

Kanwaldeep Singh, iDAS



Director (Finance)
National AIDS Control Organisation
Ministry of Health & Family Welfare
6th Floor, Chandralok Building, 36 Janpath,
New Delhi - 110001

☎ : 011-23731780

Fax : 011-43509938

File No. G. 20016/31/2010-NACO (FIN)

Dated 15th Dec. 2010

Subject: Forwarding of Statutory Audit Reports 2009-10 of SACS

Dear Sir/Madam,

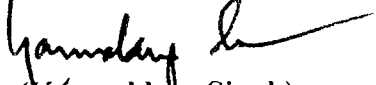
In continuation of this office letter of even no. dated 27th Sept. 2010, I am forwarding herewith copies of Audit Reports for 2009-10 in respect of the following states:

1	Bihar	8	Nagaland
2	Chennai	9	Pondicherry
3	Delhi	10	Tripura
4	Himachal Pradesh	11	Uttarakhand
5	J & K	12	Mizoram
6	Lakshadweep	13	Goa
7	Mumbai ✓	14	Rajasthan
15	Jharkhand		

In addition soft copies of the following states have been sent separately by Email and the audit Report for Jharkhand has been sent with the review report..

1. Arunachal Pradesh
2. Daman & Diu

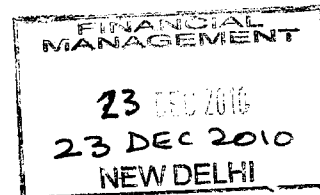
Yours faithfully,


(Kanwaldeep Singh)

To

1. ✓ **Mr. Arun Manuja**
Senior Financial Specialist
The World Bank
70, Lodi Estate
New Delhi - 110003

2. **Ms. Sabina Bindra Barnes**
Department For International Development
Qutab Institutional Area
New Delhi





7

**MUMBAI DISTRICTS AIDS CONTROL
SOCIETY**



ANNUAL AUDITED ACCOUNTS

OF

POOL FUND

(WORLD BANK ASSISTED PROJECT)

2009-2010

1-
Report of Statutory Auditors

To:
The Project Director,
Mumbai Districts AIDS Control Society,
Mumbai 400 031

Introductory Paragraph

We have audited the accompanying financial statements of Mumbai Districts AIDS Control Society under the National AIDS Control Project – Phase III (financed under World Bank Credit No.3242-IN and DFID grant) as of March 31, 2010. The management of Mumbai Districts AIDS Control Society is responsible for the preparation of the accompanying financial statements in accordance with applicable law and accounting standards. Our responsibility is to express an opinion on these financial statements audited in accordance with relevant Indian legal and regulatory requirements and auditing standards.

Mumbai Districts AIDS Control Society management's policy is to prepare the accompanying statements on the cash receipts and disbursements basis in conformity with the standards prescribed by the ICAI for Cash Accounting. On this basis, cash receipts are recognized when received and cash expenditures are recognized when paid rather than when incurred.

Scope Paragraph

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

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

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement. We believe that our audit provides a reasonable basis for our opinion.

Bases for opinion

We report that -

01 MDACS Trustees/management is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgment by management are required to assess the expected benefits and related costs of internal control structure, policies and procedures. We are neither aware of nor have we been informed of any assessment in this respect by MDACS.

The objectives of an internal control structure include policies and procedures, among other things, are (a) to maintain records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of MDACS;

(b) to provide management with reasonable, but not absolute assurance that transactions (including receipts and expenditures) are executed in accordance with management's authorization and recorded properly as necessary to permit the preparation of the financial statements in accordance with generally accepted accounting principles; and

(c) to provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the MDACS' assets that could have a material effect on the financial statements.

Because of inherent limitations in any internal control structure, errors, irregularities or misstatements may nevertheless occur and not be detected. Also, the projection of any evaluation of effectiveness of the structure or conclusions, based on our finding, to future periods is subject to the risk that they may become inadequate because of changes in conditions; degree of compliance or the effectiveness of the design and operation of controls with the policies and procedures may deteriorate and consequently altering the validity of such conclusions that would no longer portray the system in existence.

