GOVERNMENT OF WEST BENGAL

DEPARTMENT OF HEALTH & FAMILY WELFARE

West Bengal State AIDS Prevention & Control Society

1st Floor Swasthya Bhawan, GN-29, Sector-V Salt Lake, Kolkata-7,00,091

Memo No: Ae8/1F - 11/03/2007/917

Date: 2019/2017

To
The Director (Finance)
National AIDS Control Organization
6th & 9th Floor, Chanderlok Building,
Ministry of Health & Family Welfare,
36 Janapath, New Delhi, Delhi-1, 10,001

Sub: Statutory Audit report of West Bengal SACS for the Financial Year 2016-17.

Sir,

The Statutory Audit report of WBSAP&CS for the Financial Year 2016-17 has been received from our Statutory Auditor Sen&Co on 29/08/2017.

The above audit report sends to you for your kind perusal & takes necessary action.

Yours faithfully,

Joint Director (Finance)

WBSAP&CS



705/1204 FOF/1204

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STATUTORY AUDIT REPORT

of

WEST BENGAL STATE AIDS PREVENTION & CONTROL SOCIETY

for

THE YEAR ENDED 31ST MARCH, 2017

SEN & CO.,

Chartered Accountants
1/13, Chittaranjan Colony,
Jadavpur
Kolkata – 700 032.
Ph. (033)22252590, 9830148287

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Mobile: 98301 48287 E-mail: db.lahiri@gmail.com

Chartered Accountants

1/13, Chittaranjan Colony, Jadavpur, Kolkata - 700 032. Phone : (033) 2225-2590

(LINK WORKS SCHEME FUND)

To,
The Project Director,
West Bengal AIDS Prevention & Control Society,
Swasthya Bhawan, GN-29, Sector-V
Salt Lake City, Kolkata-700091

Sir,

Subject: Management Letter

We have audited the accompanying financial statement of the West Bengal State AIDS Prevention and Control Society (LINK WORKS SCHEME Fund) for the period of April 1, 2016 to March 31, 2017. This Management Letter has been issued for expressing our audit observations related to accounts, accounting systems, operation and records of the Society.

- 1. Final Account, i.e. Balance Sheet, Income & Expenditure A/c. and Receipts & Payment A/c. have been prepared separately, fund and other fund, as directed by National AIDS Control Organisation.
- 2. Books of Accounts of the Society have been maintained on the CPFMS Accounting Software provided by National AIDS Control Organisation, i.e. Cash Book, Bank Book, Journal Book and General Ledger.
- 3. Two accounting policies suggested by National AIDS Control Organisation differ from the accounting standards prescribed by the institute of Chartered Accountants of India, i.e.
 - I. Cash Basis of accounting being followed by the Society.
 - II. Depreciation not being provided for by the Society.
- 4. The office address of the Society is wrongly entered in the CPFMS system. The head office address of the Society is Swasthya Bhawan, GN-29, Sector-V, Salt Lake City, Kolkata-700091.
- 5. We recommend introduction of Internal Audit in the organisation for better control.

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List of Ineligible Expenses For the period of April 1, 2016 to March 31, 2017

During the course of our audit we did not come across any ineligible expenses under the Link Works Scheme Fund.

Actual Expenditure as reported in the Audited Financial Statements for the period of April 1, 2016 to March 31, 2017

Particulars	Amount (in lakh)	Amount (in lakh)
Expenditure as per		1,63,67,640.50
Consolidated Financial		
Statement		
Utilization of Fund		
Total Expenses as per Income & Expenditure		1,63,67,640.50
A/c.		0.00
Addition in Fixed Assets		

Exceptions with adherence to the procurement procedures for the period April 1, 2016 to March 31, 2017

During the course of our audit we did not come across any material exception with the adherence to the procurement procedures in the **Link Works Scheme Fund.**

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Significant of Accounting Policy

1) Basis of Preparation of Accounts

The Society Adopts cash basis of accounting of its income and expenditure except advances given to NGO's and other Parties, which are charged to expenditure on obtaining Utilization Certificate on approval of their claims.

2) Fixed Assets

The fixed assets acquired out of grant received are reflected at cost by crediting an equivalent amount in Fixed Asset Fund Account.

3) Depreciation

No depreciation has been provided on the fixed assets.

4) Disclosure of Accounting Heads

The society has disclosed expenses on its various activities according to its approved project and budget components.



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AUDITOR'S REPORT

- 1. We have audited the attached balance sheet of West Bengal State AIDS Prevention & Control Society, LWS FUND as at 31 March, 2017. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.
- 2. Financial Statement relating to this fund comprises of accounts of 23 Districts and Head Office of West Bengal State AIDS Prevention & Control Society.
- 3. We conducted our audit in accordance with Audit and Assurance Standards of Auditing Issued by the Institute of Chartered Accountants of India. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used in the significant estimates made by management as well as evaluating the overall financial statement presentation.
- 4. Year wise, Category wise and Party wise details of Outstanding Loans & Advances as on

31st March, 2017 as per Accounting System are as under:

SI. No.	Category of Advances	Account Code	Year	Amount (Rs.)
1.	Advances to NGOs	3203	2010-11	(1,673.15)
			2011-12	(3,46,028.99)
			2012-13	3,47,702.14
			2016-17	2,04,496.00
		Sub Total		2,04,496.00

The above mentioned unadjusted advances are yet to be adjusted. During our audit the reasons for over adjustment of Advances of Rs (1,673.15) and Rs. (3, 46,028.99) to district authorities during the year 2010-11 and 2011-12 could not furnished to us. We also suggest that a system of obtaining confirmation of Advances at the end of year should be introduced.

- 5. Further to our comments in Para 3 above, we report that:
- A) 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 subject to the following:
- 1. We have been given to understand that as the Society has not been provided with any specific format by the NACO in respect of Fixed Assets Register, the register maintained by the Society needs much improvement. Physical verification of Fixed Assets at regular interval should be introduced under the supervision of competent authorities. The Society has no system of charging depreciation on Fixed Assets.

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- 2. Reconciliation of Bank Account No. 1432010084251 with United Bank of India, Sector-V Branch reveals a favourable bank balance of Rs. 16, 86,631.61 and cheques issued to the various parties amounting to Rs. 45, 26,163.00 not presented to the bank for payment.
- 3. Regarding Fund utilisation vis-a-vis Annual Action Plan (AAP) of the funds, we have not found any deficiency but we are not in a position to make any comments regarding Physical Achievement of the funds.
- B) In our opinion, proper books of accounts as required by law have been kept by the Society so far as it appears from our examination of such books.
- C) The Balance Sheet dealt with by this report is in agreement with the books of accounts.
- D) In our opinion and to the best of our information and according to the explanations given to us, the said accounts along with the schedules attached thereto, give a true and fair view and are in conformity with the accounting principles generally accepted in India.
- i) In the case of Balance Sheet of the state of affairs of the Society as at 31st March, 2017.
- ii) In the case of Income & Expenditure accounts, of the Grants utilized to the extent of revenue expenditure for the year 2016-17 and
- iii) In the case of Receipts & Payments accounts, of the amounts expended and received during the year ended on that date.

Dated: 2608 2017 Plocoixoxcoto SEN & CO.

Chartered Accountants

rd San Kumar Ghosh

Partner

Membership No: 053036

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31/1, Belvedere Road Bhawani Bhawan Complex, Kolkata - 700027

National AIDS Control Project - Phase III

Balance Sheet

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

Figures for the current Period	1,356,087.51		1,686,631.61	15,704,496.00	18,747,215.12
Schedule Reference	02		0301	0401	
ASSETS	1,356,087.51 FIXED ASSETS	CURRENT ASSETS, LOANS AND ADVANCES	CURRENT ASSETS	LOANS AND ADVANCES	
Figures for the previous Pectod (Rs.)	1,356,087.51		9,696.11	3,500,000.00	4,865,783.62
Eigures for the current Period	17,391,127.61	1,356,087.51			18,747,215.12
Schedule Reference	01				
LIABILITIES	3,509,696.11 GENERAL FUND	FIXED ASSET FUND			
Figures for the previous Period (Re)	3,509,696.11	1,356,087.51			4,865,783.62

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Project Director

Surendra Gupta, IAS Project Director West Bengal State AIDS Prevention & Control Society Government of West Bengal

FC/FM/FO Joint Director (Finance) WBSAP&CS Deptt. of Health & Family Welfare

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General Fund

Schedule 01

Figures in Rupees

3,509,696.11	17,391,127.61	Closing grant in aid
18,533,784.00	15,962,568.50	Grants utilised to the extent of revenue expenditure
		Less: Utilised during the year
18,533,000.00	29,844,000.00	Grant from NACO to SACS
		Add: Received during the year
3,510,480.11	3,509,696.11	Opening grant in aid
31-Mar-16 3Rs.)	As at	Particulars 2

Fixed Asset

Schedule 02

Figures in Rupees

805,621.51 0.00 0.00 805,621.51

Furniture, Fixtures & Supplies (2202)

Grand Total

1,356,087.51 550,466.00

0.00 0.00

0.000.00

1,356,087.51

550,466.00

Equipment (Other) (2204)



Funds from Other Sources

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Pigures in Rupees

Opening Balance

Grant Recieved

Refunded

Closing Balance

Grand Total

Particulars



Printed: Finance Assistant on 26/07/2017 12:44:24 from 1225

CURRENT ASSETS

Schedule 0301

Figures in Rupees

Total	Bank Rd7	Particulais
1,686,631.61	1,686,631.61	As at 31-Mar-17 (Rs)
9,696.11	9,696.11	As at 31-Mar-16 (Rs.)

LOANS AND ADVANCES

Schedule 0401

	Inter Unit F	Advance to NGOs	
Total	Inter Unit Fund Transfer	NGOs	Particulais
15,704,496.00	15,500,000.00	204,496.00	31-Mar-17 (RS)
3,500,000.00	3,500,000.00	0.00	Figures in Rupees As at 31 May-16 (Rs)



31/1, Belvedere Road Bhawani Bhawan Complex, Kolkata - 700027

West Bengar SACS - EWS

National AIDS Control Project - Phase III

Income And Expenditure Account

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

Figures for the current Period (Rs.)	405,072.00	15,962,568.50				16,367,640.50
Schedule Reference	28					
INCOME	172,831.00 Other Income		a principal care a care			
Figures for the previous Period (Rg.)	172,831.00	18,533,784.00				18,706,615.00
Figures for the current Period (Rs.)	49,260.00	14,663,064.00	9,525.00	1,645,791.50	00.009	16,367,640.50
CONTRACTOR SERVICES						
Schedule Reference		13	14	15	NULL	
Schedule Schedule EXPENDITURE	421,234.00 IEC	15,020,320.00 Salary (Pay and Allowances) 13	Maintenance Costs	Operational Expenses 15	TIDN	



Other Income

Schedule 28

172,831.00	405,072.00	Total
172,831.00	405,072.00	Interest from Bank
As at	31-Mar-17 (Rs.)	Particulars

Salary (Pay and Allowances)

Schedule 13

Total 14,663,064.00	Salary 14,663,064.00	Particulars 31 Mar 17 (RS)
14,663,064.00	14,663,064.00	As at
15,020,320.00	15,020,320.00	Asat © 31-Mar-16 (Rs)

Maintenance Costs

Schedule 14

48,390.00	9,525.00	Total
48,390.00	9,525.00	Equipment Maintenance
1.Mak=16 (Rs)	31 Mar- <u>17</u> (Rs.)	Particulars.



Operational Expenses

Schedule 15

Particulars	Asaf 31-Mar-17 (RS)	As at
Operational Expenses	0.00	66,587.00
Travelling Expenses	1,031,781.00	1,982,782.00
Rent, Rates & Taxes	126,738.00	376,200.00
Telephone/Communication Expenses	5,700.00	52,474.00
Bank Charges	4.00	0.00
Miscellaneous Expenses	479,318.50	404,003.00
Printing & Stationery	1,650.00	0.00
PLHA Expenses	0.00	36,100.00

Schedule NULL

298,525.00	00.009	Total
298,525.00	600.00	Meeting Expenses
As at 251 Mar-16 (Re)	As at	Particulars



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· · · West Bengal SACS - LWS

31/1, Belvedere Road Bhawani Bhawan Complex, Kolkata - 700027

National AIDS Control Project - Phase III

Receipt And Payment Account

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

Figures for the current Period (Rs)	28,538,416.00	33,720.50		0.00	1,686,631.61	30,258,768.11	
Schedule Reference	41	27			31		
PAYMENTS	18,691,831.00 LOANS AND ADVANCES	Operational Expenses	Closing Balance:	Cash in hand	Balance with Bank		
Figures for the previous Period (Rs.)	18,691,831.00	14,784.00		0.00	9,696.11	18,716,311.11	
for the Period s.)		0.00	9,696.11	14,000.00	2.00	 	
Figures for 4 current Peri	-		59'6	29,844,00	405,072.00	30,258,768.11	
			39'6 08	29 29,844,00	56 405,07	30,258,768	
Figures current	Opening Balance:	Cash in hand	 .	29,82		30,258,768	



GENERAL FUND

Schedule 29

18,533,000.00	29,844,000.00	Total
18,533,000.00	29,844,000.00	Grant from NACO to SACS
As at 31-Mar-16 (Rs.)	As at 31 Mar-17 (Rs)	Particulars

Balance with Bank

Schedule 30

	Bank Rd7	
	7	Par
		ticulars
Total		
9,696.11	9,696.11	31 Mar 16 (RS.)
10,480.11	10,480.11	As at

Other Income

Schedule 56

172,831.00	405,072.00	Total
172,831.00	405,072.00	Interest from Bank
As at 31 Mar-16 (Rs.)	As at	Particulars



LOANS AND ADVANCES

Schedule 17

16,538,416.00 msfer 12,000,000.00	18 691 831 00	38 538 416 00	Total	
16,538,416.00	0.00	12,000,000.00		Inter Unit Fund Transfer
	18,691,831.00	16,538,416.00		Advance to NGOs
As at	Asat. 31:War-16 -(Rs.)	As at	iculars	

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Operat	

Schedule 27

	-
ous Expenses 33,716.50 14,784.00	Miscellaneous Expenses
4.00 0.00	Bank Charges
As at	

Balance with Bank

Schedule 31

A.af. 3 <u>I.Nar</u> 16 (Rs)	9,696.11	9,696.11
Man 17 31 Mar - 17 (Rs)	1,686,631.61	1,686,631.61
Particulars	Bank Rd7	Total



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West Bengal SACS - LWS

National AIDS Control Project - Phase III

Bank Reconciliation Statement

As on

31-Mar-2017

Bank Code	Bank Rd7 (3113)	Ason	31-	Mar-2017	
,		Amoun (Rs.)		Amount L-r(Rs.)	Ž.
	Particulars	(Rs;)		est (r(Rs.)	
	The second second second second second		1001		
	Closing Balance as per Bank Book			1,686,631.61	
ADD				1	
	Cheques issued but not presented for payment	4,526,1		1	
	Directly Credited by Bank		0.00		
				4,526,163.00	
LESS			4 4 4		1
	Cheques deposited but not cleared	**	0.00		-
	Directly Debited by Bank		0.00		
				0.00	
				5010 501 6	
	Closing Balance as per Bank Statement			6,212,794.61	
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As on 31-Mar-2017

Cheques issued but not presented for payment

		The second second	City 1		Instrument	Instrument	Amount	1
100 mar. 15	Voucher Number	Voucher Date	GL Head	Particulars	Number	Date	(Rs.)	
				- / (for mirror of full &	023432	31-Mar-2017	4,526,163.00	
	BPV/0	31-Mar-2017	Advance to NGOs (3203)	Being paid for reimburs. of full & final settlement of outstanding claims				
				of CINI - LWS for the FY. 2015-16 (shortage of fund on that period), now				
				recorded as per Audited SOE.			4,526,163.00	
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West Bengal SACS - LWS



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31/1, Belvedere Road Bhawani Bhawan Complex , Kolkata - 700027 National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. 29,844,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year 2016-17 vide letter No. given below and opening Cash/Bank Balance Rs. 9,696.11 (and Current Liabilities of Rs.0.00) and outstanding Advances for Rs. 3,500,000.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 405,072.00. a sum of Rs. 16,367,640.50 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 1,686,631.61 (and Current Liabilities of Rs. 0.00)and outstanding advances of Rs.15,704,496.00. 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
	2-17018/6/2016-NACOLE) AAR-2016-17, St. 26/02/17	74,61,000,00
<u> 2)</u>	2-17018/6/2016 - NACOLE) AAR-2016-17. dt. 30/01/17	74,61,000,00
	2-17018/6/2016-NACOF) AAP-2016-17, dt. 22/09/16	H11,000.00
73	2-17018/6/2016-11ACO1F) AAP-2016-17, d. 17/01/A	74,61,000,00
	Total	29,844,000.00
•		

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 CO. To Co

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(Project Director)

Surendra Gupta, IAS)
Project Director
West Bengal State AIDS
President & Control Society
Government of West Bengal

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Opening balance of Net Current Assets	Amount (Rs.)
Bank Rd7	9,696.11
Inter Unit Fund Transfer	3,500,000.00
	3,509,696.11
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	29,844,000.00
	29,844,000.00
Utilisation of funds	Amount (Rs:)
IEC	49,260.00
Salary	14,663,064.00
Equipment Maintenance	9,525.00
Travelling Expenses	1,031,781.00
Rent, Rates & Taxes	126,738.00
Telephone/Communication Expenses	5,700.00
Bank Charges	4.00
Miscellaneous Expenses	479,318.50
Printing & Stationery	1,650.00
Meeting Expenses	600.00
	16,367,640.50
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	405,072.00
1	405,072.00
Closing balance of Net Current Assets	Amount (Rs.)
Bank Rd7	1,686,631.61
Advance to NGOs	204,496.00
Inter Unit Fund Transfer	15,500,000.00
	17,391,127.61



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Mobile: 98301 48287 E-mail: db.lahiri@gmail.com

Chartered Accountants

1/13, Chittaranjan Colony, Jadavpur, Kolkata - 700 032. Phone : (033) 2225-2590

(CARE SUPPORT TREATMENT FUND)

To,
The Project Director,
West Bengal AIDS Prevention & Control Society,
Swasthya Bhawan, GN-29, Sector-V
Salt Lake City, Kolkata-700091

Sir,

Subject: Management Letter

We have audited the accompanying financial statement of the West Bengal State AIDS Prevention and Control Society (CARE SUPPORT TREATMENT Fund) for the period of April 1, 2016 to March 31, 2017. This Management Letter has been issued for expressing our audit observations related to accounts, accounting systems, operation and records of the Society.

