bank Balance Rs. **1,374,870.50** (and Current Liabilities of Rs. **21,950.00**) and outstanding Advances for Rs. **1,074,277.78** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **521,755.00**. a sum of Rs. **72,517,598.50** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **7,483,174.78** (and Current Liabilities of Rs. **0.00**) and outstanding advances of Rs. **6,672,180.00**. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year.

Sl. No.	Sanction letter Number and Date	Amount
1.	T-11017/4/2015 NACO (F) dt. 26/06/15	12318000=00
2.	T-11017/07/2015 NACO (F) dt. 08/09/15	15980000=00
3.	T-11017/11/2015-16 NACO (F) 05/11/15	8910000=00
4.	T-11017/11/2015-16 NACO (F) 04/02/16	22016000=00
5.	Recovery/Deduction of Grants.	212500000=00
		Total 0.00
		83724000=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)

Bless

(Project Director)

Opening balance of Net Current Assets	Amount (Rs.)
TIPF-Bank	1,374,870.50
Advance to NGOs	1,074,277.78
	<u>2,449,148.28</u>
Opening balance of Net Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	21,950.00
	<u>21,950.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	59,224,000.00
Recovery/Deduction of Grants	24,500,000.00
	<u>83,724,000.00</u>
Utilisation of funds	Amount (Rs.)
Training	374,929.50
Salary	34,367,225.00
Travelling Expenses	3,369,451.00
Rent, Rates & Taxes	6,724,300.00
Honorarium	24,490,908.00
Bank Charges	438.00
NGO Services for Priority Interventions	1,190,567.00
Other Administration Cost	1,751,363.00
Campaigns	246,417.00
Meeting Expenses	2,000.00
	<u>72,517,598.50</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	55.00
Interest from Bank	521,700.00
	<u>521,755.00</u>
Closing 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>

National AIDS Control Project - Phase III

Balance Sheet

For The Period From : 01-Apr-2015 To :31-Mar-2016

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.)
2,427,198.28	GENERAL FUND	01	14,155,354.78	1,374,870.50	CURRENT ASSETS, LOANS AND ADVANCES	0301	7,483,174.78
21,950.00	CURRENT LIABILITIES AND PROVISIONS	0501	0.00	1,074,277.78	LOANS AND ADVANCES	0401	6,672,180.00
<u>2,449,148.28</u>			<u>14,155,354.78</u>	<u>2,449,148.28</u>			<u>14,155,354.78</u>


 Auditor


 Project Director

General Fund

Schedule 01

Particulars	Figures in Rupees	
	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Opening grant in aid	2,427,198.28	30,678.00
Add: Received during the year		
Grant from NACO to SACS	59,224,000.00	92,102,000.00
Recovery/Deduction of Grants	24,500,000.00	6,100,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(71,995,843.50)	95,805,479.72
Closing grant in aid	14,155,354.78	2,427,198.28

Fixed Asset

Schedule 02

Particulars	Figures in Rupees		
	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-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

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Advance to NGOs	6,672,100.00	1,074,277.78
Advance to Staff	80.00	0.00
Total	6,672,180.00	1,074,277.78

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Security / Earnest Deposit (Received)	0.00	21,950.00
Total	0.00	21,950.00

National AIDS Control Project - Phase III

Income And Expenditure Account

For The Period From : 01-Apr-2015 To : 31-Mar-2016

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.)
730,549.00	Kits and Other Lab Supplies	06	0.00	36,300.00	Other Income	28	521,755.00
3,164,707.00	Training and Workshops	08	621,346.50	95,805,479.72	Grants utilised to the extent of revenue expenditure		71,995,843.50
1,446,267.00	NGO Services	11	1,190,567.00				
75,184,573.50	Salary (Pay and Allowances)	13	58,858,133.00				
84,909.00	Maintenance Costs	14	0.00				
15,231,274.22	Operational Expenses	15	11,847,552.00				
<u>95,842,279.72</u>			<u>72,517,598.50</u>	<u>95,842,279.72</u>			<u>72,517,598.50</u>