MDACS continued its focused efforts to resolve long-term issues identified in its financial management processes and systems. Our evaluation of the prevailing internal control structure and its operation at MDACS as of and for the year ended March 31, 2010 for the purpose of expressing an opinion on the financial statements disclosed weaknesses in the design or operation of the internal control structure for:

- a) need to establish written procedures for effective grant management with a central approach for accounting, management, and training for grant compliance to reduce the risks of mismanagement in grant funding;
- b) Documentation of internal controls including written policies and procedures outlining the duties and nature of the work to be performed by personnel;
- c) formalizing arrangements in respect of grants provided to peripheral units to ensure accountability over peripheral units;
- d) accounting for cost-sharing and cost-allocation to different programmes with a need to formalize the system;
- e) absence of formal cost-sharing arrangement for use of common infrastructure with Avert Society and Maharashtra State AIDS Control Society (MSACS);
- f) records for Fixed assets (including but not limited to obsolete/discarded assets) at MDACS, NGOs and peripheral units;
- g) records for Testing Kits at MDACS and peripheral units
- h) refunding of security deposit collected from vendors;
- i) Management has not established a road plan or formal process to change to accrual system of accounting that will facilitate improved financial reporting and increase the financial control; in the current accounting system, there are inherent limitations and constraints on the detailed review of current assets, advances and current liabilities;
- j) Management has to design an internal control system and establish procedures for dealing with discontinuance of grants to and/or termination of tie up arrangements with NGOs and recoveries from NGOs including but not limited to assets and other materials given to NGOs;
- k) robust financial plans linked with operational plans need to be in place, and ensure that such plans are being delivered for ensuring value for money;
- l) suitable insurance coverage to ensure the appropriate levels and types of coverages are in place;
- m) internal audit report of MDACS for FY 2009-10;

- n) formal policy for assuming financial obligations of employees/ex-employees who are/were on deputation from Municipal Corporation of Greater Mumbai, the sponsor body;
- o) Operational and fiscal evaluations or reviews of NGOs need to be enhanced in assessing NGOs/Peripheral units' internal control and compliance for purposes of achieving effective oversight instead of relying heavily on information obtained through interviews; Operational and fiscal evaluations or reviews (presently not carried out other than audit at NGOs/peripheral units) of peripheral units should also be carried;
- p) oversight implications of non-compliance with –
 - statutory obligations by NGOs/peripheral units especially in relation to Rent (and property tax thereon), Income Tax (including TDS), Profession Tax and labour laws; and
 - guidelines on financial and procurement systems for NGOs/CBOs prescribed by NACO with consequential impact on project implementation by NGOs/peripheral units, as the case may be;
- q) monitoring activities and financial utilization for which grants are awarded by MDACS to NGOs/peripheral units where there is comingling or overlapping of other activities or there is funding received from other donor agencies;
- r) discrepancies and non-reconciliation of system-generated Financial Management Reports (FMRs) and other data with financial results on timely basis due to, among other things, application software-related problems;
- s) significant unexplained discrepancies related to accounting controls observed during interim audit and final audit in following balances –

Account head	Balance on December 31,2009 (in Rs)	Balance on January 01,2010 (in Rs)	Difference
Programme: Pool Fund			
Consultants and Consultancy Services	4,81,062	3,88,272	(92,790)
Building Maintenance	11,21,827	14,51,298	3,29,471
Equipment Maintenance	2,00,695	4,75,754	2,75,059
Programme: GF II			
Printing & Stationery	15,13,291	16,31,331	1,18,040
Expenses on ICTC centres	22,30,272	21,12,232	(1,18,040)
Programme: GF III			
Review Meeting and Supervision of counselors	1,17,881	1,95,889	78,008

that we consider to be significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect MDACS' ability to record, process, summarize and report financial data consistent with the assertions of the management in the financial statements;

Our evaluation excluded internal controls related to IT environment and we are unable to obtain reasonable assurance about the aspects of controls that may be relevant to MDACS' internal controls in this environment as it relates to audit of the financial statements.

These deficiencies are likely to continue to exist until internal controls are strengthened, and appropriate resources are dedicated to maintaining effective internal controls. In the interim, the Society will need to place greater emphasis on monitoring the current risks and vulnerabilities, along with the related compensating procedures, to determine whether these risks are being adequately mitigated on an ongoing basis. Successfully addressing these issues is critical to maintaining the Society's credibility;

Generally accepted accounting principles and grant management requirements, specify the grant management and control systems be documented and designed to detect errors and fraud in the normal course of business. The lack of management and control procedures leaves the County vulnerable to errors and fraud in grants and to the risk of incomplete reporting and compliance with grant requirements.