- 1. Final Account, i.e. Balance Sheet, Income & Expenditure A/c. and Receipts & Payment A/c. have been prepared separately, fund and other fund, as directed by National AIDS Control Organisation.
- 2. Books of Accounts of the Society have been maintained on the CPFMS Accounting Software provided by National AIDS Control Organisation, i.e. Cash Book, Bank Book, Journal Book and General Ledger.
- 3. Two accounting policies suggested by National AIDS Control Organisation differ from the accounting standards prescribed by the institute of Chartered Accountants of India, i.e.
 - I. Cash Basis of accounting being followed by the Society.
 - II. Depreciation not being provided for by the Society.
- 4. The office address of the Society is wrongly entered in the CPFMS system. The head office address of the Society is Swasthya Bhawan, GN-29, Sector-V, Salt Lake City, Kolkata-700091.
- 5. We recommend introduction of Internal Audit in the organisation for control.

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List of Ineligible Expenses For the period of April 1, 2016 to March 31, 2017

During the course of our audit we did not come across any ineligible expenses under the Care Support Treatment Fund.

Actual Expenditure as reported in the Audited Financial Statements for the period of April 1, 2016 to March 31, 2017

Particulars	Amount (in lakh)	Amount (in lakh)
Expenditure as per		4,00,58,034.50
Consolidated Financial		
Statement		
Utilization of Fund		
Total Expenses as per		3,85,90,202.50
Income & Expenditure		
A/c.		
		14,67,832.00
Addition in Fixed Assets		

Exceptions with adherence to the procurement procedures for the period April 1, 2016 to March 31, 2017

During the course of our audit we did not come across any material exception with the adherence to the procurement procedures in the **Care Support Treatment Fund.**



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Significant of Accounting Policy

1) Basis of Preparation of Accounts

The Society Adopts cash basis of accounting of its income and expenditure except advances given to NGO's and other Parties, which are charged to expenditure on obtaining Utilization Certificate on approval of their claims.

2) Fixed Assets

The fixed assets acquired out of grant received are reflected at cost by crediting an equivalent amount in Fixed Asset Fund Account.

3) Depreciation

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No depreciation has been provided on the fixed assets.

4) Disclosure of Accounting Heads

The society has disclosed expenses on its various activities according to its approved project and budget components.



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AUDITOR'S REPORT

- 1. We have audited the attached balance sheet of West Bengal State AIDS Prevention & Control Society, CST as at 31 March, 2017. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.
- 2. Financial Statement relating to this fund comprises of accounts of 23 Districts and Head Office of West Bengal State AIDS Prevention & Control Society.
- 3. We conducted our audit in accordance with Audit and Assurance Standards of Auditing Issued by the Institute of Chartered Accountants of India. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used in the significant estimates made by management as well as evaluating the overall financial statement presentation.
- 4. Further to our comments in Para 3 above, we report that:
- A) 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 subject to the following:
- 1) Year wise, Category wise and Party wise details of Loans & Advances of Rs.71,11,609.25 (Previous year Rs. 99,43,270.70) inclusive of Inter Unit Fund Transfer of Rs.20,87,862.00(Dr.) as on March, 2017 was not made available to us for Our verification. As such irrecoverable amount, if any, included in the Loans & Advances could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

SI. Category of Advances	Account Code	Year	Amount (Rs.)
No. 1. Advances to Others	3202	2011-12	10,210.00
1. Advances to Others			
	Sub-total		10,210.00
	3205	2009-10	0.00
2. Advance to Staff	1203	2010-11	9,412.00
		2011-12	12,015.00
		2013-14	25,021.00
		2010 1.	
			46,448.00
	Sub-total		
		<u> </u>	
		2027.00	(2,20,60,204.00)
3. Advance to District Authorities	3208	2007-08	(2,20,60,204.00)
		2008-09	1,88,11,813.00
		2009-10	32,45,113.00
		2010-11	(2,87,972.00)
		2011-12	(597.00)
		2012-13	5,88,060.20
		2013-14	42,995.00
		2014-15	2,28,187,50
		2015-16	19,12,473,50
		2016-17	28,87,197,05
		2010 17	To ler
			53,67,089.25
	Sub-total		33,07,003.25

The above mentioned unadjusted advances are yet to be adjusted. During our audit the reasons for over adjustment of Advances of Rs. 2,20,60,204.00 and 2,87,972.00 and 597.00 to district authorities during the year 2007-08 and 2010-11 and 2011-12 could not furnished to us. We also suggest that a system of obtaining confirmation of Advances at the end of year should be introduced.

- 2) We have been given to understand that as the Society has not been provided with any specific format by the NACO in respect of Fixed Assets Register, the register maintained by the Society needs much improvement. Physical verification of Fixed Assets at regular interval should be introduced under the supervision of competent authorities. The Society has no system of charging depreciation on Fixed Assets.
- 3) Reconciliation of Bank Account No. 1432010080617 with United Bank Of India, Sector-V Branch reveals that a favourable bank balance of Rs. 5, 48,485.87 as on 31.03.2017 subject to cheques issued to various parties of Rs. 2,284.00 but not presented for payment as on date.
- 4) Regarding Fund utilisation vis-a-vis Annual Action Plan (AAP) of the funds, we have not found any deficiency but we are not in a position to make any comments regarding Physical Achievement of the funds.
- B) In our opinion, proper books of accounts as required by law have been kept by the Society so far as it appears from our examination of such books.
- C) The Balance Sheet dealt with by this report is in agreement with the books of accounts.
- D) In our opinion and to the best of our information and according to the explanations given to us, the said accounts along with the schedules attached thereto, give a true and fair view and are in conformity with the accounting principles generally accepted in India.
- i) In the case of Balance Sheet of the state of affairs of the Society as at 31st March, 2017.
- ii) In the case of Income & Expenditure accounts, of the Grants utilized to the extent of revenue expenditure for the year 2016-17 and
- iii) In the case of Receipts & Payments accounts, of the amounts expended and received during the year ended on that date.

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Dated: 26-08-2017 Proco - Koncete

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Kumar Ghosh

Partner

Membership No: 053036

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31/1, Belvedere Road Bhawani Bhawan Complex, Kolkata - 700027

National AIDS Control Project - Phase III

Balance Sheet

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

Figures for the current Period (RS)	31,542,964.80		7,111,609.25	548,485.87		39,203,059.92
Schedule Reference	02		0401	301		
ASSETS	30,075,132.80 FIXED ASSETS	CURRENT ASSETS, LOANS AND ADVANCES	LOANS AND ADVANCES			
Figures for the previous Period (Rs)	30,075,132.80		9,943,270.70	164,584.92		40,182,988.42
Figures for the current Period (Rc)	3,906,047.12		254,048.00	31,542,964.80	3,500,000.00	39,203,059.92
Schedule Reference	10		0501		03	
. FIRABILITAES	GENERAL FUND	CURRENT LIABILITIES AND PROVISIONS	CURRENT LIABILITIES	FIXED ASSET FUND	Funds from Other Sources	
Figures for the previous Reviod	984,728.62		123,127.00	30,075,132.80	9,000,000.00	40,182,988.42

Project Director

Surendra Gupta, IAS Project Director West Bengal State AIDS Preyention & Control Society Government of West Bengal

HC/FM/FO

Joint Director (Finance) WBSAP&CS Deptt. of Health & Family Welfare

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(For the Location)

General Fund

Schedule 01

Figures in Rupees

984,728.62	3,906,047.12	Closing grant in aid
150,000.00	1,467,832.00	Grants utilised to the extent of fixed asset expenditure
43,925,170.00	38,097,849.50	Grants utilised to the extent of revenue expenditure
		Less: Utilised during the year
36,686,000.00	42,487,000.00	Grant from NACO to SACS
		Add: Received during the year
8,373,898.62	984,728.62	Opening grant in aid
As at	As at	Particulars

Fixed Asset

Schedule 02

Figures in Rupees

31,542,964.80	0.00	1,467,832.00	30,075,132.80	Grand Total
22,798,426.80	0.00	1,180,532.00	21,617,894.80	Office Equipment (2206)
37,300.00	0.00	37,300.00	0.00	Equipment (Other) (2204)
8,707,238.00	0.00	250,000.00	8,457,238.00	Civil Works (2201)
Glosing Balance	Deletion	Addition	Opening Balance	Particulars



Funds from Other Sources

Schedule 03

Figures in Rupees

				rigures in Kupees
Particulars	Opening Balance Grant Recieved	Grant Recieved	Grant Utilised/ Refunded	. Closing Balance
Capacity Building (11)	3,500,000.00	0.00	0.00	3,500,000.00
Clinton Foundation (18)	0.00	00.0	00.0	00.00
SBTC (24)	000	00.0	0.00	00.0
State Blood Transfusion Council (SBTC) (100)	00.0	00.00	00.0	0.00
State Govt Fund (23)	5,500,000.00	9,500,000.00	15,000,000.00	0.00
UNICEF (06)	0.00	0.00	0.00	0.00
Grand Total	9,000,000.00	9,500,000.00	15,000,000.00	3,500,000.00



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(For the Location)

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

797 1091 10010	194419007.20	1,0121
0 073 770 70	7 111 600 25	
2,087,862.00	1,687,862.00	Inter Unit Fund Transfer
7,798,750.70	5,367,089.25	Advance to District Authorities
46,448.00	46,448.00	Advance to Staff
10,210.00	10,210.00	Advance to Others
Asat 31 Mar-16 (Rs)	31-Mar-17 (Rs)	Particulars

Schedule 301

Figures in Rupees

164,584.92	548,485.87	Total
164,584.92	548,485.87	Bank6
As at	Availy 	Particulars

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

123,127.00	254,048.00	Total
123,127.00	254,042.00	Other Recoveries
0.00	6.00	General Provident Fund
31 <u>Mar 16</u> (RS)	Avat* 31-Mar-17 (88))	Particulars



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31/1, Belvedere Road Bhawani Bhawan Complex, Kolkata - 700027

National AIDS Control Project - Phase III

Income And Expenditure Account

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

	Eligures for the previous Period (Rs.) 291,661.50 43,925,170.00	Figures for the current Period (Rs.) (Rs.) 1,148,284.00 1,327,240.00 679,932.00 679,932.00 15,149.00 85,011.00 85,011.00 3,516,419.50
\$29005	(RS) 1,148,284.00 1,327,240.00 679,932.00 15,149.00 31,818,167.00 85,011.00 3,516,419.50	pplies Reference (Rs) applies 06 1,148,284.00 07 1,327,240.00 ps 679,932.00 Research 12 15,149.00 ances) 13 31,818,167.00 14 85,011.00 15 3,516,419.50
		### Schedule DITURE Recent



Other Income

Schedule 28

291,661.50	492,353.00	Total
259,091.00	491,618.00	Interest from Bank
32,570.50	735.00	Other Receipts
31-Mar-16 (RS)	As at	Particulars ""

Kits and Other Lab Supplies

1,007,394.00	1,148,284.00	Total
604,713.00	1,104,804.00	Consumable Items
402,681.00	43,480.00	CD4/CD8 kits
Ns at 513 Mar 16 (Rs)	Assar 31 Mar-17	Particulars



Medicines

Schedule 07

1 261 658 00	1 327 240 00	Total		
 00.966'666	1,191,800.00			ARV Drugs
 261,662.00	135,440.00			OI Drugs
Asali 31.Mar-16 (Rss)	Asai 531-Mar-17 (Rs)		Particulars	

Training and Workshops

Schedule 08

1,132,602.00	679,932.00	Total
1,132,602.00	679,932.00	Training
	Aval. 31 Mar.17 (Rs)	. Particulars

Operational and Other Research

6,500.00	15,149.00	Total
6,500.00	15,149.00	Research & Development
Asal 31=Mar_16 	-31-Mar-17 (Rs)	Particulars

Salary (Pay and Allowances)

Schedule 13

_	2 - 3 × - 19 0 / 5 = 0	21,010,107.00	TOTAL
- :	37 172 693 00	31 818 167 00	
	37,172,693.00	31,818,167.00	Salary
	Asat 31 Mai-16 (Rs.)	As at	Particulars

Maintenance Costs

290 09	3,310,713.30	1 DE20 Y
3.548.432.50	3 516 410 50	
196,069.00	188,845.00	Local Conveyance
1,786,445.00	2,616,487.50	Contigency
25,008.00	28,000.00	Other Administration Cost
870,141.00	48,403.00	Printing & Stationery
18,622.50	4,761.00	Bank Charges
172,178.00	297,119.00	Telephone/Communication Expenses
60,920.00	4,000.00	Travelling Expenses
83,983.00	9,000.00	Operational Expenses
335,066.00	319,804.00	Transportation Expenses
87,552.00	85,011.00	Total
87,552.00	85,011.00	Equipment Maintenance
31-Mar-16 (Rs)	As at 31 (Rs) (Rs)	Particulars 35



31/1, Belvedere Road Bhawani Bhawan Complex, Kolkata - 700027 West Bengal SACS - CST

National AIDS Control Project - Phase III

Receipt And Payment Account

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

Figures for the current Period	4,169,410.55	5,500,000.00	980,532.00	222,480.00	31,818,167.00		0.00	548,485.87	43,457,309.92	i i
Schedule Reference	17	15	16	20	25			31		
PAYMENTS	LOANS AND ADVANCES	Funds from Other Sources	FIXED ASSETS	Training and Workshops	Salary (Pay and Allowances)	Closing Balance:	Cash in hand	Balance with Bank		
Figures for the previous Period (RS)	9,283,852.00	0.00	0.00	391,968.00	37,172,693.00		0.00	164,584.92	48,151,097.92	
Figures for the current Period		0.00	164,584.92	400,000.00	42,487,000.00	0.00	130,921.00	274,804.00	43,457,309.92	
Schedule Reference			30	17	29	31	32	26		
Figures for the previous Period Receptor Recepto	Opening Balance:	Cash in hand	Balance with Bank 30	1,526,663.00 LOANS AND ADVANCES 17	36,686,000.00 GENERAL FUND 29	9,000,000.00 Funds from Other Sources 31	123,127.00 CURRENT LIABILITIES 32	235,047.50 Other Income 56		



LOANS AND ADVANCES

Schedule 17

1,526,663.00	400,000.00	Total
1,500,000.00	400,000.00	Inter Unit Fund Transfer
26,663.00	0.00	Advance to Staff
31 Mar 16 (RS)	As at SI Maje IT - W	Particulars

GENERAL FUND

Schedule 29

-			
	Total	Grant from NACO to SACS	Particulars
	42,487,000.00	42,487,000.00	Wall Hearly Wall
	36,686,000.00	36,686,000.00	31-Mār-16 - (RS)

Balance with Bank

580,260.42 580,260.42	164,584.92 164,584.92	Bank6 Total
0.00	0.00	Cheque in Transit
M. at. 31 Marc 15 (RS)	AS 31 Mar. 16 (Rs)	Particulars



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Schedule 31

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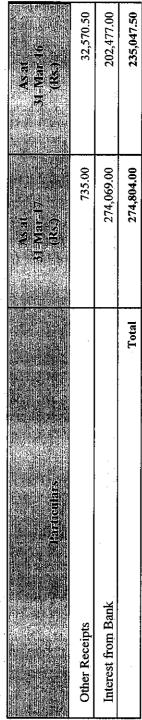
00'000'000'6	000	Total
9,000,000.00	00.0	
As at	As:at: 31 <u>Mar-17</u> (R&)	

CURRENT LIABILITIES

Schedule 32

123,127.00	130,921.00	Total
123,127.00	130,915.00	Other Recoveries
00:00	0.09	General Provident Fund
11. Mar. 16.	Asiat	Particulars

Other Income





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Balance with Bank

Schedule 31

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164,584.92	548,485.87	Total
164,584.92	548,485.87	Bank6
0.00	0.00	Cheque in Transit
Asat 31 Mar 46 (Rs)	As at	Particulars .



West Bengal SACS - CST

National AIDS Control Project - Phase III

Bank Reconciliation Statement

As on

31-Mar-2017

٧.	lank Code	Bank6 (3109)		
	Tanangan		Amount. (Rs.)	Amount. (Rs.)
į,		Particulars		
٠٠ ئ)			548,485.87
		Closing Balance as per Bank Book		348,463.67
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	ADD			
		Cheques issued but not presented for payment	2,284.00	
		Directly Credited by Bank	0.00	
		Directly Credited by Dank		2,284.00
	LESS			
1	LESS	11and	0.00	
		Cheques deposited but not cleared	0.00	
`*	1	Directly Debited by Bank		0,00
)			0,00
				550,769.87
		Closing Balance as per Bank Statement		
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Cheques issued but not presented for payment

Voucher Number	Voucher Date	GL Head	Particulars "	Anstrument Number	Instrument Date	Amount (Rs.)
BPV/0	04-May-2016	Training (2117)	Being amount paid for reimbursement of TA/DA cost of Participants of CST Review Meeting at Swasthya Bhawan on 20th & 21st Jan. 2016, vide memo no. ACS/3D-018-2010/S-360, dt. 08-01-2016.	710155	03-May-2016	1,410.00
BPV/0	04-May-2016	Training (2117)	Being amount paid for reimbursement of TA/DA cost of Participants of CST Review Meeting at Swasthya Bhawan on 20th & 21st Jan.' 2016, vide memo no. ACS/3D-018-2010/S-360, dt. 08-01-2016.	710155	03-May-2016	874.00
				*		2,284.00



West Bengal SACS - CST



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31/1, Belvedere Road Bhawani Bhawan Complex , Kolkata - 700027 National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. 42,487,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year 2016-17 vide letter No. given below and opening Cash/Bank Balance Rs. 164,584.92 (and Current Liabilities of Rs.9,123,127.00) and outstanding Advances for Rs. 9,943,270.70 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 492,353.00. a sum of Rs. 40,058,034.50 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 548,485.87 (and Current Liabilities of Rs. 3,754,048.00) and outstanding advances of Rs.7,111,609.25. 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
		i
1)	2-17018 6 2016-NACOLE) AAP-2016 17. H26 165/A	106,22,000.00
2)	2-17018 6/2016-MACOLF) AAP-2016-17 H-30/06/17	1.06.22,000-10
\mathcal{D}	2-17018 6 2016-MACOLF) AAP-2016-17, 25-26-17 2-17018 6 2016-MACOLF) AAP-2016-17, 25-2016-17 2-17018 6 2016-MACOLF) AAP-2016-1726, 2710917	1,06,22,000,40
3)	2-17018/6/2016-14400/F) AAR-2016-17- St. 17/01/17	1,06,21,000.00
	Total	42,487,000.00

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 Countersigned Countersigned Countersigned Countersigned Countersigned Countersigned Accountant)

(Project Director)

Surendra Gupta, IAS Project Director West Bengal State AIDS Prevention & Control Society Government of West Bengal

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Opening balance of Net Current Assets	Amount (Rs.)
Bank6	164,584.92
Advance to Others	10,210.00
Advance to Staff	46,448.00
Advance to District Authorities	7,798,750.70
Inter Unit Fund Transfer	2,087,862.00
	10,107,855.62
Opening balance of Net Current Liabilities	Amount (Rs.)
Other Recoveries	123,127.00
Funds from Other Sources	9,000,000.00
	9,123,127.00
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	42,487,000.00
	42,487,000.00
Utilisation of funds	Amount (Rs:)
OI Drugs	135,440.00
Operational Expenses	9,000.00
Research & Development	15,149.00
Training	679,932.00
Salary	31,818,167.00
Equipment Maintenance	85,011.00
Travelling Expenses	4,000.00
Telephone/Communication Expenses	297,119.00
Bank Charges	4,761.00
Printing & Stationery	48,403.00
ARV Drugs	1,191,800.00
CD4/CD8 kits	43,480.00
Other Administration Cost	28,000.00
Contigency	2,616,487.50
Local Conveyance	188,845.00
Consumable Items	1,104,804.00
Transportation Expenses	319,804.00
Civil Works	250,000.00
Equipment (Other)	37,300.00
Office Equipment	1,180,532.00
	40,058,034.50
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	735.00
Interest from Bank	491,618.00
	492,353.00
Current Liabilities	Amount (Rsi)
General Provident Fund	6.00



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Other Recoveries	254,042.00
Funds from Other Sources	3,500,000.00
	3,754,048.00
osing balance of Net Current Assets	Amount (Rs.)
Bank6	548,485.87
Advance to Others	10,210.00
Advance to Staff	46,448.00
Advance to District Authorities	5,367,089.25
Inter Unit Fund Transfer	1,687,862.00
	7,660,095.12



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Chartered Accountants

1/13, Chittaranjan Colony, Jadavpur, Kolkata - 700 032. Phone : (033) 2225-2590 Mobile: 98301 48287 E-mail: db.lahiri@gmail.com

(Integrated Connection of Testing Centre FUND)

To,
The Project Director,
West Bengal AIDS Prevention & Control Society,
Swasthya Bhawan, GN-29, Sector-V
Salt Lake City, Kolkata-700091

Sir,

Subject: Management Letter

We have audited the accompanying financial statement of the West Bengal State AIDS Prevention and Control Society (Integrated Connection of Testing Centre Fund) for the period of April 1, 2016 to March 31, 2017. This Management Letter has been issued for expressing our audit observations related to accounts, accounting systems, operation and records of the Society.

