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**Audited Income & Expenditure Account
and Balance Sheet of
NDBS, GFATM RCC Rd.II, IV, VII
& TI Pool Fund**

Financial Year 2013-14

Madhya Pradesh State AIDS Control Society

(Department of Public Health & Family Welfare, Govt. of Madhya Pradesh)

1, Arera Hills, 11nd Floor Oilfed Building, Bhopal - 462001

Telephone No. 0755-2559629, 2570428 Fax: 0755-2556619



CHARTERED ACCOUNTANTS

To,
The project director,
Madhya Pradesh state AIDS control society
Bhopal (M.P.)

Subject: Statutory Audit of Madhya Pradesh state AIDS control society, Bhopal for F.Y. 2013-14

We have audited the financial statements of "Madhya Pradesh AIDS Control Society, Bhopal for the financial year 2013-14. Our Observations and comments for the same are hereunder:-

GENERAL

1. Fund Received and its utilization during the financial year 2013-14 by Madhya Pradesh state AIDS control society, Bhopal are as under:-

Particulars	Net opening balance (Cash, Bank, Advances Less: Current Liabilities)	Total Received (Including Interest Receipts) Amount Grant, & Misc	Total	Amount Utilised	Net Closing balance (Cash, Bank, Advances Less: Current Liabilities)
NDBS Fund	1880,56,089.58	242,72,903.00	2123,28,992.58	2073,09,591.00	50,19,401.58
TI POOL FUND	0.00	95,00,000.00	95,00,000.00	73,16,982.00	21,83,018.00
Global Fund-II	207,94,814.00	372,54,984.00	580,49,798.00	529,64,913.00	50,84,885.00
Global Fund-IV	153,73,754.00	204,68,946.00	358,42,700.00	289,39,668.00	69,03,032.00
Global Fund-VII	222,16,215.00	43,18,263.00	265,34,478.00	280,86,358.00	(15,51,880.00)

Details for the same are enclosed with Utilization Certificate attached herewith.



2. Out of the Fund Disbursed by the Madhya Pradesh state AIDS control society, Bhopal during the financial year 2013-14. Following amount stands outstanding with District Authorities(Peripheral Units) as on 31.03.2014:-

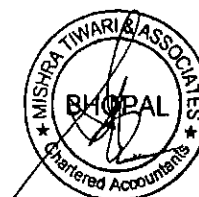
Particulars	Amount (In Rs.)
NDBS Fund	
(Advance to District Authorities)	1,17,17,822.00
(Advance to District Authorities NACP III)	13,84,998.00
TI POOL FUND	0.00
Global Fund-II	61,49,890.00
Global Fund-IV	19,08,656.00
Global Fund-VII	0.00

3. Out of the Fund Disbursed by the Madhya Pradesh state AIDS control society, Bhopal during the financial year 2013-14. Following amount stands outstanding with NGO's as on 31.03.2014:-

Particulars	Amount (In Rs.)
NDBS Fund	
Advance to NGO's	48,88,862.00
Advance to NGO's (NACP III)	44,95,986.00
TI POOL FUND	16,12,678.00
Global Fund-II	0.00
Global Fund-IV	0.00
Global Fund-VII	19,11,738.00

ACCOUNTING RECORDS, SYSTEMS AND CONTROLS

1. Madhya Pradesh State Aids Control Society, Bhopal maintained computerized books of accounts on CPFMS software got developed by NACO.
2. Expenses as well as other transactions are supported by proper and adequate supporting documents. Expenditures are incurred in accordance with financial norms prescribed by NACP III.
3. Fixed assets purchased by districts authorities (peripheral units) are also booked as fixed assets of MPSACS. The values of these assets are taken as per utilization certificate/ statement of expenses submitted by respective authority.



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4. Fixed assets and advances towards NGO's which have been closed must be received back.
 5. There are certain advances towards NGO's & District Authorities (Peripheral Units), which are pending for recovery/adjustment, and should be adjusted/recovered at the earliest.

SPECIFIC DEFICIENCIES AND AREAS OF WEAKNESS (IF ANY) IN SYSTEM AND INTERNAL CONTROL

1. **Outstanding advance with NGO's and district authorities (peripheral units):**
 - a) It was noted during the audit that the Madhya Pradesh State AIDS Control Society, Bhopal have a huge amount of outstanding advances pertaining to the NGO's in NACPIII(NDBS fund) which was already been closed in previous years and the same has been carry forward. The status of the advances lying with de-active NGO's are enclosed inAnnexure-A.
 - b) We have also noticed that the certain advances to district authoritiespertaining to NACP III (NDBS fund) have not been adjusted; the details of the same are enclosed in Annexure A.
2. We have observed that in Global fund (round VII), there is opening advances of Rs.36,60,412.00, out of which only Rs.17,48,674.00 is recovered from NGO (VHAI, New Delhi), and Rs.19,11,738.00 is yet to be recovered/adjusted. So we suggest for early recovery of the same.

DEGREE OF COMPLIANCE WITH FINANCIAL AND INTERNAL CONTROL PROCEDURES

1. Madhya Pradesh State AIDS Control Society, Bhopal has adequate control over NGO's. In case of expenses disallowed; the disallowed amount is deducted on disbursement of next grant to NGO's
2. Internal control is needed to be strength in case of advance remain unadjusted with closed NGO's.
3. Goods, works and services have been generally procured in accordance with the relevant provisions of procurement manual issued by government body in this regards.



4. Currently monthly financial reports and monthly technical reports are being uploaded online to the webpage developed by National Aids Control Organization.

REPORT ANY PROCUREMENT WHICH HAS NOT BEEN CARRIED OUT AS PER PROCUREMENT MANUAL ISSUED BY NACO

- No such procurement came to our observation on our task check, which was not in accordance with the NACO manual.

MATTER WHICH HAVE SIGNIFICANT IMPACT ON IMPLEMENTATION OF THE SOCIETY

- No such matter came to our observation during audit.

RECOMMENDATIONS FOR IMPROVEMENT

1. Advances lying with discontinued NGO's along with fixed assets must be recovered from them along with disallowances amount of expenses if any in past.
2. We suggest that copy of Log book should be attached with the vouchers of vehicle hiring.

Place: Bhopal

Date: 30.07.2014

For Mishra Tiwari Associates

Chartered Accountants

FRN.005188C

CA. Sanjay Mishra

(Partner)

M No: 073946



1) Outstanding Advance to NGOs (NACP-III)

(Rs. in rupees)

S. No.	Name of NGOs	Opening Balance Amount	Released Amount	Adjustment Amount	Refund Amount	Balance Amount
1	Creative Media Project & Promotion Rewa (2018)	13,000.00	0.00	0.00	0.00	13,000.00
2	Dr. Ambedkar Bhopal (2027)	149,910.00	0.00	0.00	0.00	149,910.00
3	Gandhi Bhawan Trust, Bhopal (2046)	234,699.00	0.00	0.00	0.00	234,699.00
4	Medical Counselling Centre Bhopal (2072)	516,750.00	0.00	0.00	0.00	516,750.00
5	MPVHAL Indore (2073)	107,000.00	0.00	0.00	0.00	107,000.00
6	Amulya Kranti Social Work Organization, Bhopal (2092)	363,906.00	0.00	0.00	0.00	363,906.00
7	Shruti Siksha Avam Samaj Kalyan Samiti, Bhopal (2095)	195,450.00	0.00	0.00	0.00	195,450.00
8	Dronacharya Sikshan Samiti Ujjain (2100)	154,462.00	0.00	0.00	0.00	154,462.00
9	Enforce Foundation for Organization, Bhopal (2101)	20,000.00	0.00	0.00	0.00	20,000.00
10	Kishan Khadi Gramodhyog Sansthan, Morena (2104)	469,416.00	0.00	385,458.00	0.00	83,958.00
11	Nations Care & Welfare Society, Gwalior (2106)	95,421.00	0.00	0.00	0.00	95,421.00
12	Rao Madhav Vidhya Niketan Samiti, Ashoknagar (2111)	209,864.00	0.00	0.00	0.00	209,864.00
13	Sanathan Chetitable Trust Indore (2112)	183,000.00	0.00	0.00	0.00	183,000.00
14	Suruat, Bhopal (2115)	29,338.00	0.00	0.00	0.00	29,338.00
15	Agar Sewa Bharti, Agar Dist, Shajapur (2121)	7,893.00	0.00	0.00	0.00	7,893.00
16	Bhartiya Mahila Gramodyog Sansthan, Katni (2123)	156,427.00	0.00	0.00	0.00	156,427.00
17	Naman Sewa Samiti, Betul (2129)	13,952.00	0.00	0.00	0.00	13,952.00
18	Red Swastik Society, Jabalpur (2130)	182,026.00	0.00	0.00	0.00	182,026.00
19	Sahas Voluntary Society, Sheopur (2131)	20,035.00	0.00	0.00	0.00	20,035.00
20	Santarpan, Ratlam (2132)	7,925.00	0.00	0.00	0.00	7,925.00
21	Society to Serve, Sehore (2133)	4,599.00	0.00	0.00	0.00	4,599.00
22	Community Development Centre, Balaghat (2139)	73,499.00	0.00	0.00	0.00	73,499.00
23	Hitaishi Samaj Sewa Sanstha, Datia (2143)	89,273.00	0.00	0.00	0.00	89,273.00
24	Mahila Chetna Manch, Bhopal (2144)	65,000.00	0.00	0.00	0.00	65,000.00
25	Sanklap Samajsewi Sanstha, Gwalior (2150)	5,000.00	0.00	0.00	0.00	5,000.00
26	Jai Narayan Sarvodaya Vidyalaya Samiti, Chhindwara (2152)	2,344.00	0.00	0.00	0.00	2,344.00
27	Vaisali Swyam Sevi Sanstha, Jabalpur (2153)	76,043.00	0.00	5,491.00	0.00	70,552.00
28	Vishwa Chetna Commune, Khajuraho (2155)	5,000.00	0.00	0.00	0.00	5,000.00
29	MPVHA Indore - State Training Resource Center (STRC) (2169)	984,000.00	0.00	0.00	0.00	984,000.00
30	Sawmitra Educational & Welfare Society, Gwalior (2175)	13,436.00	0.00	0.00	0.00	13,436.00
31	Human Welfare Organization Bhopal (2182)	10,250.00	0.00	0.00	0.00	10,250.00
32	Nari Ekta Evam Pragati Paryavaran Sudhar Samiti Jabalpur (2190)	182,036.00	0.00	0.00	0.00	182,036.00
33	Lok Kalyan Jan Sabha Shajapur (2199)	245,981.00	0.00	0.00	0.00	245,981.00
	Total	4,886,935.00	0.00	390,949.00	0.00	4,495,986.00

(2) Outstanding Advance to Peripheral Units (NACP-III)

1	Bhopal, Dean Medical College (1117)	57,882.00	0.00	0.00	0.00	57,882.00
2	Indore, CMHO (1171)	328,265.00	0.00	0.00	0.00	328,265.00
3	Jabalpur, Dean Medical College (1183)	48,000.00	0.00	0.00	0.00	48,000.00
4	Sagar, CMHO (1245)	149,840.00	0.00	0.00	0.00	149,840.00
5	Sheopur, CMHO (1257)	27,392.00	0.00	0.00	0.00	27,392.00
6	Gikangarh, CMHO (1268)	20,000.00	0.00	10,000.00	0.00	10,000.00
7	Bhopal, Director Public Education (DPI) (3036)	653,619.00	0.00	0.00	0.00	653,619.00
8	Harda, Civil Surgeon (4082)	5,000.00	0.00	0.00	0.00	5,000.00
9	Airajpur, Civil Surgeon (4111)	37,000.00	0.00	0.00	0.00	37,000.00
10	Singroli, CMHO (4142)	68,000.00	0.00	0.00	0.00	68,000.00
	Total	1,394,998.00	0.00	10,000.00	0.00	1,384,998.00



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NDBS for NACP-IV

(Financial Year 2013-14)



CHARTERED ACCOUNTANTS

AUDIT REPORT (NDBS FUND)

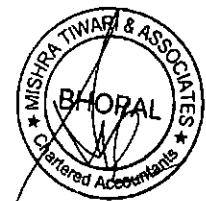
To,
The Project Director,
Madhya Pradesh state AIDS control society
Bhopal (M.P.)

We have audited the accompanying Balance Sheet as on 31st March 2014, Income & Expenditure Account, Receipt and Payment account for the year ended on 31st March 2014, of the Madhya Pradesh state AIDS control society (NDBS fund). This statement is the responsibility of MPSACS management. Our responsibility is to express an opinion on the accompanying statement based on our audit.

We have conducted the audit in accordance with auditing standards generally accepted in India. Those standards require obtaining reasonable assurance that financial statements are free of material misstatement. An audit includes examination on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. The Balance sheet, Income and Expenditure account and Receipts & Payments account dealt by this report are in agreement with the books of accounts.
3. All the funds made available have been used for the purposes for which they were provided.



4. In our opinion and to the best of our information and according to the explanation given to us, the said accounts read together with the significant accounting policies and notes on accounts there on give a true and fair view:-

- (a) In case of Balance Sheet the state of affairs as at 31st March, 14
- (a) In case of the Income and Expenditure account, the grant is utilized to the extent of revenue expenditure for the period ended on that date.

Place: Bhopal

Date: 30.07.2014



For Mishra Tiwari Associates

Chartered Accountants

FRN.005188C

A handwritten signature in black ink, appearing to read "Sanjay Mishra".

CA. Sanjay Mishra

(Partner)

M No: 073946

To,

The Project Director,
Madhya Pradesh State AIDS Control Society,
Arera Hills,
Bhopal (M.P.)

MANAGEMENT LETTER

We have audited the financial statements of "Madhya Pradesh State AIDS Control Society, Bhopal (the "Society") for the financial year 2013-2014 and have issued our report thereon dated July 30, 2014.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. In planning and performing the audit of the Society for the year ended in 31st March 2014. We considered its internal control structure in order to determine our audit procedures for the purpose of expressing our opinion on the financial statement.

We planned and performed our audit and obtained reasonable assurance as to disclosures in the financial statements presentation, whether the same are free from material misstatements and reported in our independent auditor's Report separately for **NBDS fund**.

We noted no matters of material misstatements in disclosure and presentation of financial statements. Other matters have been mentioned in executive summary. However, we would like to draw the attention of management on following matters:

1. Fixed assets and advances towards NGO's which have been closed must be received back.
2. Some of the peripheral units are not submitting the UC's on time and also not utilizing the funds on time, hence proper follow up over peripheral units is required. (Peripheral units means the district authorities such chief medical and health officers, training centers, blood centers, civil surgeons, Indian Red Cross societies, Hospitals and universities etc),



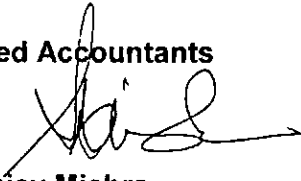
3. We have observed that some NGO's are not submitting UC's on timely basis.
4. We have observed that an amount of Rs. 44, 95,986/- as outstanding advances are lying with NGO's which have already been closed in previous year. We suggest that Madhya Pradesh State AIDS Control Society, Bhopal should take proper action to recover the said amount. The details are enclosed in Annexure-A.
5. We have noticed that the certain advances of NACP III to district authorities have not been adjusted; the details of the same are enclosed in Annexure A.
6. We have observed that following NGO's submitted UC for utilization of funds advanced to them, however it is observed that fund utilization has not been accounted for in the books of accounts and advances are still shown in the books of accounts.

Name of NGO	Advance Amount (Rs.)	Amount to be booked as expenditure
Aditya ManavVikasShodhSansthan, Dhar	2,77,600/-	2,77,600/-
ParshuramSamajKalyanShikshaSamiti, Morena	42,290/-	42,290/-

We would like to place on record our appreciation for the co-operation extended to us at MPSACS for the completion of our audit

For Mishra Tiwari Associates

Chartered Accountants



CA. Sanjay Mishra

Partner

M.No:073946

Date: 30.07.2014



"Madhya Pradesh AIDS Control Society

(A) SIGNIFICANT ACCOUNTING POLICIES

1.) Accounting Convention

The Financial Statements are prepared as of a going concern on historical cost convention in accordance with the generally accepted accounting principles followed in India and financial guidelines issued by NACO.

2.) Fixed Assets

Fixed assets are stated at cost. Cost is inclusive of freight, duties and any other directly attributable cost of bringing the assets to its working condition for intended use.

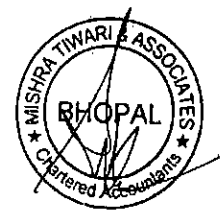
Fixed assets purchased by district authorities are also shown as fixed assets of MPSACS. The values of these assets are recorded by MPSACS as per Utilization Certificates/ Statement of Expenses submitted by respective authority.

No Depreciation is provided on Fixed Assets.

3.) Revenue Recognition

All revenues and expenses are generally recognized on cash basis except the following:

A). Grants/ Funds to local authorities, NGO & other implementing agencies are treated as advances till adjustment on receipt of expenditure from them.



(B)NOTES TO FINANCIAL STATEMENTS (NDBS).

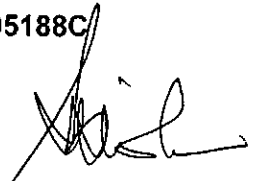
- 1.) The revenue & expenses are generally recognized on cash basis however the amount of Rs.38, 95,280.00 is payable to MP Madhyam for rented hording in various districts has been booked as expenditure on accrual basis, and shown as creditors payable in the books of account.

