

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: A08/1E - 11/03/2007/917

Date: 20/9/2017

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

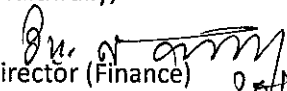
Sub: Statutory Audit report of West Bengal SACS for the
Financial Year 2016-17.

Sir,

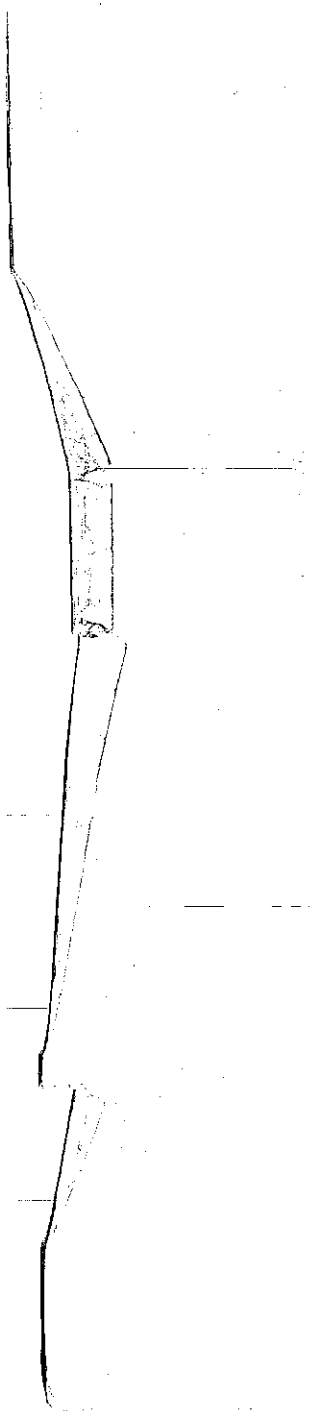
The Statutory Audit report of WBSAP&CS for the Financial Year 2016-17 has been received from our Statutory Auditor Sen&Co on 29/08/2017.

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

Yours faithfully,


Joint Director (Finance)
WBSAP&CS

20/9/17



~~AOB/1707~~ SK.
~~29/8/2017~~
ADF

STATUTORY AUDIT REPORT

of

WEST BENGAL STATE AIDS PREVENTION & CONTROL SOCIETY

for

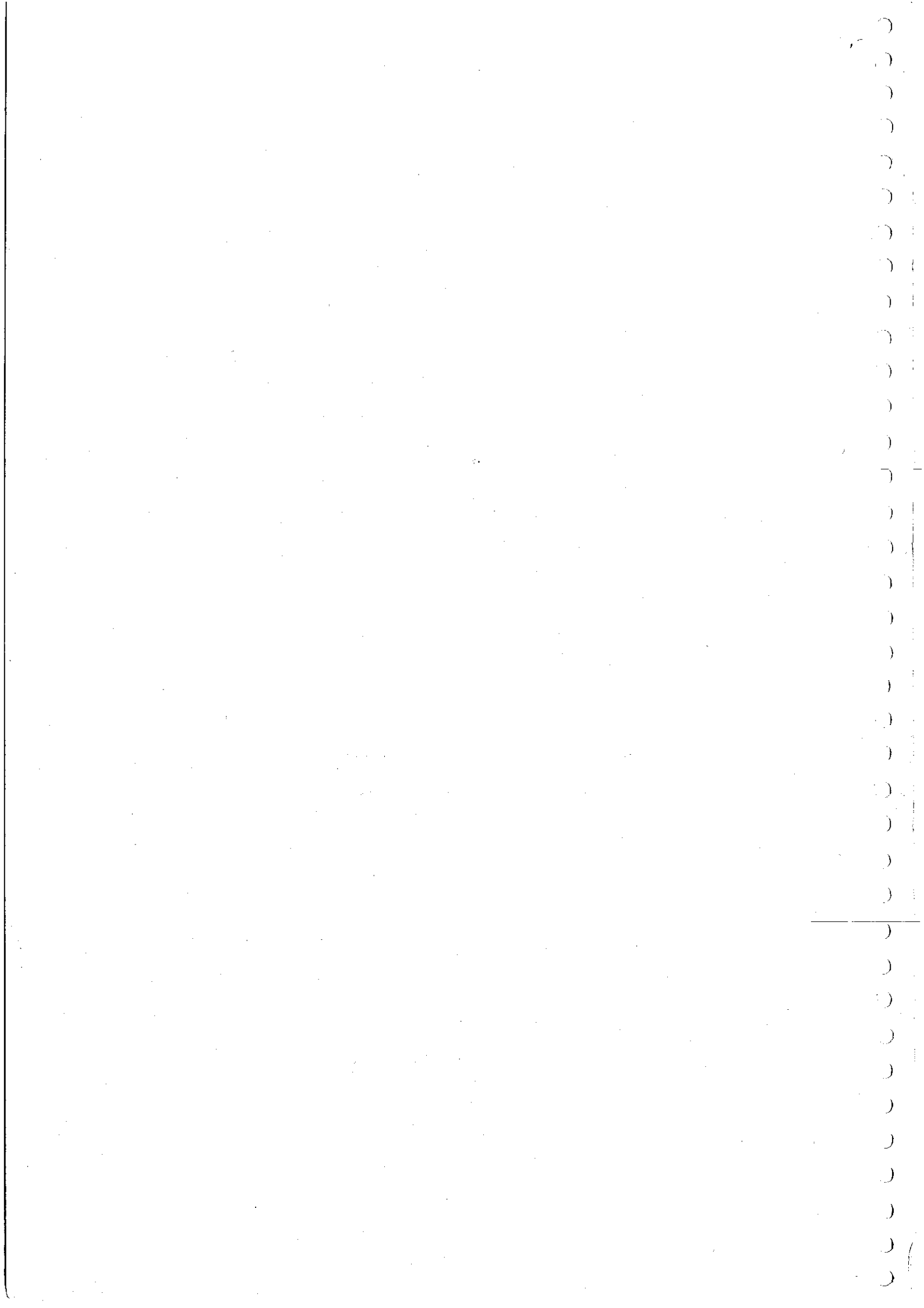
THE YEAR ENDED 31ST MARCH, 2017

SEN & CO.,

Chartered Accountants
1/13, Chittaranjan Colony,
Jadavpur

Kolkata – 700 032.

Ph. (033)22252590, 9830148287





Sen & Co.

Chartered Accountants

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

Phone : (033) 2225-2590

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

(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

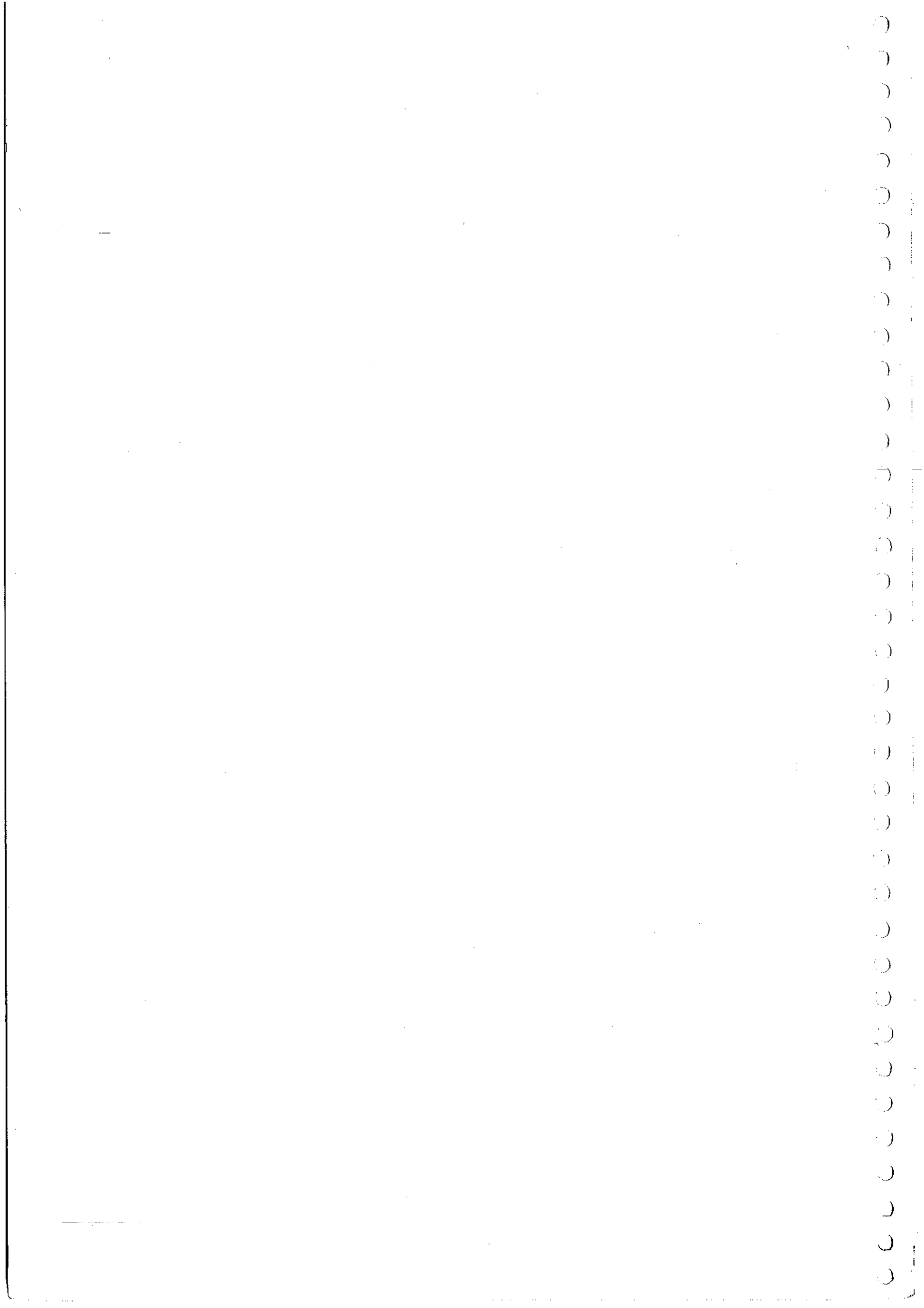
Sir,

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.





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**.