- 1. Final Account, i.e. Balance Sheet, Income & Expenditure A/c. and Receipts & Payment A/c. have been prepared separately, fund and other fund, as directed by National AIDS Control Organisation.
- 2. Books of Accounts of the Society have been maintained on the CPFMS Accounting Software provided by National AIDS Control Organisation, i.e. Cash Book, Bank Book, Journal Book and General Ledger.
- 3. Two accounting policies suggested by National AIDS Control Organisation differ from the accounting standards prescribed by the institute of Chartered Accountants of India, i.e.
 - Cash Basis of accounting being followed by the Society.
 - II. Depreciation not being provided for by the Society.
- 4. The office address of the Society is wrongly entered in the CPFMS system. The head office address of the Society is Swasthya Bhawan, GN-29, Sector-V, Salt Lake City, Kolkata-700091.
- 5. We recommend introduction of Internal Audit in the organisation for better control.

List of Ineligible Expenses For the period of April 1, 2016 to March 31, 2017

During the course of our audit we did not come across any ineligible expenses under the **Integrated Connection of Testing Centre Fund.**

Actual Expenditure as reported in the Audited Financial Statements for the period of April 1, 2016 to March 31, 2017

Particulars	Amount (in lakh)	Amount (in lakh)
Expenditure as per		13,12,95,805.00
Consolidated Financial		13,12,33,603.00
Statement		
Utilization of Fund		
Total Expenses as per		13,12,95,805.00
Income & Expenditure		13,12,33,003.00
A/c.		
		0.00
Addition in Fixed Assets		0.00

Exceptions with adherence to the procurement procedures for the period April 1, 2016 to March 31, 2017

During the course of our audit we did not come across any material exception with the adherence to the procurement procedures in the Integrated Connection of Testing Centre Fund.



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Significant of Accounting Policy

1) Basis of Preparation of Accounts

The Society Adopts cash basis of accounting of its income and expenditure except advances given to NGO's and other Parties, which are charged to expenditure on obtaining Utilization Certificate on approval of their claims.

2) Fixed Assets

The fixed assets acquired out of grant received are reflected at cost by crediting an equivalent amount in Fixed Asset Fund Account.

3) Depreciation

No depreciation has been provided on the fixed assets.

4) Disclosure of Accounting Heads

The society has disclosed expenses on its various activities according to its approved project and budget components.



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AUDITOR'S REPORT

- 1. We have audited the attached balance sheet of West Bengal State AIDS Prevention & Control Society, ICTC FUND as at 31 March, 2017. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.
- 2. Financial Statement relating to this fund comprises of accounts of 23 Districts and Head Office of West Bengal State AIDS Prevention & Control Society.
- 3. We conducted our audit in accordance with Audit and Assurance Standards of Auditing Issued by the Institute of Chartered Accountants of India. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used in the significant estimates made by management as well as evaluating the overall financial statement presentation.
- 4. Further to our comments in Para 3 above, we report that:
- A) 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 subject to the following:
- 1) Year wise, Category wise and Party wise details of Loans & Advances of Rs.4,42,14,844.50 (Previous year Rs. 81,23,174.00) inclusive of Inter Unit Fund Transfer of Rs.5,01,74,896.00(Dr.) as on March, 2017 was not made available to us for Our verification. As such irrecoverable amount, if any, included in the Loans & Advances could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

Year wise, Category wise and Party wise details of Outstanding Loans & Advances as on 31st March, 2017 as per Accounting System are as under:

SI. No.	Category of Advances	Account Code	Year	Amount (Rs.)
1.	Advances to Others	3202	2010-11	25,000.00
-			2011-12	40,087.00
			2014-15	0.00
		Sub-total		65,087.00
2.	Advance to NGO's	3203	2010-11	51,662.00
			2014-15	0.00
			2015-16	10,400.00
			2016-17	30,800.00
		Sub-total		92,862.00
				ı
3.	Advance to Staff	3205	2010-11	1,180.00
			2014-15	10,000.00
		Sub-total		11,180.00
4.	Advance to District Authorities	3208	2010-11	(5,27,393.00
<u>y</u> (1) (1) (2) (3)			2011-12	8,37,362.00
			2012-13	9,83,876.00
			2013-14	1,26,836.00
			2014-15	6,05,661.00
			2015-16	\$ 0,77,235.00
			2016-17	26,87,34
		Sub-total		57,90,922.50

- 2) We have been given to understand that as the Society has not been provided with any specific format by the NACO in respect of Fixed Assets Register, the register maintained by the Society needs much improvement. Physical verification of Fixed Assets at regular interval should be introduced under the supervision of competent authorities. The Society has no system of charging depreciation on Fixed Assets.
- 3) Scrutiny of Fixed Assets Register reveals that during the year 2015-16, Rs. 25,000.00 is included under the account head "Equipment" on the basis of SOE received from Uttar Dinajpur which was not mentioned in the Fixed Assets Register. Under this circumstance, we are not in a position to comment regarding the adequacy of additions to fixed assets for the year 2016-17 of the Society.
- 4) Reconciliation of Bank Account No. 1432010087470 with United Bank Of India, Sector-V Branch reveals that a favourable bank balance of Rs. 3, 40,484.16 as on 31.03.2017 subject to cheques issued to various parties of Rs. 800.00 but not presented for payment as on date.
- 5) Scrutiny of records revealed that there is an unadjusted credit balance of Rs. 19,030.00 lying in the TDS (Others) Account (Account Code- 3310) since last year due to wrong entry given in the accounts instead of "Other Recoveries (Prof. Tax) Account".
- 6) Regarding Fund utilisation vis-a-vis Annual Action Plan (AAP) of the funds, we have not found any deficiency but we are not in a position to make any comments regarding Physical Achievement of the funds.
- B) In our opinion, proper books of accounts as required by law have been kept by the Society so far as it appears from our examination of such books.
- C) The Balance Sheet dealt with by this report is in agreement with the books of accounts.
- D) In our opinion and to the best of our information and according to the explanations given to us, the said accounts along with the schedules attached thereto, give a true and fair view and are in conformity with the accounting principles generally accepted in India.
- i) In the case of Balance Sheet of the state of affairs of the Society as at 31st March, 2017.
- ii) In the case of Income & Expenditure accounts, of the Grants utilized to the extent of revenue expenditure for the year 2016-17 and
- iii) In the case of Receipts & Payments accounts, of the amounts expended and received during the year ended on that date.

Dated: 26-08-2017

SEN & CO.

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Partner

Membership No: 053036

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West-Bengal SACS - ICTC -

31/1, Belvedere Road Bhawani Bhawan Complex, Kolkata - 700027

National AIDS Control Project - Phase III

Balance Sheet

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

Egures for the current Period (Rs.)	4,318,475.00		(44,214,844.50)	340,484.16		(39,555,885.34)
Schedule	02		0401	301		
ASSETS	FIXED ASSETS	CURRENT ASSETS, LOANS AND ADVANCES	LOANS AND ADVANCES			
Higures for the previous-Period (Rs.)	4,318,475.00		(8,123,174.00)	444,898.66		(3,359,800.34)
Figures for the current Period (Rs.)	(49,524,647.34)		650,287.00	4,318,475.00	5,000,000.00	(39,555,885.34)
Schedule Reference	10	·	0501		03	
LIABLITIES	(31,343,589.34) GENERAL FUND	CURRENT LIABILITIES AND PROVISIONS	CURRENT LIABILITIES	FIXED ASSET FUND	Funds from Other Sources	
Eigures for the previous Period	(31,343,589.34)		265,314.00	4,318,475.00	23,400,000.00	(3,359,800.34)

(,,)

Project Director

FC/FM/FO (Finance) Joint Director (Finance) W B S A P & C S Deptt. of Health & Family Welfare

Surendra Gupta, IAS; Project Director West Bengal State AIDS Prevention & Control Society Government of West Bengal

KOLKATA ET KACS H

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(For the Location)

General Fund

Schedule 01

Figures in Rupees

31,343,589.34	49,524,647.34	Closing grant in aid
3,136,990.00	0.00	Grants utilised to the extent of fixed asset expenditure
120,026,292.50	130,801,058.00	Grants utilised to the extent of revenue expenditure
		Less: Utilised during the year
85,907,000.00	112,620,000.00	Grant from NACO to SACS
		Add: Received during the year
5,912,693.16	31,343,589.34	Opening grant in aid
As at 31-Mar-16 (Rs)	As at 31-Mai-17 (Rs)	Particulars
1 M21 00 111 1/2 0700		



Fixed Asset

Schedule 02

 Opening Balance
 Addition
 Deletion
 Closing Balance

 25,000.00
 0.00
 0.00
 25,000.00

 4,293,475.00
 0.00
 0.00
 4,293,475.00

 4,318,475.00
 0.00
 0.00
 4,318,475.00

Equipment (Other) (2204)
Office Equipment (2206)

Grand Total

- Particulars

Funds from Other Sources

AT TAN AND AND AND AND AND AND AND AND AND A
23,400,000.00 35,500,000.00 53,900,000.00 5,000,000.00
State Blood Transfusion Council 0.00 0.00 0.00 (SBTC) (100) 0.00 0.00
Grant Utilised/ Opening Balance Grant Recieved Refunded Closing Balance



LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

(8,123,174.00)	(44,214,844.50)	Total
(17,074,896.00)	(50,174,896.00)	Inter Unit Fund Transfer
8,787,017.00	5,790,922.50	Advance to District Authorities
11,180.00	11,180.00	Advance to Staff
85,162.00	92,862.00	Advance to NGOs
68,363.00	65,087.00	Advance to Others
Avan 31-man-16 (Rs)	As at 31:Mar-17 -(Rs.)	Particulars To the second seco

Schedule 301

Figures in Rupees

111,070.00	340,404.10	10121
777 808 777	340 494 16	
444,898.66	340,484.16	Bank2
31-Mai-16 = (Rs)	As at 31-Mar-17 (Rs.)	Particulars

CURRENT LIABILITIES

Schedule 0501

`)

Figures in Rupees

	<u>.</u>	<u> </u>			
二 31-Mar-16 (Rs)	223,584.00	22,700.00	19,030.00	265,314.00	
31-Mar-17 (Rs.)	630,857.00	400.00	19,030.00	650,287.00	
Particulars	Other Recoveries	Security / Earnest Deposit (Received)	TDS (Others)	Total	

/^^)) • . .)))))

Maintenance Costs

14
Schedule

2,163,906.50	3,697,661.00	Total
2,012,448.50	3,449,379.00	Expenses on ICTC centre set up and maintenance
151,458.00	179,282.00	Vehicle Maintenance
0.00	69,000.00	Equipment Maintenance
Asat 31-Mar-16 (Rs.)	Avaf 31 Mar-17 - (RE)	Particulars

Operational Expenses

6,257,399.00	5,497,464.00	Total
281,676.00	4,610.00	Review Meeting and Supervision of Councellors
451,930.00	0.00	Printing & Stationery
60,713.00	2,617.00	Bank Charges
1,851,411.00	1,719,252.00	Telephone/Communication Expenses
3,611,669.00	3,770,985.00	Travelling Expenses
Asat 31:Ma=16 (Rs)	As at	Particulars

· · · · · west-Bengal SACS-ICTC

31/1, Belvedere Road Bhawani Bhawan Complex, Kolkata - 700027

National AIDS Control Project - Phase III

Income And Expenditure Account

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

Figures for the current Period (Rs.)	494,747.00	130,801,058.00			131,295,805.00
Schedule	28				
INCOME	357,961.00 Other Income		expenditure		
Eigures for the previous Record	357,961.00	120,026,292.50			120,384,253.50
Figures for the current Period (Rs.)	1,422,360.00	120,678,320.00	3,697,661.00	5,497,464.00	131,295,805.00
Schedule Reference	.80	13	14	15	
EXPENDITURE	1,150,200.00 Training and Workshops	110,812,748.00 Salary (Pay and Allowances)	Maintenance Costs	6,257,399.00 Operational Expenses	
Eguics for the previous Period (Rs.)	1,150,200.00	110,812,748.00	2,163,906.50	6,257,399.00	120,384,253.50



Other Income

Schedule 28

Training and Workshops

Schedule 08

1,150,200.00	1,422,360.00	Total
1,150,200.00	1,419,084.00	Training
0.00	3,276.00	Workshops
48 at 31-Mar-16 (Rs.)	As at 31-Mar-17 (Rs)	**Eartigulars

Salary (Pay and Allowances)

110,812,748.00	120,678,320.00	Total
110,812,748.00	120,678,320.00	Salary
As at 31-Mar-16 (Rs)	Asat 31-Mar-17 (Rs)	Particulars

31/1, Belvedere Road Bhawani Bhawan Complex, Kolkata - 700027

National AIDS Control Project - Phase III

Receipt And Payment Account

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

												1	
Eigenes for the current Period	4,768,406.00	18,400,000.00	0.00	41,484.00	556,588.00	120,603,385.00	2,318,615.00	224,278.50		0.00	340,484.16	147,253,240.66	100 %
Schedule Reference	17	15	16	32	20	25	26	27			31		
PAYMENTS	LOANS AND ADVANCES	Funds from Other Sources	FIXED ASSETS	CURRENT LIABILITIES	Training and Workshops	Salary (Pay and Allowances)	Maintenance Costs	Operational Expenses	Closing Balance:	Cash in hand	Balance with Bank		
Figures for the previous Period (Rs.)	6,943,033.50	0.00	2,838,232.00	444,367.00	631,892.00	110,812,748.00	24,804.00	630,589.00		00.00	444,898.66	122,770,564.16	
Figures for the current Persod		0.00	444,898.66	33,270,871.00	112,620,000.00	0.00	407,273.00	510,198.00	147,253,240.66				
Schedule Reference			30	17	29	31	32	99					
											-		
RECEIPTS	Opening Balance:	Cash in hand	Balance with Bank	LOANS AND ADVANCES	GENERAL FUND	Funds from Other Sources	CURRENT LIABILITIES	Other Income					
Figures for the previous Period (Rs.)		0.00	1,378,402.16	11,565,914.00	85,907,000.00	23,400,000.00	223,584.00	295,664.00	122,770,564.16				



(For the Location)

LOANS AND ADVANCES

Schedule 17

11,565,914.00	33,270,871.00	Total
11,522,000.00	33,270,871.00	Inter Unit Fund Transfer
43,914.00	0.00	Advance to Others
As at	As at 31-Mar-17 (Rs)	Particulars

GENERAL FUND

Schedule 29

85,907,000.00	112,620,000.00	Total
85,907,000.00	112,620,000.00	Grant from NACO to SACS
Asat	31_Map-17 (Rs.)	Particulars

Balance with Bank

1,3/8,402.10	444,898.66	Total
1 270 407 16	, , , , , , , , , , , , , , , , , , ,	
1,378,402.16	444,898.66	Bank2
As at 31-Mar-15 (Rs)	As at 31-Mar-16 (%)	Particulars

ds from Other Sources 0.00 23,400,000.00	Time Tarificulars		Funds from Other Sources Schedule 31	Schedule 31 As at (Rs) 23,400,000.00	As at	Particulars ther Sources
	urces 0.00	Strom Other Sources 0.00	As at 31-Mar=17 31-1 31-1 31-1 31-1 31-1 31-1 31-1 31	73,400,000.00	20.0	Lotal

223,584.00	407,273.00	Total
223,584.00	407,273.00	Other Recoveries
As at	Asai 3 <u>feNor-17</u> ((R)	Particulars
Schedule 32	ries	CURRENT LIABILITIES

 295,664.00	510,198.00	Total
245,099.00	510,198.00	Interest from Bank
 50,565.00	0.00	Other Receipts
 31 Mar 16 (Rc.)	As at 35 Mar-17 (Rs.)	Particulars
Schedule 56		Other Income



LOANS AND ADVANCES

Schedule 17

6,943,033.50	4,768,406.00	Total
6,912,233.50	4,737,606.00	Advance to District Authorities
30,800.00	30,800.00	Advance to NGOs
As at 31_Mar 16 = ⊖ (Bs.)	31_Mar_17 (Rs)	Particulars

Funds from Other Sources

Schedule 15

0.00	18,400,000.00	Total
0.00	18,400,000.00	Funds from Other Sources
Asar 31 Mar-16 - (RS)		Particulars

FIXED ASSETS

2,838,232.00	0.00	Total
2,838,232.00	0.00	Office Equipment
31 Mar-16. (Rs.)	Asat 31-War-17 (Rs)	Particulars

LIABILITIES		
CURRENT LIABILITIE		

Schedule 32

As at Example (Received) As at A	444,367.00	41,484.00	Total
As at As a	 0.00	19,184.00	TDS (Others)
Si Particulars	 444,367.00	22,300.00	Security / Earnest Deposit (Received)
	 Asat 31-Mar-16 (Rs.)	Asat. 31-Mar-17 (Rs.)	Particulars