For Mishra Tiwari and &Associates

For "Madhya Pradesh AIDS Control Society"

Chartered Accountant

FRN.005188C



CA. Sanjay Mishra



M No: 073946

Date: 30.07.2014

Place: Bhopal

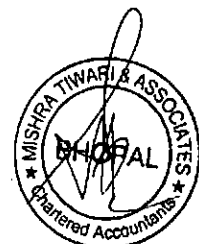
1) Outstanding Advance to NGOs (NACP-III)

(Rs. in rupees)

S.No.	Name of NGOs	Opening Balance Amount	Released Amount	Adjustment Amount	Refund Amount	Balance Amount
1	Creative Media Project & Promotion Rewa (2018)	13,000.00	0.00	0.00	0.00	13,000.00
2	Dr. Ambedkar Bhopal (2027)	149,910.00	0.00	0.00	0.00	149,910.00
3	Gandhi Bhawan Trust, Bhopal (2046)	234,699.00	0.00	0.00	0.00	234,699.00
4	Medical Counselling Centre Bhopal (2072)	516,750.00	0.00	0.00	0.00	516,750.00
5	MPVHA Indore (2073)	107,000.00	0.00	0.00	0.00	107,000.00
6	Amulya Kranti Social Work Organization, Bhopal (2092)	363,906.00	0.00	0.00	0.00	363,906.00
7	Shruti Siksha Avam Samaj Kalyan Samiti, Bhopal (2095)	195,450.00	0.00	0.00	0.00	195,450.00
8	Dronacharya Sikshan Samiti Ujjain (2100)	154,462.00	0.00	0.00	0.00	154,462.00
9	Enforce Foundation for Organization, Bhopal (2101)	20,000.00	0.00	0.00	0.00	20,000.00
10	Kishan Khadi Gramodhyog Sansthan, Morena (2104)	469,416.00	0.00	385,458.00	0.00	83,958.00
11	Nations Care & Welfare Society, Gwalior (2106)	95,421.00	0.00	0.00	0.00	95,421.00
12	Kao Madhav Vidhya Niketan Samiti, Ashoknagar (2111)	209,864.00	0.00	0.00	0.00	209,864.00
13	Sanathan Cheritable Trust Indore (2112)	183,000.00	0.00	0.00	0.00	183,000.00
14	Sunnaat, Bhopal (2115)	29,338.00	0.00	0.00	0.00	29,338.00
15	Sagar Sewa Bharti, Agar Dist, Shajapur (2121)	7,893.00	0.00	0.00	0.00	7,893.00
16	Bhartiya Mahila Gramodyog Sansthan, Katni (2123)	156,427.00	0.00	0.00	0.00	156,427.00
17	Naman Sewa Samiti, Betul (2129)	13,952.00	0.00	0.00	0.00	13,952.00
18	Red Swastik Society, Jabalpur (2130)	182,026.00	0.00	0.00	0.00	182,026.00
19	Sahas Voluntary Society, Sheopur (2131)	20,035.00	0.00	0.00	0.00	20,035.00
20	Samarpan, Ratlam (2132)	7,925.00	0.00	0.00	0.00	7,925.00
21	Society to Serve, Sehore (2133)	4,599.00	0.00	0.00	0.00	4,599.00
22	Community Development Centre, Balaghat (2139)	73,499.00	0.00	0.00	0.00	73,499.00
23	Hitaishi Samaj Sewa Sanstha, Datia (2143)	89,273.00	0.00	0.00	0.00	89,273.00
24	Mahila Chetna Manch, Bhopal (2144)	65,000.00	0.00	0.00	0.00	65,000.00
25	Sanklap Samajsewi Sanstha, Gwalior (2150)	5,000.00	0.00	0.00	0.00	5,000.00
26	Jai Narayan Sarvodaya Vidyalaya Samiti, Chhindwara (2152)	2,344.00	0.00	0.00	0.00	2,344.00
27	Vaisali Swyam Sevi Sanstha, Jabalpur (2153)	76,043.00	0.00	5,491.00	0.00	70,552.00
28	Vishwa Chetna Commune, Khajuraho (2155)	5,000.00	0.00	0.00	0.00	5,000.00
29	MPVHA Indore - State Training Resource Center (STRC) (2169)	984,000.00	0.00	0.00	0.00	984,000.00
30	Sawmitra Educational & Welfare Society, Gwalior (2175)	13,436.00	0.00	0.00	0.00	13,436.00
31	Human Welfare Organization Bhopal (2182)	10,250.00	0.00	0.00	0.00	10,250.00
32	Nari Ekta Evam Pragati Paryavaran Sudhar Samiti Jabalpur (2190)	182,036.00	0.00	0.00	0.00	182,036.00
33	Lok Kalyan Jan Sabha Shajapur (2199)	245,981.00	0.00	0.00	0.00	245,981.00
	Total	4,886,935.00	0.00	390,949.00	0.00	4,495,986.00

2) Outstanding Advance to Peripheral Units (NACP-III)

1	Bhopal, Dean Medical College (1117)	57,882.00	0.00	0.00	0.00	57,882.00
2	Indore, CMHO (1171)	328,265.00	0.00	0.00	0.00	328,265.00
3	Jabalpur, Dean Medical College (1183)	48,000.00	0.00	0.00	0.00	48,000.00
4	Sagar, CMHO (1245)	149,840.00	0.00	0.00	0.00	149,840.00
5	Sheopur, CMHO (1257)	27,392.00	0.00	0.00	0.00	27,392.00
6	Tikamgarh, CMHO (1268)	20,000.00	0.00	10,000.00	0.00	10,000.00
7	Bhopal, Director Public Education (DPI) (3036)	653,619.00	0.00	0.00	0.00	653,619.00
8	Harda, Civil Surgeon (4082)	5,000.00	0.00	0.00	0.00	5,000.00
9	Alirajpur, Civil Surgeon (4111)	37,000.00	0.00	0.00	0.00	37,000.00
10	Singroli, CMHO (4142)	68,000.00	0.00	0.00	0.00	68,000.00
	Total	1,394,998.00	0.00	10,000.00	0.00	1,384,998.00



Utilisation Certificate

Certified that an amount of Rs. 20,500,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year 2013-14 vide letter No. given below and opening Cash/Bank Balance Rs. 150,959,581.58 (and Current Liabilities of Rs. 2,324,110.00) and outstanding Advances for Rs. 39,420,618.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 3,772,903.00. a sum of Rs. 207,309,591.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 767,477.58 (and Current Liabilities of Rs. 6,376,790.00) and outstanding advances of Rs. 10,628,714.00. 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	BY RTGS, RECEIVED ON DT. 28/01/2014	300,00,000.00
②	RECOVERY/DEDUCTION OF GRANTS TRANSFER TO TI POOL FUND ON DT. 23/12/13	-60,00,000.00
③	RECOVERY/DEDUCTION OF GRANTS TRANSFER TO TI POOL FUND ON DT. 10/03/14	-35,00,000.00
	Total	20,500,000.00

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

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned

(Chartered Accountant)

संयुक्त संचालक (वित्त)
मध्य प्रदेश राज्य नियंत्रण समिति
भोपाल (म.प्र.)




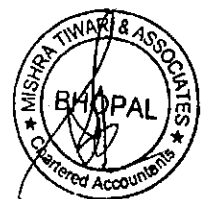
S. N. NASKAR
Under Secretary
Deptt. of AIDS Control
Ministry of Health & Family Welfare

परिचालक संचालक
मध्य प्रदेश राज्य नियंत्रण समिति,
भोपाल

(Project Director)

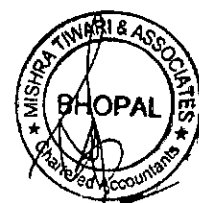
Opening balance of Net Current Assets	Amount (Rs.)
Cash in hand	170,215.61
NEW DBS Bank Code	150,789,365.97
Advance to Others	27,736.00
Advance to NGOs	7,923,369.00
Advance to Staff	109,231.00
Advance to District Authorities	21,502,289.00
Advance to DAPCU	1,936,767.00
NACPIII Advance to NGOs	5,893,767.00
NACPIII Advance to Staff	4,500.00
NACPIII Advance to District Authorities	1,414,998.00
NACPIII Security Deposit (Paid)	338,272.00
NACPIII Advance to DAPCU	269,689.00
	<u>190,380,199.58</u>
Opening balance of Net Current Liabilities	Amount (Rs.)
Employees Contribution to CPF	27,334.00
Group Insurance Scheme	1,000.00
Security / Earnest Deposit (Received)	213,000.00
TDS (Others)	134,180.00
Other Recoveries	4,290.00
Creditors Payable	26,851.00
NACPIII Security / Earnest Deposit (Received)	1,917,455.00
	<u>2,324,110.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	30,000,000.00
Recovery/Deduction of Grants	-9,500,000.00
	<u>20,500,000.00</u>
Utilisation of funds	Amount (Rs.)
Other Lab. Supplies	114,672.00
IEC	47,531,276.00
NGO Services	1,275,392.00
Consultants and Consultancy Services	148,865.00
Operational Expenses	2,724,299.00
Training	8,214,647.00
Salary	43,957,494.00
Equipment Maintenance	269,243.00
Building Maintenance	27,658.00
Vehicle Maintenance	151,290.00
Travelling Expenses	4,262,690.00
Rent, Rates & Taxes	2,251,142.00
Telephone/Communication Expenses	362,068.00
Honorarium	1,800,820.00
Miscellaneous Expenses	1,224,949.00


 संयुक्त संचालक (वित्त)
 मध्य प्रदेश राज्य नियंत्रण समिति
 भोपाल (म.प्र.)



Printing & Stationery	1,060,132.00
Advertisement (Other than IEC)	1,394,400.00
Medical Expenses	49,011.00
Water and Electricity Charges	603,798.00
Audit Fees	911,252.00
Legal Expenses	15,750.00
NGO Services for Priority Interventions	66,086,274.00
Employer's Contribution to CPF	-8,511.00
Postage/Courier	789,092.00
Quality Assessment	353,124.00
Other Administration Cost	1,213,161.00
Contractual Services - Companies	1,809,903.00
Campaigns	9,338,047.00
Contingency	1,028,922.00
Consumable Items	6,231,539.00
Meeting Expenses	46,729.00
Transportation Expenses	3,855.00
(TI) NACPIII expensable	1,050,249.00
(BS) NACPIII expensable	20,000.00
(IEC) NACPIII expensable	11,152.00
(IS) NACPIII expensable	9,237.00
Furniture , Fixtures & Supplies	485,831.00
Equipment (Other)	315,083.00
Office Equipment	176,056.00
	<u>207,309,591.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Sale of Bid/Tender Documents	2,800.00
Other Receipts	246,245.00
Interest from Bank	3,523,858.00
	<u>3,772,903.00</u>
Current Liabilities	Amount (Rs.)
Employees Contribution to CPF	35,845.00
Group Insurance Scheme	1,120.00
Security / Earnest Deposit (Received)	266,800.00
Other Recoveries	5,429.00
Salary Payable	26,500.00
Creditors Payable	4,258,641.00
NACPIII Security / Earnest Deposit (Received)	1,782,455.00
	<u>6,376,790.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
Cash in hand	14,248.61
NEW DBS Bank Code	753,228.97
Advance to NGOs	4,888,862.00

मिषा टिवारी & असोसिएट्स (प्रा.)
 च्या अंतर्गत राज्य नियंत्रण समिती
 कोलकाता (प्रा.)



Advance to District Authorities	11,717,822.00
Security Deposit (Paid)	15,000.00
Advance to DAPCU	1,384,237.00
NACPIII Advance to NGOs	4,495,986.00
NACPIII Advance to District Authorities	1,384,998.00
NACPIII Security Deposit (Paid)	292,120.00
NACPIII Advance to DAPCU	269,689.00
Inter Unit Fund Transfer	-13,820,000.00
	11,396,191.58

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संयुक्त संचालक (वित्त)
मध्य प्रदेश राज्य नियंत्रण समिति
भोपाल (म.प्र.)



2nd Floor OilFed Building 1, Arera Hill, Bhopal - 462011

National AIDS Control Project - Phase III

Balance Sheet

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

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
188,056,089.58	GENERAL FUND	01	5,019,401.58	25,654,962.40	FIXED ASSETS	02	26,631,932.40
2,324,110.00	CURRENT LIABILITIES AND PROVISIONS	0501	6,376,790.00	150,959,581.58	CURRENT ASSETS, LOANS AND ADVANCES	0301	767,477.58
25,654,962.40	CURRENT LIABILITIES		26,631,932.40	39,420,618.00	CURRENT ASSETS	0401	10,628,714.00
216,035,161.98	FIXED ASSET FUND		38,028,123.98	216,035,161.98	LOANS AND ADVANCES		38,028,123.98

परियोजना संचालक
संयुक्त राज्य नियंत्रण समिति,
भोपाल

संयुक्त राज्य नियंत्रण समिति
भोपाल


Auditor

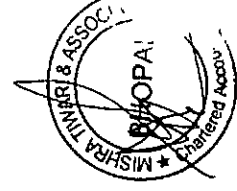


General Fund

Schedule 01

Particulars	Figures in Rupees	
	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Opening grant in aid	188,056,089.58	0.00
Add: Received during the year		
Grant from NACO to SACS	30,000,000.00	118,080,000.00
Recovery/Deduction of Grants	(9,500,000.00)	153,183,111.58
NACPIII Closure	0.00	35,228,208.40
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(202,559,718.00)	92,780,268.00
Grants utilised to the extent of fixed asset expenditure	(976,970.00)	25,654,962.40
Closing grant in aid	5,019,401.58	188,056,089.58


 संतुष्टा संवर्धक (विद्युत)
 प्रथम प्रवर्ग राज्य नियंत्रण समिति
 भोपाल (म.प्र.)



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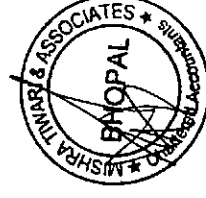
Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Equipment (Other) (2204)	90,710.00	315,083.00	0.00	405,793.00
Furniture, Fixtures & Supplies (2202)	0.00	485,831.00	0.00	485,831.00
NACPIII Blood Bank Equipments (2403)	6,857,528.00	0.00	0.00	6,857,528.00
NACPIII Civil Works (2401)	3,648,308.00	0.00	0.00	3,648,308.00
NACPIII Equipment (Other) (2404)	3,288,992.00	0.00	0.00	3,288,992.00
NACPIII Furniture, Fixtures & Supplies (2402)	3,936,251.40	0.00	0.00	3,936,251.40
NACPIII Office Equipment (2406)	7,257,218.00	0.00	0.00	7,257,218.00
NACPIII Vehicles (2405)	365,624.00	0.00	0.00	365,624.00
Office Equipment (2206)	210,331.00	176,056.00	0.00	386,387.00
Grand Total	25,654,962.40	976,970.00	0.00	26,631,932.40

संयुक्त संघटक (सिन्धु)
मध्य प्रदेश राज्य नियंत्रण समिति
भोपाल (म.प्र.)




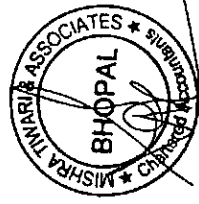
Schedule 03

Funds from Other Sources

Figures in Rupees

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


 अध्यक्ष संकेतक (वित्त)
 गणतंत्र प्रवेश (एन.ए. विद्यार्थन समिति)
 भोपाल (M.P.)



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CURRENT ASSETS

Schedule 0301

Figures in Rupees	
Particulars	As at 31-Mar-13 (Rs.)
Cash in hand	170,215.61
NEW DBS Bank Code	150,789,365.97
Total	150,959,581.58

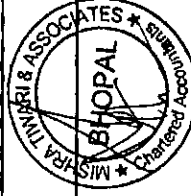
LOANS AND ADVANCES

Schedule 0401

Figures in Rupees	
Particulars	As at 31-Mar-13 (Rs.)
Advance to Others	27,736.00
Advance to NGOs	7,923,369.00
Advance to Staff	109,231.00
Advance to District Authorities	21,502,289.00
Security Deposit (Paid)	0.00
Advance to DAPCU	1,936,767.00
NACPIII Advance to NGOs	5,893,767.00
NACPIII Advance to Staff	4,500.00
NACPIII Advance to District Authorities	1,414,998.00
NACPIII Security Deposit (Paid)	338,272.00
NACPIII Advance to DAPCU	269,689.00
Inter Unit Fund Transfer	-13,820,000.00
Total	39,420,618.00

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म.प्र. राज्य मंत्रालय
अर्थ विभाग (वि.प्र.)
बि.प्र. संख्या १२५/२०१४
२०१४



CURRENT LIABILITIES

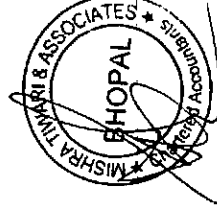
Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Creditors Payable	4,258,641.00	26,851.00
Employees Contribution to CPF	35,845.00	27,334.00
Group Insurance Scheme	1,120.00	1,000.00
NACPIII Security / Earnest Deposit (Received)	1,782,455.00	1,917,455.00
Other Recoveries	5,429.00	4,290.00
Salary Payable	26,500.00	0.00
Security / Earnest Deposit (Received)	266,800.00	213,000.00
TDS (Others)	0.00	134,180.00
Total	6,376,790.00	2,324,110.00



संयुक्त शहूलक (विरल)
कव्य प्रदेश राज्य नियंत्रण समिति
भोपाल (म.प्र.)





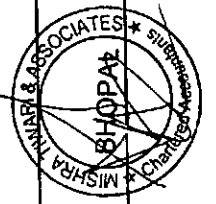
2nd Floor OilFed Building 1, Arera Hill, Bhopal - 462011

National AIDS Control Project - Phase III

Income And Expenditure Account

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

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
17,033,181.00	IEC		47,531,276.00	3,129,702.00	Other Income	28	3,772,903.00
1,098,018.00	Consultants and Consultancy Services		148,865.00	92,780,268.00	Grants utilised to the extent of revenue expenditure		202,559,718.00
19,790.00	Surveillance		0.00				
3,698,530.00	(TI) NACPIII expensable		1,050,249.00				
190,135.00	(STI) NACPIII expensable		0.00				
115,032.00	(BS) NACPIII expensable		20,000.00				
299,424.00	(IEC) NACPIII expensable		11,152.00				
40,465.00	(IS) NACPIII expensable		9,237.00				
1,713,262.00	Kits and Other Lab Supplies	06	6,346,211.00				
6,192,623.00	Training and Workshops	08	17,552,694.00				
22,106,552.00	NGO Services	11	67,361,666.00				
29,935,505.00	Salary (Pay and Allowances)	13	45,798,814.00				
344,993.00	Maintenance Costs	14	448,191.00				
13,122,460.00	Operational Expenses	15	20,054,266.00				
95,909,970.00			206,332,621.00	95,909,970.00			206,332,621.00



गणेश चन्द्र शर्मा
 चार्टर्ड अकाउन्टन्ट्स
 मध्य प्रदेश राज्य निरीक्षण समिति
 भोपाल (M.S.)