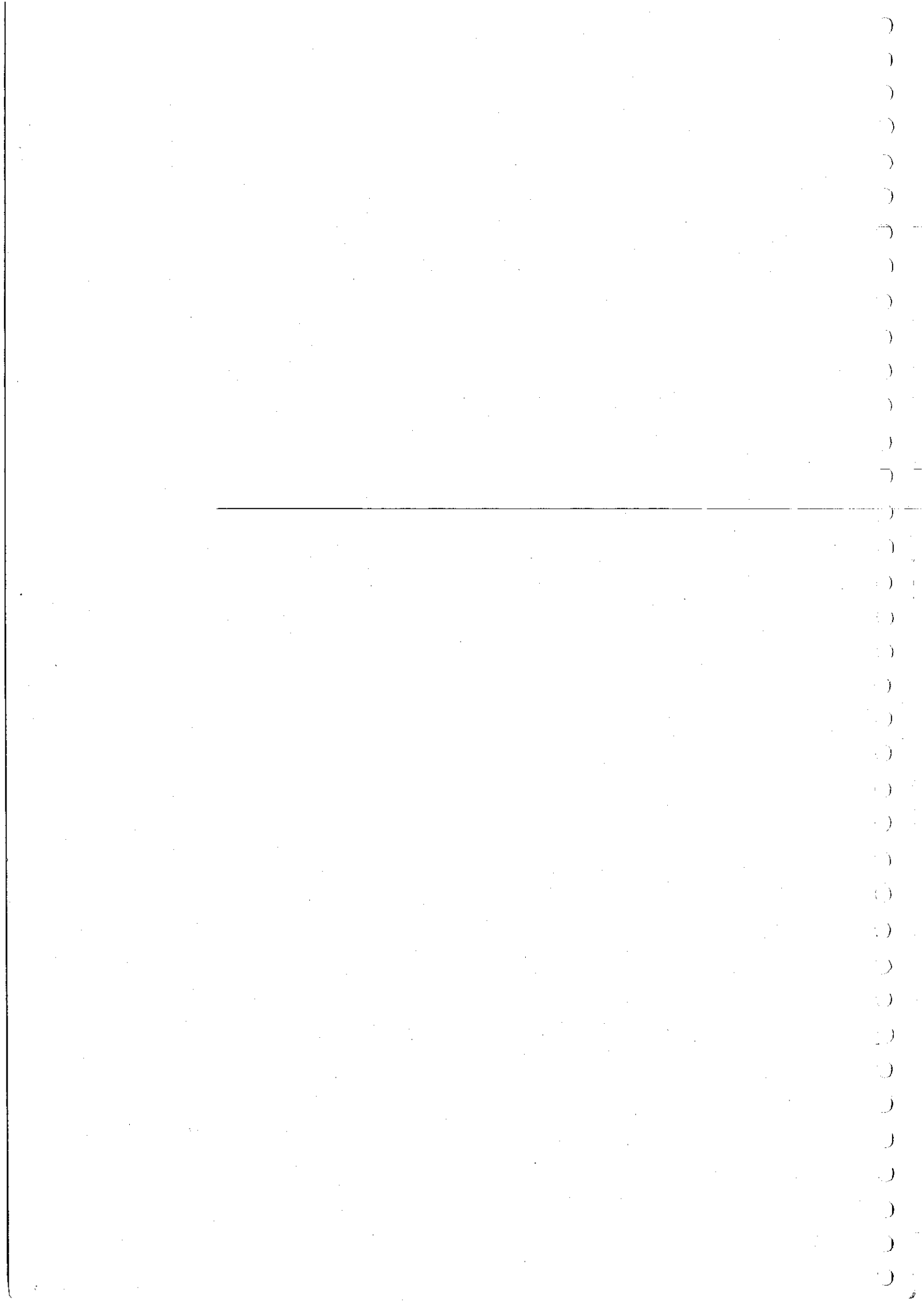
Actual Expenditure as reported in the Audited Financial Statements for the
period of
April 1, 2016 to March 31, 2017

Particulars	Amount (in lakh)	Amount (in lakh)
Expenditure as per Consolidated Financial Statement		1,63,67,640.50
Utilization of Fund		
Total Expenses as per Income & Expenditure A/c.		1,63,67,640.50
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 **Link Works Scheme 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

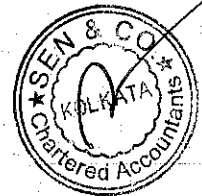
The fixed assets acquired out of grant received are reflected at cost by crediting an equivalent amount in Fixed Asset Fund Account.

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, 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:

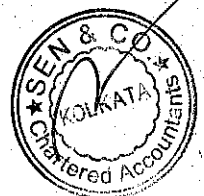
Sl. No.	Category of Advances	Account Code	Year	Amount (Rs.)
1.	Advances to NGOs	3203	2010-11	(1,673.15)
			2011-12	(3,46,028.99)
			2012-13	3,47,702.14
			2016-17	2,04,496.00
		Sub Total		2,04,496.00

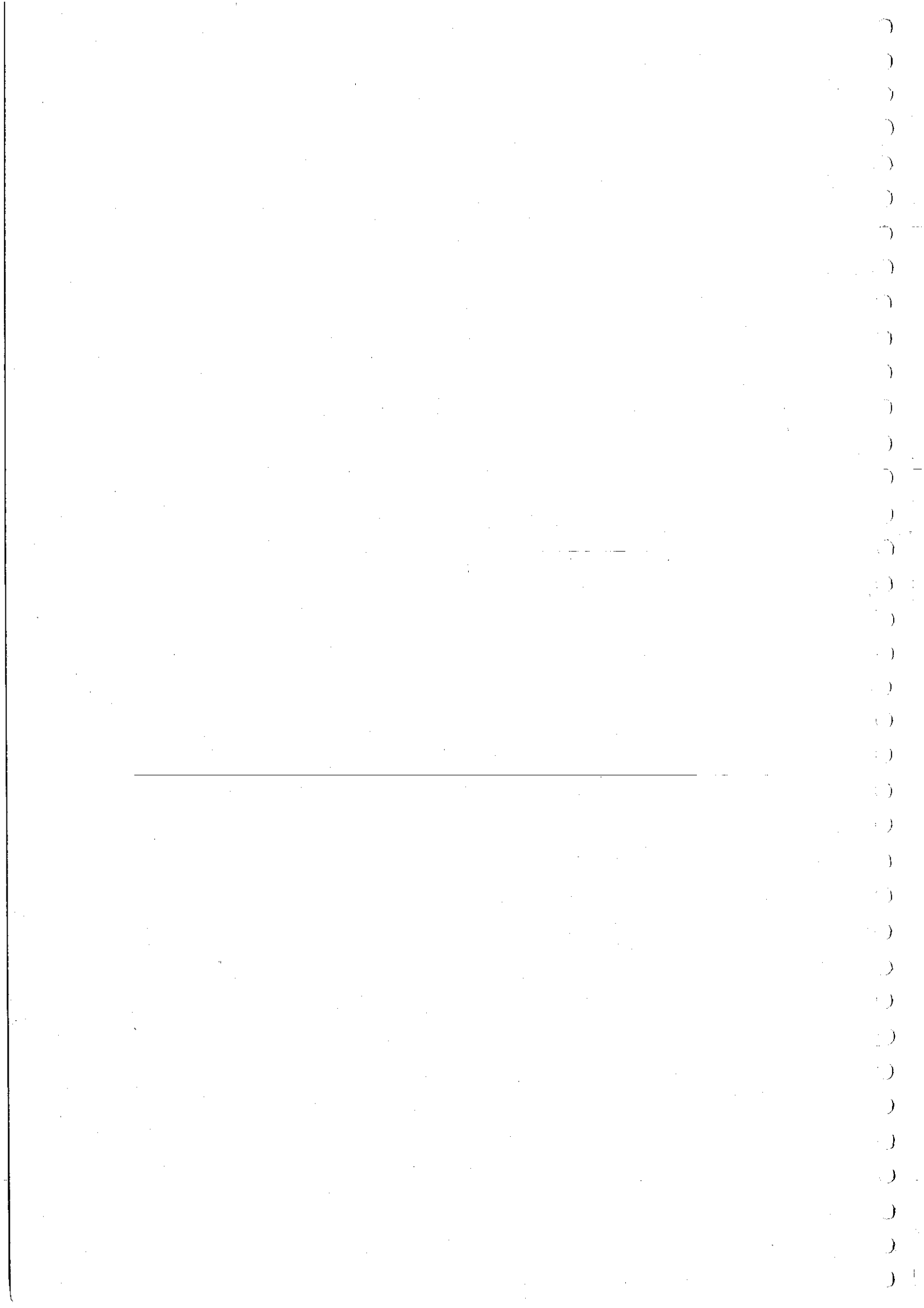
The above mentioned unadjusted advances are yet to be adjusted. During our audit the reasons for over adjustment of Advances of Rs (1,673.15) and Rs. (3, 46,028.99) to district authorities during the year 2010-11 and 2011-12 could not furnished to us. We also suggest that a system of obtaining confirmation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





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.

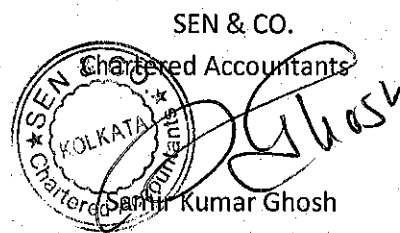
D) In our opinion and to the best of our information and according to the explanations given to us, the said accounts along with the schedules attached thereto, give a true and fair view and are in conformity with the accounting principles generally accepted in India.

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

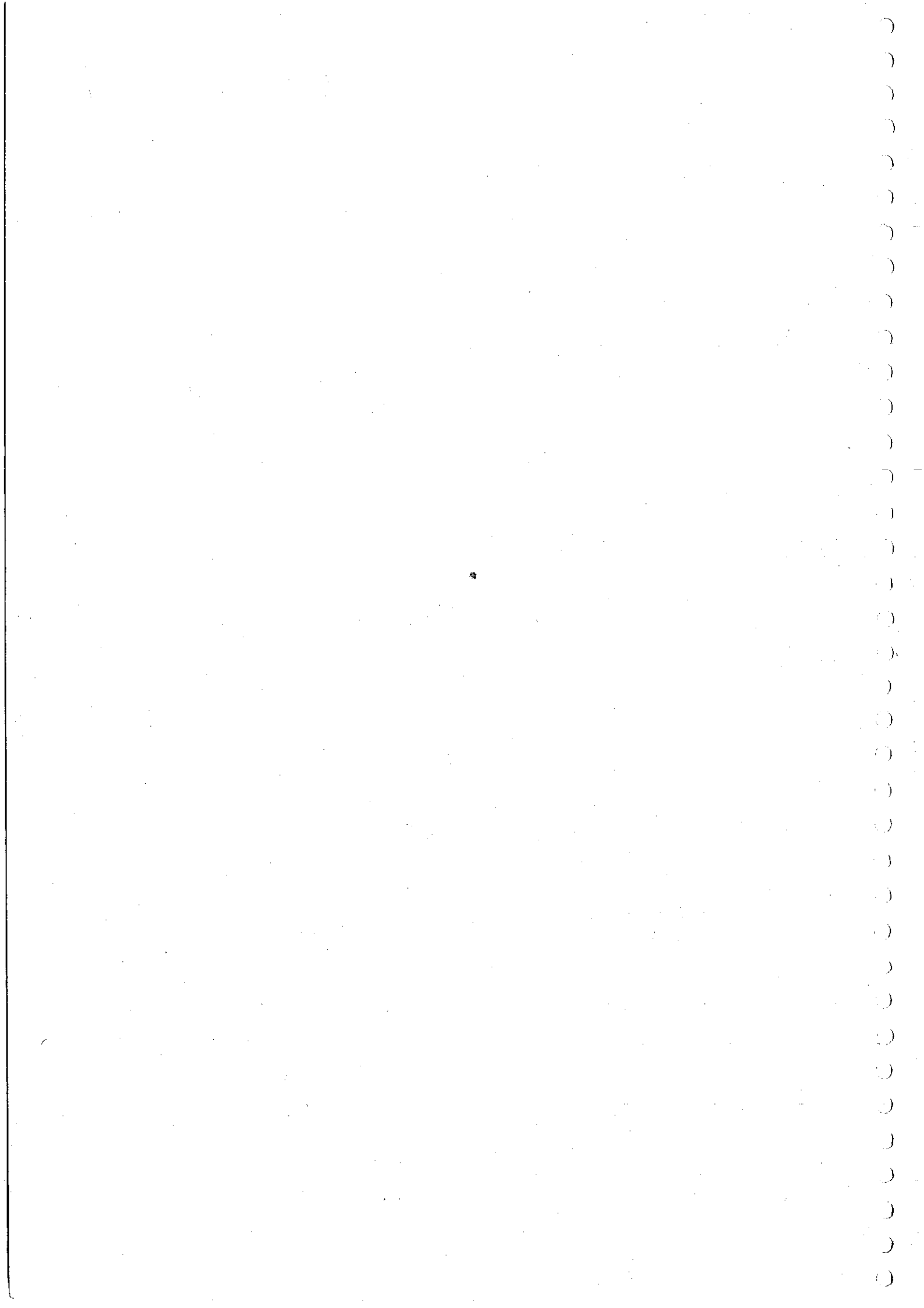
iii) In the case of Receipts & Payments accounts, of the amounts expended and received during the year ended on that date.