Sdot	
and Workshops	
and v	
Framing	
Ë	

Schedule 20

631,892.00	556,588.00	Total
631,892.00	556,588.00	Training
3.Mar.16. (Rs.)	31-Mar-17 (RS)	Particulars

Salary (Pay and Allowances)

Schedule 25

Asal Asal Asal Asal Asal Asal Asal Asal	110,812,748.00	120,603,385.00	Total
Asal Asal 31-Mar-15 31-Mar-16 (Rs.)	110,812,748.00	120,603,385.00	
	As all — As	A: at	Particulars

Salary



Maintenance Costs

Schedule 26

24,804.00	2,318,615.00	Total
24,804.00	2,318,615.00	Expenses on ICTC centre set up and maintenance
31_Mar-16 (8s)	As at 31 Mar-17 (Rs)	Particulars

Operational Expenses

Schedule 27

630,589.00	224,278.50	Total
12,849.00	1,610.00	Review Meeting and Supervision of Councellors
451,930.00	0.00	Printing & Stationery
0.00	556.50	Bank Charges
5,500.00	0.00	Telephone/Communication Expenses
160,310.00	222,112.00	Travelling Expenses
As al 31 Mar 16 (Rs)	As at 31 Mar-17 (18)	Particulars ()

Balance with Bank

444,898.66	340,484.16	Total
444,898.66	340,484.16	Bank2
31-Mar-16 (Rs)	31-Mar-17 (RS)	Particulars



West Bengal SACS - ICTC

National AIDS Control Project - Phase III

Bank Reconciliation Statement

Bank Code

Bank2 (3102)

31-Mar-2017

Bank Code	Bank2 (3102)	As on 3	1-Mar-2017
	Particulars	(# Amount) (Rs)	Amount
2017年7年19年			(A)
	Closing Balance as per Bank Book		240.404.34
A Transfer of the second	Strong Databook as por Data. 2008.		340,484.16
ADD			
	Cheques issued but not presented for payment	800.00	
1 3 3 3 3 3 3			i ·
* /	Directly Credited by Bank	0.00	
			800.00
LESS			
	Cheques deposited but not cleared	0.00	
	in the second of the second	0.00	
	Directly Debited by Bank	0.00	
			0.00
	Charles Polaries in the Polaries		
	Closing Balance as per Bank Statement		341,284:16
		:	
			/
			& Roll
		(%) (*)	MATA &
		CP (M. KATA) \$
			ed Accon
		· :	

Cheques issued but not presented for payment

Voucher Number	Voucher Date	GL Head .	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BPV/0	31-Mar-2017	Travelling Expenses (2123)	Being amount paid for reimbursement of TA/DA for visits to other Dist. for collection of SOE, now recorded.	310322	31-Mar-2017	800.00
						800.00



West Bengal SACS - ICTC



31/1, Belvedere Road Bhawani Bhawan Complex , Kolkata - 700027 National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. 112,620,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2016-17 vide letter No. given below and opening Cash/Bank Balance Rs. 444,898.66 (and Current Liabilities of Rs.23,665,314.00) and outstanding Advances for Rs. (8,123,174.00) on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 494,747.00. a sum of Rs. 131,295,805.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 340,484.16 (and Current Liabilities of Rs. 5,650,287.00) and outstanding advances of Rs. (44,214,844.50). remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year.

Sl. No.	Sanction letter Number and Date	Amount
1)	Z-17018 6 2016-NACO(F) AAF-2016-17, db. 26/65/17	291,76,000,00
2)	2-17018/6/2016-MACOK) AAP-2016-17 H.70106/19	2,91,76,000-00
Ý	2-17018/6/2016-NACOLE) AAF-2016-17, dt. 26/05/17 2-17018/6/2016-NACOLE) AAF-2016-17, dt. 24/09/16 2-17018/6/2016-NACOLE) AAF-2016-17, dt. 24/09/16	2,91,76,000.00
4)	2-17018/6/2016-NACO(F) NAP-DO16-17/4-18/01/19	250,92,000.00
··· ·	Total	112,620,000.00

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

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(Chartered Accountant)

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(Project Director)

Surendra Gupta, IAS)
Project Director
West Bengal State AIDS
Prevention & Control Society
Government of West Bengal

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Opening balance of Net Current Assets	Amount (Rs.)
	and the state of t
Bank2	444,898.66
Advance to Others	68,363.00
Advance to NGOs	85,162.00
Advance to Staff	11,180.00
Advance to District Authorities	8,787,017.00
Inter Unit Fund Transfer	(17,074,896.00)
	(7,678,275.34)
Opening balance of Net Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	22,700.00
TDS (Others)	19,030.00
Other Recoveries	223,584.00
Funds from Other Sources	23,400,000.00
	23,665,314.00
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	112,620,000.00
	112,620,000.00
	Amount (Rs.)
Utilisation of funds	<u>gradisana sa ya ngi wasan sagissa dagaga ya ja</u>
Workshops	3,276.00
Training	1,419,084.00
Salary	120,678,320.00
Equipment Maintenance	69,000.00
Vehicle Maintenance	179,282.00
Travelling Expenses	3,770,985.00
Telephone/Communication Expenses	1,719,252.00
Bank Charges	2,617.00
Expenses on ICTC centre set up and maintenance	3,449,379.00
Review Meeting and Supervision of Councellors	4,610.00
	131,295,805.00
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	494,747.00
	494,747.00
Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	400.00
TDS (Others)	19,030.00
Other Recoveries	630,857.00
Funds from Other Sources	5,000,000.00
	5,650,287.00
Closing balance of Net Current Assets	Amount (Rs.)
Bank2	340,484.16
Advance to Others	65,087.00



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Advance to NGOs

Advance to Staff

Advance to District Authorities

Inter Unit Fund Transfer

92,862.00 11,180.00 5,790,922.50 (50,174,896.00) (43,874,360.34)



Mobile: 98301 48287 E-mail: db.lahiri@gmail.com

Chartered Accountants

1/13, Chittaranjan Colony, Jadavpur, Kolkata - 700 032.

Phone : (033) 2225-2590

(DOMESTIC BUDGETARY SUPPORT FUND)

To,
The Project Director,
West Bengal AIDS Prevention & Control Society,
Swasthya Bhawan, GN-29, Sector-V
Salt Lake City, Kolkata-700091

Sir,

Subject: Management Letter

We have audited the accompanying financial statement of the West Bengal State AIDS Prevention and Control Society (DOMESTIC BUDGETARY SUPPORT Fund) for the period of April 1, 2016 to March 31, 2017. This Management Letter has been issued for expressing our audit observations related to accounts, accounting systems, operation and records of the Society.

- 1. Final Account, i.e. Balance Sheet, Income & Expenditure A/c. and Receipts & Payment A/c. have been prepared separately, fund and other fund, as directed by National AIDS Control Organisation.
- 2. Books of Accounts of the Society have been maintained on the CPFMS Accounting Software provided by National AIDS Control Organisation, i.e. Cash Book, Bank Book, Journal Book and General Ledger.
- 3. Two accounting policies suggested by National AIDS Control Organisation differ from the accounting standards prescribed by the institute of Chartered Accountants of India, i.e.
 - I. Cash Basis of accounting being followed by the Society.
 - II. Depreciation not being provided for by the Society.
- 4. The office address of the Society is wrongly entered in the CPFMS system. The head office address of the Society is Swasthya Bhawan, GN-29, Sector-V, Salt Lake City, Kolkata-700091.
- 5. We recommend introduction of Internal Audit in the organisation for better control.

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List of Ineligible Expenses For the period of April 1, 2016 to March 31, 2017

During the course of our audit we did not come across any ineligible expenses under the **Domestic Budgetary Support Fund.**

Actual Expenditure as reported in the Audited Financial Statements for the period of April 1, 2016 to March 31, 2017

Particulars	Amount	Amount
Expenditure as per		9,97,10,158.18
Consolidated Financial		
Statement		
Utilization of Fund		
Total Expenses as per		9,88,74,215.18
Income & Expenditure		
A/c.		
		8,35,943.00
Addition in Fixed Assets		

Exceptions with adherence to the procurement procedures for the period April 1, 2016 to March 31, 2017

During the course of our audit we did not come across any material exception with the adherence to the procurement procedures in the **Domestic Budgetary Support Fund.**



Significant of Accounting Policy

1) Basis of Preparation of Accounts

The Society Adopts cash basis of accounting of its income and expenditure except advances given to NGO's and other Parties, which are charged to expenditure on obtaining Utilization Certificate on approval of their claims.

2) Fixed Assets

The fixed assets acquired out of grant received are reflected at cost by crediting an equivalent amount in Fixed Asset Fund Account.

3) Depreciation

No depreciation has been provided on the fixed assets.

4) Disclosure of Accounting Heads

The society has disclosed expenses on its various activities according to its approved project and budget components.



AUDITOR'S REPORT

- 1. We have audited the attached balance sheet of West Bengal State AIDS Prevention & Control Society, NEW DBS FOR NACPIV as at 31 March, 2017. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.
- 2. Financial Statement relating to this fund comprises of accounts of 23 Districts and Head Office of West Bengal State AIDS Prevention & Control Society.
- 3. We conducted our audit in accordance with Audit and Assurance Standards of Auditing Issued by the Institute of Chartered Accountants of India. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used in the significant estimates made by management as well as evaluating the overall financial statement presentation.
- 4. Further to our comments in Para 3 above, 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 subject to the following:
- A) Loans & Advances of Rs. 1, 63, 98,512.67 (Previous year Rs. 43, 99,716.17).

[After adjustment of Inter Unit Fund Transfer of Rs. 37, 86,718.00(Dr.)]
As no information is available in respect of the dates from which such advances remain Unadjusted we are not in a position to comment whether any irrecoverable amount is Included and consequently its impact on Income & Expenditure Account remains Unascertained.

Year wise, Category wise and Party wise details of Outstanding Loans & Advances as on 31st March, 2017 as per Accounting System is as under:

SI.	Category of Advances		Account Code	Year	Amount (Rs.)
No.	Category of Advances	. '	7.0000111		
1.	Advances to Others		3202	2012-13	2,77,916.00
				2013-14	68,730.00
-			-	2015-16	0.00
				2016-17	0.00
			Sub-total		3,46,646.00
2.	Advance to NGO's	7.7	3203	2012-13	(5,750.00)
				2013-14	3,771.00
				2015-16	0.00
				2016-17	1,92,500.00
			Sub-total		1,90,521.00
. · · · · · ·				-	
3.	Advance to Staff	- 1	3205	2012-13	0.00
				2013-14	0.00
		•		2015-16	0:00
				2016-17	1/0.0002:00
1 1	1		Sub-total	,	120,003,00
					13th

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			the state of the s	
4.	Advance to Autonomous Bodies		2016-17	5,19,746.00
		Sub-total		5,19,746.00
5.	Advance to District Authorities	3208	2012-13	(3,20,988.00)
			2013-14	(10,530.00)
			2014-15	7,63,201.00
			2015-16	6,02,713.50
			2016-17	81,86,606.00
		Sub-total		92,21,002.50
6.	Security Deposit (Paid)		2012-13	10,000.00
			2015-16	1,58,850.00
		Sub-total		1,68,850.00
			:	
6.	NACPIII Advances to Others	3231	2012-13	3,34,465.00
		Sub-total		3,34,465.00
			-	
7.	NACPIII Advances to NGO's	3232	2012-13	16,87,732.27
			2014-15	10.00
		Sub-total		16,87,742.27
8.	NACPIII Advances to Staff	3233	2012-13	77,364.00
		Sub-total		77,364.00
9.	NACPIII Advances to District Authorities	3235	2012-13	55,455.90
		Sub-total		55,455.90

The above mentioned unadjusted advances are yet to be adjusted. During our audit reasons for over adjustment of Advances of Rs. 3, 20,988.00 and Rs. 10,530.00 to District Authorities during the year 2012-13 and 2013-14 and Rs. 5,750.00 to Advance to NGOs during the year 2012-13 could not be furnished to us. We also suggest that a system of obtaining confirmation of Advances at the end of a year should be introduced.

- B) In absence of Party wise and age wise details of Security/Earnest Deposit (Received) included in Current Liabilities involving Rs. 19,18,332.00 (Previous Year 19,31,832.00). It is not possible to ascertain whether it includes any unclaimed amount, and also its impact on Income & Expenditure Account remains unascertained.
- C) Fund from Other Sources of Rs. 4,53,935.62 received from "Manas Bangla", a NGO from whom refund against court case remains unsettled since 2011-12 and no other details was produced to us for our verification.
- D) We have been given to understand that as the Society has not been provided with any specific format by the NACO in respect of Fixed Assets Register, the register maintained by the Society needs much improvement. Physical verification of Fixed Assets at regular interval should be introduced under the supervision of competent authorities. The Society has no system of charging depreciation on Fixed Assets.

- E) Reconciliation of Bank Account No. 1432010095132 with United Bank of India, Sector-V Branch reveals that a favourable bank balance of Rs. 5, 83,855.50 as on 31.03.2017 subject to cheques issued to various parties of Rs. 7, 07,327.00 but not presented for payment as on date and Rs. 20,000.00 not credited to the account due to unavailable of accounts.
- F) The Society is used to deduct TDS on Gross Bill of the Contractor, i.e Bill value plus Service Tax instead of Bill value only, which is not suggested in the relevant Act. The following illustrative examples are presented in support of our conservative:

Token No.	Date	GL Code	Party	Bill Value (Rs.)	TDS
					deducted
			· .		(Rs.)
201509000589	03.07.2015	IEC	T.N.	Bill- 94,000.00	10,562.00
	2.72		Consultancy	S.T- <u>11,618.00</u>	
			Service	Total 1,05,618.00	
201509000614	08.07.2015	Contractual	Snowline	Bill- 20,000.00	450.00
		Service-	Engineers	S.T- <u>2,472.00</u>	
		Companies		Total 22,472.00	

- G) Regarding Fund utilisation vis-a-vis Annual Action Plan (AAP) of the funds, we have not found any deficiency but we are not in a position to make any comments regarding Physical Achievement of the funds.
- H) In our opinion, proper books of accounts as required by law have been kept by the Society so far as it appears from our examination of such books.
- I) The Balance Sheet dealt with by this report is in agreement with the books of accounts.
- J) In our opinion and to the best of our information and according to the explanations given to us, the said accounts along with the schedules attached thereto, give a true and fair view and are in conformity with the accounting principles generally accepted in India.
- i) In the case of Balance Sheet of the state of affairs of the Society as at 31st March, 2017.
- ii) In the case of Income & Expenditure accounts, of the Grants utilized to the extent of revenue expenditure for the year 2016-17 and
- iii) In the case of Receipts & Payments accounts, of the amounts expended and received during the year ended on that date.

Dated: 26-08-17

Kolkot=

SEN & CO.

artered Accountants

Samir Kumar Ghosh

Partner

Membership No: 053036

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- West bengal SACS-NEW DBSTOK NACPIV

31/1, Belvedere Road Bhawani Bhawan Complex, Kolkata - 700027

National AIDS Control Project - Phase III

Balance Sheet

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

Figures for the current Period	98,195,016.81		583,855.50	16,398,512.67		115,177,384.98	
Schedule Reference	02		0301	0401			
ASSETS	FIXED ASSETS	CURRENT ASSETS, LOANS AND ADVANCES	CURRENT ASSETS	LOANS AND ADVANCES			
Figures for the previous Period (Rs)	97,359,073.81		366,303.18	4,399,716.17		102,125,093.16	
Egures for the current Period	14,454,154.55		2,074,278.00	98,195,016.81	453,935.62	115,177,384.98	
Schedule Reference	01	·	0501		03		
TABERTRES	GENERAL FUND	CURRENT LIABILITIES AND PROVISIONS	CURRENT LIABILITIES	FIXED ASSET FUND	Funds from Other Sources		
Figures for the previous Period (Rs.)	1,305,904.73		2,006,179.00	97,359,073.81	1,453,935.62	102,125,093.16	

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Joint Director (Finance) WBSAP&CS Deptt. of Health & Family Welfare

West Bengal State AIDS Prevention & Control Society, Government of West Bengal Surendra Gupta, IAS Project Director Project Director

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(For the Location)

General Fund

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Particulars (1985)	As at 31 Mar-17 (Rs.)	AS 40 31-Mar-16 - (Rs)
Opening grant in aid	1,305,904.73	3,794,952.73
Add: Received during the year		,
Grant from NACO to SACS	111,479,000.00	114,153,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	97,494,807.18	114,715,103.00
Grants utilised to the extent of fixed asset expenditure	835,943.00	1,926,945.00
Closing grant in aid	14,454,154.55	1,305,904.73



Fixed Asset

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98,195,016.81	0.00	835,943.00	97,359,073.81	Grand Total
2,671,041.00	0.00	692,372.00	1,978,669.00	Office Equipment (2206)
7,767,642.36	0.00	0.00	7,767,642.36	NACPIII Office Equipment (2406)
				(2402)
3,444,794.00	0.00	00.00	3,444,794.00	NACPIII Furniture, Fixtures & Supplies
6,069,461.00	0.00	00.0	6,069,461.00	NACPIII Equipment (Other) (2404)
21,894,599.00	0.00	0.00	21,894,599.00	NACPIII Civil Works (2401)
50,717,083.00	0.00	00.00	50,717,083.00	NACPIII Blood Bank Equipments (2403)
270,171.00	0.00	143,571.00	126,600.00	Furniture, Fixtures & Supplies (2202)
423,567.00	00.0	0.00	423,567.00	Civil Works (2201)
4,936,658.45	0.00	00:00	4,936,658.45	Blood Bank Equipments (2203)
Closing Balance	. Deletion	Addition	Opening Balance	Particulars
rigures in Kupees				



Funds from Other Sources

Schedule 03

Figures in Rupees

453,935.62	18,555,785.00	17,555,785.00	1,453,935.62	Grand Total
0.00	18,555,785.00	17,555,785.00	1,000,000.00	State Govt Fund (23)
0.00	0.00	0.00	0.00	State Blood Transfusion Council (SBTC) (100)
453,935.62	0.00	0.00	453,935.62	Manas Bangla (28)
Closing Balance	Grant Hillsed/ Refunded	Grant Reviewed	Opening Balance	Particulars



CURRENT ASSETS

Schedule 0301

00000

Figures in Rupees

366,303.18 366,303.18 583,855.50 583,855.50 Total NEW DBS Bank Code

Schedule 0401

LOANS AND ADVANCES

Figures in Rupees

<u>Particulars</u>	As at (Rs) (Rs)	As at 3 <u>1-Mar-16</u> (Rs.)
Advance to Others	346,646.00	441,646.00
Advance to NGOs	190,521.00	59,521.00
Advance to Staff	10,002.00	13,880.00
Advance to Autonomous Bodies	519,746.00	0.00
Advance to District Authorities	9,221,002.50	13,112,239.00
Security Deposit (Paid)	168,850.00	168,850.00
NACPIII Advance to Others	334,465.00	334,465.00
NACPIII Advance to NGOs	1,687,742.27	1,707,967.27
NACPIII Advance to Staff	77,364.00	89,640.00
NACPIII Advance to District Authorities	55,455.90	1,184,789.90
Inter Unit Fund Transfer	3,786,718.00	(12,713,282.00)
Total	16,398,512.67	4,399,716.17



CURRENT LIABILITIES

Figures in Rupees

2,006,179.00	2,074,278.00	Total
150.00	0.00	TDS (Salary)
1,931,832.00	1,918,332.00	Security / Earnest Deposit (Received)
62,197.00	155,946.00	Other Recoveries
360.00	304.00	Group Insurance Scheme
11,640.00	(304.00)	General Provident Fund
As at 31-Mai-16 (Rs)	AS31. 31-Mar=17 (RS)	Particulars



West-dengal SACS-NEW-DBS-FOR NACPTV -

31/1, Belvedere Road Bhawani Bhawan Complex, Kolkata - 700027

National AIDS Control Project - Phase III

Income And Expenditure Account

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

Schedule Current Period Figures for the Reference (Rs.) (Rs.)
13,784,024.00
1,387,680.00 114,715,103.00
4,058,706.18
11,316,987.00
6,975.00
58,387,711.00
1,524,926.00
8,407,206.00
NULL 6,625.00
98,874,215.18



Other Income

Schedule 28

1,249,773.00	1,379,408.00	Total
1,243,763.00	1,379,408.00	Interest from Bank
6,010.00	0.00	Other Receipts
As at 31-Mar-16 (RS)	As at 31-Mar-17 (Rs.)	Particulars

Kits and Other Lab Supplies

	Consumable Items	Other Lab. Supplies	Particulars
Total			
4,058,706.18	3,330,563.18	728,143.00	As at
2,181,105.00	1,979,366.00	201,739.00	As at High State (Rs.)