Other Income

Schedule 28

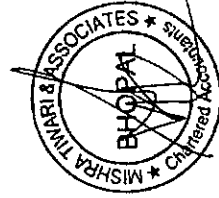
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Sale of Bid/Tender Documents	2,800.00	5,850.00
Other Receipts	246,245.00	51,114.00
Interest from Bank	3,523,858.00	3,072,738.00
Total	3,772,903.00	3,129,702.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Lab. Supplies	114,672.00	26,453.00
Consumable Items	6,231,539.00	1,686,809.00
Total	6,346,211.00	1,713,262.00

संयुक्त संघटक (किट)
 कच्य प्रदेश राज्य नियंत्रण समिति
 भोपाल (M.P.)




Training and Workshops

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	8,214,647.00	4,898,228.00
Campaigns	9,338,047.00	1,294,395.00
Total	17,552,694.00	6,192,623.00

NGO Services

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NGO Services	1,275,392.00	0.00
NGO Services for Priority Interventions	66,086,274.00	22,106,552.00
Total	67,361,666.00	22,106,552.00


 संयुक्त संचालक (वित्त)
 पंच प्रदेश राज्य नियंत्रण समिति
 भोपाल (M.P.)



Salary (Pay and Allowances)


Schedule 13

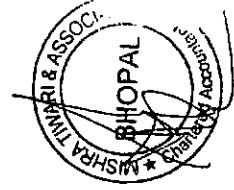
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	43,957,494.00	29,935,703.00
Honorarium	1,800,820.00	10,000.00
Medical Expenses	49,011.00	17,136.00
Employer's Contribution to CPF	-8,511.00	-27,334.00
Total	45,798,814.00	29,935,505.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment Maintenance	269,243.00	125,508.00
Building Maintenance	27,658.00	31,378.00
Vehicle Maintenance	151,290.00	188,107.00
Total	448,191.00	344,993.00


 मधुसूदन शंकरराव (वि.उ.)
 मध्य प्रदेश राज्य निर्यात समिति
 भोपाल (M.P.)



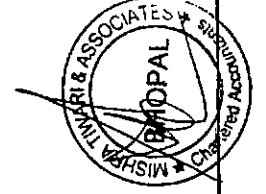
Operational Expenses

Schedule 15

Particulars	As at 31-Mar-14 (Rs)	As at 31-Mar-13 (Rs)
Operational Expenses	2,724,299.00	735,114.00
Travelling Expenses	4,262,690.00	3,417,052.00
Rent, Rates & Taxes	2,251,142.00	1,438,361.00
Telephone/Communication Expenses	361,068.00	300,724.00
Miscellaneous Expenses	1,224,949.00	1,118,491.00
Printing & Stationery	1,060,132.00	520,130.00
Advertisement (Other than IEC)	1,394,400.00	2,015,602.00
Water and Electricity Charges	603,798.00	562,538.00
Audit Fees	911,252.00	973,071.00
Legal Expenses	15,750.00	10,000.00
Postage/Courier	789,092.00	308,767.00
Quality Assessment	353,124.00	112,985.00
Other Administration Cost	1,213,161.00	700,603.00
Contractual Services - Companies	1,809,903.00	58,357.00
Contingency	1,028,922.00	210,465.00
Meeting Expenses	46,729.00	640,200.00
Transportation Expenses	3,855.00	0.00
Total	20,054,266.00	13,122,460.00



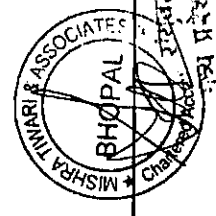
संयुक्त संघटक (दिल्ली)
राज्य प्रवेश राज्य नियंत्रण समिति
नईवाला (न.प्र.)



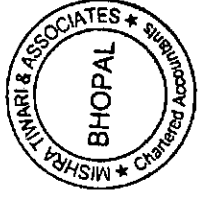
Receipt And Payment Account

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

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
0.00	Opening Balance:			67,580,255.00	LOANS AND ADVANCES	17	80,476,302.00
	Cash in hand		170,215.61	0.00	GENERAL FUND	13	9,500,000.00
0.00	Balance with Bank	30	150,789,365.97	11,306.00	FIXED ASSETS	16	450.00
13,657.00	LOANS AND ADVANCES	17	386,595.00	0.00	CURRENT LIABILITIES	32	269,180.00
271,263,111.58	GENERAL FUND	29	30,000,000.00	98,346.00	Kits and Other Lab Supplies	18	55,856.00
379,804.00	CURRENT LIABILITIES	32	425,249.00	2,784,005.00	Training and Workshops	20	2,905,937.00
27,334.00	Salary (Pay and Allowances)	41	8,511.00	1,196.00	NGO Services	23	0.00
2,669,826.00	Other Income	56	3,774,103.00	27,543,091.00	Salary (Pay and Allowances)	25	38,772,458.00
274,353,732.58			185,554,039.58	337,793.00	Maintenance Costs	26	432,148.00
				10,179,456.00	Operational Expenses	27	15,933,469.00
				0.00		NULL	15,430.00
				13,760,685.00	IEC		36,291,897.00
				1,098,018.00	Consultants and Consultancy Services		148,865.00
				170,215.61	Closing Balance:		
				150,789,365.97	Cash in hand		14,248.61
				274,353,732.58	Balance with Bank	31	753,228.97



संयुक्त संघालक (विता)
मध्य प्रदेश, राज्य नियंत्रण समिति
भोपाल (म.प्र.)



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NACPIII Advance to NGOs	346,332.00	13,657.00
NACPIII Advance to Staff	4,500.00	0.00
NACPIII Security Deposit (Paid)	35,763.00	0.00
Total	386,595.00	13,657.00

GENERAL FUND

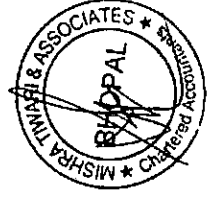
Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Grant from NACO to SACS	30,000,000.00	118,080,000.00
Recovery/Deduction of Grants	0.00	153,183,111.58
Total	30,000,000.00	271,263,111.58

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
NEW DBS Bank Code	150,789,365.97	0.00
Total	150,789,365.97	0.00



संयुक्त संघटक (वित्त)
नव्य प्रवेश राज्य नियंत्रण समिति
भोपाल (म.प्र.)

16

CURRENT LIABILITIES


Schedule 32

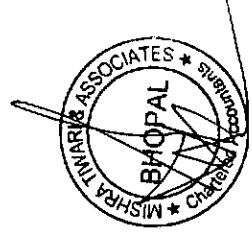
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Employees Contribution to CPF	8,511.00	27,334.00
Group Insurance Scheme	120.00	1,000.00
Security / Earnest Deposit (Received)	53,800.00	213,000.00
TDS (Others)	0.00	134,180.00
Other Recoveries	1,139.00	4,290.00
Salary Payable	26,500.00	0.00
Creditors Payable	335,179.00	0.00
Total	425,249.00	379,804.00

Salary (Pay and Allowances)

Schedule 41

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Employer's Contribution to CPF	8,511.00	27,334.00
Total	8,511.00	27,334.00


 संयुक्त सचिव (पित्त)
 मध्य प्रदेश राज्य नियंत्रण समिति
 भोपाल (म.प्र.)



Other Income


Schedule 56

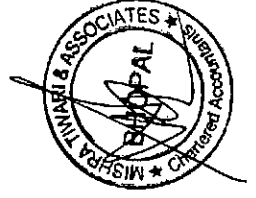
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Sale of Bid/Tender Documents	2,800.00	5,850.00
Other Receipts	247,445.00	39,508.00
Interest from Bank	3,523,858.00	2,624,468.00
Total	3,774,103.00	2,669,826.00

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	2,101,515.00	680,352.00
Advance to NGOs	35,611,250.00	30,337,779.00
Advance to Staff	390,427.00	1,199,377.00
Advance to District Authorities	25,568,120.00	32,626,747.00
Security Deposit (Paid)	15,000.00	0.00
Advance to DAPCU	286,386.00	2,736,000.00
Inter Unit Fund Transfer	16,503,604.00	0.00
Total	80,476,302.00	67,580,255.00


 संपूर्ण भण्डारक (वित्त)
 मध्य प्रदेश राज्य निस्वतंत्र समिति
 भोपाल (म.प्र.)



114

GENERAL FUND

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Recovery/Deduction of Grants	9,500,000.00	0.00
Total	9,500,000.00	0.00

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Office Equipment	450.00	11,306.00
Total	450.00	11,306.00

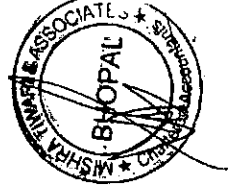
CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
TDS (Others)	134,180.00	0.00
NACPIII Security / Earnest Deposit (Received)	135,000.00	0.00
Total	269,180.00	0.00



राष्ट्रीय शहस्रक (विद्युत)
मध्य प्रदेश राज्य निर्माण समिति
भोपाल (M.P.)



Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Consumable Items	55,856.00	98,346.00
Total	55,856.00	98,346.00

Training and Workshops

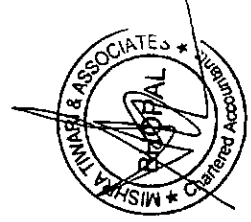
Schedule 20

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	2,905,937.00	2,784,005.00
Total	2,905,937.00	2,784,005.00

NGO Services

Schedule 23

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NGO Services for Priority Interventions	0.00	1,196.00
Total	0.00	1,196.00



संयुक्त संचालक (वित्त)
मध्य प्रदेश राज्य निबंधन समिति
भोपाल (म.प्र.)

Salary (Pay and Allowances)


Schedule 25

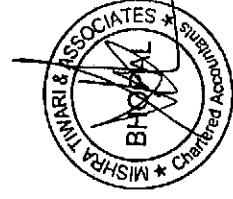
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	37,477,627.00	27,515,955.00
Honorarium	1,245,820.00	10,000.00
Medical Expenses	49,011.00	17,136.00
Total	38,772,458.00	27,543,091.00

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment Maintenance	264,016.00	125,508.00
Building Maintenance	27,658.00	24,178.00
Vehicle Maintenance	140,474.00	188,107.00
Total	432,148.00	337,793.00


 सत्यमेव जयते
 नव्य प्रदेश राज्य विधान सभाले
 भोवले (स.स.)



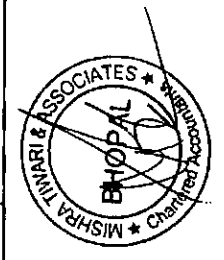
Schedule 27

Operational Expenses

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Operational Expenses	2,580,706.00	536,314.00
Travelling Expenses	2,642,421.00	1,915,094.00
Rent, Rates & Taxes	2,251,142.00	1,438,361.00
Telephone/Communication Expenses	361,068.00	300,724.00
Miscellaneous Expenses	489,564.00	960,619.00
Printing & Stationery	851,797.00	399,406.00
Advertisement (Other than IEC)	1,394,400.00	2,015,602.00
Water and Electricity Charges	603,798.00	562,538.00
Audit Fees	911,252.00	973,071.00
Legal Expenses	15,750.00	10,000.00
Postage/Courier	789,092.00	308,767.00
Quality Assessment	3,985.00	0.00
Other Administration Cost	1,213,161.00	700,603.00
Contractual Services - Companies	1,809,903.00	58,357.00

Schedule NULL

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Meeting Expenses	15,430.00	0.00
Total	15,430.00	0.00




[Signature]
 मीश्रा तिवारी & असोसिएट्स (चार्टेड अकाउंटन्ट्स)
 मीश्रा तिवारी & असोसिएट्स (चार्टेड अकाउंटन्ट्स)
 बीहूपाल (म.प्र.)

Schedule 31

Balance with Bank

Particulars	As at 31-Mar-14 (Rs)	As at 31-Mar-13 (Rs)
NEW DBS Bank Code	753,228.97	150,789,365.97
Total	753,228.97	150,789,365.97

संयुक्त संघर्षक (वित्त)
 राज्य प्रदेश राज्य नियंत्रण समिति
 भोपाल (म.प्र.)





Sources and Uses of Funds


As on: 31-Mar-2014

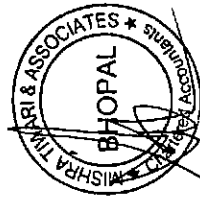
Year----->

Particulars	2012-13	2013-14
Opening balance of Net Current Assets	0.00	170,215.61
Cash in Hand		
Balance in Bank (01)	0.00	150,789,365.97
Advances (02)	0.00	39,420,618.00
(-) Current Liabilities (03)	0.00	2,324,110.00
Sources of funds	306,491,319.98	20,500,000.00
Grant from NACO to SACS		
Miscellaneous Receipts (04)	3,129,702.00	3,772,903.00
Utilisation of funds	95,909,970.00	206,332,621.00
Expenses (05)		
Fixed Assets (06)	25,654,962.40	976,970.00
Closing balance of Net Current Assets	170,215.61	14,248.61


 सत्यत माताकाक (वित्त)
 मध्य प्रदेश राज्य नियंत्रण समिति
 भोपाल (म.प्र.)




 मरवाण मंगलक (पि. लि.)
 टी. २२२२ एड. : निवृत्ति समिति
 को. २२ (प. प्र.)

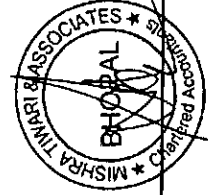


	2021-1	2023-1
Closing balance of Net Current Assets	150,789,365.97	753,228.97
Balance in Bank (07)		
Advances (08)	39,420,618.00	10,628,714.00
(-) Current Liabilities (09)	2,324,110.00	6,376,790.00

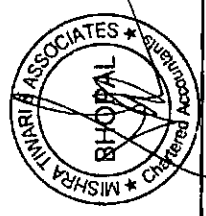
Year----->

Particulars	2012-13	2013-14
Balance in Bank (01)	0.00	150,789,365.97
Total	0.00	150,789,365.97
Advances (02)	0.00	1,936,767.00
Advance to DAPCU	0.00	21,502,289.00
Advance to District Authorities	0.00	7,923,369.00
Advance to NGOs	0.00	27,736.00
Advance to Others	0.00	109,231.00
Advance to Staff	0.00	269,689.00
NACPIII Advance to DAPCU	0.00	1,414,998.00
NACPIII Advance to District Authorities	0.00	5,893,767.00
NACPIII Advance to NGOs	0.00	4,500.00
NACPIII Advance to Staff	0.00	338,272.00
NACPIII Security Deposit (Paid)	0.00	39,420,618.00
Total	0.00	39,420,618.00


संयुक्त संघीय (सिक्त)
मध्य प्रदेश राज्य नियंत्रण समिति
भोपाल (म.प्र.)

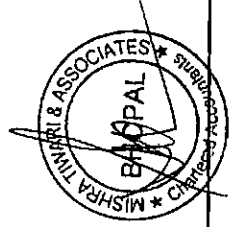


संयुक्त विकास (वित्त)
 राज्य प्रत्यक्ष राज्य निगमन समिति
 संजयपुर (उ.प्र.)



(A) Current Liabilities (03)	Creditors Payable	0.00	26,851.00
	Employees Contribution to CPF	0.00	27,334.00
	Group Insurance Scheme	0.00	1,000.00
	NACPIII Security / Earnest Deposit	0.00	1,917,455.00
	Other Recoveries	0.00	4,290.00
	Security / Earnest Deposit (Received)	0.00	213,000.00
	TDS (Others)	0.00	134,180.00
Total	0.00	2,324,110.00	
Miscellaneous Receipts (04)	Interest from Bank	3,072,738.00	3,523,858.00
	Other Receipts	51,114.00	246,245.00
	Sale of Bid/Tender Documents	5,850.00	2,800.00
	Total	3,129,702.00	3,772,903.00
Expenses (05)	(BS) NACPIII expensable	115,032.00	20,000.00
	(IEC) NACPIII expensable	299,424.00	11,152.00
	(IS) NACPIII expensable	40,465.00	9,237.00


 273, 211 ਏਸ਼ੀਅਨ (ਗਿਰਾ)
 404 ਏਸ਼ੀਅਨ ਵਿਸ਼ੇਸ਼ ਸੇਵਾਵਾਂ
 ਲਾਹੌਰ (ਪ.ਸ.)




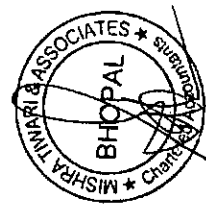
Expenses (05)	2012-13	2013-14
(STI) NACPIII expensable	190,135.00	0.00
(TD) NACPIII expensable	3,698,530.00	1,050,249.00
Advertisement (Other than IEC)	2,015,602.00	1,394,400.00
Audit Fees	973,071.00	911,252.00
Building Maintenance	31,378.00	27,658.00
Campaigns	1,294,395.00	9,338,047.00
Consultants and Consultancy Services	1,098,018.00	148,865.00
Consumable Items	1,686,809.00	6,231,539.00
Contingency	210,465.00	1,028,922.00
Contractual Services - Companies	58,357.00	1,809,903.00
Employer's Contribution to CPF	-27,334.00	-8,511.00
Equipment Maintenance	125,508.00	269,243.00
Honorarium	10,000.00	1,800,820.00
IEC	17,033,181.00	47,531,276.00
Legal Expenses	10,000.00	15,750.00

संयुक्त संघलोक (वित्त)
 मध्य प्रदेश राज्य नियंत्रण समिति
 भोपाल (म.प्र.)



Expenses (05)	2013-14	2013-14
Medical Expenses	17,136.00	49,011.00
Meeting Expenses	640,200.00	46,729.00
Miscellaneous Expenses	1,118,491.00	1,224,949.00
NGO Services	0.00	1,275,392.00
NGO Services for Priority Interventions	22,106,552.00	66,086,274.00
Operational Expenses	735,114.00	2,724,299.00
Other Administration Cost	700,603.00	1,213,161.00
Other Lab. Supplies	26,453.00	114,672.00
Postage/Courier	308,767.00	789,092.00
Printing & Stationery	520,130.00	1,060,132.00
Quality Assessment	112,985.00	353,124.00
Rent, Rates & Taxes	1,438,361.00	2,251,142.00
Salary	29,935,703.00	43,957,494.00
Surveillance	19,790.00	0.00
Telephone/Communication Expenses	300,724.00	361,068.00

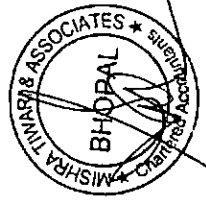

 लुदिता अंवालक (वित्त)
 मध्य प्रदेश राज्य नियंत्रण समिति
 भोपाल (म.प्र.)