Dated: 26.08.2017
Place: Kolkata



Partner

Membership No: 053036



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

NACO

National AIDS Control Project - Phase III

Balance Sheet

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

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

(Signature)
 SEN & CO. Chartered Accountants
 Kolkata

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

(Signature)

Project Director

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

General Fund

Schedule 01

Figures in Rupees

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

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Equipment (Other) (2204)	805,621.51	0.00	0.00	805,621.51
Furniture, Fixtures & Supplies (2202)	550,466.00	0.00	0.00	550,466.00
Grand Total	1,356,087.51	0.00	0.00	1,356,087.51



Schedule 03

Funds from Other Sources

Figures in Rupees

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



CURRENT ASSETS

Schedule 0301

Figures in Rupees

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

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-17 (RS.)	As at 31-Mar-16 (RS.)
Advance to NGOs	204,496.00	0.00
Inter Unit Fund Transfer	15,500,000.00	3,500,000.00
Total	15,704,496.00	3,500,000.00

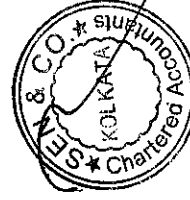


31/1, Belvedere Road Bhawani Bhawan Complex, Kolkata - 700027

National AIDS Control Project - Phase III

Income And Expenditure Account**For The Period From : 01-Apr-2016 To :31-Mar-2017**

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
421,234.00	IEC		49,260.00	172,831.00	Other Income	28	405,072.00
15,020,320.00	Salary (Pay and Allowances)	13	14,663,064.00	18,533,784.00	Grants utilised to the extent of revenue expenditure		15,962,568.50
48,390.00	Maintenance Costs	14	9,525.00				
3,216,671.00	Operational Expenses	15	1,645,791.50				
298,525.00		NULL	600.00				
18,706,615.00			16,367,640.50	18,706,615.00			16,367,640.50



Other Income

Schedule 28

Particulars	As at 31-Mar-17 (RS)	As at 31-Mar-16 (RS)
Interest from Bank	405,072.00	172,831.00
Total	405,072.00	172,831.00

Salary (Pay and Allowances)

Schedule 13

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

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-17 (RS)	As at 31-Mar-16 (RS)
Equipment Maintenance	9,525.00	48,390.00
Total	9,525.00	48,390.00



Operational Expenses

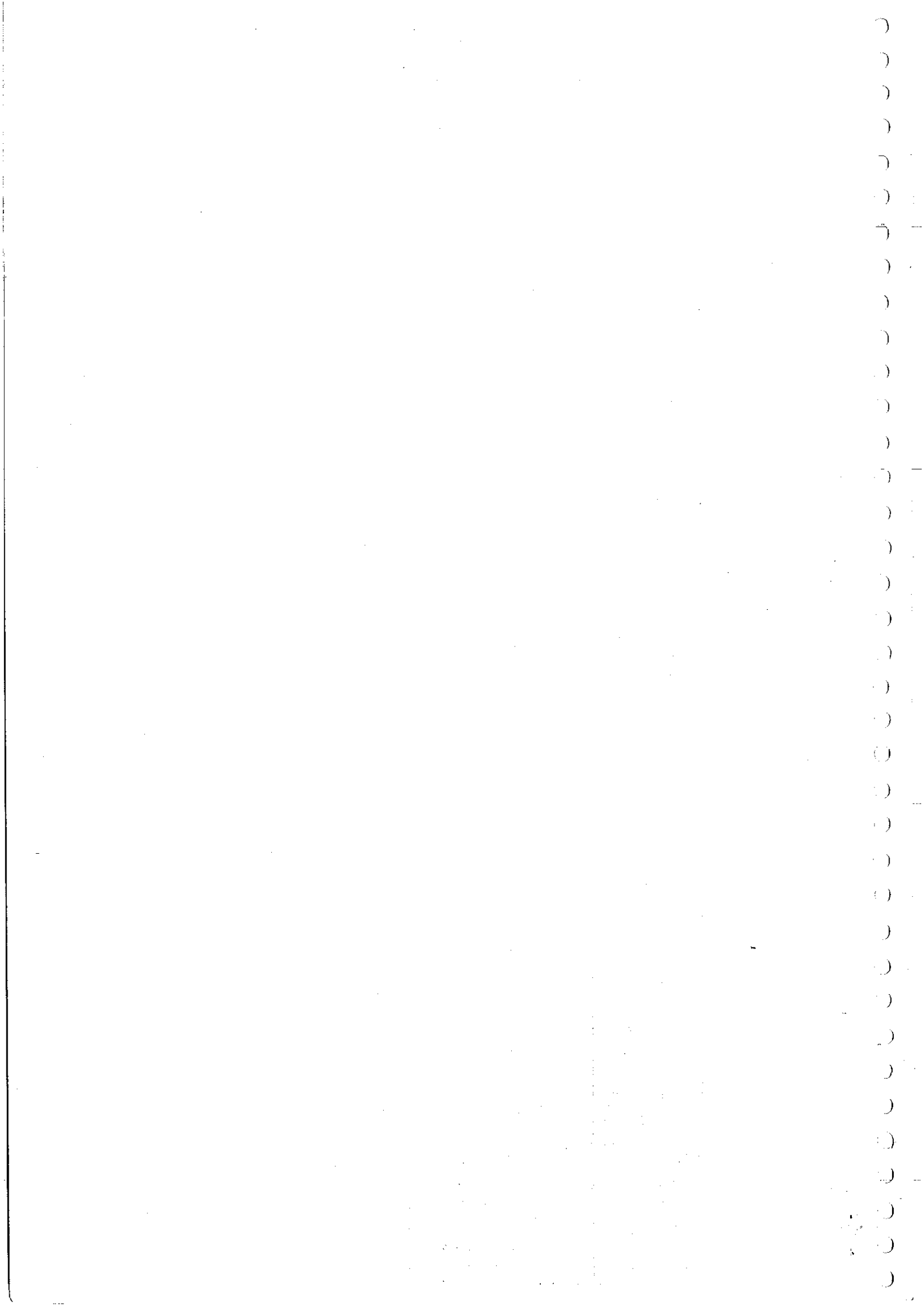
Schedule 15

Particulars	As at 31-Mar-17 (Rs)	As at 31-Mar-16 (Rs)
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

Particulars	As at 31-Mar-17 (Rs)	As at 31-Mar-16 (Rs)
Meeting Expenses	600.00	298,525.00
Total	600.00	298,525.00

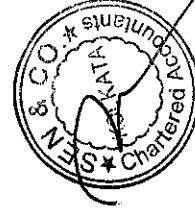




Receipt And Payment Account

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

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
	Opening Balance:			18,691,831.00	LOANS AND ADVANCES	17	28,538,416.00
0.00	Cash in hand		0.00	14,784.00	Operational Expenses	27	33,720.50
10,480.11	Balance with Bank		9,696.11		Closing Balance:		
18,533,000.00	GENERAL FUND	30	29,844,000.00	0.00	Cash in hand		0.00
	Other Income	29	405,072.00	9,696.11	Balance with Bank	31	1,686,631.61
172,831.00		56	405,072.00				
<u>18,716,311.11</u>			<u>30,258,768.11</u>	<u>18,716,311.11</u>			<u>30,258,768.11</u>



GENERAL FUND

Schedule 29

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

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-16 (RS.)	As at 31-Mar-15 (RS.)
Bank Rd7	9,696.11	10,480.11
Total	9,696.11	10,480.11

Other Income

Schedule 56

Particulars	As at 31-Mar-17 (RS.)	As at 31-Mar-16 (RS.)
Interest from Bank	405,072.00	172,831.00
Total	405,072.00	172,831.00



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Advance to NGOs	16,538,416.00	18,691,831.00
Inter Unit Fund Transfer	12,000,000.00	0.00
Total	28,538,416.00	18,691,831.00