Training and Workshops

Schedule 08

. (9)

14,227,377.00	11,316,987.00	Total
12,385,952.00	9,480,254.00	Campaigns
1,841,425.00	1,836,733.00	Training
As at 31-Maj-16 (Rs)		Particulars

NGO Services

Schedule 11

94,880.00	6,975.00	Total
94,880.00	6,975.00	NGO Services for Priority Interventions
As.at. 31 Mař-16 (Rs.)		Particulars

Salary (Pay and Allowances)

55.369.38	
Red 59,713,512.00	59,713,512.00
(Rs.)	59,7
00	00.
RS) 58,387,711.00	58,387,711.00
(Rs. 58,	58,
	Total
	I
91.39	
Salary	
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2,119,272.00	1,524,926.00	Total
594,472.00	193,163.00	Vehicle Maintenance
1,500,000.00	1,000,000.00	Building Maintenance
24,800.00	331,763.00	Equipment Maintenance
As at 31-Mar-16 (Rs.)	As at 31 Mar-17 (Rs.)	Particulars



Operational Expenses

Schedule 15

Particulars	As at 31-Mar-17 (Rs.)	As af 31-Mar-16 (RS)
Travelling Expenses	1,719,452.00	2,009,477.00
Rent, Rates & Taxes	120,873.00	241,316.00
Telephone/Communication Expenses	251,907.00	175,049.00
Bank Charges	(4,558.50)	141,273.00
Miscellaneous Expenses	1,209,843.50	1,409,125.00
Printing & Stationery	243,545.00	480,317.00
Advertisement (Other than IEC)	18,000.00	205,746.00
Water and Electricity Charges	360,014.00	92,572.00
Audit Fees	575,416.00	39,900.00
Postage/Courier	1,548,844.00	1,184,239.00
Quality Assessment	532,039.00	483,160.00
Other Administration Cost	221,851.00	318,604.00
Contractual Services - Companies	1,355,188.00	1,203,411.00
Contigency	248,167.00	274,992.00

Schedule NULL

19,047.00	6,625.00	Total
19,047.00	6,625.00	Meeting Expenses
As at 31_Mar=16 (Rs)	As at 31=Mar-17 (Rs.)	Particulars



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31/1, Belvedere Road Bhawani Bhawan Complex, Kolkata - 700027

National AIDS Control Project - Phase III

Receipt And Payment Account

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

Egures for the previous Period (RS)	WCBIPTS.	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period
	Opening Balance:			43,155,882.45	LOANS AND ADVANCES	17	41,666,325.68
00.00	Cash in hand		00.00	0.00	Funds from Other Sources	15	1,000,000.00
7,579,660.63	Balance with Bank	30	366,303.18	1,732,001.00	FIXED ASSETS	16	835,943.00
756,240.00	LOANS AND ADVANCES	17	21,250.00	1,147,687.00	CURRENT LIABILITIES	32	34,558.00
114,153,000.00	GENERAL FUND	29	111,479,000.00	12,474.00	Kits and Other Lab Supplies	1.8	528,570.00
1,000,000.00	Funds from Other Sources	31	0.00	214,301.00	Training and Workshops	20	81,459.00
74,347.00	CURRENT LIABILITIES	32	86,979.00	59,731,912.00	Salary (Pay and Allowances)	25	58,288,224.00
00.0	Operational Expenses	43	211,827.00	1,519,413.00	Maintenance Costs	26	1,015,100.00
757,920.00	Other Income	. 95	756,435.00	6,066,165.00	Operational Expenses	27	6,339,047.00
124,321,167.63			112,921,794.18	8,547.00		NULL	6,625.00
				10,319,090.00	IEC		2,330,009.00
				55,939.00	Surveillance		218,703.00
					Closing Balance:	,	
				0.00	Cash in hand		0.00
				366,303.18	Balance with Bank	31	583,855.50
			····	124,321,167.63		(**	112,921,794.18
					S¥O	STURIU!	

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LOANS AND ADVANCES
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Schedule 17

As at	756,240,00	21,250.00	Total
As at	755,038.00	18,000.00	III Advance to
Particulārs	1,202.00	3,250.00	NACPIII Advance to NGOs
TO AND	Asat 31:Mar-16 (Rs.)	As at 31-Mar-17 (Rs.)	

GENERAL FUND

Schedule 29

114,153,000.00	111,479,000.00	Total
114,153,000.00	111,479,000.00	Grant from NACO to SACS
	As at 31-Mar-17 (Rs.)	Particulars

Balance with Bank

Zari Giller gelanic stavel		
As at 31 Mar-15 (Rs)	7,579,660.63	7,579,660.63
	366,303.18	366,303.18
Particulars	NEW DBS Bank Code	Total



Funds from Other Sources

Schedule 31

		A CONTRACTOR OF THE CONTRACTOR
1,000,000.00	0.00	Total
1,000,000.00	0.00	Funds from Other Sources
As at 31 Mar-16 (Rs.)	As at 31-Mar-17 (Rs)	Particulars

CURRENT LIABILITIES

Schedule 32

/4,34/.00	86,979.00	Total
00 572 75		
62,197.00	86,979.00	Other Recoveries
150.00	0.00	TDS (Salary)
56.00	0.00	Group Insurance Scheme
11,944.00	0.00	General Provident Fund
31-Mar-16 (Rs.)	31-Mar #7 (RS)	Pariculars

Operational Expenses

0.00	211,827.00	Total
0.00	211,827.00	Bank Charges
As at 3 31-Mar-16 A (Rs)	Avat 31 Mar II 7 (Rs.)	Particulars



				_
Schedule 56	As at 31-Mar-16 (Rs.)	6,010.00	751,910.00	
	As at 31-Mar-17 (Rs.)	0.00	756,435.00	
Other Income				

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757,920.00

756,435.00

Total

Other Receipts Interest from Bank

Advance to Others Advance to NGOs	40,150.00	136,593.00
Advance to Autonomous Bodies Advance to District Authorities	10,000,000.00	12,361,600.00
Security Deposit (Paid) Inter Unit Fund Transfer	0.00	158,850.00
Total	41,666,325.68	43,155,882.45



Funds from Other Sources

Schedule 15

0.00	1,000,000.00	Total
0.00	1,000,000.00	Funds from Other Sources
As at 31. Mar-16 (Rs)	As at 31-Mar-17 (Rs.)	Particulars

FIXED ASSETS

Schedule 16

0.00 1,732,001.00 1,732,001.00	143,571.00 692,372.00 835,943.00	Furniture, Fixtures & Supplies Office Equipment Total
Asal 31 <u>Mai 16</u>	As at 31 Mar-17	

CURRENT LIABILITIES

1,147,687.00	34,558.00	Total
25,207.00	20,058.00	TDS (Others)
1,122,480.00	14,500.00	Security / Earnest Deposit (Received)
As-2t -31 Mar <u>46</u> (Rs)	AS <u>al</u> 31-Maj-17 (Rs)	Pacticulars



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Kits

Schedule 18

12,474.00	528,570.00	Total
12,11,00	528,5 /0.00	Communications Items
12.474.00	00 012 003	
(Rs.)	(Rs.)	Particulars
31-Mar-16	31-Mar=17	
Ac at		

Training and Workshops

Schedule 20

stress militar or constitutions		
As at	214,301.00	214,301.00
Asat 31-Mar-17 (Rs)	81,459.00	81,459.00
Particulars		Total
	4	Hammg

Salary (Pay and Allowances)

59,731,912.00	58,288,224.00	Total
00.0	3,781,854.00	Employer's Contribution to CPF
		Salary
59,731,912.00	54,506,370.00	, margor
(1881)	(Rs.)	Particulirs -
31-Mar-16	31-Mar=17	
Asat	Asat	
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																					31-Mar-16 (Rs) 31-Mar-16 (Rs)	### ### ### ### ### ### #### #########	### ### ### ### ######################	### ### ### ### ######################	### Particulars (Rs.) 31 M (Rs.) (R	Particulars (Rs)	### 31-Mar	### Particulars (Rs) 31-Mar: 1 (Rs) (Rs) (Rs)	### #### #############################	
	こうしょうしゅ はいかいのかい しんかんかん はいない はいない こうかんしゅう																					Particulars (Rs) (Rs) (Rs)	Particulars (Rs) (Rs) 15,100.00 1,5	Particulars (Rs) (Rs) :e 15,100.00 1,500,000.00 1,500,000.00 1,50	### (Rs) (Rs) (Rs) (Rs) (Rs) (Rs) (Rs) (Rs)	Particulars (Rs)	Particulars (Rs) (Rs)	Particulars (Rs) (Rs) :e 15,100.00 1,5100.00 1,000,000.00 1,51	### Particulars (Rs) (Rs) (Rs) (Rs) (Rs) (Rs) (Rs) (Rs	
		The second secon	· · · · · · · · · · · · · · · · · · ·																	· · · · · · · · · · · · · · · · · · ·		Particulars (Rs) (Rs) (Rs)	(Rs) (Rs): :e	Particulars (Rs) (Rs) :e	Particulars (Rs) (Ps) (Ps) (Ps) (Ps) (Ps) (Ps) (Ps) (P	Particulars (Rs)	Particulars (Rs) (Rs)	Particulars (Rs) (Rs): 15,100.00 1,000,000.00 1,5	Particulars (Rs) (Ps) (Ps) (Ps) (Ps) (Ps) (Ps) (Ps) (P	
			· · · · · · · · · · · · · · · · · · ·																	· · · · · · · · · · · · · · · · · · ·		(Rs) (Rs) (Rs)	(Rs.) (Rs.) (Rs.) 15,100.00 (Rs.) 1,000,000.00 (1,5)	(Rs) (Rs) (Rs) (Rs) (Rs) (Rs) (Rs) (Rs)	Taithculairs (HS) 15,100.00 1,000,000.00	Fainculars (KS)	(Rs) (Rs) (Rs)	Talbelliars (Rs) (Rs) De 15,100.00 1,5100.00	Total 1,000,000.00	
			から 一年 一日																	から 一年 一日	· · · · · · · · · · · · · · · · · · ·	15,100.00	2e 15,100.00 1,51 1,000,000.00 1,51	:e 15,100.00 1,5000,000.00 1,50	2e 15,100.00 1,000,000.00		15,100.00	2e 15,100.00 1,51 1,000,000.00 1,51	2e 15,100.00 1,000,000.00 Total 1,015,100.00	The Control of the Co
																						15,100.00	ce 15,100.00 1,51	ce 15,100.00 1,500,000.00 1,50	15,100.00 1,000,000.00		15,100.00	ce 15,100.00 1,500,000.00 1,50	Total 1,000,000.00	第二人の利力の東西は外間構造局の「特別基準と同じの出版機関連に、」となるに対象の可能の
																						15,100.00	ce 15,100.00 1,5	3e 15,100.00 1,500,000.00 1,50	15,100.00 1,000,000.00		15,100.00	32e 15,100.00 1,000,000.00 1,51	Total 1,000,000.00	のはい、例如は、1月1日の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本
			から、200mmのでは、100mmので																	をおいて かき ない おいじも (1) 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		15,100.00	2e 15,100.00 1,500,000.00 1,50	26 15,100.00 1,500,000.00 1,5	15,100.00 1,000,000.00		15,100.00	ce 15,100.00 1,5000,000.00 1,5	Total 1,000,000.00	是一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个
			京 · · · · · · · · · · · · · · · · · · ·		2000 2000 2000 2000 2000 2000 2000 200																	15,100.00	15,100.00 1,50 1,000,000.00 1,50	3e 15,100.00 1,5000,000.00 1,5	15,100.00 1,000,000.00		15,100.00	2e 15,100.00 1,51 1,000,000.00 1,51	Total 1,000,000.00	
Particulars	Particulars	Particulars		Particulars	Particulars	Particulars	Particulars	Particulars	Particulars	Particulairs	Particulars	Particulars	Particulars	Particulars	Particulars	Particulars	Particulars	Particulars	Particulars		15,100.00		1,000,000.00	1,000,000.00	1,000,000.00	15,100.00		1,000,000.00	1,000,000.00	15,100.00
### ### ### ### ### ##################	Particulars (Rs) 31-Mai-19 31-Mai-19 (Rs) (Rs)	Particulars (Rs) (Rs) (Rs)	15,100.00	### 31-Mar (Rs) 31-Mar (Rs) (Rs) (Rs) (Rs)	31-Mai-17 31-Mai-18s) 31-Mai-18s) (Rs) (Rs)	As at	Asat Asat Asat Asat Asat Asat Asat Asat	As at	As at As at As at 31 Mai - 17 31 - Mai (Rs) (Rs) (Rs) (Rs)	As at As at As at As at As at As at 31-Mar-17 31-Mar (Rs) (Rs) (Rs) (Rs)	As at 31-Mai-17 31-Mai (Rs) (Rs) 15,100.00	As at	As at	As at	Asat Asat Asat Asat Asat Asat Asat Asat	As at As at As at As at 31-Mar-17 31-Mar-18 (Rs.) (Rs.)	As at As at As at As at 31-Mar-17 31-Mar-18 (Rs.) (Rs.)	As at As at As at As at 31-Mar-17 31-Mar-18 (Rs.) (Rs.)	As at As at As at As at 31-Mar-17 31-Mar-18 (Rs.) (Rs.)	15,100.00			1,000,000.00	1,000,000.00	1,000,000.00			1,000,000.00	1,000,000.00	
Particulars (Rs.) 31-Mar-17 (Rs.) (Rs.)	### 31-Mai: 17 31-Mai: (Rs.) (Rs.) (Rs.)	Particulars (Rs) 31-Mai- (Rs) (Rs) (Rs)	15,100.00	Particulars (Rs.) 31-Mar-17 (Rs.) (Rs.)	### 31-Mar 31-Mar 31-Mar (Rs.) 31-Mar (Rs.) (Rs.) (Rs.)	Asat Asat Asat Asat Asat Asat Asat Asat	As at	As at	As at As at As at 31-Mair 31-Mair (Rs.) 31-Mair (Rs.) (Rs.)	As at	As at	Asat Asat 31-Mar-17 31-Mar-17 31-Mar-18s) Rss)	Asat Asat Asat Asat Asat Asat Asat 31-Mar-17 31-Mar-17 31-Mar-17 (Rs.) (Rs.)	Asat Asat Asat Asat Asat Asat Asat 31-Mar-17 31-Mar-17 (Rs.) (Rs.) (Rs.)	As at As at 31-Mar-17 31-Mar (Rs.) (Rs.) (Rs.)	As at As at 31-Mar 31-Mar (Rs) 31-Mar (Rs) (Rs)	As at 31 Mar 17 31 - Mar 17 31 - Mar 17 (Rs.) Particulars (Rs.) (Rs.)	As at As at 31-Mar 31-Mar (Rs) 31-Mar (Rs) (Rs)	As at 31 Mar 17 31 - Mar 17 31 - Mar 17 (Rs.) Particulars (Rs.) (Rs.)	15,100.00		1,000,000.00			1017 100 00	1000	1,000,000.00		1 015 100 00	1,000,000.00
Particulars (Rs)	######################################	Particulars (Rs) (Rs) (Rs) 21-Wall (Rs) (Rs) (Rs)	ce 15,100.00 1,500,000.00 1,50	### ##################################	### 31-Mar 31-Mar (Rs.) 31-Mar (Rs.) (Rs.) (Rs.)	As at	As at	As at As at As at As at As at 31.Mai: 17 31.Mai: (Rs) (Rs) (Rs) 2e 15,100.00 1,500.000 1,50	As at As at As at 31-Mai-17 31-Mai-19 (Rs.) (Rs.) 2e	As at As at 31-Mai-17 31-Mai: (Rs.) (Rs.) (Rs.) (Rs.) (Rs.)	As at 31-Mai-17 31-Mai (Rs.) (Rs.) 15,100.00 1,50	As at 31-Mar- [Rs] (Rs) (Rs) (Rs) 2e 15,100.00 1,500.000 1,50	Asat 31-Mai-17 31-Mai-17 (Rs.) (Rs.) 15,100.00 1,500.000 1,51	Avart Asat 31-Mai-17 31-Mai- (Rs.) (Rs.) 2e 15,100.00 1,5	As at	As at (Rs.) 31-Mar- (Rs.) (Rs.) (Rs.) (Rs.)	As at	As at (Rs.) 31-Mar- (Rs.) (Rs.) (Rs.) (Rs.)	As at	ce 15,100.00 1,51 1,000,000.00 1,51	1,000,000.00 1,5				10111000	1,000,000.00			1 615 100 00	
### 31-Mai: (Rs.) (Rs.) (Rs.) 15,100.00 (Rs.)	### ##################################	(Rs) (15,100.00 1,5)	3e 15,100.00 1,51 1,000,000.00 1,51	### 31-Mar 31-Mar 31-Mar (Rs.)	### ##################################	As at	As at	As at As at As at 31-Mai-17 31-Mai-17 (Rs.) Particulars (Rs.) (Rs.) 15,100.00 1,000,000.00 1,5	As at As at As at As at As at 31-Mair (Rs.) (Rs.) Particulars (Rs.) (Rs.) 15,100,000.00 1,50	As at As at 31-Mar-17 31-Mar-19 31-Mar-19 (Rs.) (Rs.) De 15,100.00 1,000,000.00 1,5	As at As at As at 31-Mai-17 31-Mai-17 (Rs.) 15,100.00 1,500,000.00 1,5	As at As at 31-Mar-17 31-Mar- (Rs.) 15,100.00 1,500,000.00 1,5	Asart Asart 31-Mar-17 31-Mar-17 (Rs.) (Rs.) (Rs.)	As at As at As at 31-Mar-17 31-Mar-17 (Rs.) (Rs.) (Rs.)	As at As at 31-Mar-17 31-Mar-17 (Rs.) (Rs.) (Rs.)	As at As at As at 31-Mar II 31-Mar II (Rs.) (Rs.) (Rs.)	As at As at 31-Mar-17 31-Mar- (Rs.) (Rs.) (Rs.) 20 15,100.00 1,000,000.00 1,5	As at As at As at 31-Mar II 31-Mar II (Rs.) (Rs.) (Rs.)	As at As at 31-Mar-17 31-Mar- (Rs.) (Rs.) (Rs.) 20 15,100.00 1,000,000.00 1,5	3e 15,100.00 1,51 1,000,000.00 1,51	1,000,000.00 1,5			1 015 100 00	1,015,100.00	1,000,000.00		1.015.100.00	1,010,100.00	
### ##################################	Particulars 31 Mai-17 31-M (Rs) (Rs) (Rs) De 15,100.00 1,000,000.00 Total 1,015,100.00 1,015,100.00	Particulars (Rs) (Rs) (Rs) (Rs) (Rs) (Rs) (Rs) (Rs	Total 1,005,100.00 Total 1,015,100.00	### 31-Mar-17 31-M (Rs.) (Rs.) 15,100.00 1,000,000.00 Total 1,015,100.00	### ### ### ### ### ### ### ### ### ##	Assat A. Pairiculars (Rs.) (Rs.) 15,100.00 Total 1,005,000.00	As at 31 Mar 17 31 M Particulars (RS) (RS) (RS) Total 1,000,000.00	As at	As at	Asar Asar 31.Mar.17 31.M (Rs.)	Asac As 31-Mai-17 31-M (Rs.) (Asac 31-Mar-17 31-M Particulars (Rs) (15,100.00 1,000,000.00 1,005,10	Avait 31.Mai.17 31.Mai.17 31.M (Rs.) 15,100.00 1,000,000.00 Total 1,015,100.00	Assart 31 Mar-17 31-M (Rs) (15,100.00 1,000,000.00 Total 1,015,100.00	Assart 31-Mar-17 31-M Particulars (Rs) (15,100.00 Total 1,005,100.00	Assat As 31-Mar-17 31-M (Rs) (Rs) (Rs) (Rs) (Rs) (Rs) (Rs) (Rs)	Avait (Rs) (Rs) (Rs) (Rs) (Rs) (Rs) (Rs) (Rs)	Assat As 31-Mar-17 31-M (Rs) (Rs) (Rs) (Rs) (Rs) (Rs) (Rs) (Rs)	Avait (Rs) (Rs) (Rs) (Rs) (Rs) (Rs) (Rs) (Rs)	Total 1,005,100.00 Total 1,015,100.00	Total 1,000,000.00	1.015.100.00	1.015.100.00	1.01.3.100.00		Total 1,015,100,00	1.015.100.00			1.015.100.00
Particulars (Rs.)	Particulars (Rs) (15,100.00 Total 1,005,100.00	E Particulars (Rs) (Rs) (Rs) (Rs) (Rs) (Rs) (Rs) (Rs	Total 1,005,100.00 Total 1,015,100.00	### 31-Mar-17 31-M (Rs.) (Rs.) 15,100.00 1,000,000.00 Total 1,015,100.00	Particulars (Rs) (15,100,000 (Polaris 1,005,100,000 (Polaris 1,005,100) (Polaris 1,005,100,000 (Polaris 1,005,100) (Polaris 1,005,100,000	Assat A. 31-Nar-17 31-M (Rs.) (Rs.) 15,100.00 1,000,000.00 Total 1,015,100.00	As at As at 31 Mar 17 31 M Particulars (Rs.) (Rs.) (Rs.) Total 1,000,000.00	As at	As at	Asar 31.Mar.17 31.M Particulars (Rs.) (Rs.) 15,100.00 1,000,000.00 1,005,100.00 1,005,100.00	Asac 31-Mar-17 31-M Particulars (Rs.) (Rs.) (Rs.) (Rs.) Total 1,000,000.00	Asac 31-Mar-17 31-M Particulars (Rs) (15,100.00 1,000,000.00 1,005,100.00 1,005,100.00	Avait Avait 31_Mai_17 31_M (Rs) 31_M (Rs) 15,100.00 1,000,000.00 Total 1,015,100.00	Assart 31.Mar-17 31.Mar-17 31.M (Rs) (15,100.00 1,000,000.00 1,015,100.00	Assart 31-Mar-17 31-M Res (Rs) (Rs) (Rs) Total 1,000,000.00	Assat As 31-Mar-17 31-M (Rs) (Rs) (Rs) (Rs) (Rs) (Rs) (Rs) (Rs)	Avait Avait Avait Avait 31-Mai-17 31-M Res 15,100.00 1,000,000.00 1,005,100.00 1,005,100.00	Assat As 31-Mar-17 31-M (Rs) (Rs) (Rs) (Rs) (Rs) (Rs) (Rs) (Rs)	Avait Avait Avait Avait 31-Mai-17 31-M Res 15,100.00 1,000,000.00 1,005,100.00 1,005,100.00	Total 1,005,100.00 Total 1,015,100.00	Total 1,000,000.00	1.015.100.00	1.015.100.00	1.071.3.9091.007	-7	Total 1.015.100.00	1.015.100.00		-7	1.015.100.00
200 mg/s (100 mg/s) (1			のでは、100mmのでは、100mmのでは、100mmのでは、100mmのでは、100mmのでは、100mmのでは、100mmのでは、100mmのでは、100mmのでは、100mmのでは、100mmの																		15,100.00		1,000,000.00 1,5	1,000,000.00 1,5	1,000,000.00	15,100.00		1,000,000.00 1,5	1,000,000.00	15,100.00