Expenses (05)	Training	4,898,228.00	8,214,647.00
	Transportation Expenses	0.00	3,855.00
	Travelling Expenses	3,417,052.00	4,262,690.00
	Vehicle Maintenance	188,107.00	151,290.00
	Water and Electricity Charges	562,538.00	603,798.00
	Total	95,909,970.00	206,332,621.00
Fixed Assets (06)	Equipment (Other)	90,710.00	315,083.00
	Furniture, Fixtures & Supplies	0.00	485,831.00
	NACPIII Blood Bank Equipments	6,857,528.00	0.00
	NACPIII Civil Works	3,648,308.00	0.00
	NACPIII Equipment (Other)	3,288,992.00	0.00
	NACPIII Furniture, Fixtures & Supplies	3,936,251.40	0.00
	NACPIII Office Equipment	7,257,218.00	0.00
	NACPIII Vehicles	365,624.00	0.00
	Office Equipment	210,331.00	176,056.00

Fixed Assets (06)	Total	25,654,962.40	976,970.00
Balance in Bank (07)	NEW DBS Bank Code	150,789,365.97	753,228.97
Advances (08)	Total	150,789,365.97	753,228.97
	Advance to DAPCU	1,936,767.00	1,384,237.00
	Advance to District Authorities	21,502,289.00	11,717,822.00
	Advance to NGOs	7,923,369.00	4,888,862.00
	Advance to Others	27,736.00	0.00
	Advance to Staff	109,231.00	0.00
	Inter Unit Fund Transfer	0.00	-13,820,000.00
	NACPIII Advance to DAPCU	269,689.00	269,689.00
	NACPIII Advance to District Authorities	1,414,998.00	1,384,998.00
	NACPIII Advance to NGOs	5,893,767.00	4,495,986.00
	NACPIII Advance to Staff	4,500.00	0.00
	NACPIII Security Deposit (Paid)	338,272.00	292,120.00
	Security Deposit (Paid)	0.00	15,000.00
	Total	39,420,618.00	10,628,714.00

✓
 10/12/2014 (Date)
 श्री. राजेश कुमार शर्मा
 अध्यक्ष (D.D.)



संयुक्ता संघसूचक (वि.प.)
 मध्य प्रदेश राज्य नियंत्रण समिति
 भोपाल (म.प्र.)



(-) Current Liabilities (09)		2-1	3-
Creditors Payable	26,851.00	4,258,641.00	
Employees Contribution to CPF	27,334.00	35,845.00	
Group Insurance Scheme	1,000.00	1,120.00	
NACPIII Security / Earnest Deposit	1,917,455.00	1,782,455.00	
Other Recoveries	4,290.00	5,429.00	
Salary Payable	0.00	26,500.00	
Security / Earnest Deposit (Received)	213,000.00	266,800.00	
TDS (Others)	134,180.00	0.00	
Total	2,324,110.00	6,376,790.00	

Global Fund RCC-II
(Financial Year 2013-14)



CHARTERED ACCOUNTANTS

AUDIT REPORT (GLOBAL FUND II)

To,
The Project Director,
Madhya Pradesh State AIDS Control Society
Bhopal (M.P.)

We have audited the accompanying Balance Sheet as on 31st March 2014, Income & Expenditure Account, Receipt and Payment account for the year ended on 31st March 2014, of the Madhya Pradesh state AIDS control society (Global Fund II). This statement is the responsibility of MPSACS management. Our responsibility is to express an opinion on the accompanying statement based on our audit.

We have conducted the audit in accordance with auditing standards generally accepted in India. Those standards require obtaining reasonable assurance that financial statements are free of material misstatement. An audit includes examination on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. The Balance sheet, Income and Expenditure account and Receipts & Payments account dealt by this report are in agreement with the books of accounts.
3. All the funds made available have been used for the purposes for which they were provided.



4. In our opinion and to the best of our information and according to the explanation given to us, the said accounts read together with the significant accounting policies and notes on accounts there on give a true and fair view:-

- (a) In case of Balance Sheet the state of affairs as at 31st March, 14
- (b) In case of the Income and Expenditure account, the grant is utilized to the extent of revenue expenditure for the period ended on that date.

Place: Bhopal

Date: 30.07.2014

For Mishra Tiwari Associates

Chartered Accountants

FRN.005188C




CA. Sanjay Mishra

(Partner)

M No: 073946

To,
The Project Director,
Madhya Pradesh State AIDS Control Society,
Arera Hills,
Bhopal (M.P.)

MANAGEMENT LETTER

We have audited the financial statements of "Madhya Pradesh State AIDS Control Society, Bhopal (the "Society") for the financial year 2013-2014 and have issued our report thereon dated July 30, 2014.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. In planning and performing the audit of the Society for the year ended in 31st March 2014, we considered its internal control structure in order to determine our audit procedures for the purpose of expressing our opinion on the financial statement.

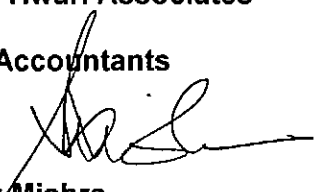
We planned and performed our audit and obtained reasonable assurance as to disclosures in the financial statements presentation, whether the same are free from material misstatements and reported in our independent auditor's Report separately for **Global Fund-II**.

We noted no matters of material misstatements in disclosure and presentation of financial statements. Other matters have been mentioned in executive summary However, we would like to draw the attention of management on following matters:

- 1. Some of the peripheral units are not submitting the UC's on time and also not utilizing the funds on time, hence proper follow up over peripheral units is required. (Peripheral units means the district authorities such chief medical and health officers, training centers, blood centers, civil surgeons, Indian Red Cross societies, Hospitals and universities etc),

We would like to place on record our appreciation for the co-operation extended to us at MPSACS for the completion of our audit

For Mishra Tiwari Associates
Chartered Accountants



CA. Sanjay Mishra
Partner

M.No:073946

Date: 30.07.2014

"Madhya Pradesh AIDS Control Society

(A) SIGNIFICANT ACCOUNTING POLICIES

1.) Accounting Convention

The Financial Statements are prepared as of a going concern on historical cost convention in accordance with the generally accepted accounting principles followed in India and financial guidelines issued by NACO.

2.) Fixed Assets

Fixed assets are stated at cost. Cost is inclusive of freight, duties and any other directly attributable cost of bringing the assets to its working condition for intended use.

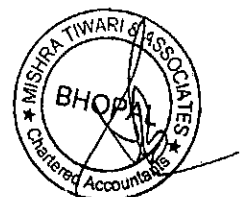
Fixed assets purchased by district authorities are also shown as fixed assets of MPSACS. The values of these assets are recorded by MPSACS as per Utilization Certificates/ Statement of Expenses submitted by respective authority.

No Depreciation is provided on Fixed Assets.

3.) Revenue Recognition

All revenues and expenses are generally recognized on cash basis except the following:

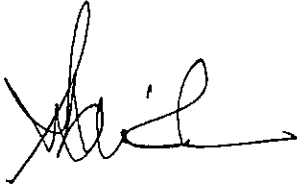
A). Grants/ Funds to local authorities, NGO & other implementing agencies are treated as advances till adjustment on receipt of expenditure from them.



(B)NOTES TO FINANCIAL STATEMENTS (GLOBAL FUND -II)

- 1.) The revenue & expenses are generally recognized on cash basis however the amount of Rs.14, 00,000.00 is payable to M/s Keeman Marketing Associates Bhopal for erection of walk in cold room services has been booked as expenditure on accrual basis, and shown as creditors payable in the books of account.

For Mishra Tiwari and & Associates
Chartered Accountant
FRN.005188C



CA. Sanjay Mishra

M No: 073946

Date: 30.07.2014

Place: Bhopal

For "Madhya Pradesh AIDS Control Society"



Utilisation Certificate

Certified that an amount of Rs. 36,667,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2013-14 vide letter No. given below and opening Cash/Bank Balance Rs. 10,051,834.00 (and Current Liabilities of Rs.40,000.00)and outstanding Advances for Rs. 10,782,980.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 587,984.00. a sum of Rs. 52,964,913.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 2,643,995.00 (and Current Liabilities of Rs. 1,429,000.00)and outstanding advances of Rs.3,869,890.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

Sl. No.	Sanction letter Number and Date	Amount
①	M-18017/3/2013-NACO(RCC-II) Dt. 03/07/13	31667000.00
②	BY RTGS, RECEIVED ON Dt. 31/03/14	5000000.00
	Total	36,667,000.00

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

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned

(Chartered Accountant)

संयुक्त-संयोजक (वित्त)
मध्य प्रदेश राज्य नियंत्रण समिति
भोपाल (म.प्र.)




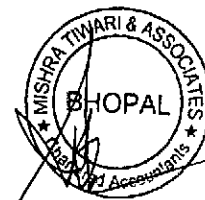
परियोजना संचालक
मध्य प्रदेश राज्य स्वास्थ्य नियंत्रण समिति,
भोपाल

(Project Director)

S. N. NASKAR
Under Secretary
Deptt. of AIDS Control
Ministry of Health & Family Welfare

Opening balance of Net Current Assets	Amount (Rs.)
Cash in hand	43,860.00
Bank 1	10,007,974.00
Advance to Staff	23,480.00
Advance to District Authorities	10,759,500.00
	<u>20,834,814.00</u>
Opening balance of Net Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	40,000.00
	<u>40,000.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	36,667,000.00
	<u>36,667,000.00</u>
Utilisation of funds	Amount (Rs.)
Training	4,077,220.00
Salary	31,791,177.00
Building Maintenance	2,967,067.00
Travelling Expenses	1,852,111.00
Telephone/Communication Expenses	906,700.00
Printing & Stationery	2,347,637.00
Expenses on ICTC centre set up and maintenance	6,924,372.00
Review Meeting and Supervision of Councillors	698,629.00
Office Equipment	1,400,000.00
	<u>52,964,913.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	587,984.00
	<u>587,984.00</u>
Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	29,000.00
Creditors Payable	1,400,000.00
	<u>1,429,000.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
Cash in hand	30,651.00
Bank 1	2,613,344.00
Advance to District Authorities	6,149,890.00
Inter Unit Fund Transfer	-2,280,000.00
	<u>6,513,885.00</u>


 संयुक्त संचालक (वित्त)
 मध्य प्रदेश राज्य नियंत्रण समिति
 भोपाल (म.प्र.)



Balance Sheet

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

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
20,794,814.00	GENERAL FUND	01	5,084,885.00	225,351.00	FIXED ASSETS	02	1,625,351.00
	CURRENT LIABILITIES AND PROVISIONS		1,429,000.00	10,051,834.00	CURRENT ASSETS, LOANS AND ADVANCES		2,643,995.00
40,000.00	CURRENT LIABILITIES	0501	1,625,351.00	10,782,980.00	CURRENT ASSETS	0301	3,869,890.00
225,351.00	FIXED ASSET FUND		<u>8,139,236.00</u>	<u>21,060,165.00</u>	LOANS AND ADVANCES	0401	<u>8,139,236.00</u>

Amity

संयुक्त संघटक (वित्त)
मध्य प्रदेश राज्य नियंत्रण समिति
भोपाल (M.P.)
FC/FM/FO

Auditor



परियोजना संचालक
मध्य प्रदेश Project Director/निर्माण समिति,
भोपाल

General Fund

Schedule 01

Figures in Rupees		As at 31-Mar-13 (Rs.)
Particulars	As at 31-Mar-14 (Rs.)	
Opening grant in aid	20,794,814.00	27,979,271.00
Add: Received during the year		
Grant from NACO to SACS	36,667,000.00	32,402,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(50,976,929.00)	39,586,457.00
Grants utilised to the extent of fixed asset expenditure	(1,400,000.00)	0.00
Closing grant in aid	5,084,885.00	20,794,814.00

Fixed Asset

Schedule 02

Figures in Rupees		Opening Balance	Addition	Deletion	Closing Balance
Particulars					
Equipment (Other) (2204)		200,576.00	0.00	0.00	200,576.00
Office Equipment (2206)		24,775.00	1,400,000.00	0.00	1,424,775.00
Grand Total		225,351.00	1,400,000.00	0.00	1,625,351.00



संयुक्त संचालक (वित्त)
संयुक्त प्रदेश राज्य नियंत्रण समिति
भोपाल (म.प्र.)


Funds from Other Sources

Schedule 03

Figures in Rupees

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




 सहायक प्रमुख (वित्त)
 नया मन्दा पाठ्य विभाग कर्मिणी
 भोपाल (म.प्र.)

CURRENT ASSETS

Schedule 0301

Figures in Rupees	
Particulars	As at 31-Mar-14 (Rs.)
Cash in hand	43,860.00
Bank 1	10,007,974.00
Total	10,051,834.00

LOANS AND ADVANCES

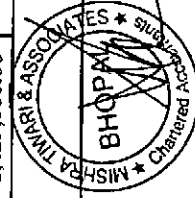
Schedule 0401

Figures in Rupees	
Particulars	As at 31-Mar-14 (Rs.)
Advance to Staff	23,480.00
Advance to District Authorities	10,759,500.00
Inter Unit Fund Transfer	0.00
Total	10,782,980.00

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees	
Particulars	As at 31-Mar-14 (Rs.)
Creditors Payable	0.00
Security / Earnest Deposit (Received)	40,000.00
Total	40,000.00

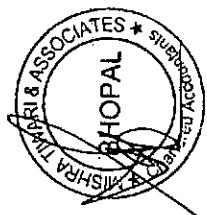


Income And Expenditure Account

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

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
3,821,275.00	Training and Workshops	08	4,077,220.00	710,158.00	Other Income	28	587,984.00
31,723,575.00	Salary (Pay and Allowances)	13	31,791,177.00	39,586,457.00	Grants utilised to the extent of revenue expenditure		50,976,929.00
1,808,515.00	Maintenance Costs	14	9,891,439.00				
2,943,250.00	Operational Expenses	15	5,805,077.00				
<u>40,296,615.00</u>			<u>51,564,913.00</u>	<u>40,296,615.00</u>			<u>51,564,913.00</u>

(Handwritten Signature)



वरियोजन कर्मचारी
भारत प्रदेश राज्य निवेशक समिति
भोपाल

(Handwritten Signature)
संयुक्त राज्य निवेशक समिति
भारत प्रदेश राज्य निवेशक समिति
भोपाल (स.प्र.)

Other Income

Schedule 28

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Receipts	0.00	43,061.00
Interest from Bank	587,984.00	667,097.00
Total	587,984.00	710,158.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	4,077,220.00	3,821,275.00
Total	4,077,220.00	3,821,275.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	31,791,177.00	31,723,575.00
Total	31,791,177.00	31,723,575.00



संयुक्त राज्य (वि.प्र.)
 संयुक्त राज्य नियंत्रण समिति
 भोपाल (म.प्र.)

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Maintenance Costs


Schedule 14

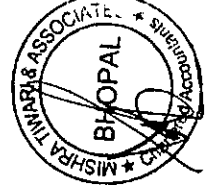
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment Maintenance	0.00	484,914.00
Building Maintenance	2,967,067.00	0.00
Expenses on ICTC centre set up and maintenance	6,924,372.00	1,323,601.00
Total	9,891,439.00	1,808,515.00

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Travelling Expenses	1,852,111.00	1,236,461.00
Telephone/Communication Expenses	906,700.00	180,811.00
Printing & Stationery	2,347,637.00	1,313,438.00
Review Meeting and Supervision of Councillors	698,629.00	212,540.00
Total	5,805,077.00	2,943,250.00


 संयुक्त राज्य (विद्युत)
 मध्य प्रदेश राज्य नियंत्रण समिति
 भोपाल (म.प्र.)





National AIDS Control Project - Phase III

Receipt And Payment Account

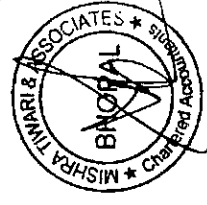
For The Period From : 01-Apr-2013 To :31-Mar-2014

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
43,860.00	Opening Balance:			LOANS AND ADVANCES	17	11,737,710.00
	Cash in hand		43,860.00	CURRENT LIABILITIES	32	11,000.00
18,790,702.00	Balance with Bank	30	10,007,974.00	Training and Workshops	20	49,356.00
0.00	LOANS AND ADVANCES	17	2,295,102.00	Salary (Pay and Allowances)	25	29,014,689.00
32,402,000.00	GENERAL FUND	29	36,667,000.00	Maintenance Costs	26	3,225,440.00
710,158.00	Other Income	56	587,984.00	Operational Expenses	27	2,919,730.00
<u>51,946,720.00</u>			<u>49,601,920.00</u>	Closing Balance:		
				Cash in hand		30,651.00
				Balance with Bank	31	2,613,344.00
						<u>49,601,920.00</u>

(Signature)

(Signature)

बिहारी प्रसाद तिवारी
ए.ए.ए. प्रवेश राजन एडव. निबन्धन समिति
बिहार



संयुक्त संघालक (वि.सं.)
सध्य प्रदेश राज्ज निबन्धन समिति
संघाल (ए.ए.ए.)

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LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Staff	15,102.00	0.00
Inter Unit Fund Transfer	2,280,000.00	0.00
Total	2,295,102.00	0.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Grant from NACO to SACS	36,667,000.00	32,402,000.00
Total	36,667,000.00	32,402,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Bank I	10,007,974.00	18,790,702.00
Total	10,007,974.00	18,790,702.00



संयुक्त संघटक (वित्त)
मध्य प्रदेश राजस्व निंत्रण समिति
भोपाल (म.प्र.)

83

Other Income

Schedule S6

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Receipts	0.00	43,061.00
Interest from Bank	587,984.00	667,097.00
Total	587,984.00	710,158.00

LOANS AND ADVANCES

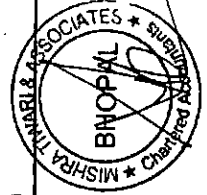
Schedule I7

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	440,304.00	0.00
Advance to Staff	0.00	70,000.00
Advance to District Authorities	11,297,406.00	10,630,679.00
Total	11,737,710.00	10,700,679.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Security / Earnest Deposit (Received)	11,000.00	0.00
TDS (Others)	0.00	1,652.00
Total	11,000.00	1,652.00



संयुक्त संघस्य (विद्युत)
मध्य प्रदेश राज्य नियंत्रण समिति
भोपाल (म.प्र.)