02 The cost-sharing and/or cost-allocation in different programmes is done by MDACS guided, among other things, by programme budgets and relied upon by us;

03 Old Credit and debit balances including those relating to vendors, advances and deposits given and unutilized grants funds from donor agencies need to be reviewed and analyzed for ageing on regular basis and corrective action; their present status needs to be ascertained as legacy issues will continue to impair the Society's ability to report financial information;

04 We have not been provided with information of claims against MDACS or disputes or litigation, if any, concerning the Society; during FY 2008-09, an NGO has raised questions against premature termination of funding arrangement by MDACS; there are claims and counter-claims by the NGO and MDACS (amount not ascertainable) which are pending resolution; we are unable to comment on the implications thereof;

05 The management is responsible for complying with laws and regulations applicable to the Society. We performed tests of its compliance with certain provisions of laws and regulations; we limited our tests of compliance to these provisions, and we did not test compliance with all laws and regulations applicable to MDACS. Providing an opinion on compliance with certain provisions of laws and regulations was not an objective of our audit, and accordingly, we do not express such an opinion.

06 There is no IT/EDP systems audit nor review for security/application controls and we have not performed any additional testing on such data; also there are inherent limitations in financial system software and our reliance on the data validated by management/others as part of the audit process; we did not rely on any other systems other than to make selections for testing purposes

07 We have not been able to review whether there is any Business Continuity Plan (BCP) and Disaster recovery policy/ procedures (DRP)

08 The financial statements for FY 2009-10 are not approved by the Executive Committee/Governing Body of MDACS and we have attested these financial statements as statutory auditors subject to our approval by Executive Committee/Governing Body.

09 The Executive Committee and Governing Body of MDACS have to enhance their functional effectiveness to comply with the laid down rules and regulations of MDACS including but not limited to hold meetings regularly and maintain up to date Minutes Books as also in particular approve/ ratify deeds/actions which though may be in accordance with the guidelines/directions of donor agencies but nevertheless may be inconsistent with the rules and regulations of MDACS; we are unable to ascertain precisely all such inconsistencies that may be existing and the impact, if any, on the financial statements of MDACS;

10 In respect of Fixed Assets -

- a) in the past, MDACS incurred expenditure on civil works by construction/extension of building structures at various locations reflected as "Fixed asset" in the financial statements; in the absence of documents establishing title or any other formal

- arrangement transferring title in favour of MDACS, we are unable to comment on the carrying value of the asset in the financial statements;
- Having regard to the accounting treatment consistently followed during the year and in earlier years of charging certain capital expenditure as utilization of grant, inventory records for fixed assets are to be updated and do not reconcile to the general ledger; we issued a modified audit opinion in the past on this matter;
 - to the extent identified during audit, certain fixed assets are not in working condition; however, no provision has been made for this as required under accounting standards – we have relied on management's representations pertaining to Fixed Assets and effect to be given for impairment in assets, if any;
 - identification and subsequent physical verification of fixed assets and reconciliation of discrepancies, if any, with up-dated records has not been done by the management.
 - Inventory records maintenance and periodical physical verification by persons other than custodians;

In the circumstances, we are unable to comment on the value of assets reflected in the financial statements;

11 Expenses include Rs 19,70,031 from Pool Funds programme under IEC (Information, Education and Communication) costs include in respect of Red Ribbon Express (RRE) sponsored by NACO; we are unable to comment on such expenditure incurred by MDACS within the NACO-sponsored programme;

12 In respect of payments to employees –

- Expenses under Pool Fund programme include Rs 51,11,651/- (paid Rs 19,62,867/- and earmarked for payment Rs 31,48,784/-) towards arrears to staff on deputation and revision of grade for the period 2000 through 2004; we are unable to comment on this as project expenditure;
- service book/record of employees on deputation from Municipal Corporation of Greater Mumbai were not available to audit;
- there is one employee on deputation who is continued despite completion of period of deputation; and
- salary scales of certain employees on deputation are higher than the prescribed pay scales for the respective positions as explained below –

Sr No	Name of employee and designation	Pay scale as per NACO guidelines	Pay scale in Apr 09	Pay scale in Feb 10
01	Addl Project Director	Rs 14,300 – Rs 18,300	Rs.16400	Rs.44850
02	Jt Director (Basic Service)	Rs.12000 – Rs.16500	Rs.13250	Rs.18670
03	Dy Director (STI)	Rs.10000 – Rs. 15200	Rs.14550	Rs.14875
04	Dy Director (Finance)	Rs. 10000 - Rs.15500	Rs.15670	Rs.26990
05	Dy Director (M&E)	Rs.10000 – Rs.15200	Rs.13250	Rs.26550
06	Asst Director (Fin)	Rs.6500 – Rs.10500	Rs.17030	Rs.24000