Operational Expenses

Schedule 27

Particulărs	As at 31-Mar-17 (Rs)	As at 31-Mar-16 (Rs.)
Travelling Expenses	1,718,451.00	2,009,477.00
Rent, Rates & Taxes	120,873.00	241,316.00
Telephone/Communication Expenses	251,907.00	175,049.00
Bank Charges	0.00	1,024.00
Miscellaneous Expenses	21,000.00	92,710.00
Printing & Stationery	157,087.00	480,317.00
Advertisement (Other than IEC)	18,000.00	85,991.00
Water and Electricity Charges	360,014.00	92,572.00
Audit Fees	575,416.00	39,900.00
Postage/Courier	1,548,844.00	1,184,239.00
Quality Assessment	169,071.00	172,415.00
Other Administration Cost	148,409.00	294,197.00
Contractual Services - Companies	1,243,350.00	1,188,411.00

Schedule NULL

As al	8,547.00	8,547.00
31-Mar-17 (Rs)	6,625.00	6,625.00
Particulars	Meeting Expenses	Total

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Balance with Bank

366,303.18	583,855.50	Total
366,303.18	583,855.50	NEW DBS Bank Code
As at 31.Mar.16 (0s)	As at 32 As a second se	Particulars



West Bengal SACS - NEW DBS FOR NACPIV



National AIDS Control Project - Phase III

Bank Reconciliation Statement

1	Bank Code	NEW DBS Bank Code (3121)			As on 31	-Mar-2017	• • •
		Parficulars			Amount (Rsi)	Amount (Rs.)	
)							
) }		Closing Balance as per Bank Book				583,855.50	
	ADD						
٠.		Cheques issued but not presented for p	payment		707,327.00		
٠.		Directly Credited by Bank			0.00		
						707 377 00	
. '						707,327.00	
	LESS						
۲.		Cheques deposited but not cleared			0.00		
		Directly Debited by Bank			0.00		
						0.00	
						0.00	
	200						
ï						l' · · · · · · · · · · · · · · · · · · ·	
).		Closing Balance as per Bank Statemen				1,291,182.50	
)	Add:	Einel and Inch In a . & Doin	ed has bear	k, due		1,291,182.50	
).)	Add:	Einel and Inch In a . & Doin	ed has bear	k, due			
).	Add:	Einel and Inch In a . & Doin	ed has bear	te, due F reillance	10,000-7		
) ()	Had.		ed has bear	te, due t veillance	10,000-00		
)	Mad:	Einel and Inch In a . & Doin	ed has bear	the, due t veillance		20,000.00	
).)))))))))))))))))))	Mar.	Einel and Inch In a . & Doin	ed has bear	the, due F veillance			
))))	Lear,	Einel and Inch In a . & Doin	ed has bear	the, due T Janea V		20,000.00	
	Mad:	Einel and Inch In a . & Doin	ed has bear	eub, due Feillanes		20,000.00	
	Mar.	Einel and Inch In a . & Doin	ed has bear	te, due F reillance		20,000.00	
	Ma.	Einel and Inch In a . & Doin	ed has bear	the due to the test of the second sec		20,000.00	
	Add.	Einel and Inch In a . & Doin	ed has bear	eub, due Feillanes		20,000.00	
	Ma.	Einel and Inch In a . & Doin	ed has bear	the due		20,000.00	
	Land.	Einel and Inch In a . & Doin	ed has bear	the due		20,000.00	
	Add'	Einel and Inch In a . & Doin	ed has bear	te, due		20,000.00	
	Add.	Einel and Inch In a . & Doin	ed has bear	te, due		20,000.00	
	na.	Einel and Inch In a . & Doin	ed has bear	te, due 7 reillance		20,000.00	
	Add'	Einel and Inch In a . & Doin	ed has bear	the due to the second s		20,000.00	
	Ald.	Einel and Inch In a . & Doin	ed has bear	te, due		20,000.00	
	Land Co	Einel and Inch In a . & Doin	ed has bear	te, due		20,000.00	

Cheques issued but not presented for payment

	Voucher			Instrument	Instrument	Amount
Voucher Number	Date	GE Head	Particulars	Number	Date	(Rs.)
BPV/0	31-Mar-2017	Quality Assessment	Being amount paid for refreshment cost for Blood Bank monthly review	138327	31-Mar-2017	13,300.00
		(2162)	meeting at Swasthya Bhawan on 11-03-2017.			
BPV/0	31-Mar-2017	Quality Assessment	Being amount paid for refreshment cost for Blood Bank monthly review	138327	31-Mar-2017	1,235.00
		(2162)	meeting at Swasthya Bhawan on 11-03-2017.			X
BPV/0	31-Mar-2017	Quality Assessment	Being amount paid for Sound Sysytems cost for Blood Bank	138327	31-Mar-2017	200.00
		(2162)	monthly review meeting at Swasthya Bhawan on 11-03-2017.			
BPV/0	31-Mar-2017		Being amount paid for maintenance of 01 year website of WBSAP & CS,	138328	31-Mar-2017	43,826.00
			vide memo no. ACS/3D-02-09/PtI/A-13, dt.			
BPV/0	31-Mar-2017	IEC (2107)	01-10-15. Being amount paid for refreshment	138326	31-Mar-2017	4,200.00
			cost for IEC NSS Meeting at Swasthya Bhaan.			
BPV/0	31-Mar-2017	IEC (2107)	Being amount paid for refreshment cost for IEC NSS Meeting at	138326	31-Mar-2017	600.00
BPV/0	31-Mar-2017	Advance to	Swasthya Bhaan. Being amount paid for purchase &	138336	31-Mar-2017	195,562.00
		District Authorities (3208)	Installation of 10KVA Sero Voltage Stabilizar, vide memo no. ACS/OP-05-2012/S-498, dt.			
BPV/0	31-Mar-2017	Advance to	16-03-2017. Being amount paid for WAD' 16	138333	21 May 2017	2.754.00
BIVA	31-Wai-2017	District Authorities	settlement of advance.	130333	31-Mar-2017	3,754.00
DDVIVO	24.34 2017	(3208)	75 A	120002	21.14 22.4	
BPV/0	31-Mar-2017		Being amount paid for Folk Troup Performance at Student Health Home - Shyambazar, vide memo no.	138333	31-Mar-2017	• 2,700.00
			ACS/1D-004-2011/S-476, dt. 17-02-2017.			
BPV/0	31-Mar-2017		Being amount paid for Folk Troup Performance at Dum Dum	138333	31-Mar-2017	5,400.00
			Correctional Home - vide memo no. ACS/1D-004-2011/S-453, dt. 10-01-2017.			
BPV/0	31-Mar-2017		Being amount paid for Folk Troup Performance on the occassion of	138333	31-Mar-2017	5,400.00
			WAD' 16 - vide memo no. ACS/1D-02-2016/PtI/S-366, dt. 29-11-2016.			
BPV/0	31-Mar-2017		Being amount paid for Folk Troup	138333	31-Mar-2017	2.700.00
	,		Performance at the Dankuni Coal Complex - vide memo no. ACS/1D-004-2011/S-405, dt.			
BPV/0	31-Mar-2017		21-12-2016. Being amount paid for radio spot on	138333	31-Mar-2017	50,579.00
		*	the occassion of WAD' 16 - vide memo no. ACS/1D-02-2016/PtI/S-358, dt.			(Sala
		- -	28-11-2016.			11/65/7-15

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.)		31-Mar-2017		Being amount paid for radio spot on the occassion of WAD' 16 - vide	138333	31-Mar-2017	58,971.00
<u> </u>				memo no. ACS/1D-02-2016/PtI/S-361, dt. 28-11-2016.			
	BPV/0	31-Mar-2017	IEC (2107)	Being amount paid for HIV awareness on IAPSMCON' 2017,	138333	31-Mar-2017	25,000.00
				vide memo no. ACS/1D-042-2010/PtI/S-464, dt. 03-02-2017.			
	BPV/0	31-Mar-2017		Being amount paid for maintenance charges of Facebook & Twitter pages for 02 months (19-07-16 to 18-09-16), vide memo no. ACS/3D-02-09/A-170, dt. 16-09-15.	138330	31-Mar-2017	88,007.00
	BPV/0	31-Mar-2017		Being amount paid for maintenance charges of Facebook & Twitter pages for 06 months (19-09-16 to 18-03-17), vide memo no. ACS/3D-02-09/A-170, dt. 16-09-15.	138330	31-Mar-2017	170,100.00
	BPV/0	31-Mar-2017		Being amount paid for Flok Troup Performance at Maniktala Police Stattion, vide memo no. ACS/1D-004-2011/S-496, dt. 10-03-2017.	138330	31-Mar-2017	2,700.00
	BPV/0	31-Mar-2017	TDS (Others) (3310)	Being amount deducted as Income Tax from the payment of TNS Consultancy, now deposited into UBI.	138329	31-Mar-2017	4,174.00
)	BPV/0	31-Mar-2017	TDS (Others) (3310)	Being amount deducted as Income Tax from the payment of Kolkata Creative Art, now deposited into UBI.	138331	31-Mar-2017	300.00
););	BPV/0	31-Mar-2017	TDS (Others) (3310)	Being amount deducted as Income Tax from the payment of Kolkata Creative Art, now deposited into UBI.	138334	31-Mar-2017	600.00
	BPV/0	31-Mar-2017	TDS (Others) (3310)	Being amount deducted as Income Tax from the payment of Track Four, now deposited into UBI.	138332	31-Mar-2017	24,582.00
	BPV/0	31-Mar-2017	TDS (Others) (3310)	Being amount deducted as Income Tax from the payment of Mousumi Chatterjee, now deposited into UBI.	138334	31-Mar-2017	600.00
	BPV/0	31-Mar-2017	TDS (Others) (3310)	Being amount deducted as Income Tax from the payment of Tarun Kumar, now deposited into UBI.	138334	31-Mar-2017	300,00
	BPV/0	31-Mar-2017	TDS (Others) (3310)	Being amount deducted as Income Tax from the payment of Sangam Nattya, now deposited into UBI.	138334	31-Mar-2017	300.00
, (I. (Q): (A):	BPV/0	31-Mar-2017	TDS (Others) (3310)	Being amount deducted as Income Tax from the payment of HT Media, now deposited into UBI.	138335	31-Mar-2017	1,033.00
). .(.:	BPV/0	31-Mar-2017	TDS (Others) (3310)	Being amount deducted as Income Tax from the payment of Reliance Broadcast, now deposited into UBI.	138335	31-Mar-2017	1,204.00
$\dot{\ominus}$				3,000			707,327.00



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West Bengal SACS - NEW DBS FOR NACPIV



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31/1, Belvedere Road Bhawani Bhawan Complex , Kolkata - 700027 National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. 111,479,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year 2016-17 vide letter No. given below and opening Cash/Bank Balance Rs. 366,303.18 (and Current Liabilities of Rs.3,460,114.62) and outstanding Advances for Rs. 4,399,716.17 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 1,379,408.00. a sum of Rs. 99,710,158.18 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 583,855.50 (and Current Liabilities of Rs. 2,528,213.62) and outstanding advances of Rs.16,398,512.67. 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
	•	
<u>)</u>	Z-170186 2016-MACO(F) AAR- 2016-17, de , 26/02/16	523 42,000,00
3)	2-17018/6/2016- MACDIF) AAR-2016-17, St. 30/06/16 M-1101AA 12014-15 MACDIF) - 824, St. 224-03/15	2,53,75,000,00
3	M-1101AH 12014-15 NACOLF) 824, 34. 224.03/15	50,00,000,00
<u>Q</u>	2-17018 6/2016-NACO(F) AAR-2016-17, 25-27/01/1	
(2)	Z-19018/6/2016-NACOF) AAR-2016-12, 24-12/01/A	3,02,24,000
	Total	111,479,000.00

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 Accountain

(Project Director)

Surendra Gupta, IAS Project Director West Bengal State AIDS Prevention & Control Society Government of West Bengal