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	49,356.00	11,202.00
Total	49,356.00	11,202.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	29,014,689.00	29,692,233.00
Total	29,014,689.00	29,692,233.00

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Expenses on ICTC centre set up and maintenance	3,225,440.00	56,924.00
Total	3,225,440.00	56,924.00

संयुक्त संवर्धक (वित्त)
 राज्य प्रदेशा राज्य नियंत्रण समिति
 भोपाल (म.प्र.)



Operational Expenses

Schedule 27

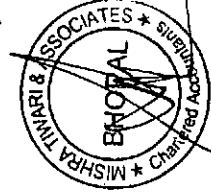
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Travelling Expenses	159,164.00	118,758.00
Printing & Stationery	2,347,637.00	1,313,438.00
Review Meeting and Supervision of Councillors	412,929.00	0.00
Total	2,919,730.00	1,432,196.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank I	2,613,344.00	10,007,974.00
Total	2,613,344.00	10,007,974.00

संयुक्त खासकर (वित्त)
मध्य प्रदेश राज्य निबंधन समिति
भोपाल (म.प्र.)




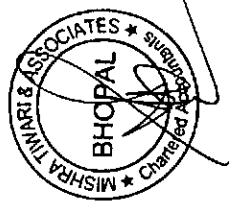
Sources and Uses of Funds

As on: 31-Mar-2014


Year----->

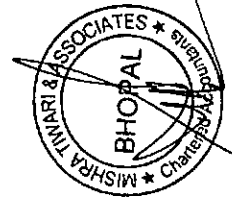
Particulars	2010-11	2011-12	2012-13	2013-14
	Opening balance of Net Current Assets	0.00	83,201.00	43,860.00
Cash in Hand	0.00	1,998,010.00	18,790,702.00	10,007,974.00
Balance in Bank (01)	0.00	13,734,954.00	9,186,361.00	10,782,980.00
Advances (02)	0.00	183,500.00	41,652.00	40,000.00
(-) Current Liabilities (03)	0.00	0.00	0.00	0.00
Sources of funds	52,908,000.00	50,702,000.00	32,402,000.00	36,667,000.00
Grant from NACO to SACS	377,934.00	818,507.00	710,158.00	587,984.00
Miscellaneous Receipts (04)	37,628,494.00	38,973,325.00	40,296,615.00	51,564,913.00
Expenses (05)	24,775.00	200,576.00	0.00	1,400,000.00
Fixed Assets (06)	83,201.00	43,860.00	43,860.00	30,651.00
Closing balance of Net Current Assets	83,201.00	43,860.00	43,860.00	30,651.00


 संयुक्त सचिवक (वित्त)
 मध्य प्रदेश राज्य नियंत्रण समिति
 भोपाल (म.प्र.)



	20-0-1	20-1-1	20-2-1	20-3-1
Closing balance of Net Current Assets	Balance in Bank (07)	1,998,010.00	10,007,974.00	2,613,344.00
	Advances (08)	13,734,954.00	10,782,980.00	3,869,890.00
	(-) Current Liabilities (09)	183,500.00	40,000.00	1,429,000.00

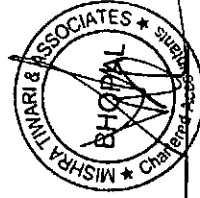

 सयुक्त प्रवाहक (वित्त)
 मध्य प्रदेश राज्य नियंत्रण बोर्ड,
 भोपाल (म.प्र.)



Year----->

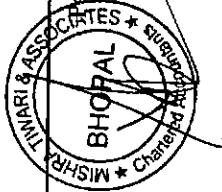
Particulars	2010-11	2011-12	2012-13	2013-14
Balance in Bank (01)				
Bank 1	0.00	1,998,010.00	18,790,702.00	10,007,974.00
Total	0.00	1,998,010.00	18,790,702.00	10,007,974.00
Advances (02)				
Advance to District Authorities	0.00	13,713,659.00	9,185,061.00	10,759,500.00
Advance to Staff	0.00	0.00	1,300.00	23,480.00
Inter Unit Fund Transfer	0.00	21,295.00	0.00	0.00
Total	0.00	13,734,954.00	9,186,361.00	10,782,980.00
(-) Current Liabilities (03)				
Other Recoveries	0.00	43,000.00	0.00	0.00
Security / Earnest Deposit (Received)	0.00	140,500.00	40,000.00	40,000.00
TDS (Others)	0.00	0.00	1,652.00	0.00
Total	0.00	183,500.00	41,652.00	40,000.00
Miscellaneous Receipts (04)				
Interest from Bank	337,934.00	806,077.00	667,097.00	587,984.00
Other Receipts	40,000.00	12,430.00	43,061.00	0.00
Total	377,934.00	818,507.00	710,158.00	587,984.00
Expenses (05)				
Building Maintenance	0.00	22,500.00	0.00	2,967,067.00

संयुक्त संघीय (वित्त)
मध्य प्रदेश राज्य नियंत्रण समिति
भोपाल (म.प्र.)




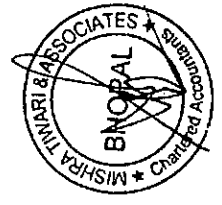
Expenses (05)	2010-11	2011-12	2012-13
Equipment Maintenance	167,551.00	557,711.00	484,914.00
Expenses on ICTC centre set up and maintenance	4,126,803.00	1,720,153.00	1,323,601.00
Honorarium	21,000.00	24,150.00	0.00
Other Administration Cost	8,542.00	0.00	0.00
Printing & Stationery	128,063.00	519,680.00	1,313,438.00
Review Meeting and Supervision of	503,165.00	561,104.00	212,540.00
Salary	29,512,149.00	27,644,035.00	31,723,575.00
Telephone/Communication Expenses	761,499.00	0.00	180,811.00
Training	2,149,178.00	6,907,115.00	3,821,275.00
Travelling Expenses	189,632.00	1,016,877.00	1,236,461.00
Vehicle Maintenance	60,912.00	0.00	0.00
Total	37,628,494.00	38,973,325.00	40,296,615.00
Equipment (Other)	0.00	200,576.00	0.00
Office Equipment	24,775.00	0.00	1,400,000.00
Total	24,775.00	200,576.00	1,400,000.00

संयुक्त संघराज्य (वि.रा.)
पञ्च प्रदेश राज्य नियंत्रण समिति
भोपाल (म.प्र.)



	2010-11	2011-12	2012-13
Balance in Bank (07)			
Bank I	1,998,010.00	10,007,974.00	2,613,344.00
Total	1,998,010.00	10,007,974.00	2,613,344.00
Advances (08)			
Advance to District Authorities	13,713,659.00	10,759,500.00	6,149,890.00
Advance to Staff	0.00	23,480.00	0.00
Inter Unit Fund Transfer	21,295.00	0.00	-2,280,000.00
Total	13,734,954.00	10,782,980.00	3,869,890.00
(-) Current Liabilities (09)			
Creditors Payable	0.00	0.00	1,400,000.00
Other Recoveries	43,000.00	0.00	0.00
Security / Earnest Deposit (Received)	140,500.00	40,000.00	29,000.00
TDS (Others)	0.00	0.00	0.00
Total	183,500.00	40,000.00	1,429,000.00


 संयुक्त संस्थान (लि.सं.)
 मध्य प्रदेश राज्य नियंत्रण समिति
 भोपाल (म.प्र.)



Global Fund RCC- IV
(Financial Year 2013-14)



CHARTERED ACCOUNTANTS

AUDIT REPORT (GLOBAL FUND IV)

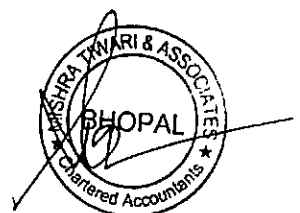
To,
The project director,
Madhya Pradesh state AIDS control society
Bhopal (M.P.)

We have audited the accompanying Balance Sheet as on 31st March 2014, Income & Expenditure Account, Receipt and Payment account for the year ended on 31st March 2014, of the Madhya Pradesh state AIDS control society(GLOBAL FUND IV). This statement is the responsibility of MPSACS management .Our responsibility is to express an opinion on the accompanying statement based on our audit.

We have conducted the audit in accordance with auditing standards generally accepted in India. Those standards require obtaining reasonable assurance that financial statements are free of material misstatement. An audit includes examination on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. The Balance sheet, Income and Expenditure account and Receipts & Payments account dealt by this report are in agreement with the books of accounts.
3. All the funds made available have been used for the purposes for which they were provided.

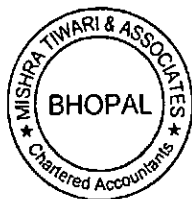


4. In our opinion and to the best of our information and according to the explanation given to us, the said accounts read together with the significant accounting policies and notes on accounts there on give a true and fair view:-

- (a) In case of Balance Sheet the state of affairs as at 31st March, 14
- (b) In case of the Income and Expenditure account, the grant is utilized to the extent of revenue expenditure for the period ended on that date.

Place: Bhopal

Date: 30.07.2014



For Mishra Tiwari Associates

Chartered Accountants

FRN.005188C

A handwritten signature in black ink, appearing to be "Sanjay Mishra".

CA. Sanjay Mishra

(Partner)

M No: 073946

To,
The Project Director,
Madhya Pradesh State AIDS Control Society,
Arera Hills,
Bhopal (M.P.)

MANAGEMENT LETTER

We have audited the financial statements of "Madhya Pradesh State AIDS Control Society, Bhopal (the "Society") for the financial year 2013-2014 and have issued our report thereon dated July 30, 2014.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. In planning and performing the audit of the Society for the year ended in 31st March 2014. We considered its internal control structure in order to determine our audit procedures for the purpose of expressing our opinion on the financial statement.

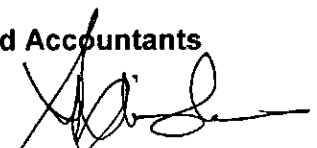
We planned and performed our audit and obtained reasonable assurance as to disclosures in the financial statements presentation, whether the same are free from material misstatements and reported in our independent auditor's Report separately for **Global Fund-IV**.

We noted no matters of material misstatements in disclosure and presentation of financial statements. Other matters have been mentioned in executive summary However, we would like to draw the attention of management on following matters:

1. Some of the peripheral units are not submitting the UC's on time and also not utilizing the funds on time, hence proper follow up over peripheral units is required. (Peripheral units means the district authorities such chief medical and health officers, training centers, blood centers, civil surgeons, Indian Red Cross societies, Hospitals and universities etc),

We would like to place on record our appreciation for the co-operation extended to us at MPSACS for the completion of our audit

For Mishra Tiwari Associates
Chartered Accountants



CA. Sanjay Mishra

Partner

MNo: 073946

Date: 30.07.2014



"Madhya Pradesh AIDS Control Society

(A) SIGNIFICANT ACCOUNTING POLICIES

1.) Accounting Convention

The Financial Statements are prepared as of a going concern on historical cost convention in accordance with the generally accepted accounting principles followed in India and financial guidelines issued by NACO.

2.) Fixed Assets

Fixed assets are stated at cost. Cost is inclusive of freight, duties and any other directly attributable cost of bringing the assets to its working condition for intended use.

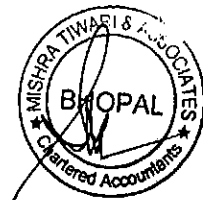
Fixed assets purchased by district authorities are also shown as fixed assets of MPSACS. The values of these assets are recorded by MPSACS as per Utilization Certificates/ Statement of Expenses submitted by respective authority.

No Depreciation is provided on Fixed Assets.

3.) Revenue Recognition

All revenues and expenses are generally recognized on cash basis except the following:

A). Grants/ Funds to local authorities, NGO & other implementing agencies are treated as advances till adjustment on receipt of expenditure from them.

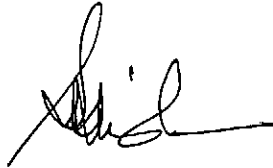


(B)NOTES TO FINANCIAL STATEMENTS (GLOBAL FUND-IV)

- 1.) The revenue & expenses are generally recognized on cash basis however the amount of Rs.1,10,06,292.00 is payable to MYLAN Laboratories Ltd. on account of purchase of CST component of ZLN Drugs has been accounted for as expenditure on accrual basis and shown as creditors payable in the books of account.

For Mishra Tiwari and & Associates
Chartered Accountant
FRN.005188C

For "Madhya Pradesh AIDS Control Society"



CA. Sanjay Mishra

M No: 073946

Date: 30.07.2014

Place: Bhopal



Utilisation Certificate

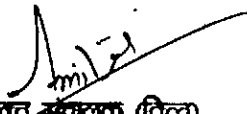
Certified that an amount of Rs. **19,996,000.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year **2013-14** vide letter No. given below and opening Cash/Bank Balance Rs. **12,887,048.00** (and Current Liabilities of Rs. **266,459.00**) and outstanding Advances for Rs. **2,753,165.00** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **472,946.00**. a sum of Rs. **28,939,668.00** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **540,150.00** (and Current Liabilities of Rs. **11,250,300.00**) and outstanding advances of Rs. **17,613,182.00**. 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	BY RTGS RECEIVED ON Dt. 18/07/13	3554000.00
②	BY RTGS RECEIVED ON Dt. 21/01/14	16442000.00
	Total	19,996,000.00

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

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements


 संयुक्त संचालक (वित्त)
 मध्य प्रदेश राज्य नियंत्रण समिति
 भोपाल (म.प्र.)



 परिप्रेक्षता सचिव -
 मध्य प्रदेश राज्य एड्स नियंत्रण समिति,
 भोपाल

Countersigned

(Chartered Accountant)

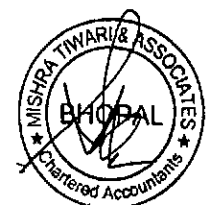


(Project Director)


S. N. NASKAR
 Under Secretary
 Dept. of AIDS Control
 Ministry of Health & Family Welfare

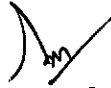
Opening balance of Net Current Assets	Amount (Rs.)
Cash in hand	190.00
Bank 5	12,886,858.00
Advance to Staff	19,725.00
Advance to District Authorities	2,733,440.00
	<u>15,640,213.00</u>
Opening balance of Net Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	257,008.00
TDS (Others)	7,731.00
Other Recoveries	1,720.00
	<u>266,459.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	19,996,000.00
	<u>19,996,000.00</u>
Utilisation of funds	Amount (Rs.)
OI Drugs	1,054,035.00
IEC	12,161.00
Operational Expenses	93,527.00
Training	793,440.00
Salary	11,311,809.00
Telephone/Communication Expenses	403,736.00
Printing & Stationery	1,440,400.00
Postage/Courier	79,207.00
ARV Drugs	11,006,292.00
CD4/CD8 kits	50,000.00
Contingency	1,554,664.00
Consumable Items	550,339.00
Transportation Expenses	140,058.00
Civil Works	250,000.00
Office Equipment	200,000.00
	<u>28,939,668.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	50,510.00
Interest from Bank	422,436.00
	<u>472,946.00</u>
Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	244,008.00
Creditors Payable	11,006,292.00
	<u>11,250,300.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
Cash in hand	19,915.00

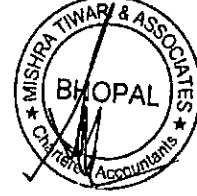
संयुक्त संचालक (रिक्त)
मध्य प्रदेश राज्य नियंत्रण सौभाग्य
भोपाल (प.प्र.)



Bank 5	520,235.00
Advance to Others	4,526.00
Advance to District Authorities	1,908,656.00
Inter Unit Fund Transfer	15,700,000.00
	<u>18,153,332.00</u>

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 संयुक्त संवर्धक (वि.प.)
 मध्य प्रदेश राज्य नियंत्रण समिति
 भोपाल (वि.प.)






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

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
15,373,754.00	GENERAL FUND	01	6,903,032.00	FIXED ASSETS	02	23,105,795.00
266,459.00	CURRENT LIABILITIES AND PROVISIONS		11,250,300.00	CURRENT ASSETS, LOANS AND ADVANCES		
22,655,795.00	CURRENT LIABILITIES	0501	23,105,795.00	CURRENT ASSETS	0301	540,150.00
	FIXED ASSET FUND			LOANS AND ADVANCES	0401	17,613,182.00
<u>38,296,008.00</u>			<u>41,259,127.00</u>			<u>41,259,127.00</u>


 संयुक्त संचालक (वित्त)
 मध्य प्रदेश राज्य नियंत्रण समिति
 भोपाल (MP)
 FC/FM/FO

Auditor


परियोजना संचालक
 मध्य प्रदेश राज्य नियंत्रण समिति
 भोपाल



65

General Fund


Schedule 01

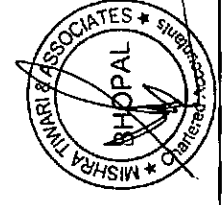
Figures in Rupees		As at 31-Mar-13 (Rs.)
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Opening grant in aid	15,373,754.00	9,271,656.00
Add: Received during the year		
Grant from NACO to SACS	19,996,000.00	22,349,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(28,016,722.00)	14,375,523.00
Grants utilised to the extent of fixed asset expenditure	(450,000.00)	1,871,379.00
Closing grant in aid	6,903,032.00	15,373,754.00

Fixed Asset

Schedule 02

Figures in Rupees				
Particulars	Opening Balance	Addition	Deletion	Closing Balance
Civil Works (2201)	5,325,813.00	250,000.00	0.00	5,575,813.00
Office Equipment (2206)	17,329,982.00	200,000.00	0.00	17,529,982.00
Grand Total	22,655,795.00	450,000.00	0.00	23,105,795.00


 संचालक (सिस्टम)
 नया संज्ञा राज्य विज्ञान समिति
 बंगलूर (का.)




Funds from Other Sources

Schedule 03

Figures in Rupees

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


 सहायक अभियंता (विद्युत)
 मध्य प्रदेश विद्युत निगम लिमिटेड
 भोपाल (म.प्र.)