- there are key positions vacant in Procurement function of the Society affecting the discharge of effective procurement functions;
- exclude expenses of Rs 37,548/- charged under IEC (Information, Education and Communication) costs of Pool Fund programme;

13 MDACS' operating plans have been entirely reliant on external financial support with no other plans for sustainable funding to ensure continuance of activities on self-supportive basis. In the event that external financial support was to get delayed or discontinued, there is uncertainty as to MDACS' ability to continue with the operating plans and activities. These financial statements are prepared on the assumption that sufficient financing will continue to be provided to MDACS to enable it to continue with its plans and activities.

14 These financial statements are prepared by MDACS management generally in accordance with financial guidelines prescribed by National AIDS Control Organization (NACO) and do not strictly comply with the requirements of accounting standards prescribed by the Institute of Chartered Accountants to the extent applicable and in the manner required. The effects on the financial statements of the variances between accounting practices adopted and accounting standards, although not reasonably determinable, are presumed to be material.

15 The audit is performed on the basis on information/data furnished or made available to audit and is not responsible for misinformation and/or non-submission of information/data.

16 We did not audit management's comments, where provided, and accordingly, we express no opinion on additional inputs provided therein by management on them.

17 Refer to Schedule K of Consolidated financial statements for significant accounting policies

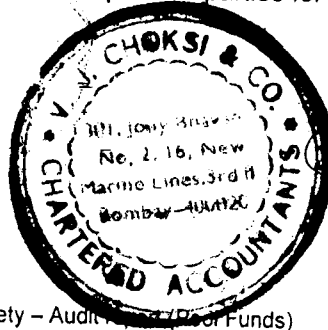
18 As regards the matters referred to above in paragraphs 01 to 17 above and -
- owing to the limitations explained therein; and/or
- our inability to comment on the eventual outcome; and/or
- in the absence of an adequate system, which we could rely on, and consequently our inability to perform satisfactory audit procedures; and/or
- such adjustments (not presently ascertainable) as might have been found to be necessary had we been able to satisfy ourselves as to the matters referred therein;
the financial results of MDACS as of and for the year ended March 31, 2010 may vary in step with the final determination/resolution of the issues involved. We are unable to express an opinion on such matters and the consequential effect, if any, on the financial statements of MDACS.

Opinion Paragraph

In our opinion, the financial statements, subject to the foregoing observations with such subsequent adjustments that may be necessary (presently not ascertainable), give a true and fair view of the Sources and Application of Funds and the financial position of Mumbai Districts AIDS Control Society for the year ended March 31, 2010, in accordance with consistency applied accounting standards.

In addition, (a) the financial statements have been prepared with respect to Interim Financial Reporting Statements (IFRS), (b) which expenditures are eligible for financing under the Credit/Grant Agreement (c) procurement of goods and services has been carried out as per the procurement manual issued by NACO, GOI and NGO/CBO guidelines.

This report is intended solely for the information and use of the World Bank, DFID and National AIDS Control Organisation of the Government of India as funding agencies of the National AIDS Control Program – Phase III and for submission to these funding agencies and should not be used by anyone other than these specified parties for any other purpose.



For V. J. CHOKSI & CO.,
Chartered Accountants
FRN: 101904W

[Handwritten Signature]
M. V. Choksi/Partner
Membership No. 042642

Mumbai
July 27, 2010

Mumbai Districts AIDS Control Society – Audit Report (For Funds)



MUMBAI DISTRICTS AIDS CONTROL SOCIETY
ESTABLISHED BY
MUNICIPAL CORPORATION OF GREATER MUMBAI



Regd. No. 891/98

MDACS/AFU/ 2376

Date:-27/10/10

To,

Shri. A.P.Jain
T.O. (Finance)
NACO
New Delhi.

Respected Sir.

Hard copies of system generated Utilisation Certificate for the Financial Year 2009-10 pertaining to Pool Fund, Global Fund II, Global Fund III, Global Fund IV & Global Fund VI are sent herewith please.

The same were already emailed & Fax on 27/10/2010 at 12.18

Submitted Please.

With Regards,

Dy. Dir. (Finance) 27/10/10
MDACS.