Operational Expenses

Schedule 27

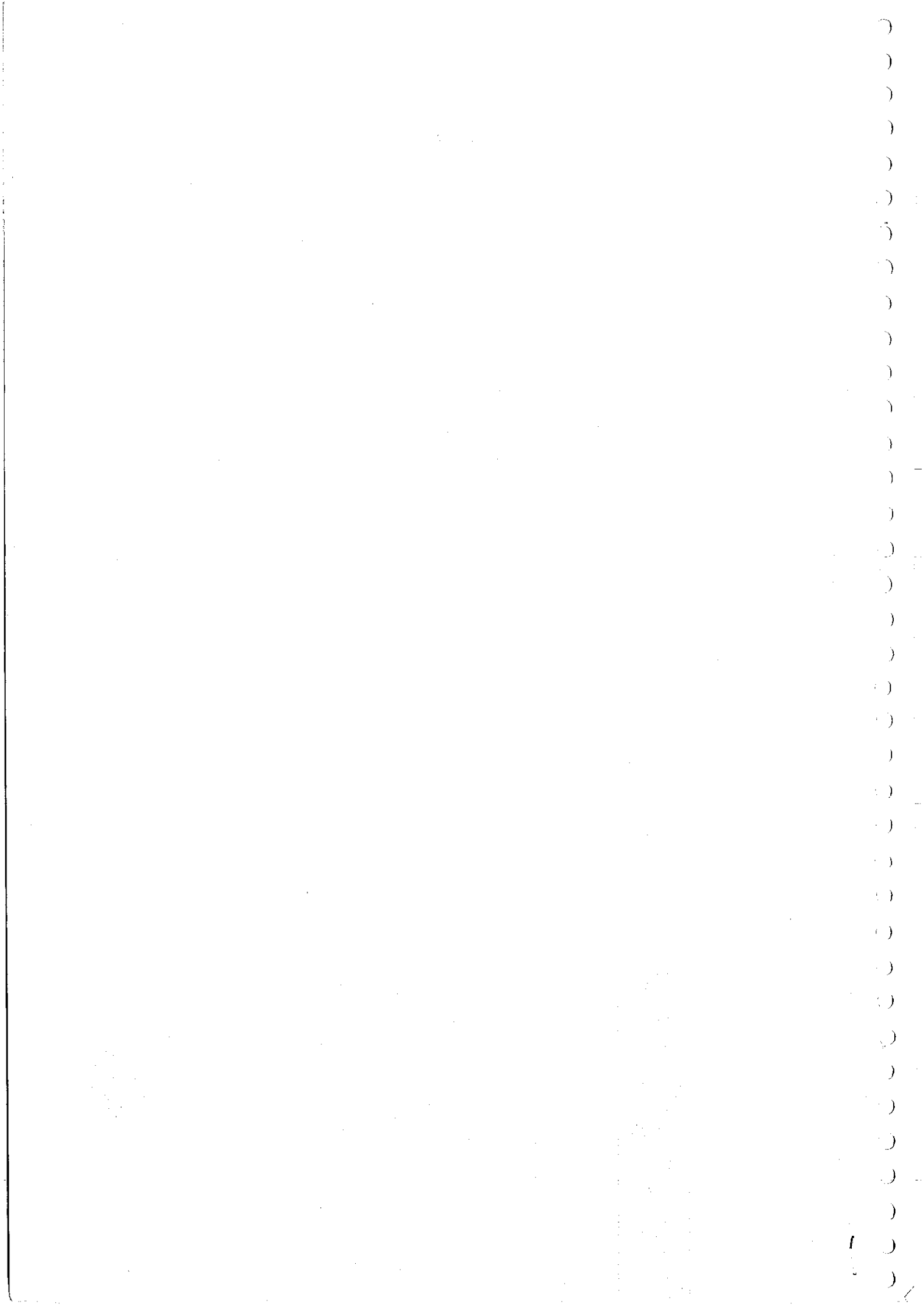
Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Bank Charges	4.00	0.00
Miscellaneous Expenses	33,716.50	14,784.00
Total	33,720.50	14,784.00

Balance with Bank

Schedule 31

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





NACO

West Bengal SACS - LWS

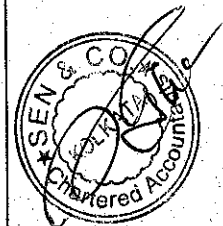
National AIDS Control Project - Phase III

Bank Reconciliation Statement

Bank Code Bank Rd7 (3113)

As on 31-Mar-2017

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Balance as per Bank Book		1,686,631.61
ADD		
Cheques issued but not presented for payment	4,526,163.00	
Directly Credited by Bank	0.00	
		4,526,163.00
LESS		
Cheques deposited but not cleared	0.00	
Directly Debited by Bank	0.00	
		0.00
Closing Balance as per Bank Statement		6,212,794.61



Bank Code Bank Rd7 (3113)

As on 31-Mar-2017

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	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.	023432	31-Mar-2017	4,526,163.00
						<u>4,526,163.00</u>





West Bengal SACS - LWS

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
1)	2-17018/6/2016 - NACO(F) AAP-2016-17, dt. 26/05/17	74,61,000-00
2)	2-17018/6/2016 - NACO(F) AAP-2016-17, dt. 30/06/17	74,61,000-00
3)	2-17018/6/2016 - NACO(F) AAP-2016-17, dt. 27/09/16	74,61,000-00
4)	2-17018/6/2016 - NACO(F) AAP-2016-17, dt. 17/01/17	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

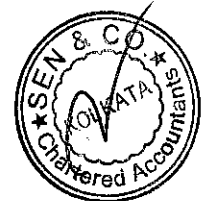
(Chartered Accountant)



(Project Director)

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

Opening balance of Net Current Assets	Amount (Rs.)
Bank Rd7	9,696.11
Inter Unit Fund Transfer	3,500,000.00
	<u>3,509,696.11</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	29,844,000.00
	<u>29,844,000.00</u>
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
	<u>16,367,640.50</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	405,072.00
	<u>405,072.00</u>
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
	<u>17,391,127.61</u>





Sen & Co.

Chartered Accountants

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

Phone : (033) 2225-2590

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

(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

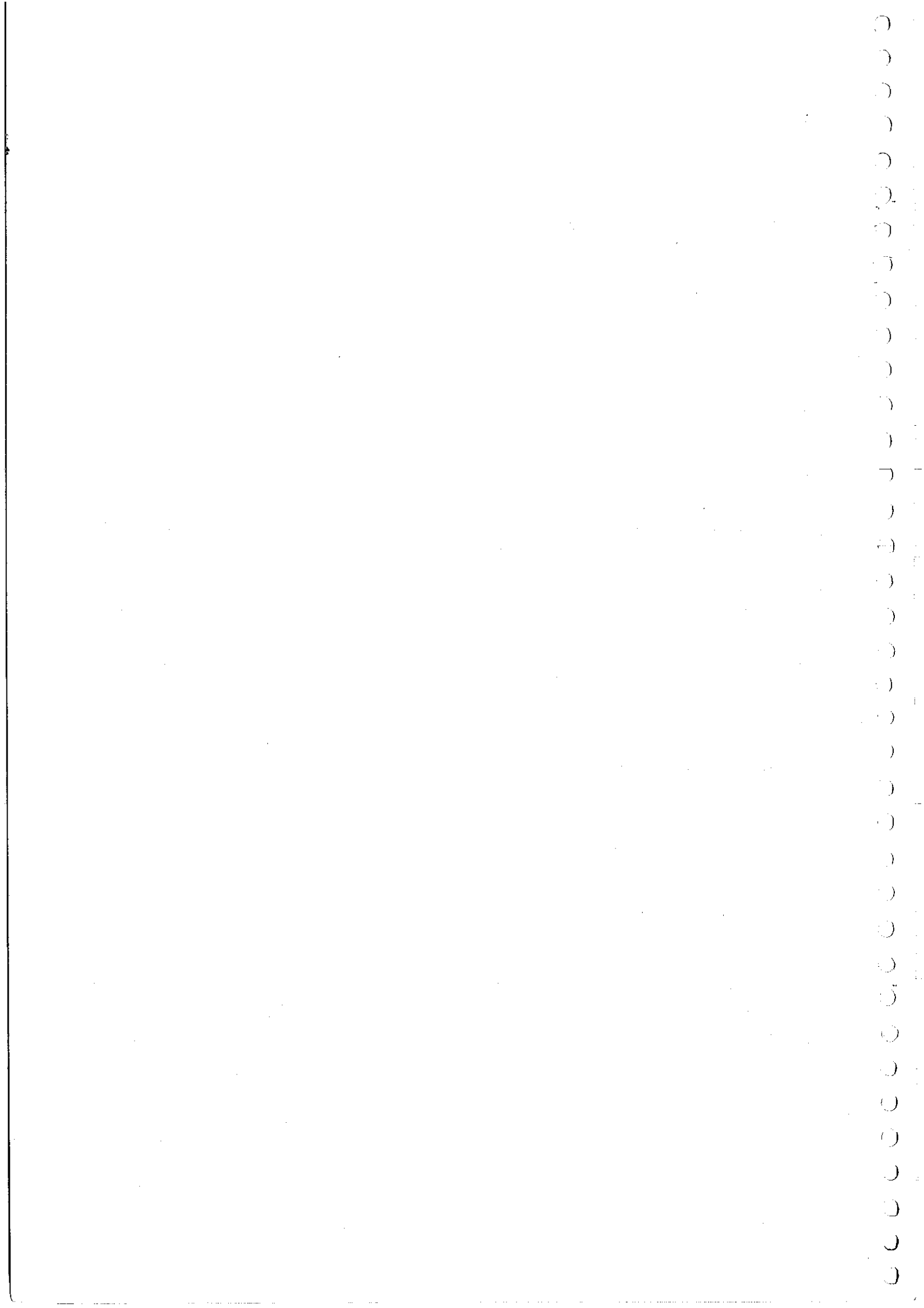
Sir,

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 better control.





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

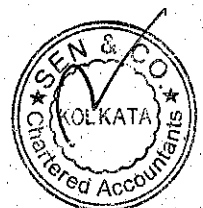
During the course of our audit we did not come across any ineligible expenses under the **Care Support Treatment Fund**.

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

**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 **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

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, 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.

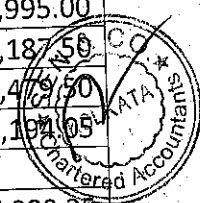
3. We conducted our audit in accordance with Audit and Assurance Standards of Auditing Issued by the Institute of Chartered Accountants of India. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used in the significant estimates made by management as well as evaluating the overall financial statement presentation.

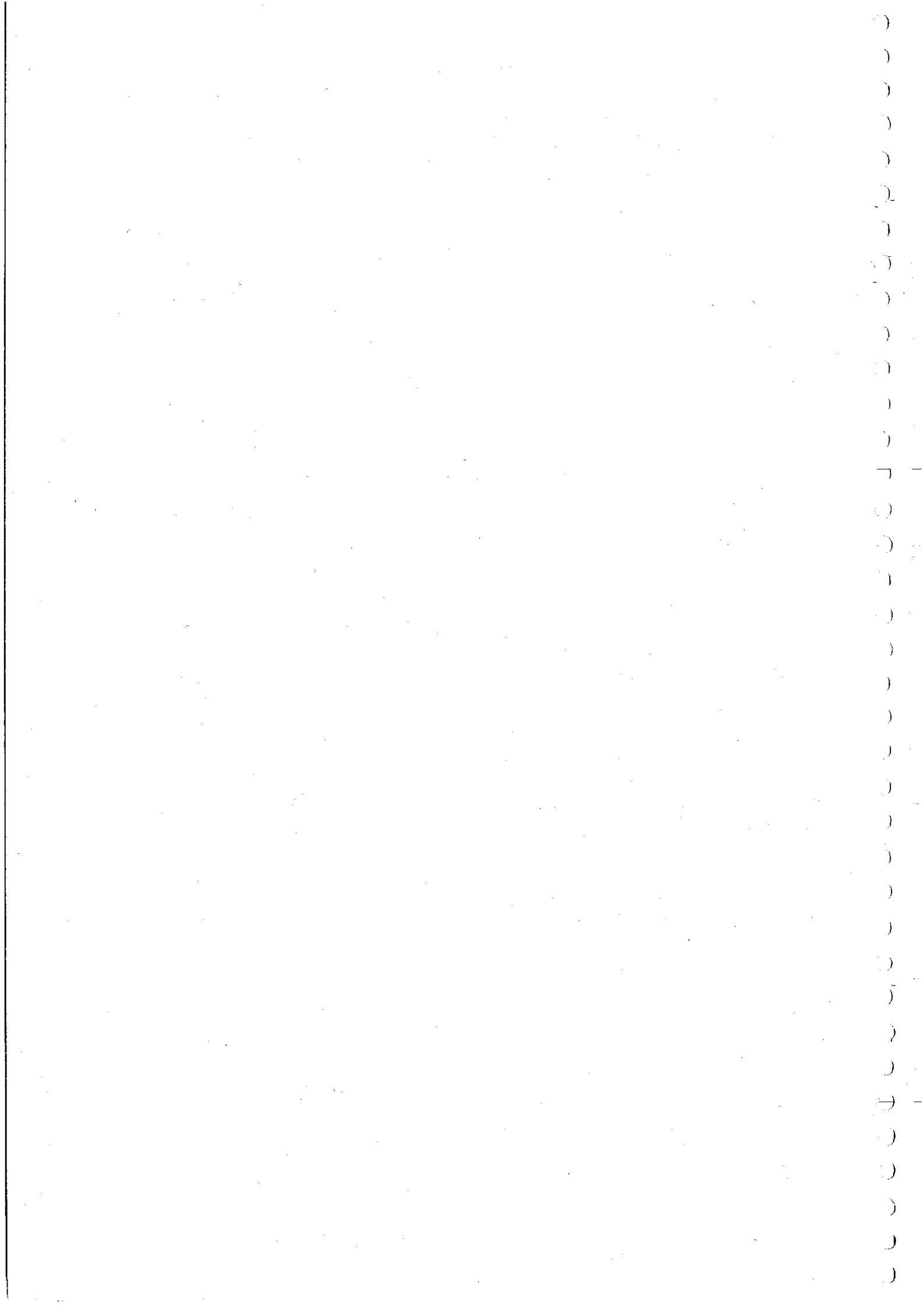
4. Further to our comments in Para 3 above, we report that:

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.

Sl. No.	Category of Advances	Account Code	Year	Amount (Rs.)
1.	Advances to Others	3202	2011-12	10,210.00
		Sub-total		10,210.00
2.	Advance to Staff	3205	2009-10	0.00
			2010-11	9,412.00
			2011-12	12,015.00
			2013-14	25,021.00
		Sub-total		46,448.00
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	19,12,479.50
			2016-17	28,87,194.05
		Sub-total		53,67,089.25





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.

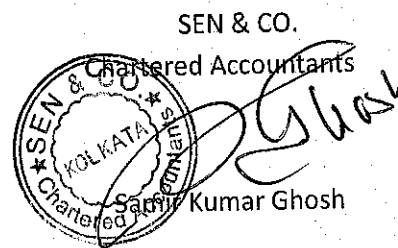
D) In our opinion and to the best of our information and according to the explanations given to us, the said accounts along with the schedules attached thereto, give a true and fair view and are in conformity with the accounting principles generally accepted in India.

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

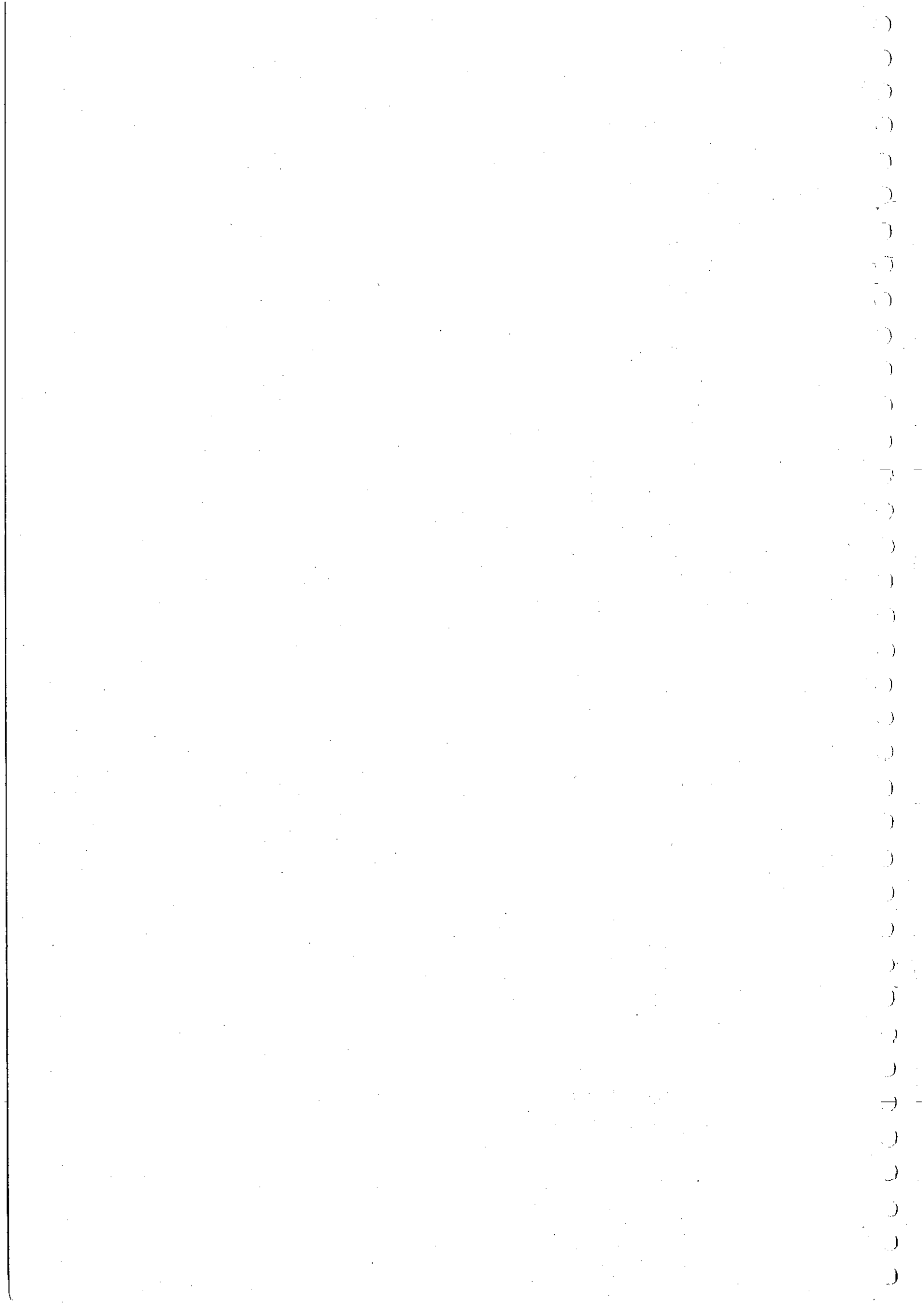
iii) In the case of Receipts & Payments accounts, of the amounts expended and received during the year ended on that date.

Dated: 26-08-2017
Poo. Kolkata



Partner

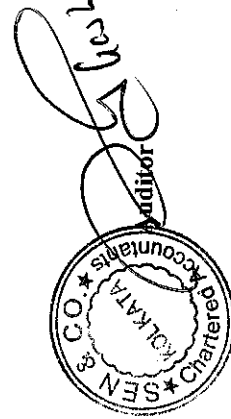
Membership No: 053036



Balance Sheet

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

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
984,728.62	GENERAL FUND	01	3,906,047.12	30,075,132.80	FIXED ASSETS	02	31,542,964.80
123,127.00	CURRENT LIABILITIES AND PROVISIONS		254,048.00	9,943,270.70	CURRENT ASSETS, LOANS AND ADVANCES		7,111,609.25
30,075,132.80	CURRENT LIABILITIES	0501	31,542,964.80	164,584.92	LOANS AND ADVANCES	0401	548,485.87
9,000,000.00	FIXED ASSET FUND		3,500,000.00			301	
	Funds from Other Sources	03					
<u>40,182,988.42</u>			<u>39,203,059.92</u>	<u>40,182,988.42</u>			<u>39,203,059.92</u>



[Signature]
FC/FM/FO

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

[Signature]
Project Director

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

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-17 (RS)	As at 31-Mar-16 (RS)
Opening grant in aid	984,728.62	8,373,898.62
Add: Received during the year		
Grant from NACCO to SACS	42,487,000.00	36,686,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	38,097,849.50	43,925,170.00
Grants utilised to the extent of fixed asset expenditure	1,467,832.00	150,000.00
Closing grant in aid	3,906,047.12	984,728.62

Fixed Asset

Schedule 02

Figures in Rupees

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



Schedule 03

Funds from Other Sources

Figures in Rupees

Particulars	Opening Balance	Grant Received	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	0.00	0.00	0.00
SBTC (24)	0.00	0.00	0.00	0.00
State Blood Transfusion Council (SBTC) (100)	0.00	0.00	0.00	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



LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-17 (RS)	As at 31-Mar-16 (RS)
Advance to Others	10,210.00	10,210.00
Advance to Staff	46,448.00	46,448.00
Advance to District Authorities	5,367,089.25	7,798,750.70
Inter Unit Fund Transfer	1,687,862.00	2,087,862.00
Total	7,111,609.25	9,943,270.70

Schedule 301

Figures in Rupees

Particulars	As at 31-Mar-17 (RS)	As at 31-Mar-16 (RS)
Bank6	548,485.87	164,584.92
Total	548,485.87	164,584.92

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-17 (RS)	As at 31-Mar-16 (RS)
General Provident Fund	6.00	0.00
Other Recoveries	254,042.00	123,127.00
Total	254,048.00	123,127.00



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 previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
1,007,394.00	Kits and Other Lab Supplies	06	1,148,284.00	291,661.50	Other Income	28	492,353.00
1,261,658.00	Medicines	07	1,327,240.00	43,925,170.00	Grants utilised to the extent of revenue expenditure		38,097,849.50
1,132,602.00	Training and Workshops	08	679,932.00				
6,500.00	Operational and Other Research	12	15,149.00				
37,172,693.00	Salary (Pay and Allowances)	13	31,818,167.00				
87,552.00	Maintenance Costs	14	85,011.00				
3,548,432.50	Operational Expenses	15	3,516,419.50				
44,216,831.50			38,590,202.50	44,216,831.50			38,590,202.50



Other Income

Schedule 28

Particulars	As at 31-Mar-17 (RS)	As at 31-Mar-16 (RS)
Other Receipts	735.00	32,570.50
Interest from Bank	491,618.00	259,091.00
Total	492,353.00	291,661.50

Kits and Other Lab Supplies

Schedule 06

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



Medicines

Schedule 07

Particulars	As at 31-Mar-17 (Rs)	As at 31-Mar-16 (Rs)
OI Drugs	135,440.00	261,662.00
ARV Drugs	1,191,800.00	999,996.00
Total	1,327,240.00	1,261,658.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-17 (Rs)	As at 31-Mar-16 (Rs)
Training	679,932.00	1,132,602.00
Total	679,932.00	1,132,602.00

Operational and Other Research

Schedule 12

Particulars	As at 31-Mar-17 (Rs)	As at 31-Mar-16 (Rs)
Research & Development	15,149.00	6,500.00
Total	15,149.00	6,500.00



Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-17 (RS)	As at 31-Mar-16 (RS)
Salary	31,818,167.00	37,172,693.00
Total	31,818,167.00	37,172,693.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-17 (RS)	As at 31-Mar-16 (RS)
Equipment Maintenance	85,011.00	87,552.00
Total	85,011.00	87,552.00
Transportation Expenses	319,804.00	335,066.00
Operational Expenses	9,000.00	83,983.00
Travelling Expenses	4,000.00	60,920.00
Telephone/Communication Expenses	297,119.00	172,178.00
Bank Charges	4,761.00	18,622.50
Printing & Stationery	48,403.00	870,141.00
Other Administration Cost	28,000.00	25,008.00
Contingency	2,616,487.50	1,786,445.00
Local Conveyance	188,845.00	196,069.00
Total	3,516,419.50	3,548,432.50



Receipt And Payment Account
For The Period From : 01-Apr-2016 To :31-Mar-2017

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
0.00	Opening Balance:			9,283,852.00	LOANS AND ADVANCES	17	4,169,410.55
580,260.42	Cash in hand		0.00	0.00	Funds from Other Sources	15	5,500,000.00
1,526,663.00	Balance with Bank	30	164,584.92	0.00	FIXED ASSETS	16	980,532.00
36,686,000.00	LOANS AND ADVANCES	17	400,000.00	391,968.00	Training and Workshops	20	222,480.00
9,000,000.00	GENERAL FUND	29	42,487,000.00	37,172,693.00	Salary (Pay and Allowances)	25	31,818,167.00
123,127.00	Funds from Other Sources	31	0.00		Closing Balance:		
235,047.50	CURRENT LIABILITIES	32	130,921.00	0.00	Cash in hand		0.00
	Other Income	56	274,804.00	164,584.92	Balance with Bank	31	548,485.87
48,151,097.92			43,457,309.92	48,151,097.92			43,457,309.92



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-17 (RS)	As at 31-Mar-16 (RS)
Advance to Staff	0.00	26,663.00
Inter Unit Fund Transfer	400,000.00	1,500,000.00
Total	400,000.00	1,526,663.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-17 (RS)	As at 31-Mar-16 (RS)
Grant from NACO to SACS	42,487,000.00	36,686,000.00
Total	42,487,000.00	36,686,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-16 (RS)	As at 31-Mar-15 (RS)
Cheque in Transit	0.00	0.00
Bank6	164,584.92	580,260.42
Total	164,584.92	580,260.42



Funds from Other Sources

Schedule 31

Particulars	As at 31-Mar-17 (RS.)	As at 31-Mar-16 (RS.)
Funds from Other Sources	0.00	9,000,000.00
Total	0.00	9,000,000.00

CURRENT LIABILITIES

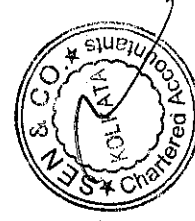
Schedule 32

Particulars	As at 31-Mar-17 (RS.)	As at 31-Mar-16 (RS.)
General Provident Fund	6.00	0.00
Other Recoveries	130,915.00	123,127.00
Total	130,921.00	123,127.00

Other Income

Schedule 56

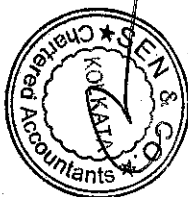
Particulars	As at 31-Mar-17 (RS.)	As at 31-Mar-16 (RS.)
Other Receipts	735.00	32,570.50
Interest from Bank	274,069.00	202,477.00
Total	274,804.00	235,047.50



Balance with Bank

Schedule 31

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Cheque in Transit	0.00	0.00
Bank6	548,485.87	164,584.92
Total	548,485.87	164,584.92



West Bengal SACS - CST

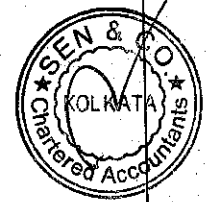
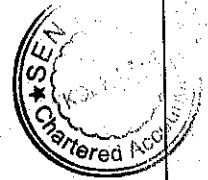
National AIDS Control Project - Phase III

Bank Reconciliation Statement

Bank Code Bank6 (3109)

As on 31-Mar-2017

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Balance as per Bank Book		548,485.87
ADD		
Cheques issued but not presented for payment	2,284.00	
Directly Credited by Bank	0.00	
		2,284.00
LESS		
Cheques deposited but not cleared	0.00	
Directly Debited by Bank	0.00	
		0.00
Closing Balance as per Bank Statement		550,769.87



Cheques issued but not presented for payment

Voucher Number	Voucher Date	GL Head	Particulars	Instrument 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



Utilisation Certificate

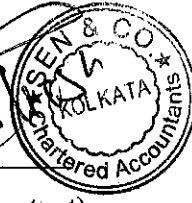
Certified that an amount of Rs. 42,487,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2016-17 vide letter No. given below and opening Cash/Bank Balance Rs. 164,584.92 (and Current Liabilities of Rs.9,123,127.00)and outstanding Advances for Rs. 9,943,270.70 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 .

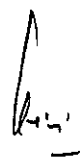
Sl. No.	Sanction letter Number and Date	Amount
1)	2-17018/6/2016-NACO(F) AAP-2016-17, dt. 26/05/17	1,06,22,000-00
2)	2-17018/6/2016-NACO(F) AAP-2016-17, dt. 30/06/17	1,06,22,000-00
3)	2-17018/6/2016-NACO(F) AAP-2016-17, dt. 29/09/17	1,06,22,000-00
4)	2-17018/6/2016-NACO(F) AAP-2016-17, dt. 17/11/17	1,06,21,000-00
	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.

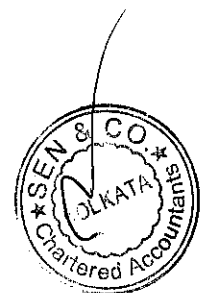
Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

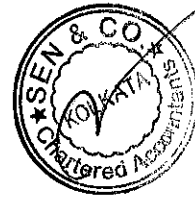
Countersigned 
 (Chartered Accountant)


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

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
	<u>10,107,855.62</u>
Opening balance of Net Current Liabilities	Amount (Rs.)
Other Recoveries	123,127.00
Funds from Other Sources	9,000,000.00
	<u>9,123,127.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	42,487,000.00
	<u>42,487,000.00</u>
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
Contingency	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
	<u>40,058,034.50</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	735.00
Interest from Bank	491,618.00
	<u>492,353.00</u>
Current Liabilities	Amount (Rs.)
General Provident Fund	6.00



Other Recoveries	254,042.00
Funds from Other Sources	3,500,000.00
	<u>3,754,048.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
Bank	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
	<u>7,660,095.12</u>



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Sen & Co.

Chartered Accountants

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

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Mobile : 98301 48287
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(Integrated Connection of Testing Centre FUND)

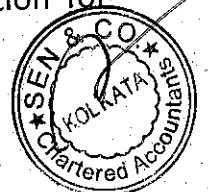
To,
The Project Director,
West Bengal AIDS Prevention & Control Society,
Swasthya Bhawan, GN-29, Sector-V
Salt Lake City, Kolkata-700091

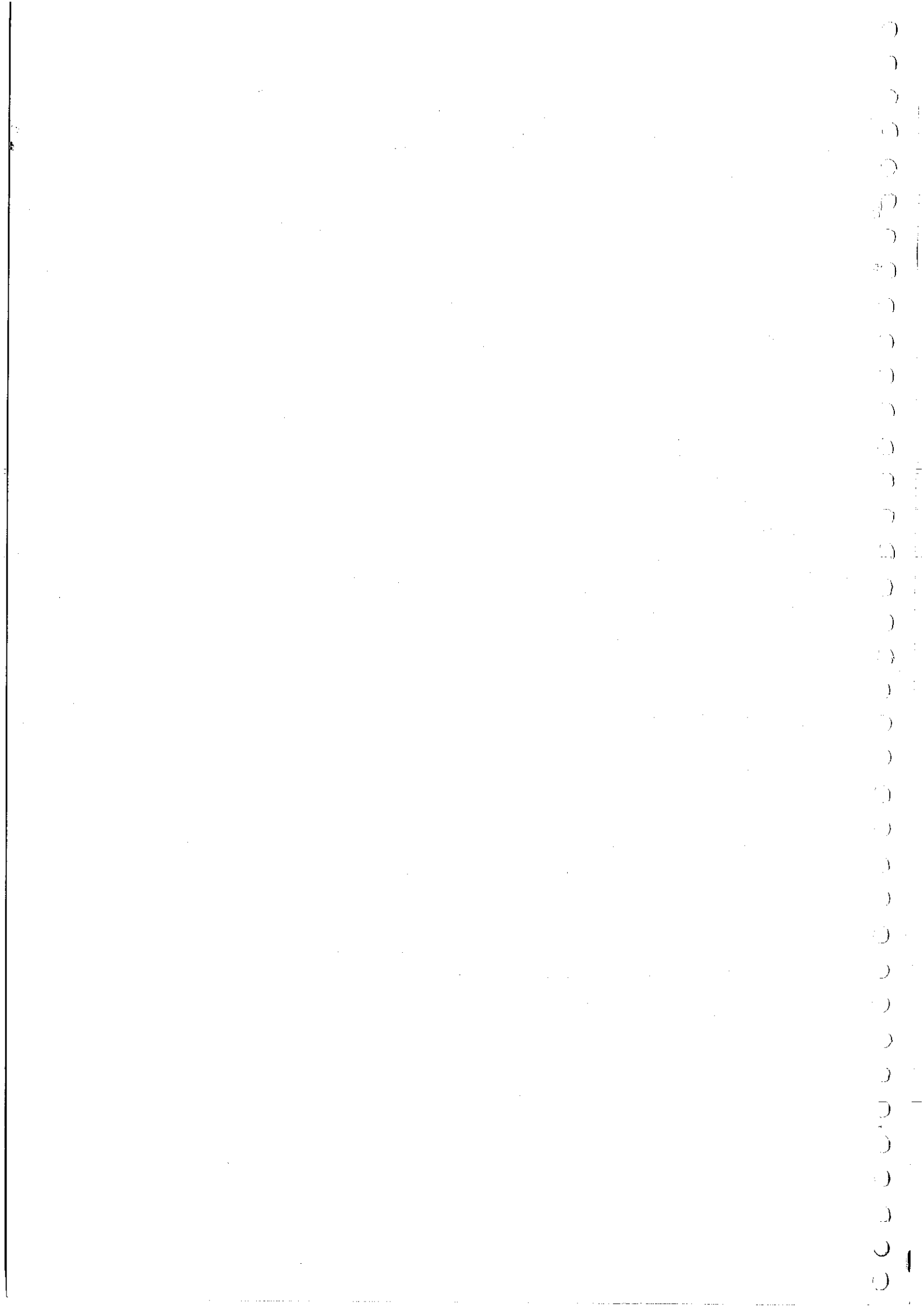
Sir,

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.
 - 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**

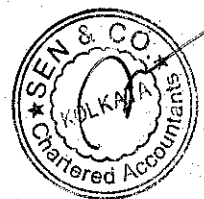
During the course of our audit we did not come across any ineligible expenses under the **Integrated Connection of Testing Centre Fund**.