CURRENT ASSETS

Schedule 0301

Particulars	Figures in Rupees	
	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Cash in hand	19,915.00	190.00
Bank 5	520,235.00	12,886,858.00
Total	540,150.00	12,887,048.00

LOANS AND ADVANCES

Schedule 0401

Particulars	Figures in Rupees	
	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	4,526.00	0.00
Advance to Staff	0.00	19,725.00
Advance to District Authorities	1,908,656.00	2,733,440.00
Inter Unit Fund Transfer	15,700,000.00	0.00
Total	17,613,182.00	2,753,165.00

संयुक्त संघालक (वित्त)
मध्य प्रदेश राज्य निस्त्राण समिति
भोवाल (म.प्र.)



CURRENT LIABILITIES

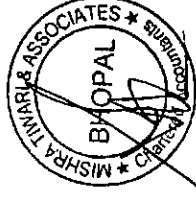
Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs)	As at 31-Mar-13 (Rs)
Creditors Payable	11,006,292.00	0.00
Other Recoveries	0.00	1,720.00
Security / Earnest Deposit (Received)	244,008.00	257,008.00
TDS (Others)	0.00	7,731.00
Total	11,250,300.00	266,459.00



संयुक्त संचालक (वित्त)
मध्य प्रदेश राज्य निस्त्राण समिति
भोपाल (म.प्र.)



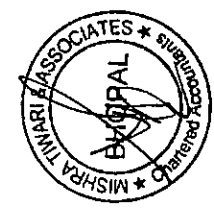
Income And Expenditure Account

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

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
419,025.00	IEC		12,161.00	274,302.00	Other Income	28	472,946.00
770,156.00	Kits and Other Lab Supplies	06	600,339.00	14,375,523.00	Grants utilised to the extent of revenue expenditure		28,016,722.00
1,140,803.00	Medicines	07	12,060,327.00				
395,260.00	Training and Workshops	08	793,440.00				
8,702,698.00	Salary (Pay and Allowances)	13	11,311,809.00				
3,221,883.00	Operational Expenses	15	3,711,592.00				
<u>14,649,825.00</u>			<u>28,489,668.00</u>	<u>14,649,825.00</u>			<u>28,489,668.00</u>

(Signature)

परिचालना अधिकारी
राज्य स्वास्थ्य विभाग
भोपाल (म.प्र.)



Other Income

Schedule 28

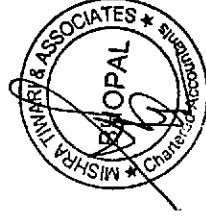
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Receipts	50,510.00	8,700.00
Interest from Bank	422,436.00	265,602.00
Total	472,946.00	274,302.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
CD4/CD8 kits	50,000.00	0.00
Consumable Items	550,339.00	770,156.00
Total	600,339.00	770,156.00

संयुक्त संव्लोक (दिल्ल)
मध्य प्रदेश राज्य निबंधन समिति
भोपाल (म.प्र.)



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Medicines

Schedule 07

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
OI Drugs	1,054,035.00	1,140,803.00
ARV Drugs	11,006,292.00	0.00
Total	12,060,327.00	1,140,803.00

Training and Workshops


Schedule 08

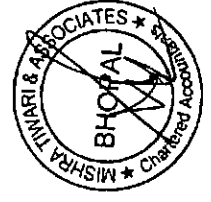
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	793,440.00	395,260.00
Total	793,440.00	395,260.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	11,311,809.00	8,702,698.00
Total	11,311,809.00	8,702,698.00



 राज्य सचिव (आरटी)
 नव्य प्रदेश राज्य निबंधन समिति
 काशी (UP)

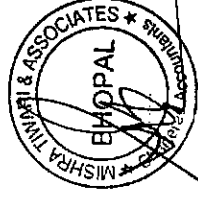


Operational Expenses

Schedule 15

Particulars	As at 31-Mar-14 (Rs)	As at 31-Mar-13 (Rs)
Operational Expenses	93,527.00	421,002.00
Telephone/Communication Expenses	403,736.00	379,227.00
Printing & Stationery	1,440,400.00	816,857.00
Postage/Courier	79,207.00	70,270.00
Contingency	1,554,664.00	1,534,527.00
Transportation Expenses	140,058.00	0.00
Total	3,711,592.00	3,221,883.00


 सयुक्त सचिव (वित्त)
 मध्य प्रदेश राज्य नियंत्रण समिति
 भोपाल (म.प्र.)



2nd Floor OilFed Building 1, Arera Hill, Bhopal - 462011

National AIDS Control Project - Phase III

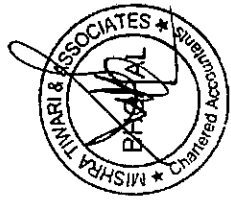
Receipt And Payment Account

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

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
	Opening Balance:			5,066,848.00	LOANS AND ADVANCES	17	20,335,044.00
2,455.00	Cash in hand		190.00	10,500.00	CURRENT LIABILITIES	32	22,451.00
5,270,011.00	Balance with Bank	30	12,886,858.00	171,115.00	Training and Workshops	20	182,168.00
0.00	LOANS AND ADVANCES	17	95,312.00	8,702,698.00	Salary (Pay and Allowances)	25	11,311,809.00
22,349,000.00	GENERAL FUND	29	19,996,000.00	335,580.00	IEC		0.00
9,451.00	CURRENT LIABILITIES	32	0.00		Closing Balance:		
274,302.00	Other Income	56	472,946.00	190.00	Cash in hand		19,915.00
<u>27,905,219.00</u>			<u>33,451,306.00</u>	12,886,858.00	Balance with Bank	31	520,235.00
				<u>27,905,219.00</u>			<u>33,451,306.00</u>

(Signature)

मिशनरीयता समाज
मध्य प्रदेश राज्य नियंत्रण समिति
भोपाल (म.प्र.)



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LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Staff	4,725.00	0.00
Advance to District Authorities	90,587.00	0.00
Total	95,312.00	0.00

GENERAL FUND


Schedule 29

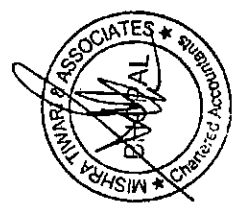
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Grant from NACO to SACS	19,996,000.00	22,349,000.00
Total	19,996,000.00	22,349,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Bank 5	12,886,858.00	5,270,011.00
Total	12,886,858.00	5,270,011.00


 दिग्गज अकाउंटेंट्स (प्रा.) प्रा. लि.
 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000



CURRENT LIABILITIES

Schedule 32

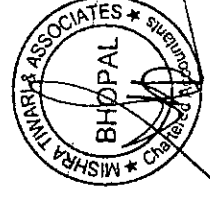
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
TDS (Others)	0.00	7,731.00
Other Recoveries	0.00	1,720.00
Total	0.00	9,451.00

Other Income

Schedule 56

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Receipts	50,510.00	8,700.00
Interest from Bank	422,436.00	265,602.00
Total	472,946.00	274,302.00

संयुक्त संघालय (वित्त)
मध्य प्रदेश राज्य नियंत्रण समिति
भोपाल (म.प्र.)



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	360,044.00	0.00
Advance to Staff	0.00	29,368.00
Advance to District Authorities	0.00	5,028,863.00
Advance to DAPCU	0.00	8,617.00
Inter Unit Fund Transfer	19,975,000.00	0.00
Total	20,335,044.00	5,066,848.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Security / Earnest Deposit (Received)	13,000.00	10,500.00
TDS (Others)	7,731.00	0.00
Other Recoveries	1,720.00	0.00
Total	22,451.00	10,500.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	182,168.00	171,115.00
Total	182,168.00	171,115.00



Salary (Pay and Allowances)

Schedule 25

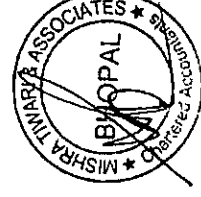
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	11,311,809.00	8,702,698.00
Total	11,311,809.00	8,702,698.00
Transportation Expenses	125,808.00	0.00
Printing & Stationery	933,876.00	403,485.00
Contingency	0.00	327,945.00
Total	1,059,684.00	731,430.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank 5	520,235.00	12,886,858.00
Total	520,235.00	12,886,858.00

संयुक्त सचिवालय (विाच)
मध्य प्रदेश राज्य नियंत्रण समिति
भोपाल (म.प्र.)



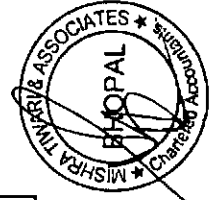
National AIDS Control Project - Phase III

Sources and Uses of Funds

As on: 31-Mar-2014

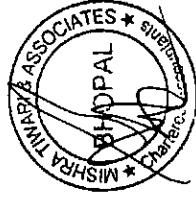
Year----->

Particulars	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Opening balance of Net Current Assets							
Cash in Hand	0.00	0.00	65,056.00	3,766.00	2,455.00	2,455.00	190.00
Balance in Bank (01)	0.00	5,521,238.00	15,706,479.00	16,742,213.00	12,120,071.00	5,270,011.00	12,886,858.00
Advances (02)	0.00	11,231,640.00	9,599,155.00	13,093,684.00	7,406,458.00	4,266,698.00	2,753,165.00
(-) Current Liabilities (03)	0.00	0.00	185,708.00	400,484.00	291,508.00	267,508.00	266,459.00
Global Fund - V I	28,680,000.00	49,081,000.00	41,458,000.00	1,118,000.00	6,127,000.00	22,349,000.00	19,996,000.00
Miscellaneous Receipts (04)	0.00	175,724.00	483,543.00	336,379.00	343,371.00	274,302.00	472,946.00
Expenses (05)	9,216,350.00	29,312,312.00	34,680,336.00	9,541,025.00	14,996,922.00	14,649,825.00	28,489,668.00
Fixed Assets (06)	2,710,772.00	11,512,308.00	3,007,010.00	2,115,057.00	1,439,269.00	1,871,379.00	450,000.00
Cash in Hand	0.00	65,056.00	3,766.00	2,455.00	2,455.00	190.00	19,915.00
Closing balance of Net Current Assets							



संयुक्त सचयक (विात)
मध्य प्रदेश राज्य निखण समिति
भोपाल (म.प्र.)

	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Closing balance of Net Current Assets	Balance in Bank (07)	5,521,238.00	15,706,479.00	16,742,213.00	12,120,071.00	5,270,011.00	12,886,858.00
	Advances (08)	11,231,640.00	9,599,155.00	13,093,684.00	7,406,458.00	4,266,698.00	2,753,165.00
	(-) Current Liabilities (09)	0.00	185,708.00	400,484.00	291,508.00	267,508.00	266,459.00
							11,250,300.00

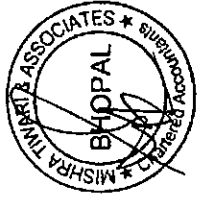


संयुक्ता संघटक (दिल्ली)
महाराष्ट्र राज्य नियंत्रण समिति
भोपाल (म.प्र.)

Madhya Pradesh SACS

Year →

Particulars	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Balance in Bank (01)							
Bank 5	0.00	5,521,238.00	15,706,479.00	16,742,213.00	12,120,071.00	5,270,011.00	12,886,858.00
Total	0.00	5,521,238.00	15,706,479.00	16,742,213.00	12,120,071.00	5,270,011.00	12,886,858.00
Advances (02)							
Advance to District Authorities	0.00	11,231,640.00	9,301,661.00	13,027,272.00	7,427,121.00	4,266,066.00	2,733,440.00
Advance to Others	0.00	0.00	297,130.00	0.00	0.00	0.00	0.00
Advance to Staff	0.00	0.00	364.00	66,412.00	632.00	632.00	19,725.00
Inter Unit Fund Transfer	0.00	0.00	0.00	0.00	-21,295.00	0.00	0.00
Total	0.00	11,231,640.00	9,599,155.00	13,093,684.00	7,406,458.00	4,266,698.00	2,753,165.00
(-) Current Liabilities (03)							
Other Recoveries	0.00	0.00	0.00	0.00	0.00	0.00	1,720.00
Security / Earnest Deposit (Received)	0.00	0.00	185,708.00	399,808.00	291,508.00	267,508.00	257,008.00
TDS (Others)	0.00	0.00	0.00	676.00	0.00	0.00	7,731.00
Total	0.00	0.00	185,708.00	400,484.00	291,508.00	267,508.00	266,459.00
Miscellaneous Receipts (04)							
Interest from Bank	0.00	175,724.00	404,496.00	311,167.00	343,371.00	265,602.00	422,436.00
Other Receipts	0.00	0.00	72,497.00	24,412.00	0.00	8,700.00	50,510.00
Sale of Bid/Tender Documents	0.00	0.00	6,550.00	800.00	0.00	0.00	0.00

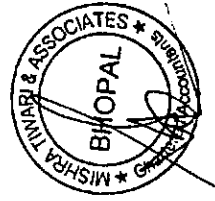


संयुक्त विकास (वित्त)
मध्य प्रदेश राज्य नियंत्रण समिति
कोषाल (म.प्र.)



महाराष्ट्र राज्य सरकार
 आरोग्य विभाग
 अहमदनगर जिल्हा
 अहमदनगर (म.प्र.)

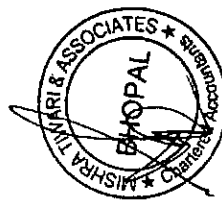
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Miscellaneous Recei							
Expenses (05)							
Total	0.00	175,724.00	483,543.00	336,379.00	343,371.00	274,302.00	472,946.00
ARV Drugs	0.00	0.00	0.00	0.00	0.00	0.00	11,006,292.00
Bank Charges	0.00	0.00	260.00	0.00	0.00	0.00	0.00
CD4/CD8 kits	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00
Consumable Items	1,806,286.00	5,934,907.00	5,454,113.00	256,724.00	1,080,572.00	770,156.00	550,339.00
Contingency	77,902.00	4,862,270.00	31,869.00	69,095.00	836,025.00	1,534,527.00	1,554,664.00
IEC	0.00	20,242.00	50,675.00	148,530.00	8,100.00	419,025.00	12,161.00
Local Conveyance	0.00	0.00	3,197.00	0.00	0.00	0.00	0.00
OI Drugs	294,295.00	380,976.00	19,023.00	683,099.00	480,694.00	1,140,803.00	1,054,035.00
Operational Expenses	0.00	0.00	0.00	0.00	0.00	421,002.00	93,527.00
Other Administration Cost	75.00	19,023.00	0.00	0.00	0.00	0.00	0.00
PEP Drugs	136,901.00	155,336.00	110,091.00	354,138.00	558,874.00	0.00	0.00
Postage/Courier	0.00	0.00	0.00	0.00	48,403.00	70,270.00	79,207.00
Printing & Stationery	0.00	414,841.00	1,697,430.00	678,521.00	1,135,456.00	816,857.00	1,440,400.00
Salary	6,871,218.00	17,043,808.00	24,505,356.00	5,799,610.00	10,301,103.00	8,702,698.00	11,311,809.00




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	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Expenses (05)							
Telephone/Communication Expenses	0.00	0.00	14,900.00	551.00	330,735.00	379,227.00	403,736.00
Training	5,575.00	318,339.00	2,792,471.00	1,550,757.00	216,960.00	395,260.00	793,440.00
Transportation Expenses	0.00	0.00	0.00	0.00	0.00	0.00	140,058.00
Travelling Expenses	24,098.00	162,570.00	951.00	0.00	0.00	0.00	0.00
Total	9,216,350.00	29,312,312.00	34,680,336.00	9,541,025.00	14,996,922.00	14,649,825.00	28,489,668.00
Fixed Assets (06)							
Civil Works	250,000.00	637,640.00	1,228,519.00	1,447,018.00	1,014,930.00	747,706.00	250,000.00
Office Equipment	2,460,772.00	10,874,668.00	1,778,491.00	668,039.00	424,339.00	1,123,673.00	200,000.00
Total	2,710,772.00	11,512,308.00	3,007,010.00	2,115,057.00	1,439,269.00	1,871,379.00	450,000.00
Balance in Bank (07)	5,521,238.00	15,706,479.00	16,742,213.00	12,120,071.00	5,270,011.00	12,886,858.00	520,235.00
Advances (08)							
Advance to District Authorities	11,231,640.00	9,301,661.00	13,027,272.00	7,427,121.00	4,266,066.00	2,733,440.00	1,908,656.00
Advance to Others	0.00	297,130.00	0.00	0.00	0.00	0.00	4,526.00
Advance to Staff	0.00	364.00	66,412.00	632.00	632.00	19,725.00	0.00
Inter Unit Fund Transfer	0.00	0.00	0.00	-21,295.00	0.00	0.00	15,700,000.00
Total	11,231,640.00	9,599,155.00	13,093,684.00	7,406,458.00	4,266,698.00	2,753,165.00	17,613,182.00
(-) Current Liabilities (09)							
Creditors Payable	0.00	0.00	0.00	0.00	0.00	0.00	11,006,292.00

Page 5 of 6
 संयुक्त विकास समिति
 भादव प्रदेस राज्य विवेकन समिति
 केवाला (रा.प्र.)




 संयुक्त संचालक (वित्त)
 भव्य प्रवेश राज्य नियंत्रण समिति
 भोपाल (म.प्र.)

	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08
(-) Current Liabilities (09)							
Other Recoveries	0.00	1,720.00	0.00	0.00	0.00	0.00	0.00
Security / Earnest Deposit (Received)	244,008.00	257,008.00	267,508.00	291,508.00	399,808.00	185,708.00	0.00
TDS (Others)	0.00	7,731.00	0.00	0.00	676.00	0.00	0.00
Total	11,250,300.00	266,459.00	267,508.00	291,508.00	400,484.00	185,708.00	0.00

us

Global fund- VII

(Financial Year 2013-14)



CHARTERED ACCOUNTANTS

AUDIT REPORT (GLOBAL FUND VII)

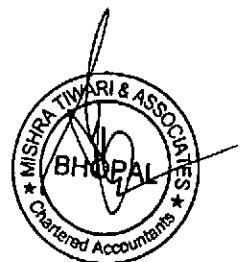
To,
The project director,
Madhya Pradesh state AIDS control society
Bhopal (M.P.)

We have audited the accompanying Balance Sheet as on 31st March 2014, Income & Expenditure Account, Receipt and Payment account for the year ended on 31st March 2014, of the Madhya Pradesh state AIDS control society (GLOBAL FUND VII). This statement is the responsibility of MPSACS management. Our responsibility is to express an opinion on the accompanying statement based on our audit.