WACO

Mumbai MC ACS - POOL FUND

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

National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. 125,000,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2009-10 vide letter No. given below and opening Cash/Bank Balance Rs. 16,194,706.31 (and Current Liabilities of Rs.2,448,401.85) and outstanding Advances for Rs. 9,452,106.17 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 1,394,100.89. a sum of Rs. 107,182,283.52 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 34,694,860.70 (and Current Liabilities of Rs. 6,548,061.85) and outstanding advances of Rs.14,263,429.15. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

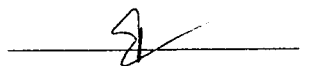
Sl. No.	Sanction letter Number and Date	Amount
1.	NACO RTGS 17/07/09	90100000
2.	NACO RTGS 31/03/10	34900000
	Total	125,000,000.00

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.

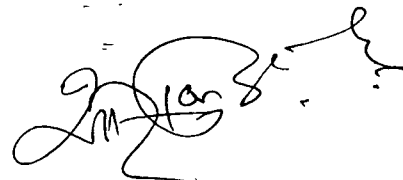
Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements


Countersigned


(Chartered Accountant)

Signed for Identification
V. J. CHOKSI & CO.
By _____



(Project Director)


PROJECT DIRECTOR
NATIONAL AIDS CONTROL PROJECT
MINISTRY OF HEALTH & FAMILY WELFARE

Opening balance of Net Current Assets	Amount (Rs.)
RoB-6812	16,194,706.31
Advance to Others	54,570.80
Advance to NGOs	7,669,458.87
Advance to Staff	9,163.50
Advance to District Authorities	1,472,929.00
Security Deposit (Paid)	220,644.00
Inter Unit Fund Transfer	25,340.00
	25,646,812.48
Opening balance of Net Current Liabilities	Amount (Rs.)
Employees Contribution to CPF	32,490.00
TDS (Salary)	19,605.00
Security / Earnest Deposit (Received)	1,706,768.35
TDS (Others)	25,332.00
Other Recoveries	665,410.50
Funds from Other Sources	-1,204.00
	2,448,401.85
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	125,000,000.00
	125,000,000.00
Utilisation of funds	Amount (Rs.)
Other Lab. Supplies	1,535,712.73
IEC	13,647,281.70
NGO Services	2,090,421.09
Consultants and Consultancy Services	497,651.00
Training	3,296,434.87
Salary	19,761,976.00
Equipment Maintenance	475,754.16
Building Maintenance	1,451,297.51
Vehicle Maintenance	47,063.50
Travelling Expenses	1,652,246.50
Rent, Rates & Taxes	332,094.00
Telephone/Communication Expenses	442,136.00
Honorarium	237,532.00
Bank Charges	56,579.50
Miscellaneous Expenses	120,597.50
Printing & Stationery	438,272.16
Blood Lab. Supplies	36,176.00
Leave Salary & Pension Contributions	705,333.00
Advertisement (Other than IEC)	366,580.00
Water and Electricity Charges	2,225,883.00
Audit Fees	78,865.00

Surveillance	356,890.00
Postage/Courier	33,842.00
Quality Assessment	2,192,533.00
Other Administration Cost	70,993.22
Contractual Services - Companies	1,367,168.45
Campaigns	42,750.00
Consumable Items	2,893,637.10
Furniture , Fixtures & Supplies	909,669.00
Blood Bank Equipments	1,086,750.00
Office Equipment	157,729.00
	<u>107,182,283.52</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Donations Received	15,000.00
Other Receipts	67,908.89
Interest from Bank	1,311,192.00
	<u>1,394,100.89</u>
Current Liabilities	Amount (Rs.)
Employees Contribution to CPF	21,710.00
TDS (Salary)	97,084.00
Security / Earnest Deposit (Received)	1,901,185.35
TDS (Others)	104,828.00
Other Recoveries	4,424,458.50
Funds from Other Sources	-1,204.00
	<u>6,548,061.85</u>
Closing balance of Net Current Assets	Amount (Rs.)
BoB-6812	34,694,860.70
Advance to Others	238,105.70
Advance to NGOs	13,091,837.48
Advance to Staff	3,310.00
Advance to District Authorities	709,531.97
Security Deposit (Paid)	220,644.00
	<u>48,958,289.85</u>