Other Income

Schedule 28

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Other Receipts	55.00	14,582.00
Interest from Bank	521,700.00	22,218.00
Total	521,755.00	36,800.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Other Lab. Supplies	0.00	730,549.00
Total	0.00	730,549.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Training	374,929.50	2,288,077.00
Campaigns	246,417.00	876,630.00
Total	621,346.50	3,164,707.00

NGO Services

Schedule 11

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
NGO Services for Priority Interventions	1,190,567.00	1,446,267.00
Total	1,190,567.00	1,446,267.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Salary	34,367,225.00	40,318,856.50
Honorarium	24,490,908.00	34,865,717.00
Total	58,858,133.00	75,184,573.50

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Need Based Assistance	0.00	84,909.00
Total	0.00	84,909.00

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Travelling Expenses		4,776,092.00
Rent, Rates & Taxes	3,369,451.00	7,988,536.00
Telephone/Communication Expenses	6,724,300.00	235,870.88
Bank Charge	0.00	472.00
Printing & Stationery	438.00	536,250.00
Water and Electricity Charges	0.00	214,217.00
Postage/Courier	0.00	19,238.00
Other Administration Cost	0.00	1,266,605.34
Meeting Expenses	1,751,363.00	193,993.00
	2,000.00	
Total	11,847,552.00	15,231,274.22

National AIDS Control Project - Phase III

Receipt And Payment Account For The Period From : 01-Apr-2015 To :31-Mar-2016

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
0.00	Opening Balance:			87,233,298.00	LOANS AND ADVANCES	17	75,513,944.72
0.00	Cash in hand		0.00	0.00	CURRENT LIABILITIES	32	21,950.00
0.00	Balance with Bank	30	1,374,870.50	96,217.00	Kits and Other Lab Supplies	18	0.00
98,202,000.00	GENERAL FUND	29	83,724,000.00	341,197.00	Training and Workshops	20	11,400.00
21,950.00	CURRENT LIABILITIES	32	0.00	1,439,891.00	NGO Services	23	1,112,913.00
36,800.00	Other Income	56	521,755.00	6,247,149.50	Salary (Pay and Allowances)	25	1,261,965.00
98,260,750.00			85,620,625.50	8,353.00	Maintenance Costs	26	0.00
				1,519,774.00	Operational Expenses	27	215,278.00
					Closing Balance:		
				0.00	Cash in hand		0.00
				1,374,870.50	Balance with Bank	31	7,483,174.78
				98,260,750.00			85,620,625.50

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Grant from NACO to SACS	59,224,000.00	92,102,000.00
Recovery/Deduction of Grants	24,500,000.00	6,100,000.00
Total	83,724,000.00	98,202,000.00

Balance with Bank

Schedule 30

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

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Security / Earnest Deposit (Received)	0.00	21,950.00
Total	0.00	21,950.00

Other Income

Schedule 56

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Other Receipts	*55.00	14,582.00
Interest from Bank	521,700.00	22,218.00
Total	521,755.00	36,800.00

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Advance to NGOs	75,436,210.72	87,226,922.00
Advance to Staff	77,734.00	6,376.00
Total	75,513,944.72	87,233,298.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Security / Earnest Deposit (Received)	21,950.00	0.00
Total	21,950.00	0.00

Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Other Lab. Supplies	0.00	96,217.00
Total	0.00	96,217.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Training	10,400.00	233,410.00
Campaigns	1,000.00	107,787.00
Total	11,400.00	341,197.00

NGO Services

Schedule 23

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
NGO Services for Priority Interventions	1,112,913.00	1,439,891.00
Total	1,112,913.00	1,439,891.00

Salary (Pay and Allowances)

Schedule 25	
Particulars	As at 31-Mar-16 (Rs.)
Salary	3,377,485.50
Honorarium	2,869,664.00
Total	6,247,149.50

Maintenance Costs

Schedule 26	
Particulars	As at 31-Mar-16 (Rs.)
Need Based Assistance	0.00
Total	0.00

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Travelling Expenses	49,400.00	459,343.00
Rent, Rates & Taxes	151,000.00	667,926.00
Telephone/Communication Expenses	0.00	9,612.00
Bank Charges	438.00	472.00
Printing & Stationery	0.00	226,854.00
Water and Electricity Charges	0.00	21,416.00
Postage/Courier	0.00	2,000.00
Other Administration Cost	12,440.00	112,126.00
Meeting Expenses	2,000.00	19,995.00
Total	215,278.00	1,519,774.00