We have conducted the audit in accordance with auditing standards generally accepted in India. Those standards require obtaining reasonable assurance that financial statements are free of material misstatement. An audit includes examination on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. The Balance sheet, Income and Expenditure account and Receipts & Payments account dealt by this report are in agreement with the books of accounts.
3. All the funds made available have been used for the purposes for which they were provided.



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4. In our opinion and to the best of our information and according to the explanation given to us, the said accounts read together with the significant accounting policies and notes on accounts there on give a true and fair view:-

- (a) In case of Balance Sheet the state of affairs as at 31st March, 14
- (b) In case of the Income and Expenditure account, the grant is utilized to the extent of revenue expenditure for the period ended on that date.

Place: Bhopal

Date: 30.07.2014



For Mishra Tiwari Associates

Chartered Accountants

FRN.005188C


CA. Sanjay Mishra

(Partner)

M No: 073946

To,

The Project Director,
Madhya Pradesh State AIDS Control Society,
Arera Hills,
Bhopal (M.P.)

MANAGEMENT LETTER

We have audited the financial statements of "Madhya Pradesh State AIDS Control Society, Bhopal (the "Society") for the financial year 2013-2014 and have issued our report thereon dated July 30, 2014.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. In planning and performing the audit of the Society for the year ended in 31st March 2014. We considered its internal control structure in order to determine our audit procedures for the purpose of expressing our opinion on the financial statement.

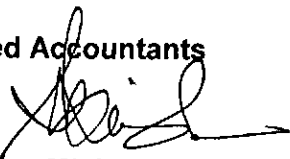
We planned and performed our audit and obtained reasonable assurance as to disclosures in the financial statements presentation, whether the same are free from material misstatements and reported in our independent auditor's Report separately for **Global Fund-VII**.

We noted no matters of material misstatements in disclosure and presentation of financial statements, however there is opening advances of Rs.36,60,412.00, out of which only Rs.17,48,674.00 is recovered from NGO (VHAI, New Delhi), and Rs.19,11,738.00 is yet to be recovered/adjusted. So we suggest for early recovery of the same.

We would like to place on record our appreciation for the co-operation extended to us at MPSACS for the completion of our audit

For Mishra Tiwari Associates

Chartered Accountants



CA. Sanjay Mishra

Partner

M.No:073946

Date: 30.07.2014



"Madhya Pradesh AIDS Control Society

(A) SIGNIFICANT ACCOUNTING POLICIES

1.) Accounting Convention

The Financial Statements are prepared as of a going concern on historical cost convention in accordance with the generally accepted accounting principles followed in India and financial guidelines issued by NACO.

2.) Fixed Assets

Fixed assets are stated at cost. Cost is inclusive of freight, duties and any other directly attributable cost of bringing the assets to its working condition for intended use.

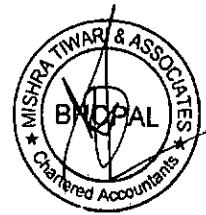
Fixed assets purchased by district authorities are also shown as fixed assets of MPSACS. The values of these assets are recorded by MPSACS as per Utilization Certificates/ Statement of Expenses submitted by respective authority.

No Depreciation is provided on Fixed Assets.

3.) Revenue Recognition

All revenues and expenses are generally recognized on cash basis except the following:

A). Grants/ Funds to local authorities, NGO & other implementing agencies are treated as advances till adjustment on receipt of expenditure from them.

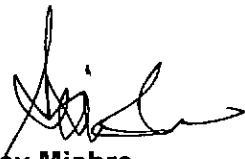


(B)NOTES TO FINANCIAL STATEMENTS (GLOBAL FUND -VII)

1. We have observed that in Global fund (round VII), there is opening advances of Rs.36,60,412.00, out of which only Rs.17,48,674.00 is recovered from NGO (VHAI, New Delhi), and Rs.19,11,738.00 is yet to be recovered/adjusted. So we suggest for early recovery of the same.

**For Mishra Tiwari and & Associates
Chartered Accountant
FRN.005188C**

For "Madhya Pradesh AIDS Control Society"



CA. Sanjay Mishra

M No: 073946



Date: 30.07.2014

Place: Bhopal

Utilisation Certificate

Certified that an amount of Rs. 3,919,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year 2013-14 vide letter No. given below and opening Cash/Bank Balance Rs. 15,544,300.00 (and Current Liabilities of Rs.87,497.00) and outstanding Advances for Rs. 6,759,412.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 399,263.00. a sum of Rs. 28,086,358.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 134,025.00 (and Current Liabilities of Rs. 3,997,643.00) and outstanding advances of Rs.2,311,738.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

Sl. No.	Sanction letter Number and Date	Amount
①	M-18017/05/2013-NACO (GFATM) Rd-VII Dt. 03/07/2013	3919000.00
	Total	3,919,000.00

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

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned

(Chartered Accountant)

संयुक्त संचालक (वित्त)
मध्य प्रदेश राज्य नियंत्रण समिति
बोम्बे (म.प्र.)



परियोजना संचालक
मध्य प्रदेश राज्य एड्स नियंत्रण समिति,
बोम्बे

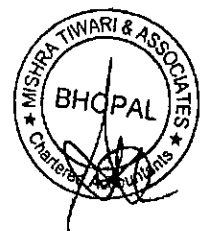
(Project Director)

S. N. NASKAR
Under Secretary
Deptt. of AIDS Control
Ministry of Health & Family Welfare

Opening balance of Net Current Assets	Amount (Rs.)
Bank GF-RD7	15,544,300.00
Advance to NGOs	6,759,412.00
	<u>22,303,712.00</u>
Opening balance of Net Current Liabilities	Amount (Rs.)
TDS (Others)	87,497.00
	<u>87,497.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	3,919,000.00
	<u>3,919,000.00</u>
Utilisation of funds	Amount (Rs.)
IEC	48,000.00
Operational Expenses	173,243.00
Training	2,252,299.00
Salary	20,106,498.00
Equipment Maintenance	53,725.00
Building Maintenance	50,321.00
Travelling Expenses	4,300,956.00
Rent, Rates & Taxes	423,650.00
Telephone/Communication Expenses	201,516.00
Miscellaneous Expenses	3,060.00
Printing & Stationery	189,487.00
Monitoring & Evaluation (SIMS)	75,146.00
Water and Electricity Charges	43,848.00
Postage/Courier	8,796.00
Red Ribbon Clubs/Youth Friendly Clubs	50,450.00
PLHA Expenses	26,800.00
Meeting Expenses	78,563.00
	<u>28,086,358.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	399,263.00
	<u>399,263.00</u>
Current Liabilities	Amount (Rs.)
Creditors Payable	3,997,643.00
	<u>3,997,643.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
Bank GF-RD7	134,025.00
Advance to NGOs	1,911,738.00
Inter Unit Fund Transfer	400,000.00
	<u>2,445,763.00</u>

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संयुक्त संघालक (दिल्ली)
मध्य प्रदेश राज्य नियंत्रण समिति
भोपाल (म.प्र.)



Balance Sheet

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

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
22,216,215.00	GENERAL FUND	01	(1,551,880.00)	457,652.00	FIXED ASSETS	02	457,652.00
87,497.00	CURRENT LIABILITIES AND PROVISIONS	0501	3,997,643.00	15,544,300.00	CURRENT ASSETS, LOANS AND ADVANCES	0301	134,025.00
457,652.00	CURRENT LIABILITIES		457,652.00	6,759,412.00	CURRENT ASSETS	0401	2,311,738.00
22,761,364.00	FIXED ASSET FUND		2,903,415.00	22,761,364.00	LOANS AND ADVANCES		2,903,415.00

[Signature]
संयुक्त सुकलक (सिवा)
 मध्य प्रदेश राज्य नियंत्रण समिति
 FC/FM/FO

[Signature]
 परियोजना संचालक
 Project Director
 भोपाल

[Signature]
Auditor



General Fund

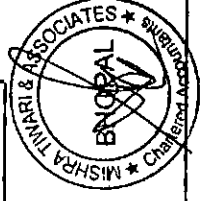
Schedule 01

Particulars	Figures in Rupees	
	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Opening grant in aid	22,216,215.00	21,678,920.00
Add: Received during the year	3,919,000.00	0.00
Grant from NACO to SACS	3,919,000.00	0.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(27,687,095.00)	537,295.00
Closing grant in aid	1,551,880.00	22,216,215.00

Fixed Asset

Schedule 02

Particulars	Figures in Rupees		
	Opening Balance	Addition	Deletion
Equipment (Other) (2204)	353,492.00	0.00	0.00
Furniture, Fixtures & Supplies (2202)	104,160.00	0.00	0.00
Grand Total	457,652.00	0.00	0.00



संयुक्त संकलक (विच)
 मध्य प्रदेश राज्य नियंत्रण समिति
 भोपाल (म.प्र.)

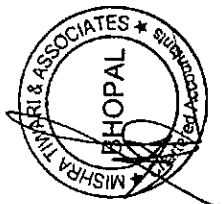
Schedule 03

Figures in Rupees

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



संयुक्त संघसक (विद्य)
 मध्य प्रदेश राज्य विद्यन सभित
 भोवाल (म.प्र.)



CURRENT ASSETS

Schedule 0301

Figures in Rupees	
Particulars	As at 31-Mar-14 (Rs.)
Bank GF-RD7	134,025.00
Total	134,025.00

LOANS AND ADVANCES

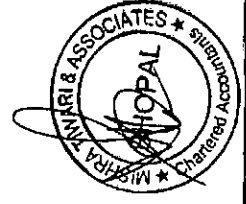
Schedule 0401

Figures in Rupees	
Particulars	As at 31-Mar-14 (Rs.)
Advance to NGOs	1,911,738.00
Inter Unit Fund Transfer	400,000.00
Total	2,311,738.00

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees	
Particulars	As at 31-Mar-14 (Rs.)
Creditors Payable	3,997,643.00
TDS (Others)	0.00
Total	3,997,643.00



संयुक्त संघटक (वित्त)
 राज्य प्रदेश राज्य विकास समिति
 काठमाडौं (स.सं.)

Income And Expenditure Account

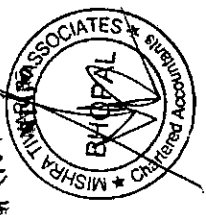
For The Period From : 01-Apr-2013 To :31-Mar-2014

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
0.00	IEC		48,000.00	Other Income	28	399,263.00
0.00	Monitoring & Evaluation (SIMS)		75,146.00	Grants utilised to the extent of revenue expenditure		27,687,095.00
537,295.00	Excess of Income over Expenditure		0.00			
0.00	Training and Workshops	08	2,302,749.00			
0.00	Salary (Pay and Allowances)	13	20,106,498.00			
0.00	Maintenance Costs	14	104,046.00			
446,893.00	Operational Expenses	15	5,449,919.00			
984,188.00			28,086,358.00			28,086,358.00

संयुक्त संकलक (विक्रम)
 मध्य प्रदेश राज्य नियंत्रण समिति
 भोपाल (M.P.)

(Signature)

परिमोलना संचालक
 मध्य प्रदेश राज्य नियंत्रण समिति



Other Income

Schedule 28

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Interest from Bank	399,263.00	984,188.00
Total	399,263.00	984,188.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	2,252,299.00	0.00
Red Ribbon Clubs/Youth Friendly Clubs	50,450.00	0.00
Total	2,302,749.00	0.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	20,106,498.00	0.00
Total	20,106,498.00	0.00



32

Maintenance Costs

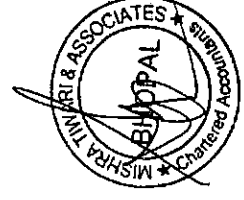
Schedule 14

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment Maintenance	53,725.00	0.00
Building Maintenance	50,321.00	0.00
Total	104,046.00	0.00

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Operational Expenses	173,243.00	0.00
Travelling Expenses	4,300,956.00	0.00
Rent, Rates & Taxes	423,650.00	0.00
Telephone/Communication Expenses	201,516.00	0.00
Miscellaneous Expenses	3,060.00	207,235.00
Printing & Stationery	189,487.00	239,658.00
Water and Electricity Charges	43,848.00	0.00
Postage/Courier	8,796.00	0.00
PLHA Expenses	26,800.00	0.00
Meeting Expenses	78,563.00	0.00
Total	5,449,919.00	446,893.00

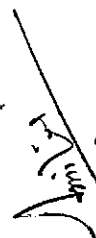



संयुक्त संघटक (लिच)
मध्य प्रदेश राज्य निर्यात समिति
बोयाल (म.प्र.)

Receipt And Payment Account

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

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
18,018,508.00	Opening Balance:			3,099,000.00	LOANS AND ADVANCES	17	19,641,041.00
0.00	Balance with Bank	30	15,544,300.00	0.00	CURRENT LIABILITIES	32	87,497.00
87,497.00	GENERAL FUND	29	3,919,000.00	446,893.00	Operational Expenses	27	0.00
984,188.00	CURRENT LIABILITIES	32	0.00		Closing Balance:		
	Other Income	56	399,263.00	15,544,300.00	Balance with Bank	31	134,025.00
			<u>19,862,563.00</u>	<u>19,090,193.00</u>			<u>19,862,563.00</u>


 संयुक्त संचालक (वि.प.)
 नव्व प्रवेश राज्य निषेधण समिति
 भोपाल (MP)


 परिचयना उपस्था
 नव्व प्रवेश राज्य निषेधण समिति
 भोपाल (MP)



GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Grant from NACO to SACS	3,919,000.00	0.00
Total	3,919,000.00	0.00

Balance with Bank

Schedule 30

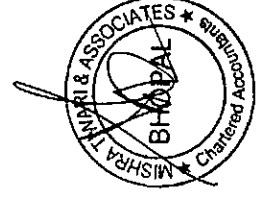
Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Bank GF-RD7	15,544,300.00	18,018,508.00
Total	15,544,300.00	18,018,508.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
TDS (Others)	0.00	87,497.00
Total	0.00	87,497.00

संयुक्त सचिव (वित्त)
मध्य प्रदेश राज्य निबंधन समिति
भोपाल (म.प्र.)



Other Income

Schedule 56

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Interest from Bank	399,263.00	984,188.00
Total	399,263.00	984,188.00

LOANS AND ADVANCES


Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to NGOs	19,241,041.00	3,099,000.00
Inter Unit Fund Transfer	400,000.00	0.00
Total	19,641,041.00	3,099,000.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
TDS (Others)	87,497.00	0.00
Total	87,497.00	0.00


 राज्यका सचिवक (वित्त)
 राज्य प्रदेश राज्य निवृत्तन समिति
 भोपाल (MP)



Operational Expenses


Schedule 27

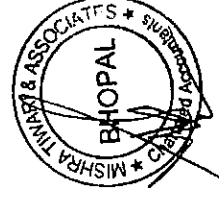
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Miscellaneous Expenses	0.00	207,235.00
Printing & Stationery	0.00	239,658.00
Total	0.00	446,893.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank GF-RD7	134,025.00	15,544,300.00
Total	134,025.00	15,544,300.00


 संयुक्त संघटक (पिता)
 मध्य प्रदेश राज्य विप्लव समिति
 भोपाल (म.प्र.)



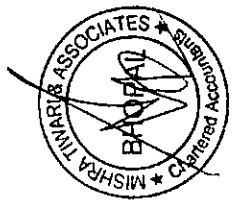
National AIDS Control Project - Phase III


Sources and Uses of Funds

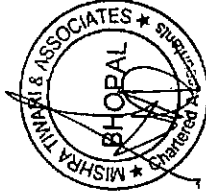
As on: 31-Mar-2014

Year----->

Particulars	2009-10	2010-11	2011-12	2012-13	2013-14
Opening balance of Net Current Assets					
Balance in Bank (01)	0.00	3,201,137.00	7,731,307.00	18,018,508.00	15,544,300.00
Advances (02)	0.00	97,352.00	9,335,328.00	3,660,412.00	6,759,412.00
(-) Current Liabilities (03)	0.00	0.00	0.00	0.00	87,497.00
Sources of funds	13,733,392.00	20,973,000.00	27,852,000.00	0.00	3,919,000.00
Grant from NACO to SACS					
Miscellaneous Receipts (04)	80,795.00	222,706.00	323,130.00	984,188.00	399,263.00
Utilisation of funds	10,069,900.00	7,415,706.00	23,562,845.00	446,893.00	28,086,358.00
Expenses (05)					
Fixed Assets (06)	445,798.00	11,854.00	0.00	0.00	0.00
Closing balance of Net Current Assets	3,201,137.00	7,731,307.00	18,018,508.00	15,544,300.00	134,025.00
Advances (08)	97,352.00	9,335,328.00	3,660,412.00	6,759,412.00	2,311,738.00




 मधुसूता संचालक (पिच)
 धारा प्रवेश राज्य निबंधन समिति
 भोपाल (मि.स.)

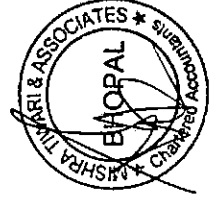


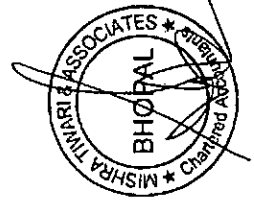
संयुक्त संकायक (विश्व)
मध्य प्रदेश राज्य निबंधन समिति
बोपाल (म.प्र.)