Mumbai MC ACS POOL FUND

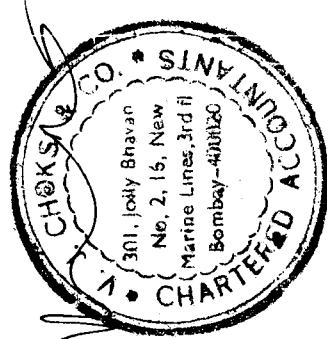
Acworth Complex R. A. Kidwai Marg Wadala (West), Mumbai - 400031

National AIDS Control Project - Phase III

Balance Sheet

For The Period From : 01-Apr-2009 To :31-Mar-2010

LIABILITIES		Schedule Reference	Figures for the current Period (RS)	Figures for the previous Period (RS)	ASSETS	Schedule Reference	Figures for the previous Period (RS)
410.63	GENERAL FUND	01	42,410,228.00	62,651,568.87	FIXED ASSETS	02	64,805,716.87
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
,605.85	CURRENT LIABILITIES	0501	6,549,265.85	16,194,706.31	CURRENT ASSETS	0301	34,694,860.70
,568.87	FIXED ASSET FUND		64,805,716.87	9,452,106.17	LOANS AND ADVANCES	0401	14,263,429.15
204.00)	Funds from Other Sources	03	(1,204.00)				
<u>381.35</u>			<u>113,764,006.72</u>	<u>88,298,381.35</u>			<u>113,764,006.72</u>



[Signature]
Auditor

[Signature]
FC/EM/FO

[Signature]
Project Director


V. J. CHOKSI & CO.

General Fund

Schedule 01

Figures in Rupees

Particulars	As on 31.03.2010 (RS)	As on 31.03.2011 (RS)
Opening grant in aid	23,198,410.63	25,396,328.51
Add: Received during the year		
Grant From SACS to MACS	0.00	27,276,000.00
Grant from NACO to SACS	125,000,000.00	55,000,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	103,634,034.63	80,701,073.88
Grants utilised to the extent of fixed asset expenditure	2,154,148.00	3,772,844.00
Closing grant in aid	42,410,228.00	23,198,410.63

Signed for Identification
 V. J. CHANSI & CO.
 By: 

-9-

Schedule 02

Fixed Asset

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	3,320,198.50	1,086,750.00	0.00	4,406,948.50
Civil Works (2201)	50,409,609.01	0.00	0.00	50,409,609.01
Equipment (Other) (2204)	3,889,683.00	0.00	0.00	3,889,683.00
Furniture, Fixtures & Supplies (2202)	2,692,438.01	909,669.00	0.00	3,602,107.01
Office Equipment (2206)	2,339,640.35	157,729.00	0.00	2,497,369.35
Vehicles (2205)	0.00	0.00	0.00	0.00
Grand Total	62,651,568.87	2,154,148.00	0.00	64,805,716.87

Signed for Identification
 V. J. CHOKSA & CO.
 By

Schedule 03
Figures in Rupees

Funds from Other Sources

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

Signed for Identification
V. J. CHOCSI & CO.
 By: _____

CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31/03/10 (RS)	As at 31/03/10 (RS)
BoB-6812	34,694,860.70	16,194,706.31
Total	34,694,860.70	16,194,706.31

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31/03/10 (RS)	As at 31/03/10 (RS)
Advance to Others	238,105.70	54,570.80
Advance to NGOs	13,091,837.48	7,669,458.87
Advance to Staff	3,310.00	9,163.50
Advance to District Authorities	709,531.97	1,472,929.00
Security Deposit (Paid)	220,644.00	220,644.00
Inter Unit Fund Transfer	0.00	25,340.00
Total	14,263,429.15	9,452,106.17

Signed for Identification
V. J. CHOKSI & CO.
 By

-12-

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	AS AT 31.03.2010 (RS)	AS AT 31.03.2009 (RS)
Employees Contribution to CPF	21,710.00	32,490.00
Other Recoveries	4,424,458.50	665,410.50
Security / Earnest Deposit (Received)	1,901,185.35	1,706,768.35
TDS (Others)	104,828.00	25,332.00
TDS (Salary)	97,084.00	19,605.00
Total	6,549,265.85	2,449,605.85