Balance with Bank

Schedule 31

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



**MUMBAI DISTRICTS AIDS CONTROL
SOCIETY**



ANNUAL AUDITED ACCOUNTS

OF

GFATM RCC ROUND - II

2015-2016

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

**RE: MANAGEMENT LETTER AFTER THE STATUTORY AUDIT
OF THE MDACS – GLOBAL FUND – II FOR THE YEAR
ENDING MARCH 31, 2016**

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: 09-08-2016

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, 2016 -- GLOBAL FUND RCC - II**

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 Global Fund RCC-II for brevity's sake referred to as "GFRCC-II" as of 31st March, 2016. These financial statements comprise of the Balance Sheet as on 31st March, 2016; Statement of Income & Expenditure and Receipt & Payment Account for the period from 1st April, 2015 to 31st March, 2016. 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, 2016 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 : 09-08-2016

For Agarwal A. Kumar & Associates

Chartered Accountants

Signature of Auditor (s)



SCHEDULE - B NOTES FORMING PART OF ACCOUNTS

MUMBAI DISTRICT AIDS CONTROL SOCIETY - GLOBAL FUND RCC- II

Following observations were noted during the course of statutory audit of the Mumbai District Aids Control Society for the year ending March 31, 2016 - Global Fund RCC- II for the financial year 2015-16.

1 Scrutiny of Advances Ledger

During scrutiny of advances ledger we found that some of cases advances are not settled within the required time limit as specified in the guidelines and conditions prescribed in the financial agreement of the World Bank. Total outstanding in Global Fund - II of Rs. 76699.00 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	26699.00
Advance given to Others	50000.00
Total	76699.00

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	2623388.03
Add: Cheque issued but not present for payment.	9011115.00
Less: Cheque deposit but not clear	5890600.00
Balance as per bank statement	5743903.03

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.



NACO

Mumbai MC ACS - GLOBAL FUND RCC-II

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

National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. 27,065,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year 2015-16 vide letter No. given below and opening Cash/Bank Balance Rs. 12,923,122.19 (and Current Liabilities of Rs. 615,516.00) and outstanding Advances for Rs. 135,018.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 90,615.34. a sum of Rs. 37,404,345.50 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 2,623,388.03 (and Current Liabilities of Rs. 506,193.00) and outstanding advances of Rs. 76,699.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year.

Sl. No.	Sanction letter Number and Date	Amount
1.	T-11017/14/2015 NACO (F) dt. 26/06/15	4796000=00
2.	T-11017/07/2015 NACO (F) dt. 08/09/15	6615000=00
3.	T-11017/11/2015-16 NACO (F) dt. 05/11/15	3721000=00
4.	T-11017/11/2015-16 NACO (F) dt. 04/02/16	5887000=00
5.	Recovery / Deduction of Grants	6046000=00
		Total 0.00
		27065000=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)

Bless

Project Director)

Opening balance of Net Current Assets	Amount (Rs.)
Bank I	469,122.19
Cheque in Transit	12,454,000.00
Advance to Others	50,000.00
Advance to District Authorities	85,018.00
	<u>13,058,140.19</u>
Opening balance of Net Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	615,516.00
	<u>615,516.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	21,019,000.00
Recovery/Deduction of Grants	6,046,000.00
	<u>27,065,000.00</u>
Utilisation of funds	Amount (Rs.)
HIV Kits	186,081.00
IEC	348,968.00
Training	208,512.00
Salary	34,128,145.00
Vehicle Maintenance	295,471.50
Bank Charges	3,126.00
Expenses on ICTC centre set up and maintenance	1,849,547.00
Review Meeting and Supervision of Councillors	28,095.00
Office Equipment	356,400.00
	<u>37,404,345.50</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	1,113.00
Interest from Bank	89,502.34
	<u>90,515.34</u>
Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	506,193.00
	<u>506,193.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
Bank I	2,622,388.03
Advance to Others	50,000.00
Advance to District Authorities	26,699.00
	<u>2,700,087.03</u>