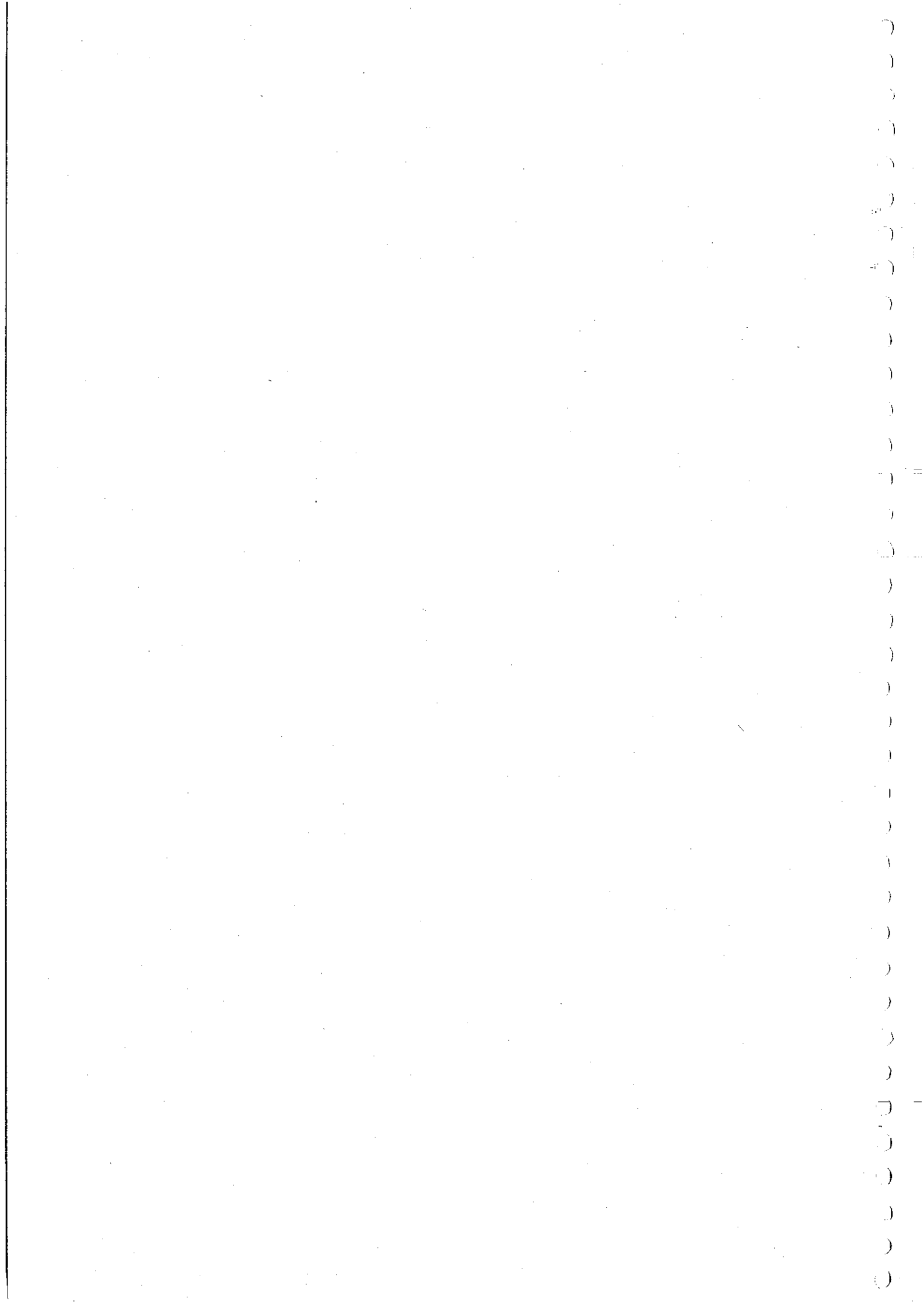
**Actual Expenditure as reported in the Audited Financial Statements for the period of
April 1, 2016 to March 31, 2017**

Particulars	Amount (in lakh)	Amount (in lakh)
Expenditure as per Consolidated Financial Statement		13,12,95,805.00
Utilization of Fund		
Total Expenses as per Income & Expenditure A/c.		13,12,95,805.00
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**.





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

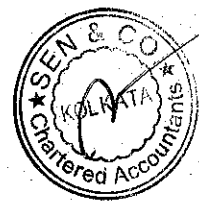
The fixed assets acquired out of grant received are reflected at cost by crediting an equivalent amount in Fixed Asset Fund Account.

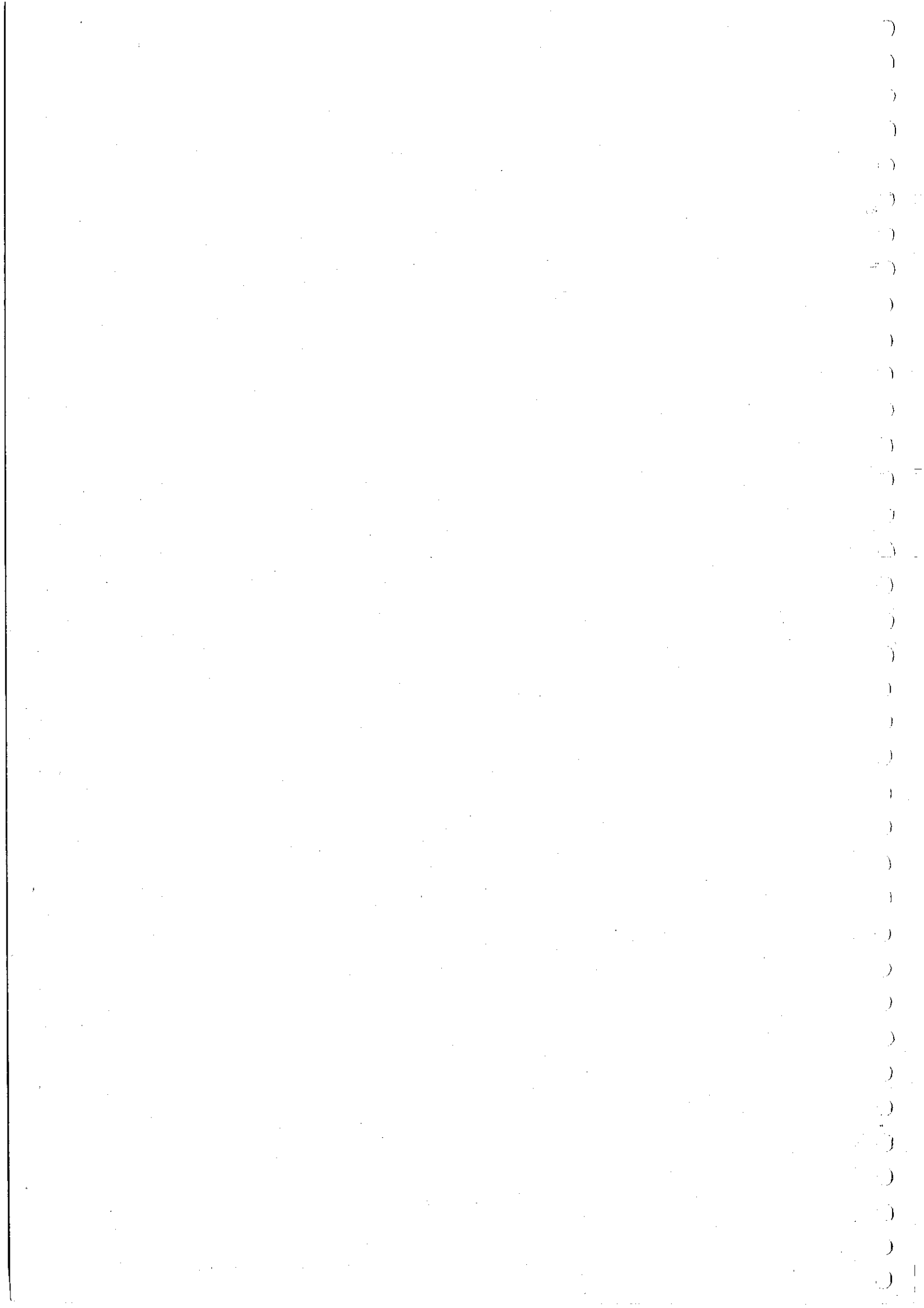
3) Depreciation

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, **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.

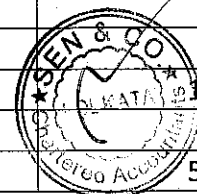
4. Further to our comments in Para 3 above, we report that:

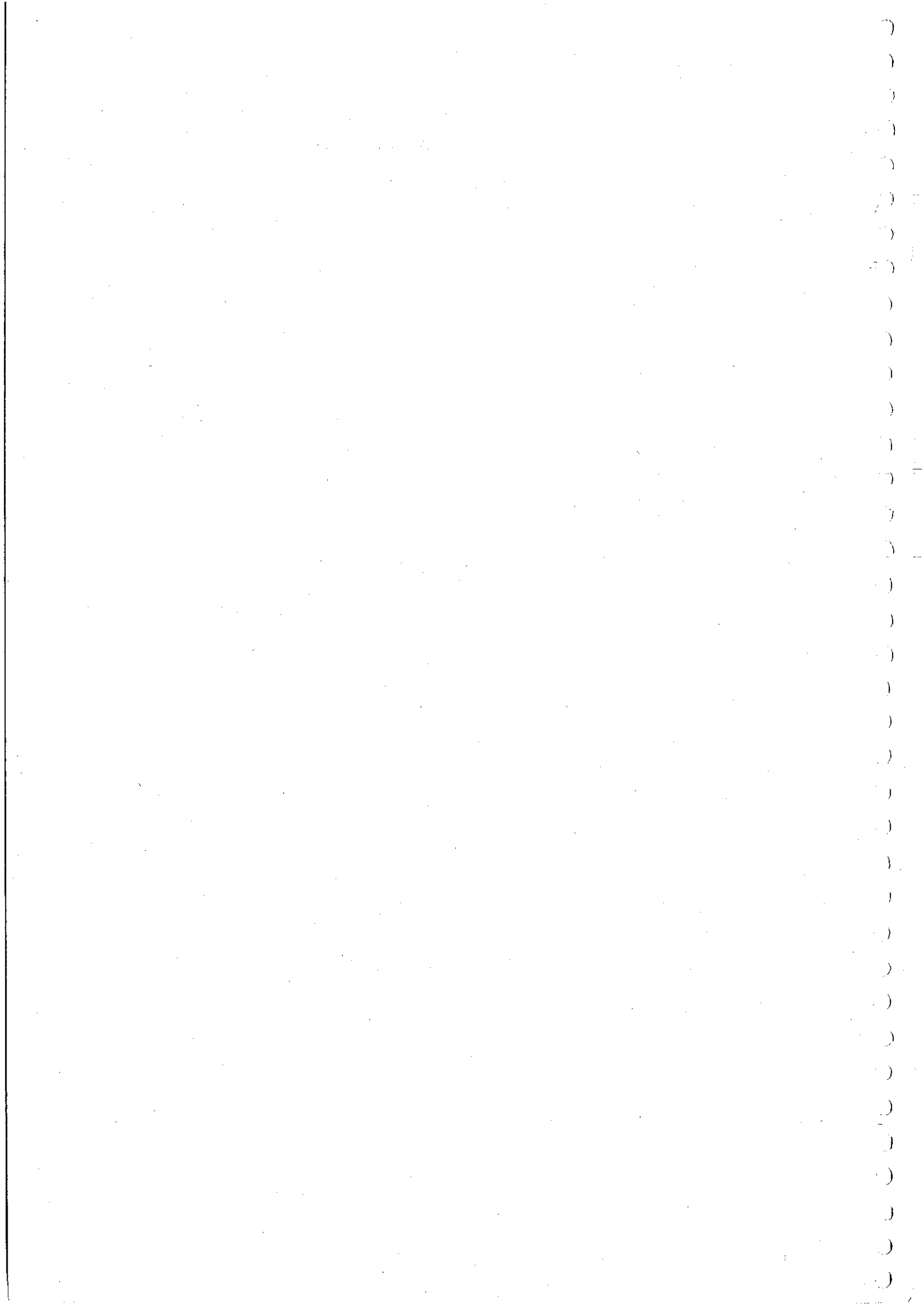
A) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit subject to the following:

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:

Sl. 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
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)
			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	10,77,235.00
		2016-17	26,87,345	
		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.