Closing balance of Net Current Assets	09-	10-	11-	12-	13-
	0.00	0.00	0.00	87,497.00	3,997,643.00
(-) Current Liabilities (09)	0.00	0.00	0.00	0.00	0.00


Year----->

Particulars	2009-10	2010-11	2011-12	2012-13	2013-14
Balance in Bank (01)					
Bank GF-RD7	0.00	3,201,137.00	7,731,307.00	18,018,508.00	15,544,300.00
Total	0.00	3,201,137.00	7,731,307.00	18,018,508.00	15,544,300.00
Advances (02)					
Advance to NGOs	0.00	97,352.00	9,335,328.00	3,660,412.00	6,759,412.00
Total	0.00	97,352.00	9,335,328.00	3,660,412.00	6,759,412.00
(-) Current Liabilities (03)					
TDS (Others)	0.00	0.00	0.00	0.00	87,497.00
Total	0.00	0.00	0.00	0.00	87,497.00
Miscellaneous Receipts (04)					
Interest from Bank	80,795.00	222,706.00	323,130.00	984,188.00	399,263.00
Total	80,795.00	222,706.00	323,130.00	984,188.00	399,263.00
Expenses (05)					
Building Maintenance	17,451.00	8,709.00	29,553.00	0.00	50,321.00
Equipment Maintenance	15,263.00	0.00	527,346.00	0.00	53,725.00
IEC	1,043,345.00	595,559.00	1,747,039.00	0.00	48,000.00
Meeting Expenses	5,900.00	10,246.00	37,253.00	0.00	78,563.00
Miscellaneous Expenses	13,600.00	3,410.00	9,058.00	207,235.00	3,060.00
Monitoring & Evaluation (SIMS)	71,748.00	124,179.00	315,168.00	0.00	75,146.00




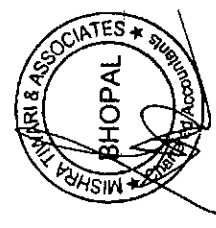


Expenses (05)	Operational Expenses	109,454.00	56,445.00	148,999.00	0.00	173,243.00
	PLHA Expenses	0.00	13,410.00	25,439.00	0.00	26,800.00
	Postage/Courier	4,563.00	4,669.00	12,779.00	0.00	8,796.00
	Printing & Stationery	54,545.00	37,890.00	143,544.00	239,658.00	189,487.00
	Red Ribbon Clubs/Youth Friendly Clubs	0.00	586.00	32,037.00	0.00	50,450.00
	Rent, Rates & Taxes	191,150.00	120,000.00	404,675.00	0.00	423,650.00
	Salary	5,555,366.00	4,696,420.00	14,849,421.00	0.00	20,106,498.00
	Telephone/Communication Expenses	114,335.00	62,219.00	196,731.00	0.00	201,516.00
	Training	2,001,060.00	823,995.00	2,513,769.00	0.00	2,252,299.00
	Travelling Expenses	850,341.00	845,969.00	2,527,089.00	0.00	4,300,956.00
Water and Electricity Charges	21,779.00	12,000.00	42,945.00	0.00	43,848.00	
Total	10,069,900.00	7,415,706.00	23,562,845.00	446,893.00	28,086,358.00	
Fixed Assets (06)	Equipment (Other)	341,638.00	11,854.00	0.00	0.00	0.00
	Furniture, Fixtures & Supplies	104,160.00	0.00	0.00	0.00	0.00
Total	445,798.00	11,854.00	0.00	0.00	0.00	


 प्रणव कुमार शर्मा (प्र.प्र.प्र.)
 प्रणव कुमार शर्मा प्रशासनिक अधिकारी
 भोपाल (म.प्र.)

	9-	10-	1-	2-	13-
Balance in Bank (07)	3,201,137.00	7,731,307.00	18,018,508.00	15,544,300.00	134,025.00
Total	3,201,137.00	7,731,307.00	18,018,508.00	15,544,300.00	134,025.00
Advances (08)	97,352.00	9,335,328.00	3,660,412.00	6,759,412.00	1,911,738.00
Inter Unit Fund Transfer	0.00	0.00	0.00	0.00	400,000.00
Total	97,352.00	9,335,328.00	3,660,412.00	6,759,412.00	2,311,738.00
(-) Current Liabilities (09)	0.00	0.00	0.00	0.00	3,997,643.00
Creditors Payable	0.00	0.00	0.00	0.00	0.00
TDS (Others)	0.00	0.00	0.00	87,497.00	0.00
Total	0.00	0.00	0.00	87,497.00	3,997,643.00


 अध्यक्ष संस्थाक (वित्त)
 महा प्रबंधा राज्य निबंधन समिति
 भोपाल (म.प्र.)



TI (POOL FUND)
(Financial Year 2013-14)



CHARTERED ACCOUNTANTS

AUDIT REPORT (TI POOL FUND)

To,
The project director,
Madhya Pradesh state AIDS control society
Bhopal (M.P.)

We have audited the accompanying Balance Sheet as on 31st March 2014, Income & Expenditure Account, Receipt and Payment account for the year ended on 31st March 2014, of the Madhya Pradesh state AIDS control society (TI POOL fund). This statement is the responsibility of MPSACS management. Our responsibility is to express an opinion on the accompanying statement based on our audit.

We have conducted the audit in accordance with auditing standards generally accepted in India. Those standards require obtaining reasonable assurance that financial statements are free of material misstatement. An audit includes examination on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. The Balance sheet, Income and Expenditure account and Receipts & Payments account dealt by this report are in agreement with the books of accounts.
3. All the funds made available have been used for the purposes for which they were provided.



4. In our opinion and to the best of our information and according to the explanation given to us, the said accounts read together with the significant accounting policies and notes on accounts there on give a true and fair view:-

- (a) In case of Balance Sheet the state of affairs as at 31st March, 14.
- (b) In case of the Income and Expenditure account, the grant is utilized to the extent of revenue expenditure for the period ended on that date.

Place: Bhopal

Date: 30.07.2014



For Mishra Tiwari Associates

Chartered Accountants

FRN.005188C


CA. Sanjay Mishra

(Partner)

M No: 073946

To,
The Project Director,
Madhya Pradesh State AIDS Control Society,
Arera Hills,
Bhopal (M.P.)

MANAGEMENT LETTER

We have audited the financial statements of "Madhya Pradesh State AIDS Control Society, Bhopal (the "Society") for the financial year 2013-2014 and have issued our report thereon dated July 30, 2014.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. In planning and performing the audit of the Society for the year ended in 31st March 2014. We considered its internal control structure in order to determine our audit procedures for the purpose of expressing our opinion on the financial statement.

We planned and performed our audit and obtained reasonable assurance as to disclosures in the financial statements presentation, whether the same are free from material misstatements and reported in our independent auditor's Report separately for **TI POOL fund**.

We noted no matters of material misstatements in disclosure and presentation of financial statements. Other matters have been mentioned in executive summary However, we would like to draw the attention of management on following matters:

1. We have observed that some of the NGO's are not submitting UC's on time.

We would like to place on record our appreciation for the co-operation extended to us at MPSACS for the completion of our audit

For Mishra Tiwari Associates

Chartered Accountants


CA. Sanjay Mishra

Partner

M.No:073946

Date: 30.07.2014



"Madhya Pradesh AIDS Control Society

(A) SIGNIFICANT ACCOUNTING POLICIES

1.) Accounting Convention

The Financial Statements are prepared as of a going concern on historical cost convention in accordance with the generally accepted accounting principles followed in India and financial guidelines issued by NACO.

2.) Fixed Assets

Fixed assets are stated at cost. Cost is inclusive of freight, duties and any other directly attributable cost of bringing the assets to its working condition for intended use.

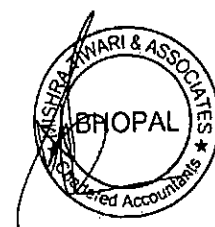
Fixed assets purchased by district authorities are also shown as fixed assets of MPSACS. The values of these assets are recorded by MPSACS as per Utilization Certificates/ Statement of Expenses submitted by respective authority.

No Depreciation is provided on Fixed Assets.

3.) Revenue Recognition

All revenues and expenses are generally recognized on cash basis except the following:

A). Grants/ Funds to local authorities, NGO & other implementing agencies are treated as advances till adjustment on receipt of expenditure from them.

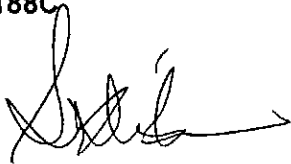


(B)NOTES TO FINANCIAL STATEMENTS(TI Pool Fund)

1. We have observed that some of the NGO's are not submitting UC's on time.

For Mishra Tiwari and & Associates
Chartered Accountant
FRN.005188C

For "Madhya Pradesh AIDS Control Society"



CA. Sanjay Mishra

M No: 073946



Date: 30.07.2014

Place: Bhopal



Madhya Pradesh SACS - TI POOL FUND

2nd Floor OilFed Building 1, Arera Hill, Bhopal - 462011

National AIDS Control Project - Phase III

15

Utilisation Certificate

Certified that an amount of Rs. 9,500,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2013-14 vide letter No. given below and opening Cash/Bank Balance Rs. 0.00 (and Current Liabilities of Rs.0.00)and outstanding Advances for Rs. 0.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 0.00. a sum of Rs. 7,316,982.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 666,225.00 (and Current Liabilities of Rs. 95,885.00)and outstanding advances of Rs.1,612,678.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

Sl. No.	Sanction letter Number and Date	Amount
①	RECOVERY/DEDUCTION OF GRANTS FROM MDBS FUND DT. 23/12/13	60,00000.00
②	RECOVERY/DEDUCTION OF GRANTS FROM MDDS FUND DT. 10/03/14	35,00000.00
	Total	9,500,000.00

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

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned

(Chartered Accountant)

संयुक्त निदेश (वि.नं.)
मध्य प्रदेश राज्य नियंत्रण समिति
भोपाल (म.प्र.)



परियोजना सहायक
मध्य प्रदेश राज्य लड़कन नियंत्रण समिति,
भोपाल

(Project Director)

S. N. NASKAR
Under Secretary
Deptt. of AIDS Control
Ministry of Health & Family Welfare

Sources of funds	Amount (Rs.)
Recovery/Deduction of Grants	9,500,000.00
	<u>9,500,000.00</u>
Utilisation of funds	Amount (Rs.)
Training	311,075.00
Salary	2,868,699.00
Travelling Expenses	405,644.00
Rent, Rates & Taxes	516,860.00
Telephone/Communication Expenses	67,028.00
Honorarium	1,916,203.00
Printing & Stationery	55,844.00
Water and Electricity Charges	45,709.00
NGO Services for Priority Interventions	39,049.00
Other Administration Cost	228,695.00
Need Based Assisstance	27,277.00
Campaigns	614,846.00
Meeting Expenses	220,053.00
	<u>7,316,982.00</u>
Current Liabilities	Amount (Rs.)
Creditors Payable	95,885.00
	<u>95,885.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
TIPF-Bank	666,225.00
Advance to NGOs	1,612,678.00
	<u>2,278,903.00</u>

संयुक्त संचालक (द्वितीय)
राज्य प्रदेश राज्य नियंत्रण समिति
भोपाल (म.प्र.)



Balance Sheet

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

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
0.00	GENERAL FUND	01	2,183,018.00		CURRENT ASSETS, LOANS AND ADVANCES		
	CURRENT LIABILITIES AND PROVISIONS *			0.00	CURRENT ASSETS	0301	666,225.00
0.00	CURRENT LIABILITIES	0501	95,885.00	0.00	LOANS AND ADVANCES	0401	1,612,678.00
<u>0.00</u>			<u>2,278,903.00</u>	<u>0.00</u>			<u>2,278,903.00</u>

(Signature)
 संयुक्त-संचालक (वित्त)
 मध्य प्रदेश राज्य नियंत्रण समिति
 भोवखि (BPM)/FO

(Signature)
 परियोजना संचालक
 Project Director/मिश्रण समिति,
 बhopal

(Signature)
 Auditor



General Fund


Schedule 01

Particulars	Figures in Rupees	
	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Opening grant in aid	0.00	0.00
Add: Received during the year	9,500,000.00	0.00
Recovery/Deduction of Grants	9,500,000.00	0.00
Less: Utilised during the year	7,316,982.00	0.00
Grants utilised to the extent of revenue expenditure	(7,316,982.00)	0.00
Closing grant in aid	2,183,018.00	0.00

Fixed Asset

Schedule 02

Particulars	Figures in Rupees		
	Opening Balance	Addition	Defetion
Grand Total			


 प्रमुख अधिकारी (वित्त)
 पंचायत समिति
 (नाम)




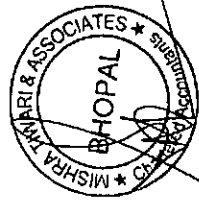
Funds from Other Sources

Schedule 03

Figures in Rupees

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


 मधुवता संघालक (विरा)
 पञ्च प्रदेश राज्य निधिपण समिति
 भूपाल (प.प.)



CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
TIPF-Bank	666,225.00	0.00
Total	666,225.00	0.00

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to NGOs	1,612,678.00	0.00
Total	1,612,678.00	0.00

CURRENT LIABILITIES

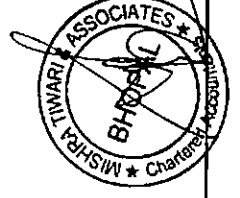
Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Creditors Payable	95,885.00	0.00
Total	95,885.00	0.00



संयुक्त संघटक (वित्त)
मध्य प्रदेश राज्य नियंत्रण समिति
भोपाल (म.प्र.)



Income And Expenditure Account

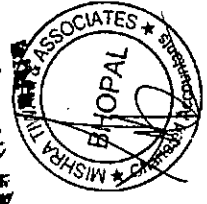
For The Period From : 01-Apr-2013 To :31-Mar-2014

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
0.00	Training and Workshops	08	925,921.00	0.00	Grants utilised to the extent of revenue expenditure		7,316,982.00
0.00	NGO Services	11	39,049.00				
0.00	Salary (Pay and Allowances)	13	4,784,902.00				
0.00	Maintenance Costs	14	27,277.00				
0.00	Operational Expenses	15	1,539,833.00				
<u>0.00</u>			<u>7,316,982.00</u>	<u>0.00</u>			<u>7,316,982.00</u>

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Training and Workshops

Schedule 08

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	311,075.00	0.00
Campaigns	614,846.00	0.00
Total	925,921.00	0.00

NGO Services


Schedule 11

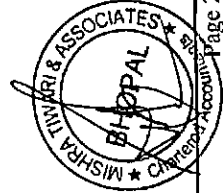
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NGO Services for Priority Interventions	39,049.00	0.00
Total	39,049.00	0.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	2,868,699.00	0.00
Honorarium	1,916,203.00	0.00
Total	4,784,902.00	0.00


 श्रीमती अशोक देवी (सिपाही)
 महा नगरपालिका कार्यपालिका
 काठमाडौं (१५५)



Maintenance Costs


Schedule 14

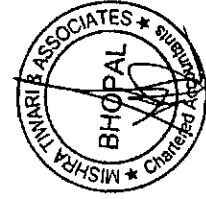
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Need Based Assistance	27,277.00	0.00
Total	27,277.00	0.00

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Travelling Expenses	405,644.00	0.00
Rent, Rates & Taxes	516,860.00	0.00
Telephone/Communication Expenses	67,028.00	0.00
Printing & Stationery	55,844.00	0.00
Water and Electricity Charges	45,709.00	0.00
Other Administration Cost	228,695.00	0.00
Meeting Expenses	220,053.00	0.00
Total	1,539,833.00	0.00


 प्रमुख अधिकारी (वित्त)
 राजस्थान विधानसभा समिति
 (17)



National AIDS Control Project - Phase III

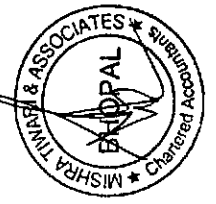
Receipt And Payment Account

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

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
0.00	GENERAL FUND	29	9,500,000.00	LOANS AND ADVANCES	17	8,665,756.00
0.00	CURRENT LIABILITIES	32	95,885.00	Training and Workshops	20	224,855.00
0.00			9,595,885.00	NGO Services	23	39,049.00
				Closing Balance:		
				Balance with Bank	31	666,225.00
						9,595,885.00

(Signature)
 संयुक्त संचालक (वित्त)
 मध्य प्रदेश राज्य निबंधन समिति
 (B.P.O.)

(Signature)
 परिकीर्तन कर्मचारी
 मध्य प्रदेश राज्य निबंधन समिति
 (B.P.O.)



GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Recovery/Deduction of Grants	9,500,000.00	0.00
Total	9,500,000.00	0.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Creditors Payable	95,885.00	0.00
Total	95,885.00	0.00

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to NGOs	8,665,756.00	0.00
Total	8,665,756.00	0.00



[Signature]
 12/03/2014 (Date)
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 (Page No.)

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	224,855.00	0.00
Total	224,855.00	0.00

NGO Services


Schedule 23

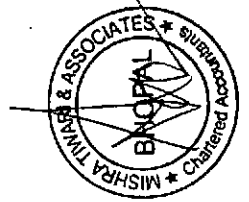
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NGO Services for Priority Interventions	39,049.00	0.00
Total	39,049.00	0.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
TIPF-Bank	666,225.00	0.00
Total	666,225.00	0.00


 धर्मपाल टिप्पण (वित्त)
 धर्मपाल टिप्पण संस्थान




National AIDS Control Project - Phase III

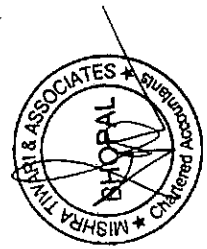
Sources and Uses of Funds

As on: 31-Mar-2014

Year----->

Particulars	2013-14
Sources of funds	9,500,000.00
Utilisation of funds	7,316,982.00
Closing balance of Net Current Assets	666,225.00
	1,612,678.00
	95,885.00

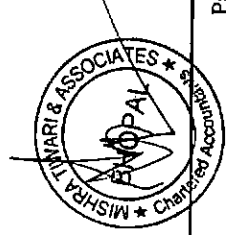

 संयुक्त संघीय (वित्त)
 नरम प्रदेश राज्य नियंत्रण समिति
 भोपाल (MP)




Year----->

Particulars	2013-14
Expenses (05)	
Campaigns	614,846.00
Honorarium	1,916,203.00
Meeting Expenses	220,053.00
Need Based Assistance	27,277.00
NGO Services for Priority Interventions	39,049.00
Other Administration Cost	228,695.00
Printing & Stationery	55,844.00
Rent, Rates & Taxes	516,860.00
Salary	2,868,699.00
Telephone/Communication Expenses	67,028.00
Training	311,075.00
Travelling Expenses	405,644.00
Water and Electricity Charges	45,709.00

संयुक्त संकलक (सिविल)
मध्य प्रदेश राज्य निर्माण समिति



Expenses (05)	Total	7,316,982.00
Balance in Bank (07)	TIPF-Bank	666,225.00
	Total	666,225.00
Advances (08)	Advance to NGOs	1,612,678.00
	Total	1,612,678.00
(-) Current Liabilities (09)	Creditors Payable	95,885.00
	Total	95,885.00


 संयुक्त सिवाकाक (वित्त)
 मध्य प्रदेश राज्य नियंत्रण समिति
 भोपाल (म.प्र.)