National AIDS Control Project - Phase III

Balance Sheet

For The Period From : 01-Apr-2015 To :31-Mar-2016

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
12,442,624.19	GENERAL FUND	01	2,193,894.03	FIXED ASSETS	02	14,488,284.56
615,516.00	CURRENT LIABILITIES AND PROVISIONS		506,193.00	CURRENT ASSETS, LOANS AND ADVANCES	0301	2,623,388.03
14,131,884.56	CURRENT LIABILITIES	0501	14,488,284.56	CURRENT ASSETS		76,699.00
27,190,024.75	FIXED ASSET FUND		17,188,371.59	LOANS AND ADVANCES	0401	76,699.00
						17,188,371.59


Auditor


FC/EM/FO


Project Director

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Opening grant in aid	12,442,624.19	4,288,253.69
Add: Received during the year		
Grant from NACO to SACS	21,019,000.00	12,454,000.00
Grant from SACS to MACS	0.00	15,600,000.00
Recovery/Deduction of Grants	6,046,000.00	15,000,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(36,957,330.16)	34,899,629.50
Grants utilised to the extent of fixed asset expenditure	(356,400.00)	0.00
Closing grant in aid	2,193,894.03	12,442,624.19

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Equipment (Other) (2204)	12,398,113.56	0.00	0.00	12,398,113.56
Office Equipment (2206)	222,243.00	396,000.00	39,600.00	578,643.00
Vehicles (2205)	1,511,528.00	0.00	0.00	1,511,528.00
Grand Total	14,131,884.56	396,000.00	39,600.00	14,488,284.56

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

Figures in Rupees

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Bank I	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

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Advance to Others	50,000.00	50,000.00
Advance to District Authorities	26,699.00	85,018.00
Total	76,699.00	135,018.00

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Security / Earnest Deposit (Received)	506,193.00	615,516.00
Total	506,193.00	615,516.00

Income And Expenditure Account

For The Period From : 01-Apr-2015 To :31-Mar-2016

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.)
161,268.00	IEC		348,968.00	641,521.00	() other income	28	90,615.34
0.00	Kits and Other Lab Supplies	06	186,081.00	34,899,629.50	Grants utilised to the extent of revenue expenditure		36,957,330.16
307,796.00	Training and Workshops	08	208,512.00				
30,953,310.00	Salary (Pay and Allowances)	13	34,128,145.00				
4,078,048.50	Maintenance Costs	14	2,145,018.50				
40,728.00	Operational Expenses	15	31,221.00				
<u>35,541,150.50</u>			<u>37,047,945.50</u>	<u>35,541,150.50</u>			<u>37,047,945.50</u>

Other Income

Schedule 28

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Other Receipts	1,113.00	16,506.00
Interest from Bank	89,502.34	625,015.00
Total	90,615.34	641,521.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
HIV Kits	186,081.00	0.00
Total	186,081.00	0.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Training	208,512.00	307,796.00
Total	208,512.00	307,796.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Salary	34,128,145.00	30,721,977.00
Honorarium	0.00	231,333.00
Total	34,128,145.00	30,953,310.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Vehicle Maintenance	295,471.50	471,391.00
Expenses on ICTC centre set up and maintenance	1,849,547.00	3,606,657.50
Total	2,145,018.50	4,078,048.50

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Bank Charges	3,126.00	3,457.00
Review Meeting and Supervision of Councillors	28,095.00	37,271.00
Total	31,221.00	40,728.00

National AIDS Control Project - Phase III

Receipt And Payment Account
For The Period From : 01-Apr-2015 To :31-Mar-2016

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
0.00	Opening Balance:			1,531,247.00	LOANS AND ADVANCES	17	177,794.00
4,905,288.69	Cash in hand		0.00	0.00	FIXED ASSETS	16	356,400.00
43,054,000.00	Balance with Bank	30	12,923,122.19	101,035.00	CURRENT LIABILITIES	32	109,323.00
625,015.00	GENERAL FUND	29	27,065,000.00	0.00	Kits and Other Lab Supplies	18	186,081.00
48,584,303.69	Other Income	56	90,615.34	120,353.00	Training and Workshops	20	81,257.00
			40,078,737.53	30,953,310.00	Salary (Pay and Allowances)	25	34,128,145.00
				2,767,488.50	Maintenance Costs	26	2,042,710.50
				26,480.00	Operational Expenses	27	24,671.00
				161,268.00	IEC		348,968.00
					Closing Balance:		
				0.00	Cash in hand		0.00
				12,923,122.19	Balance with Bank	31	2,623,388.03
				48,584,303.69			40,078,737.53