Signed for identification
V. J. CHOKS & CO.
 By *[Signature]*

13

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

National AIDS Control Project - Phase III

Income And Expenditure Account
For The Period From : 01-Apr-2009 To :31-Mar-2010

EXPENDITURE		Self Inv Reference	Figures for the current period (RS)	Figures for the previous period (RS)	INCOME	
289.58	IEC		13,647,281.70	409,930.09	Other Income	1,394,100.89
563.00	Consultants and Consultancy Services		497,651.00	80,701,073.88	Grants utilised to the extent of revenue expenditure	103,634,034.63
503.24	Surveillance		356,890.00			
558.00	Prior to NACFIII-(PI) Non Reimbursable expenses		0.00			
282.87	Kits and Other Lab Supplies	06	4,465,525.83			
277.26	Training and Workshops	08	3,339,184.87			
832.41	NGO Services	11	50,664,855.62			
356.00	Salary (Pay and Allowances)	13	20,704,841.00			
515.63	Maintenance Costs	14	1,974,115.17			
825.97	Operational Expenses	15	9,377,790.33			
<u>003.97</u>			<u>105,028,135.52</u>	<u>81,111,003.97</u>		<u>105,028,135.52</u>

[Signature]
 Project Director
 Mumbai Districts AIDS
 Control Society

Signed for Identification
 V. J. CHOKSI & CO.
 By *[Signature]*

Schedule 28

Other Income

Particulars	AS AT 31-Mar-10 (RS)	AS AT 31-Mar-09 (RS)
Donations Received	15,000.00	0.00
Other Receipts	67,908.89	1,387.09
Interest from Bank	1,311,192.00	408,543.00
Total	1,394,100.89	409,930.09

Schedule 06

Kits and Other Lab Supplies

Particulars	AS AT 31-Mar-10 (RS)	AS AT 31-Mar-09 (RS)
HIV Kits	0.00	50,917.00
Other Lab. Supplies	1,535,712.73	3,068,816.70
Blood Lab. Supplies	36,176.00	0.00
Consumable Items	2,893,637.10	4,498,549.17
Total	4,465,525.83	7,618,282.87

Signed for Identification
 V. J. CHOKSI & CO.
 By: _____

Training and Workshops


Schedule 08

	Actual 31-Mar-10 (RS)	
Training	3,296,434.87	2,795,277.26
Campaigns	42,750.00	0.00
Total	3,339,184.87	2,795,277.26

NGO Services

Schedule 11

	Actual 31-Mar-10 (RS)	Actual 31-Mar-09 (RS)
NGO Services	2,090,421.09	1,892,111.00
NGO Services for Priority Interventions	48,574,434.53	35,319,721.41
Total	50,664,855.62	37,211,832.41

Signed for Identification
V. J. CHOKS
 By: 

Salary (Pay and Allowances)

Schedule 13

Particulars	AS AT 31 MAR 10 (RS)	AS AT 31 MAR 09 (RS)
Salary	19,761,976.00	11,980,027.00
Honorarium	237,532.00	0.00
Leave Salary & Pension Contributions	705,333.00	305,329.00
Total	20,704,841.00	12,285,356.00

Maintenance Costs

Schedule 14

Particulars	AS AT 31 MAR 10 (RS)	AS AT 31 MAR 09 (RS)
Equipment Maintenance	475,754.16	259,277.00
Building Maintenance	1,451,297.51	1,274,238.63
Vehicle Maintenance	47,063.50	0.00
Total	1,974,115.17	1,533,515.63

Signed for Identification
 V. J. CHOKSI & CO.
 By

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Travelling Expenses	1,652,246.50	1,959,809.75
Rent, Rates & Taxes	332,094.00	1,804,117.00
Telephone/Communication Expenses	442,136.00	361,388.00
Bank Charges	56,579.50	143.00
Miscellaneous Expenses	120,597.50	182,832.25
Printing & Stationery	438,272.16	357,217.50
Advertisement (Other than IEC)	366,580.00	159,346.00
Water and Electricity Charges	2,225,883.00	2,085,406.52
Audit Fees	78,865.00	127,843.00
Postage/Courier	33,842.00	54,929.96
Quality Assessment	2,192,533.00	316,269.00
Other Administration Cost	70,993.22	0.00
Contractual Services - Companies	1,367,168.45	381,523.99
Total	9,377,790.33	7,790,825.97