Printed : Finance Assistant on 26/07/2017 04:20:14 from 1225

Opening balance of Net Current Assets	Amount (Rs.)
NEW DBS Bank Code	366,303.18
Advance to Others	441,646.00
Advance to NGOs	59,521.00
Advance to Staff	13,880.00
Advance to District Authorities	13,112,239.00
Security Deposit (Paid)	168,850.00
NACPIII Advance to Others	334,465.00
NACPIII Advance to NGOs	1,707,967.27
NACPIII Advance to Staff	89,640.00
NACPIII Advance to District Authorities	1,184,789.90
Inter Unit Fund Transfer	(12,713,282.00)
	4,766,019.35
Opening balance of Net Current Liabilities	Amount (Rs.)
General Provident Fund	11,640.00
Group Insurance Scheme	360.00
TDS (Salary)	150.00
Security / Earnest Deposit (Received)	1,931,832.00
Other Recoveries	62,197.00
Funds from Other Sources	1,453,935.62
to the second of	3,460,114.62
Sources of funds	Amount (Rs.)
[1] 对于大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大	
Grant from NACO to SACS	111,479,000.00
Constitution of the consti	Historia de la composito de la
and the second of the second o	111,479,000.00
Grant from NACO to SACS	111,479,000.00 111,479,000.00
Grant from NACO to SACS Utilisation of funds	111,479,000.00 111,479,000.00 Amount (Rs.)
Grant from NACO to SACS Utilisation of funds Other Lab. Supplies	111,479,000.00 111,479,000.00 Amount (Rs.) 728,143.00
Grant from NACO to SACS Utilisation of funds Other Lab. Supplies IEC	111,479,000.00 111,479,000.00 Amount (Rs.) 728,143.00 13,784,024.00
Grant from NACO to SACS Utilisation of funds Other Lab. Supplies IEC Training	111,479,000.00 111,479,000.00 Amount (Rs.) 728,143.00 13,784,024.00 1,836,733.00
Grant from NACO to SACS Utilisation of funds Other Lab. Supplies IEC Training Salary	111,479,000.00 111,479,000.00 Amount (Rs.) 728,143.00 13,784,024.00 1,836,733.00 58,387,711.00
Grant from NACO to SACS Utilisation of funds Other Lab. Supplies IEC Training Salary Equipment Maintenance	111,479,000.00 111,479,000.00 Amount (Rs.) 728,143.00 13,784,024.00 1,836,733.00 58,387,711.00 331,763.00
Grant from NACO to SACS Utilisation of funds Other Lab. Supplies IEC Training Salary Equipment Maintenance Building Maintenance	111,479,000.00 111,479,000.00 Amount (Rs.) 728,143.00 13,784,024.00 1,836,733.00 58,387,711.00 331,763.00 1,000,000.00
Grant from NACO to SACS Utilisation of funds Other Lab. Supplies IEC Training Salary Equipment Maintenance Building Maintenance Vehicle Maintenance	111,479,000.00 111,479,000.00 Amount (Rs.) 728,143.00 13,784,024.00 1,836,733.00 58,387,711.00 331,763.00 1,000,000.00 193,163.00
Grant from NACO to SACS Utilisation of funds Other Lab. Supplies IEC Training Salary Equipment Maintenance Building Maintenance Vehicle Maintenance Travelling Expenses	111,479,000.00 111,479,000.00 Amount (Rs.) 728,143.00 13,784,024.00 1,836,733.00 58,387,711.00 331,763.00 1,000,000.00 193,163.00 1,719,452.00
Grant from NACO to SACS Utilisation of funds Other Lab. Supplies IEC Training Salary Equipment Maintenance Building Maintenance Vehicle Maintenance Travelling Expenses Rent, Rates & Taxes	111,479,000.00 111,479,000.00 Amount (Rs.) 728,143.00 13,784,024.00 1,836,733.00 58,387,711.00 331,763.00 1,000,000.00 193,163.00 1,719,452.00 120,873.00
Grant from NACO to SACS Utilisation of funds Other Lab. Supplies IEC Training Salary Equipment Maintenance Building Maintenance Vehicle Maintenance Travelling Expenses Rent, Rates & Taxes Telephone/Communication Expenses	111,479,000.00 111,479,000.00 Amount (Rs.) 728,143.00 13,784,024.00 1,836,733.00 58,387,711.00 331,763.00 1,000,000.00 193,163.00 1,719,452.00 120,873.00 251,907.00
Grant from NACO to SACS Utilisation of funds Other Lab. Supplies IEC Training Salary Equipment Maintenance Building Maintenance Vehicle Maintenance Travelling Expenses Rent, Rates & Taxes Telephone/Communication Expenses Bank Charges	111,479,000.00 111,479,000.00 Amount (Rs.) 728,143.00 13,784,024.00 1,836,733.00 58,387,711.00 331,763.00 1,000,000.00 193,163.00 1,719,452.00 120,873.00 251,907.00 (4,558.50)
Grant from NACO to SACS Utilisation of funds Other Lab. Supplies IEC Training Salary Equipment Maintenance Building Maintenance Vehicle Maintenance Travelling Expenses Rent, Rates & Taxes Telephone/Communication Expenses Bank Charges Miscellaneous Expenses	111,479,000.00 111,479,000.00 Amount (Rs.) 728,143.00 13,784,024.00 1,836,733.00 58,387,711.00 331,763.00 1,000,000.00 193,163.00 1,719,452.00 120,873.00 251,907.00 (4,558.50) 1,209,843.50
Grant from NACO to SACS Utilisation of funds Other Lab. Supplies IEC Training Salary Equipment Maintenance Building Maintenance Vehicle Maintenance Travelling Expenses Rent, Rates & Taxes Telephone/Communication Expenses Bank Charges Miscellaneous Expenses Printing & Stationery	111,479,000.00 111,479,000.00 Amount (Rs.) 728,143.00 13,784,024.00 1,836,733.00 58,387,711.00 331,763.00 1,000,000.00 193,163.00 1,719,452.00 120,873.00 251,907.00 (4,558.50) 1,209,843.50 243,545.00
Grant from NACO to SACS Utilisation of funds Other Lab. Supplies IEC Training Salary Equipment Maintenance Building Maintenance Vehicle Maintenance Travelling Expenses Rent, Rates & Taxes Telephone/Communication Expenses Bank Charges Miscellaneous Expenses Printing & Stationery Advertisement (Other than IEC)	111,479,000.00 111,479,000.00 Amount (Rs.) 728,143.00 13,784,024.00 1,836,733.00 58,387,711.00 331,763.00 1,000,000.00 193,163.00 1,719,452.00 120,873.00 251,907.00 (4,558.50) 1,209,843.50 243,545.00 18,000.00
Grant from NACO to SACS Utilisation of funds Other Lab. Supplies IEC Training Salary Equipment Maintenance Building Maintenance Vehicle Maintenance Travelling Expenses Rent, Rates & Taxes Telephone/Communication Expenses Bank Charges Miscellaneous Expenses Printing & Stationery Advertisement (Other than IEC) Water and Electricity Charges	111,479,000.00 111,479,000.00 Amount (Rs.) 728,143.00 13,784,024.00 1,836,733.00 58,387,711.00 331,763.00 1,000,000.00 193,163.00 1,719,452.00 120,873.00 251,907.00 (4,558.50) 1,209,843.50 243,545.00 18,000.00 360,014.00





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	Postage/Courier	1,548,844.00
	Quality Assessment	532,039.00
	Other Administration Cost	221,851.00
	Contractual Services - Companies	1,355,188.00
	Campaigns	9,480,254.00
	Contigency	248,167.00
	Consumable Items	3,330,563.18
	Meeting Expenses	6,625.00
	Furniture , Fixtures & Supplies	143,571.00
	Office Equipment	692,372.00
		99,710,158.18
	Bank Interest & Miscellaneous Receipts	Amount (Rs.)
	Interest from Bank	1,379,408.00
		1,379,408.00
	Current Liabilities	Amount (Rs.)
	General Provident Fund	(304.00)
	Group Insurance Scheme	304.00
	Security / Earnest Deposit (Received)	1,918,332.00
	Other Recoveries	155,946.00
	Funds from Other Sources	453,935.62
,		2,528,213.62
	Closing balance of Net Current Assets	Amount (Rs.)
	NEW DBS Bank Code	583,855.50
	Advance to Others	346,646.00
	Advance to NGOs	190,521.00
	Advance to Staff	10,002.00
	Advance to Autonomous Bodies	519,746.00
	Advance to District Authorities	9,221,002.50
	Security Deposit (Paid)	168,850.00
	NACPIII Advance to Others	334,465.00
	NACPIII Advance to NGOs	1,687,742.27
	NACPIII Advance to Staff	77,364.00
	NACPIII Advance to District Authorities	55,455.90
	Inter Unit Fund Transfer	3,786,718.00
		16,982,368.17



Mobile: 98301 48287 E-mail: db.lahiri@gmail.com

Chartered Accountants

1/13, Chittaranjan Colony, Jadavpur, Kolkata - 700 032.

Phone : (033) 2225-2590

(TARGET INTERVENTION POOL FUND)

To,
The Project Director,
West Bengal AIDS Prevention & Control Society,
Swasthya Bhawan, GN-29, Sector-V
Salt Lake City, Kolkata-700091

Sir,

Subject: Management Letter

We have audited the accompanying financial statement of the West Bengal State AIDS Prevention and Control Society (TARGET INTERVENTION POOL Fund) for the period of April 1, 2016 to March 31, 2017. This Management Letter has been issued for expressing our audit observations related to accounts, accounting systems, operation and records of the Society.

- 1. Final Account, i.e. Balance Sheet, Income & Expenditure A/c. and Receipts & Payment A/c. have been prepared separately, fund and other fund, as directed by National AIDS Control Organisation.
- 2. Books of Accounts of the Society have been maintained on the CPFMS Accounting Software provided by National AIDS Control Organisation, i.e. Cash Book, Bank Book, Journal Book and General Ledger.
- 3. Two accounting policies suggested by National AIDS Control Organisation differ from the accounting standards prescribed by the institute of Chartered Accountants of India, i.e.
 - I. Cash Basis of accounting being followed by the Society.
 - II. Depreciation not being provided for by the Society.
- 4. The office address of the Society is wrongly entered in the CPFMS system. The head office address of the Society is Swasthya Bhawan, GN-29, Sector-V, Salt Lake City, Kolkata-700091.
- 5. We recommend introduction of Internal Audit in the organisation for better control.

List of Ineligible Expenses For the period of April 1, 2016 to March 31, 2017

During the course of our audit we did not come across any ineligible expenses under the **Target Intervention Pool Fund.**

Actual Expenditure as reported in the Audited Financial Statements for the period of April 1, 2016 to March 31, 2017

Particulars	Amount (in lakh)	Amount (in lakh)
Expenditure as per		9,06,54,611.00
Consolidated Financial		
Statement		
Utilization of Fund		
Total Expenses as per		9,04,63,776.00
Income & Expenditure		
A/c.		
		1,90,835.00
Addition in Fixed Assets		,55,555.55

Exceptions with adherence to the procurement procedures for the period April 1, 2016 to March 31, 2017

During the course of our audit we did not come across any material exception with the adherence to the procurement procedures in the **Target Intervention Pool Fund.**



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Significant of Accounting Policy

1) Basis of Preparation of Accounts

The Society Adopts cash basis of accounting of its income and expenditure except advances given to NGO's and other Parties, which are charged to expenditure on obtaining Utilization Certificate on approval of their claims.

2) Fixed Assets

The fixed assets acquired out of grant received are reflected at cost by crediting an equivalent amount in Fixed Asset Fund Account.

3) Depreciation

No depreciation has been provided on the fixed assets.

4) Disclosure of Accounting Heads

The society has disclosed expenses on its various activities according to its approved project and budget components.



AUDITOR'S REPORT

- 1. We have audited the attached balance sheet of West Bengal State AIDS Prevention & Control Society, **TI POOL FUND** as at 31 March, 2017. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.
- 2. Financial Statement relating to this fund comprises of accounts of 23 Districts and Head Office of West Bengal State AIDS Prevention & Control Society.
- 3. We conducted our audit in accordance with Audit and Assurance Standards of Auditing Issued by the Institute of Chartered Accountants of India. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used in the significant estimates made by management as well as evaluating the overall financial statement presentation.
- 4. Further to our comments in Para 3 above, we report that:
- A) 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 subject to the following:
- 1) Year wise, Category wise and Party wise details of Loans & Advances of Rs.3,75,08,225.00 (Previous year Rs. 3, 51, 34,821.00) inclusive of Inter Unit Fund Transfer of Rs.2,92,00,316.00(Dr.) as on March, 2017 was not made available to us for Our verification. As such irrecoverable amount, if any, included in the Loans & Advances could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

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Sl. No.	Category of Advances	Account Code	Year	Amount (Rs.)
1.	Advances to Consultants	3201	2015-16	0.00
			2016-17	0.00
		Sub-total		0.00
2.	Advance to NGO's	3203	2013-14	13,400.00
			2015-16	6,600.00
			2016-17	72,90,264.00
		Sub-total	•	73,10,264.00
3.	Advance to District Authority	3208	2013-14	18,741.00
			2015-16	14,431.00
			2016-17	9,64,473.00
		Sub-total	1	9,97,645.00
7				8.1

- 2) We have been given to understand that as the Society has not been provided with any specific property by the NACO in respect of Fixed Assets Register, the register maintained by the Society needs much improvement. Physical verification of Fixed Assets at regular interval should be introduced under the supervision of competent authorities. The Society has no system of charging depreciation on Fixed Assets.
- 3) Reconciliation of Bank Account No. 1432010100021 with United Bank Of India, Sector-V Branch reveals a favourable bank balance of Rs. 4, 32,375.60 subject to non-accounting of Rs. 380.00 has not credited by bank as on 31.03.2017 and cheques issued to the various parties amounting to Rs. 1, 73, 58,231.00 not presented to the bank for payment.

·) .) .) J)

- 4) Regarding Fund utilisation vis-a-vis Annual Action Plan (AAP) of the funds, we have not found any deficiency but we are not in a position to make any comments regarding Physical Achievement of the funds.
- 5) Scrutiny of Fixed Assets Register revealed that during the year 2015-16 and 2016-17, the Society has included the following items in the fixed assets only the basis of statements of expenditure (SOE) received from various district offices which have been treated as "Operational Expenses" instead of being treating as Fixed Assets. These are:

Dates of	Particulars of	Amount (Rs.)	Location	Booked under Account
Additions	Expenses			Head
25.06.2015	Computer	925.00	TI Foundation, Haldia	Computer
17.07.2015	Renovation of	1,650.00	N.A	Furniture, Fixtures &
	Furniture			Supplies
30.07.2015	Renovation of	1,510.00	CNMCHOST Centre	
	Furniture			
24.11.2015	Renovation of	627.00	CNMCHOST Centre	
	Furniture			
08.10.2015	Computer Running	627.00	CNMCHOST Centre	Computer
	Cost			
08.10.2015	Computer Running	1,428.00	CNMCHOST Centre	Computer
	Cost			
28.12.2015	Computer Running	627.00	CNMCHOST Centre	Computer
	Cost	·		
Total		7,394.00		

Due to the above wrong booking Fixed Assets has been overstated by the corresponding understatement of Operational Expenses by Rs. 7,394.00.

- B) In our opinion, proper books of accounts as required by law have been kept by the Society so far as it appears from our examination of such books.
- C) The Balance Sheet dealt with by this report is in agreement with the books of accounts.
- D) In our opinion and to the best of our information and according to the explanations given to us, the said accounts along with the schedules attached thereto, give a true and fair view and are in conformity with the accounting principles generally accepted in India.
- i) In the case of Balance Sheet of the state of affairs of the Society as at 31st March, 2017.
- ii) In the case of Income & Expenditure accounts, of the Grants utilized to the extent of revenue expenditure for the year 2016-17 and
- iii) In the case of Receipts & Payments accounts, of the amounts expended and received during the year ended on that date.

SEN & CO.

r Kumar Ghosh

Partner

Membership No: 053036

Dated: 26-08-17 Kalkale Kancate West Bengal SACS-TIPOOL FUND

31/1, Belvedere Road Bhawani Bhawan Complex, Kolkata - 700027

National AIDS Control Project - Phase III

Balance Sheet

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

Reference (RS)	02 1,647,146.00		0301 432,375.60	0401 37,508,225.00	39,587,746.60
SLESSY	FIXED ASSETS	CURRENT ASSETS, LOANS AND ADVANCES	CURRENT ASSETS	LOANS AND ADVANCES	
Figures for the previous Period (Rg)	1,456,311.00		300,702.60	35,134,821.00	36,891,834.60
Figures for the current Period	37,940,600.60	1,647,146.00	;	-	39,587,746.60
Schedule Reference	01				
THE STATE OF THE S	35,435,523.60 GENERAL FUND	FIXED ASSET FUND			
Figures for the previous Period	35,435,523.60	1,456,311.00			36,891,834.60

FCFMFO

Joint Director (Finance) WBSAP&CS Deptt. of Health & Family Welfare

Project Director

Surendra Gupta, IAS
Project Director
West Bengal State AIDS
Prevention & Control Society
Government of West Bengal

General Fund

Figures in Runees

Schedule 01

35,435,523.60	37,940,600.60	Closing grant in aid
451,404.00	190,835.00	Grants utilised to the extent of fixed asset expenditure
82,400,963.00	89,330,088.00	Grants utilised to the extent of revenue expenditure
		Less: Utilised during the year
69,121,000.00	92,026,000.00	Grant from NACO to SACS
		Add: Received during the year
49,166,890.60	35,435,523.60	Opening grant in aid
(SA) 91-18W-19 18 SV	(SB) 21-rew-12 16 W	Particulars
rigures in Rupee		

Fixed Asset

1,647,146.00	0.00	190,835.00	1,456,311.00	Grand Total
323,254.00	0.00	0.00	323,254.00	Procurement of Goods (2207)
1,323,892.00	0.00	190,835.00	1,133,057.00	Office Equipment (2206)
Figures in Rupees	Beletion	Addition	Opening Balance	Particulars



Funds from Other Sources

Schedule 03

Figures in Rupees

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rant Utilised Refunded		i
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Grant Reci		
g Balance	3 -	
. Openin		
culars		Grand Total
<u> </u>		9



CURRENT ASSETS

Schedule 0301

Figures in Rupees

300,702.60	432,375.60	Total
300,702.60	432,375.60	TIPF-Bank
Asat 31-Mar-16 (Rs)	Avai: 31-Mar-47 (RS)	Particulars

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

35,134,821.00	37,508,225.00	Total
24,200,316.00	29,200,316.00	Inter Unit Fund Transfer
1,436,947.00	997,645.00	Advance to District Authorities
9,468,008.00	7,310,264.00	Advance to NGOs
29,550.00	0.00	Advance to Consultants
Nsar 31-Mai-16 - (RS)	831-Mar-17 (Rs)	Păricilars