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Grant from NACO to SACS	21,019,000.00	12,454,000.00
Grant from SACS to MACS	0.00	15,600,000.00
Recovery/Deduction of Grants	6,046,000.00	15,000,000.00
Total	27,065,000.00	43,054,000.00

Balance with Bank

Schedule 30

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

Other Income

Schedule 56

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Other Receipts	1,113.00	0.00
Interest from Bank	89,502.34	625,015.00
Total	90,615.34	625,015.00

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Advance to Others	44,902.00	227,980.00
Advance to Staff	81,014.00	36,998.00
Advance to District Authorities	51,878.00	1,266,269.00
Total	177,794.00	1,531,247.00

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Office Equipment	356,400.00	0.00
Total	356,400.00	0.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Security / Earnest Deposit (Received)	109,323.00	101,035.00
Total	109,323.00	101,035.00

Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
HIV Kits	186,081.00	0.00
Total	186,081.00	0.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Training	81,257.00	120,353.00
Total	81,257.00	120,353.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Salary	34,128,145.00	30,721,977.00
Honorarium	0.00	231,333.00
Total	34,128,145.00	30,953,310.00

Maintenance Costs

Particulars	Schedule 26	
	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Vehicle Maintenance	262,960.50	471,391.00
Expenses on ICTC centre set up and maintenance	1,779,750.00	2,296,097.50
Total	2,042,710.50	2,767,488.50

Operational Expenses

Particulars	Schedule 27	
	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Bank Charges	3,126.00	3,457.00
Review Meeting and Supervision of Councillors	21,545.00	23,023.00
Total	24,671.00	26,480.00

Balance with Bank

Particulars	Schedule 31	
	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Bank I	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



**MUMBAI DISTRICTS AIDS CONTROL
SOCIETY**



ANNUAL AUDITED ACCOUNTS

OF

GFATM RCC ROUND - IV

2015-2016

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

**RE: MANAGEMENT LETTER AFTER THE STATUTORY AUDIT
OF THE MDACS FOR THE YEAR ENDING MARCH 31, 2016
GLOBAL FUND - IV**

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: 09-08-2016

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, 2016 – GLOBAL FUND RCC-IV**

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 Global Fund RCC-IV for brevity's sake referred to as "GFRCC-IV" as of 31st March, 2016. These financial statements comprise of the Balance Sheet as on 31st March, 2016; Statement of Income & Expenditure and Receipt & Payment Account for the period from 1st April, 2015 to 31st March, 2016. 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, 2016 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: 09-08-2016

For Agarwal A. Kumar & Associates

Chartered Accountants



Signature of Auditor (s)

SCHEDULE – B NOTES FORMING PART OF ACCOUNTS

MUMBAI DISTRICT AIDS CONTROL SOCIETY – GLOBAL FUND RCC - IV

Following observations were noted during the course of statutory audit of the Mumbai District Aids Control Society for the year ending March 31, 2016 – Global Fund RCC- IV for the financial year 2015 –16.

1 Checking of Advances

During scrutiny of advances ledger we found that some of cases advances are not settled within the required time limit as specified in the guidelines and conditions prescribed in the financial agreement of the World Bank. Total outstanding in Global Fund RCC - IV of Rs. 312017/- in district authorities.

Details are given below:

Component	Amount(Rs)	Year of Advance
Advance to District Authorities	312017.00	2015-16

2. Checking of Bank Records

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

Particulars	Amount(Rs)
Bank Balance as per cash book	6786205.39
Add : Cheque issued but not present for payment	5594882.00
Less: Cheque deposited but not cleared	6128450.00
Total	6252637.39
Balance as per bank statement	3188760.39

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 utilize 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.