Signed for Identification
V. J. CHOWSI & CO.
By

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

National AIDS Control Project - Phase III

Receipt And Payment Account**For The Period From : 01-Apr-2009 To :31-Mar-2010**

	Figures for the Receipts (RS)	Figures for the Payments (RS)	Figures for the Balance (RS)	Figures for the Closing Balance (RS)
Opening Balance:				
Cash in hand	0.00	0.00		57,634,911.87
Balance with Bank	49.88	16,194,706.31		2,154,148.00
LOANS AND ADVANCES		36,238.00		10,780.00
GENERAL FUND	0.00	125,000,000.00		2,465,163.10
CURRENT LIABILITIES	247.50	961,656.00		2,364,174.12
Other Income	527.09	1,394,100.89		7,263,521.67
024.47		143,586,701.20		15,154,792.00
				1,907,264.51
				6,943,727.33
				12,430,975.90
				428,058.00
				134,324.00
				0.00
Closing Balance:				
Cash in hand		0.00		0.00
Balance with Bank		16,194,706.31		34,694,860.70
		110,464,024.47		143,586,701.20

[Signature]

**Project Director
Mumbai-Districts AIDS
Control Society**

Signed for Identification
V. J. CHANDANI & CO.
BY *[Signature]*

- 20 -

Signed for Identification V. J. CHOKSI & CO. By _____

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-10 (RS.)	As at 31-Mar-09 (RS.)
Inter Unit Fund Transfer	36,238.00	0.00
Total	36,238.00	0.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-10 (RS.)	As at 31-Mar-09 (RS.)
Grant From SACS to MACS	0.00	27,276,000.00
Grant from NACO to SACS	125,000,000.00	55,000,000.00
Total	125,000,000.00	82,276,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-09 (RS.)	As at 31-Mar-08 (RS.)
BoB-6812	16,194,706.31	7,476,249.88
Cheque in Transit	0.00	19,408,000.00
Total	16,194,706.31	26,884,249.88

Signed for Identification
V. J. CHOKSI & CO.
 By

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31 Mar-10 (Rs)	As at 31 Mar-09 (Rs)
Employees Contribution to CPF	0.00	8,040.00
TDS (Salary)	77,479.00	16,840.00
Security / Earnest Deposit (Received)	194,417.00	139,601.00
TDS (Others)	79,496.00	22,286.00
Other Recoveries	610,264.00	707,480.50
Total	961,656.00	894,247.50

Other Income

Schedule 56

Particulars	As at 31 Mar-10 (Rs)	As at 31 Mar-09 (Rs)
Donations Received	15,000.00	0.00
Other Receipts	67,908.89	984.09
Interest from Bank	1,311,192.00	408,543.00
Total	1,394,100.89	409,527.09

Signed for Identification
V. J. CHOKS & CO.
By

- 28 -

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Advance to Others	1,412,736.36	552,783.80
Advance to NGOs	47,674,156.47	41,507,903.53
Advance to Staff	1,355,400.50	1,108,181.75
Advance to District Authorities	7,192,618.54	10,085,010.98
Inter Unit Fund Transfer	0.00	1,998,020.50
Total	57,634,911.87	55,251,900.56

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Furniture, Fixtures & Supplies	909,669.00	452,645.50
Blood Bank Equipments	1,086,750.00	3,907,893.50
Office Equipment	157,729.00	0.00
Total	2,154,148.00	4,360,539.00

Signed for Authentication:
V. J. CHANDRASEKAR & CO.
By: [Signature]

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Employees Contribution to CPF	10,780.00	0.00
Total	10,780.00	0.00

Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
HIV Kits	0.00	50,917.00
Other Lab. Supplies	248,409.00	616,822.39
Blood Lab. Supplies	33,220.00	0.00
Consumable Items	2,183,534.10	2,254,040.27
Total	2,465,163.10	2,921,779.66

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Training	2,321,424.12	1,564,550.26
Campaigns	42,750.00	0.00
Total	2,364,174.12	1,564,550.26

Signature for Authentication
V. J. CHONG & CO.
By: [Signature]

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-10 (Rs)	As at 31-Mar-09 (Rs)
Travelling Expenses	1,471,742.00	1,843,025.25
Rent, Rates & Taxes	332,094.00	1,804,117.00
Telephone/Communication Expenses	448,126.50	356,053.00
Bank Charges	56,579.50	143.00
Miscellaneous Expenses	120,597.50	166,362.75
Printing & Stationery	431,802.16	355,009.50
Advertisement (Other than IEC)	366,580.00	159,346.00
Water and Electricity Charges	2,204,082.00	2,085,406.52
Audit Fees	78,865.00	127,843.00
Postage/Courier	33,782.00	53,585.96
Quality Assessment	134,193.00	131,625.00
Other Administration Cost	64,489.22	0.00
Contractual Services - Companies	1,200,794.45	381,523.99
Total	6,943,727.33	7,464,040.97

Balance with Bank

Schedule 31

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