~ ~ West Bengal SACS - IT POOL FUND

31/1, Belvedere Road Bhawani Bhawan Complex, Kolkata - 700027

National AIDS Control Project - Phase III

Income And Expenditure Account

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

Figures for the current Period	1,133,688.00	89,330,088.00						90,463,776.00
Schedule Reference	28							
INCOME	Other Income	Grants utilised to the extent of revenue	arpiniar					
Figures for the previous Period (R&)	674,115.00	82,400,963.00				- ·	ü	83,075,078.00
the iod	5.00	9.00	16,491.00	04.00	0.00	9,861,777.00	5,681.00	6.00
Egues for the current Period	884,255.00	6,196,949.00	516,4	73,004,304.00		9,861,7	5,68	90,463,776.00
Schedule Current-Per Reference (RS)	06 884,25	08 6,196,94	11 516,49	13 73,004,3	14	15 9,861,7	NULL 5,68	90,463,77
		(6,1	NGO Services 11 516,49		Maintenance Costs	., .		90,463,77



Other Income

Schedule 28

674,115.00	1,133,688.00	Total
674,115.00	1,120,127.00	Interest from Bank
0.00	13,561.00	Other Receipts
31-Mai-16 (Rs)	Assat 31-Mar-17 (Rs.)	Particulars

Kits and Other Lab Supplies

Schedule 06

			ŕ
306,174.00	884,255.00	Total	
306,174.00	884,255.00	Other Lab. Supplies	
As-al 31 Mar-16 (Rs.)	, Asat 31-Mar-17 (Rs.)	Particulars	ing chang sidentificati

Training and Workshops

8,044,696.00	6,196,949.00	Total
4,102,666.00	4,105,990.00	Campaigns
3,942,030.00	2,090,959.00	Training
As at 31-Mar-16 (Rs.)	31-Mai-17 (Rs)	Particulars



NGO Services

Schedule 11

998,413.00	516,491.00	Total
998,413.00	516,491.00	NGO Services for Priority Interventions
 Asatta 31-mar-16 (Rs)	31_Mar-47 *** (Re.)	Particulars

Salary (Pay and Allowances)

Schedule 13

62,746,764.00	73,004,304.00	Total
907,394.00	137,140.00	Honorarium
61,839,370.00	72,867,164.00	Salary
Asati + 31 War 16 - 3 (Re)	Avar 31=Mar 13. (Rs)	Particulars

Maintenance Costs

10.00	Q	9
	1,485.00	11,485.00
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Operational Expenses

Schedule 15

4,062,513.00	3,074,473.00	Other Administration Cost
4,131.00	0.00	Printing & Stationery
0.00	162.00	Bank Charges
499.00	0.00	Telephone/Communication Expenses
3,033,272.00	3,781,335.00	Rent, Rates & Taxes
3,784,622.00	3,000,126.00	Travelling Expenses
31-Mar 16 (Rs)	Assăt 31-Mar-17 (RS)	Rariteulars

Schedule NULL

82,509.00	5,681.00	Total
82,509.00	5,681.00	Meeting Expenses
As at 31:Mar-16 (RS)	31.Mar417 -(#s)	Particulars





31/1, Belvedere Road Bhawani Bhawan Complex, Kolkata - 700027

National AIDS Control Project - Phase III

Receipt And Payment Account

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

Figures for the current Period	92,427,571.00	0.00	40,404.00	89,664.00	402,745.00	36,000.00	0.00	28,820.00	5,681.00		0.00	432,375.60	93,457,579.60	
Schedule Reference	17	32	18	50	23	25	56	27	NOLL			31		
PAYMENTS	LOANS AND ADVANCES	CURRENT LIABILITIES	Kits and Other Lab Supplies	Training and Workshops	NGO Services	Salary (Pay and Allowances)	Maintenance Costs	Operational Expenses		Closing Balance:	Cash in hand	Balance with Bank		
Figures for the previous Period (RS.)	67,883,974.00	12,250.00	00.00	687,641.00	438,613.00	276,000.00	1,503.00	148,592.00	24,958.00		00:00	300,702.60	69,749,275.60	
Frgures for the current Person		0.00	300,702.60	92,026,000.00	1,130,877.00	93,457,579.60								
Schedule Reference			30	29	99									-
RECEIRIS	Opening Balance:	Cash in hand	Balance with Bank	GENERAL FUND	Other Income		,							
Figures for the previous Period (Rs.)		0.00	165.60	69,121,000.00	628,110.00	69,749,275.60			·					



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GENERAL FUND

Schedule 29

69,121,000.00	92,026,000.00	Total
69,121,000.00	92,026,000.00	Grant from NACO to SACS
31-Mai-16 (RS)	As at 31-Mar-17 (Rs.)	Particulars 2

Balance with Bank

Schedule 30

	TIPF-Bank	Par
Total		
300,702.60	300,702.60	As at 31-Mar-16 (88.)
165.60	165.60	As at 31-Mar-15 (RS)

Other Income

628,110.00	1,130,877.00	Total
628,110.00	1,117,316.00	Interest from Bank
0.00	13,561.00	Other Receipts
(83) 	As at 31-Mar-17 (Rs.)	Particulars.



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LOANS AND ADVANCES

Schedule 17

587,100.00 62,831,831.00 4,465,043.00 0.00 67,883,974.00		587,100.00
	83,761,003.00	31,769.00
83,761,003.00 3,634,799.00 5,000,000.00	Advance to NGOs	

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12,250.00	0.00	Total
2,250.00	0.00	TDS (Others)
10,000.00	0.00	Security / Earnest Deposit (Received)
31.Mar.16 (R.)	As at 31 Mar-17 (Rs.)	Particulars

Supplies
Other Lab
Kits and

Asat. 31-Mar-16 (R.)	0.00	0.00
Asat- 31-Mar-17 (Rs)	40,404.00	40,404.00
Particulars	Other Lab. Supplies	Total

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edomest to as
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Schedule 20

687,641.00	89,664.00	Total
427,550.00	0.00	Campaigns
260,091.00	89,664.00	Training
31 <u>-Mai</u> -16 (Rs.)	As at 31=Mar-17 (Rs.)	Particulars

NGO Services

Schedule 23

438,613.00	402,745.00	Total
438,613.00	402,745.00	NGO Services for Priority Interventions
As at 31 Mar-16	As at	Particulars

Salary (Pay and Allowances)

276,000.00	36,000.00	Total
276,000.00	0.00	Honorarium
0.00	36,000.00	Salary
As at 31-Mar-16 (Rs.)	31-Mar-17 (Rs)	Particulars



273S

1,503.00	0.00	Total
1,503.00	0.00	Need Based Assisstance
Asart Asnar-16 (Rs)	Ax 31. 31 2Mar-17 (Rs)	Particulars

Schedule 26

Maintenance Costs

Operational Expenses		2 Schedule 2/
Farticulars **	As at 51-Mar-17 (Rs.)	Saimarité (R.)
Travelling Expenses	22,977.00	24,484.00
Rent, Rates & Taxes	0.00	00.000.00
Bank Charges	162.00	0.00
Other Administration Cost	0.00	39,150.00

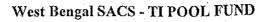
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24,958.00	5,681.00	Total
24,958.00	5,681.00	feeting Expenses
Asat 31-Mar-16 (Rs.)	Asat A Mar 17	Particulars 3-7

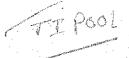
Balance with Bank

300,702.60	432,375.60	Total
300,702.60	432,375.60	TIPF-Bank
(Si) Fight 16 Jest 16	Asat 31.Mai-17 (RS)	Particulars





National AIDS Control Project - Phase III



Bank Reconciliation Statement

Bank Code

TIPF-Bank (3133)

As on

31-Mar-2017

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() ()		Particulars	Amount (Rs.)	Amount	
				422.255.68	
() ()		Closing Balance as per Bank Book		432,375.60	
)	ADD		17,358,231.00		
		Cheques issued but not presented for payment Directly Credited by Bank	0.00		
				17,358,231.00	
)	LESS	Cheques deposited but not cleared	0.00		
		Directly Debited by Bank	0.00	0.00	
.)					
		Closing Balance as per Bank Statement		17,790,606.60	
Y ()	AA.	JNEFF return for Shilor Sanctury in Return on 31/03/17 - for Roma Delemath - wrong Ale	520-10 130-00	380-1	4
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31-Mar-201

Bank Code TIPF-Bank (3133)

Cheques issued but not presented for payment

				Issued but not presented for pay-			~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
Voucher N	imber	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amoun (Rs.)
BPV/)	23-Feb-2016	Training (2117)	Being amount paid for reimbursement of TA/DA for attending of 01 day training programme on Inventory Management Systems of OST Centre at Swasthya Bhawan on 30-11-2015, now recorded.	815585	18-Feb-2016	166.00
BPV/	0	31-Mar-2017	NGO Services for Priority Interventions (2143)	Being amount paid for 02 days consultative meet with State Experts, NGO representatives for formulation of AAP 2017-18, vide memo no. ACS/1N-104-09/S-501, dt. 21-03-2017.	246347	31-Mar-2017	21,581.00
BPV/	0	31-Mar-2017	Advance to NGOs (3203)	Being amount paid for reimbursement of full & final settlement of outstanding claims of BPWT - IDU projects for the FY. 2015-2016 (shortage of fund on that period), now recorded as per Audited SOE.	C031734415		137,233.00
BPV	'0	31-Mar-2017	Advance to NGOs (3203)	Being paid for reimburs. of full & final settlement of outstanding claims of Sheoraphully Durbar - FSW for the FY. 2015-16 (shortage of fund on that period), now recorded as per Audited SOE.	C031734891		340,538.00
BPV	/0	31-Mar-2017	Advance to NGOs (3203)	Being paid for reimburs. of full & final settlement of outstanding claims of Titagarh Durbar - FSW for the FY. 2015-16 (shortage of fund on that period), now recorded as per Audited SOE.	C031734378		474,297.00
BPV	/0	31-Mar-2017	Advance to NGOs (3203)	Being paid for reimburs. of full & final settlement of outstanding claims of Santipur Durbar - FSW for the FY. 2015-16 (shortage of fund on that period), now recorded as per Audited SOE.	C031735003	31-Mar-2017,	529,913.00
BPV	<i>7</i> 0	31-Mar-2017	Advance to NGOs (3203)	Being paid for reimburs. of full & final settlement of outstanding claims of Calcutta Samaritan - IDU for the FY. 2015-16 (shortage of fund on that period), now recorded as per Audited SOE.	C031734420) 31-Mar-2017	225,393.00
BPV	//0	31-Mar-2017	Advance to NGOs (3203)	Being paid for reimburs, of full & final settlement of outstanding claims of IITD - FSW for the FY. 2015-16 (shortage of fund on that period), now recorded as per Audited SOE.	C03173440	3 31-Mar-2017	255,458.00
ВРУ	//0	31-Mar-2017	Advance to NGOs (3203)	Being paid for reimburs. of full & final settlement of outstanding claims of Ultadanga Durbar - FSW for the FY. 2015-16 (shortage of fund on that period), now recorded as per Audited SOE.	246362	31-Mar-2017	330,301.00
ВРУ	√/0	31-Mar-2017	Advance to NGOs (3203)	Being paid for reimburs, of full &	246361	31-Mar-2017	CO 83.00

	7.252		1	1	1	
	31-Mar-2017	Advance to NGOs (3203)	Being paid for reimburs, of full & final settlement of outstanding claims of FOSEP - Core Composit for the	246360	31-Mar-2017	419,054.00
The second secon			FY. 2015-16 (shortage of fund on that period), now recorded as per Audited SOE.	,		
PV/0	31-Mar-2017	Advance to	Being paid for reimburs. of full & final settlement of outstanding claims	246353	31-Mar-2017	423,897.00
		NGOs (3203)	of Durgapur Durbar - FSW for the FY. 2015-16 (shortage of fund on			
1		· ·	that period), now recorded as per Audited SOE.			
BPV/0	31-Mar-2017	Advance to NGOs (3203)	Being paid for reimburs. of full & final settlement of outstanding claims of Alakendu Bodh - FSW for the FY.	246354	31-Mar-2017	186,210.00
			2015-16 (shortage of fund on that period), now recorded as per Audited SOE.			
BPV/0	31-Mar-2017	Advance to NGOs (3203)	Being paid for reimburs. of full & final settlement of outstanding claims	2 46358	31-Mar-2017	253,012.00
			of Domjur Durbar - FSW for the FY. 2014-15 (shortage of fund on that period), now recorded as per Audited			
			SOE.	246359	31-Mar-2017	373,315.00
BPV/0	31-Mar-2017	Advance to NGOs (3203)	Being paid for reimburs. of full & final settlement of outstanding claims of Domjur Durbar - FSW for the FY.	240339	31-Wat-2017	373,313.00
			2015-16 (shortage of fund on that period), now recorded as per Audited			
BPV/0	31-Mar-2017	Advance to	SOE. Being paid for reimburs. of full &	246357	31-Mar-2017	185,565.00
		NGOs (3203)	final settlement of outstanding claims of HDRI - IDU for the FY. 2015-16 (shortage of fund on that period), now			
DN1/10	31-Mar-2017	Advance to	recorded as per Audited SOE. Being paid for reimburs. of full &	246356	31-Mar-2017	4,615,781.00
BPV/0	31-Wal-2017	NGOs (3203)	final settlement of outstanding claims of SHIP - FSW for the FY. 2014-15 (shortage of fund on that period), now recorded as per Audited SOE.			
BPV/0	31-Mar-2017	Advance to NGOs (3203)	Being paid for reimburs. of full & final settlement of outstanding claims	246355	31-Mar-2017	3,823,592.00
		14008 (3203)	of SHIP - FSW for the FY. 2015-16 (shortage of fund on that period), now	•		
BPV/0	31-Mar-2017	Advance to	recorded as per Audited SOE. Being paid for reimburs. of full &	246350	31-Mar-2017	260,915.00
		NGOs (3203)	final settlement of outstanding claims of GUP - IDU for the FY. 2014-15 (shortage of fund on that period), now recorded as per Audited SOE.			
BPV/0	31-Mar-2017	Advance to NGOs (3203)	Being paid for reimburs. of full & final settlement of outstanding claims	246349	31-Mar-2017	331,402.00
		1.000 (0200)	of Tengunia Sanskar - ML-Destination for the FY. 2014-15			N.
			(shortage of fund on that period), now recorded as per Audited SOE.			
BPV/0	31-Mar-2017	Advance to NGOs (3203)	Being paid for reimburs. of full & final settlement of outstanding claims of Health Vision & Research - FSW	246352	31-Mar-2017	139,134.00
			for the FY. 2014-15 (shortage of fund on that period), now recorded as per Audited SOE.			
BPV/0	31-Mar-2017	Advance to NGOs (3203)	Being paid for reimburs. of full & final settlement of outstanding claims	246351	31-Mar-2017	2,174,293.00
			of CINI - Source Migrant for the FY, 2014-15 (shortage of fund on that period), now recorded as per Audited		SEN	Orkara similari
	ssistant on 10/04/20	117 01/13/33 from	SOE.	<u> </u>	1	Partered No.
Tranted: Finance A	ISSISTABLE OR 1939/24	7(1 M) 13.33 HOW 				CI CO
		,			-	

	202 (2203)	final settlement of outstanding claims	C031735009	31-Mar-2017		
		of Basirhat Durbar - FSW for the FY. 2015-16 (shortage of fund on that period), now recorded as per Audited				
BPV/0 31-Mar-2017		SOE. Being amount deducted as Income tax for the payment of Advt. in the News	246342	23-Mar-2017	2,175	
21 14 2017		Papers, now deposited into UBI. Being amount reimbursement for full	246365	31-Mar-2017	306,755.00	
1. DI 110	GOs (3203)	& final settle. of KOSHIS - TG/Hijra Projects for the FY. 2015-16 (due shortage of fund on that period), now				Ì
1" DI V/U	dvance to	as per Audited SOE. Being amount reimbursement for full	246363	31-Mar-2017	162,874.00	
NC	GOs (3203)	& final settle. of Ambuja Cement - Truckers Projects for the FY. 2015-16 (due shortage of fund on that period), now as per Audited SOE.				
1 DI V/U	dvance to GOs (3203)	Being amount reimbursement for full & final settle. of Ambuja Cement -	246364	31-Mar-2017	359,527,00	
		Truckers Projects for the FY. 2015-16 (due shortage of fund on that period), now as per Audited SOE.				
DI YIV	dvance to (GOs (3203)	Being amount reimbursement for full & final settle, of EICS - FSW Projects for the FY, 2015-16 (due	246366	31-Mar-2017	423,836.00	
		shortage of fund on that period), now as per Audited SOE.				
					17,358,231.00	



West Bengal SACS - TI POOL FUND



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31/1, Belvedere Road Bhawani Bhawan Complex, Kolkata - 700027

National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. 92,026,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year 2016-17 vide letter No. given below and opening Cash/Bank Balance Rs. 300,702.60 (and Current Liabilities of Rs.0.00) and outstanding Advances for Rs. 35,134,821.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 1,133,688.00. a sum of Rs. 90,654,611.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 432,375.60 (and Current Liabilities of Rs. 0.00) and outstanding advances of Rs.37,508,225.00. 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
	Alfalle de El live OAA (Alasan Machalace	5,30,06,000-00
) (2)	2-17018/6/2016-1400/F) AAR-2016-17, St. 26/05/16 2-17-018/6/2016-140/F) AAR-2016-17, St. 26/05/16	230,06,000.00
	7-17018/6/2016-NACO/F)AAP-2016-17, St. 20169/16	
<i>y</i>	Z-17018/6/2016-NACO(F) AAP-2016-17, 64.17/01/17	2,30,08,000-00
	Total	92,026,000.00

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

1+4

Countersigned

(Chartered Accountant)

(Project Director)

Surendra Gupta, IAS
Project Director
West Bengal State AIDS
Prevention & Control Society
Government of West Bengal

Printed: Finance Assistant on 26/07/2017 03:16:35 from 1225

Ppening balance of Net Current Assets	Amount (Rs.)
TIPF-Bank	300,702.60
Advance to Consultants	29,550.00
Advance to NGOs	9,468,008.00
Advance to District Authorities	1,436,947.00
Inter Unit Fund Transfer	24,200,316.00
	35,435,523.60
ources of funds	Amount (Rs.)
Grant from NACO to SACS	92,026,000.00
	92,026,000.00
tilisation of funds	Amount (Rs.)
Other Lab. Supplies	884,255.00
Training	2,090,959.00
Salary	72,867,164.00
Travelling Expenses	3,000,126.00
Rent, Rates & Taxes	3,781,335.00
Honorarium	137,140.00
Bank Charges	162.00
NGO Services for Priority Interventions	516,491.00
Other Administration Cost	3,074,473.00
Campaigns	4,105,990.00
Meeting Expenses	5,681.00
Office Equipment	190,835.00
	90,654,611.00
ank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	13,561.00
Interest from Bank	1,120,127.00
	1,133,688.00
losing balance of Net Current Assets	Amount (Rs.)
TIPF-Bank	432,375.60
Advance to NGOs	7,310,264.00
Advance to District Authorities	997,645.00
Inter Unit Fund Transfer	29,200,316.00
	37,940,600.60