Utilisation Certificate

Certified that an amount of Rs. **39,416,000.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year **2015-16** vide letter No. given below and opening Cash/Bank Balance Rs. **759,185.39** (and Current Liabilities of Rs.**637,599.00**)and outstanding Advances for Rs. **263,007.00** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **115,722.00**. a sum of Rs. **33,397,757.00** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **6,786,205.39** (and Current Liabilities of Rs. **579,664.00**)and outstanding advances of Rs.**312,017.00**. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

Sl. No.	Sanction letter Number and Date	Amount
1.	T-11017/4/2015 NACO (F) dt. 26/06/15	527000=00
2.	T-11017/07/2015-16 NACO(F) dt. 08/09/15	6778000=00
3.	T-11017/11/2015-16 NACO(F) dt. 05/11/15	3813000=00
4.	T-11017/11/2015-16 NACO (F) dt 04/02/16	6108000=00
5.	Recovery / Deduction of Grants	17500000=00
		Total 0.00
		39416000=00

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

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned

(Chartered Accountant)

(Project Director)

Opening balance of Net Current Assets	Amount (Rs.)
Bank 4	759,185.39
Advance to District Authorities	263,007.00
	<u>1,022,192.39</u>
Opening balance of Net Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	637,599.00
	<u>637,599.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	21,916,000.00
Recovery/Deduction of Grants	17,500,000.00
	<u>39,416,000.00</u>
Utilisation of funds	Amount (Rs.)
OI Drugs	2,226,126.50
IEC	477,075.00
Training	235,345.00
Salary	29,264,843.00
Bank Charges	4,042.00
Contingency	891,313.50
Transportation Expenses	103,361.00
Furniture , Fixtures & Supplies	114,242.00
Equipment (Other)	81,409.00
	<u>33,397,757.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	55.00
Interest from Bank	115,667.00
	<u>115,722.00</u>
Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	579,664.00
	<u>579,664.00</u>
Closing 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>

Balance Sheet

For The Period From : 01-Apr-2015 To :31-Mar-2016

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.)
384,593.39	GENERAL FUND	01	6,518,558.39	3,450,369.13	FIXED ASSETS	02	3,646,020.13
637,599.00	CURRENT LIABILITIES AND PROVISIONS		579,664.00	759,185.39	CURRENT ASSETS, LOANS AND ADVANCES	0301	6,786,205.39
3,450,369.13	CURRENT LIABILITIES	0501	3,646,020.13	263,007.00	CURRENT ASSETS	0401	312,017.00
4,472,561.52	FIXED ASSET FUND		10,744,242.52	4,472,561.52	LOANS AND ADVANCES		10,744,242.52



Auditor

Solunke
FCFM/FO

Blaw
Project Director

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Opening grant in aid	384,593.39	2,997,070.70
Add: Received during the year		
Grant from NACO to SACS	21,916,000.00	18,185,000.00
Recovery/Deduction of Grants	17,500,000.00	7,500,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(33,086,384.00)	27,233,596.56
Grants utilised to the extent of fixed asset expenditure	(195,651.00)	1,063,880.75
Closing grant in aid	6,518,558.39	384,593.39

Fixed Asset

Schedule 02

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)	0.00	81,409.00	0.00	81,409.00
Furniture, Fixtures & Supplies (2202)	0.00	114,242.00	0.00	114,242.00
Office Equipment (2206)	1,118,963.75	0.00	0.00	1,118,963.75
Grand Total	3,450,369.13	195,651.00	0.00	3,646,020.13

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

Figures in Rupees	
Particulars	As at 31-Mar-16 (Rs.)
Bank 4	759,185.39
Total	759,185.39

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees	
Particulars	As at 31-Mar-16 (Rs.)
Advance to District Authorities	312,017.00
Total	312,017.00

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees	
Particulars	As at 31-Mar-16 (Rs.)
Security / Earnest Deposit (Received)	637,599.00
Total	637,599.00

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

National AIDS Control Project - Phase Iii

Income And Expenditure Account For The Period From : 01-Apr-2015 To :31-Mar-2016

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.)
441,735.00	IEC		477,075.00	512,025.00	Other Income	28	115,722.00
1,643,775.56	Medicines	07	2,226,126.50	27,233,596.56	Grants utilised to the extent of revenue expenditure		33,086,384.00
320,490.00	Training and Workshops	08	235,345.00				
23,720,991.00	Salary (Pay and Allowances)	13	29,264,843.00				
1,618,630.00	Operational Expenses	15	998,716.50				
27,745,621.56			33,202,106.00	27,745,621.56			33,202,106.00

Other Income

Schedule 28

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Other Receipts	55.00	1,050.00
Interest from Bank	115,667.00	510,975.00
Total	115,722.00	512,025.00

Medicines

Schedule 07

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
OI Drugs	2,226,126.50	1,643,775.56
Total	2,226,126.50	1,643,775.56

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Training	235,345.00	320,490.00
Total	235,345.00	320,490.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Salary	29,264,843.00	23,720,991.00
Total	29,264,843.00	23,720,991.00

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Bank Charges	4,042.00	782.00
Contingency	891,313.50	1,592,601.00
Transportation Expenses	103,361.00	25,247.00
Total	998,716.50	1,618,630.00

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-2015 To :31-Mar-2016

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
0.00	Opening Balance:						
	Cash in hand		0.00	2,259,961.00	LOANS AND ADVANCES	17	860,425.50
3,294,240.70	Balance with Bank		759,185.39	579,153.75	FIXED ASSETS	16	195,651.00
25,685,000.00	GENERAL FUND	30	39,416,000.00	0.00	CURRENT LIABILITIES	32	57,935.00
165,028.00	CURRENT LIABILITIES	29	0.00	1,643,775.56	Medicines	19	2,226,126.50
512,025.00	Other Income	32	0.00	114,589.00	Training and Workshops	20	232,145.00
<u>29,656,293.70</u>		56	115,722.00	23,720,991.00	Salary (Pay and Allowances)	25	29,264,843.00
			<u>40,290,907.39</u>	136,903.00	Operational Expenses	27	190,501.00
				441,735.00	IEC		477,075.00
					Closing Balance:		
				0.00	Cash in hand		0.00
				759,185.39	Balance with Bank	31	6,786,205.39
				<u>29,656,293.70</u>			<u>40,290,907.39</u>

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Grant from NACO to SACS	21,916,000.00	18,185,000.00
Recovery/Deduction of Grants	17,500,000.00	7,500,000.00
Total	39,416,000.00	25,685,000.00

Balance with Bank

Schedule 30

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

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Security / Earnest Deposit (Received)	0.00	165,028.00
Total	0.00	165,028.00

Other Income

Schedule 56

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Other Receipts	55.00	1,050.00
Interest from Bank	115,667.00	510,975.00
Total	115,722.00	512,025.00

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Advance to Others	0.00	206,367.00
Advance to Staff	5,200.00	16,334.00
Advance to District Authorities	857,225.50	2,037,260.00
Total	860,425.50	2,259,961.00

FIXED ASSETS

		Schedule 16	
Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)	
Civil Works	0.00	314,747.00	
Furniture, Fixtures & Supplies	114,242.00	0.00	
Equipment (Other)	81,409.00	0.00	
Office Equipment	0.00	264,406.75	
Total	195,651.00	579,153.75	

CURRENT LIABILITIES

		Schedule 32	
Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)	
Security / Earnest Deposit (Received)	57,935.00	0.00	
Total	57,935.00	0.00	

Medicines

		Schedule 19	
Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)	
OI Drugs	2,226,126.50	1,643,775.56	
Total	2,226,126.50	1,643,775.56	

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Training	232,145.00	114,589.00
Total	232,145.00	114,589.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Salary	29,264,843.00	23,720,991.00
Total	29,264,843.00	23,720,991.00

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Rent, Rates & Taxes	25,954.00	0.00
Bank Charges	4,042.00	782.00
Contingency	83,098.00	110,874.00
Transportation Expenses	77,407.00	25,247.00
Total	190,501.00	136,903.00

Balance with Bank**Schedule 31**

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