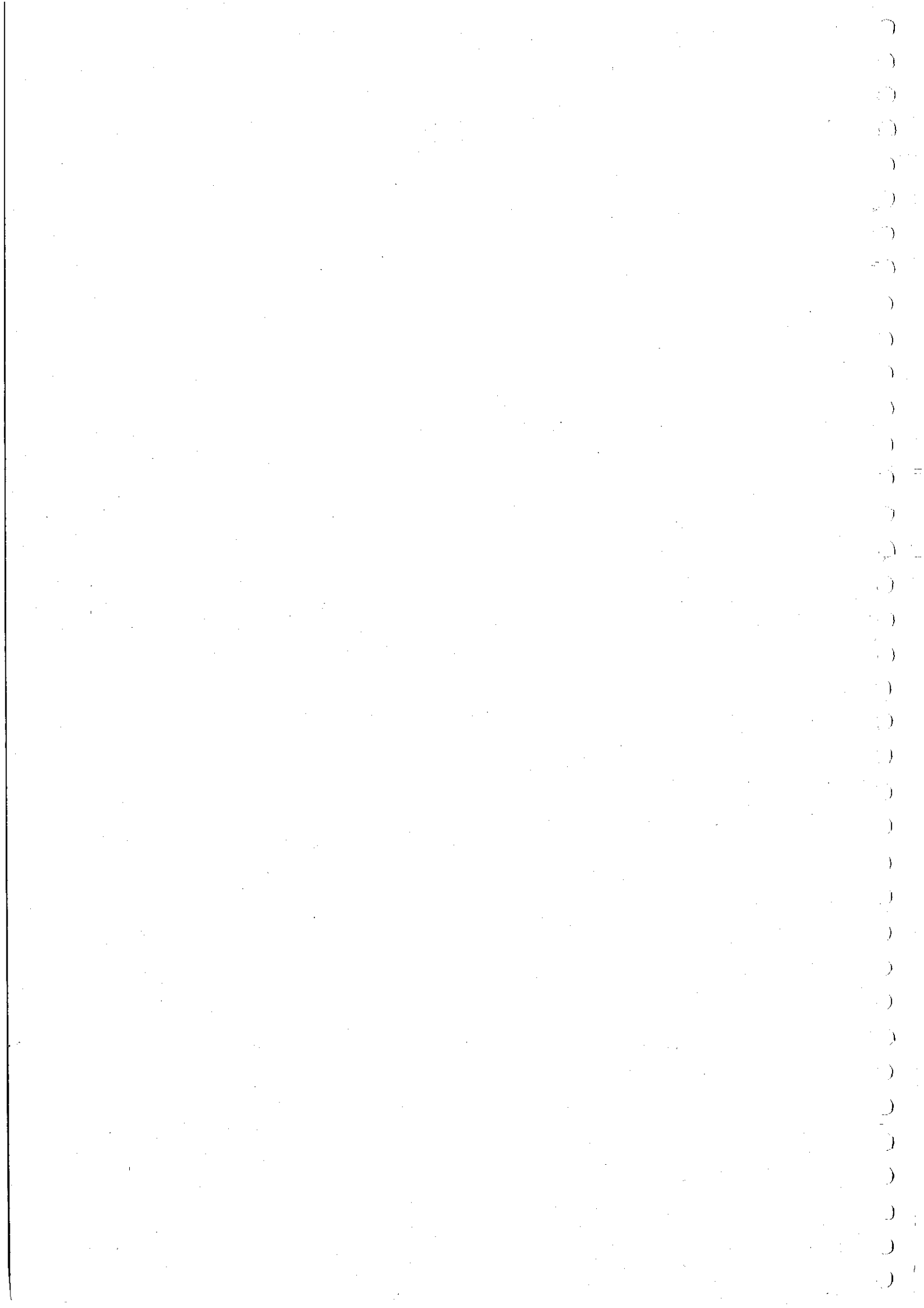
ii) In the case of Income & Expenditure accounts, of the Grants utilized to the extent of revenue expenditure for the year 2016-17 and

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
Kolkata

SEN & CO.
Chartered Accountants

Kumar Ghosh
Partner

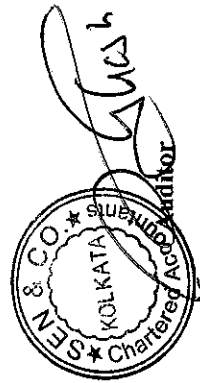
Membership No: 053036



Balance Sheet

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

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
(31,343,589.34)	GENERAL FUND	01	(49,524,647.34)	FIXED ASSETS	02	4,318,475.00
265,314.00	CURRENT LIABILITIES AND PROVISIONS		650,287.00	CURRENT ASSETS, LOANS AND ADVANCES	0401	(44,214,844.50)
4,318,475.00	CURRENT LIABILITIES	0501	4,318,475.00	LOANS AND ADVANCES	301	340,484.16
23,400,000.00	FIXED ASSET FUND		5,000,000.00			
	Funds from Other Sources	03				
<u>(3,359,800.34)</u>			<u>(3,359,800.34)</u>			<u>(39,555,885.34)</u>



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

[Signature]

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

General Fund

Schedule 01

Figures in Rupees

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

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Equipment (Other) (2204)	25,000.00	0.00	0.00	25,000.00
Office Equipment (2206)	4,293,475.00	0.00	0.00	4,293,475.00
Grand Total	4,318,475.00	0.00	0.00	4,318,475.00



Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilised/ Refunded	Closing Balance
State Blood Transfusion Council (SBTC) (100)	0.00	0.00	0.00	0.00
State Govt Fund (23)	23,400,000.00	35,500,000.00	53,900,000.00	5,000,000.00
Grand Total	23,400,000.00	35,500,000.00	53,900,000.00	5,000,000.00



LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

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

Schedule 301

Figures in Rupees

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



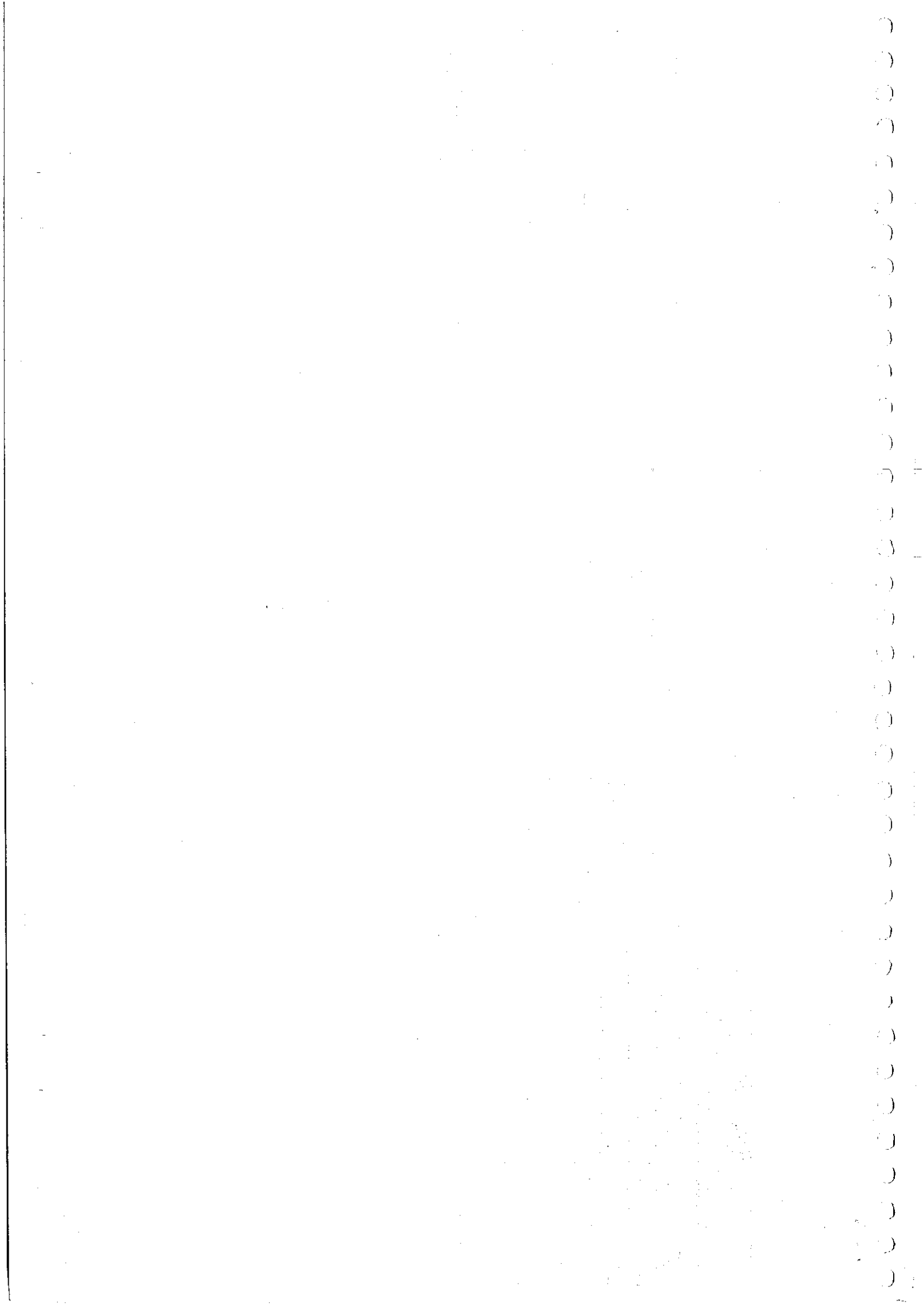
CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

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





Maintenance Costs

Schedule 14

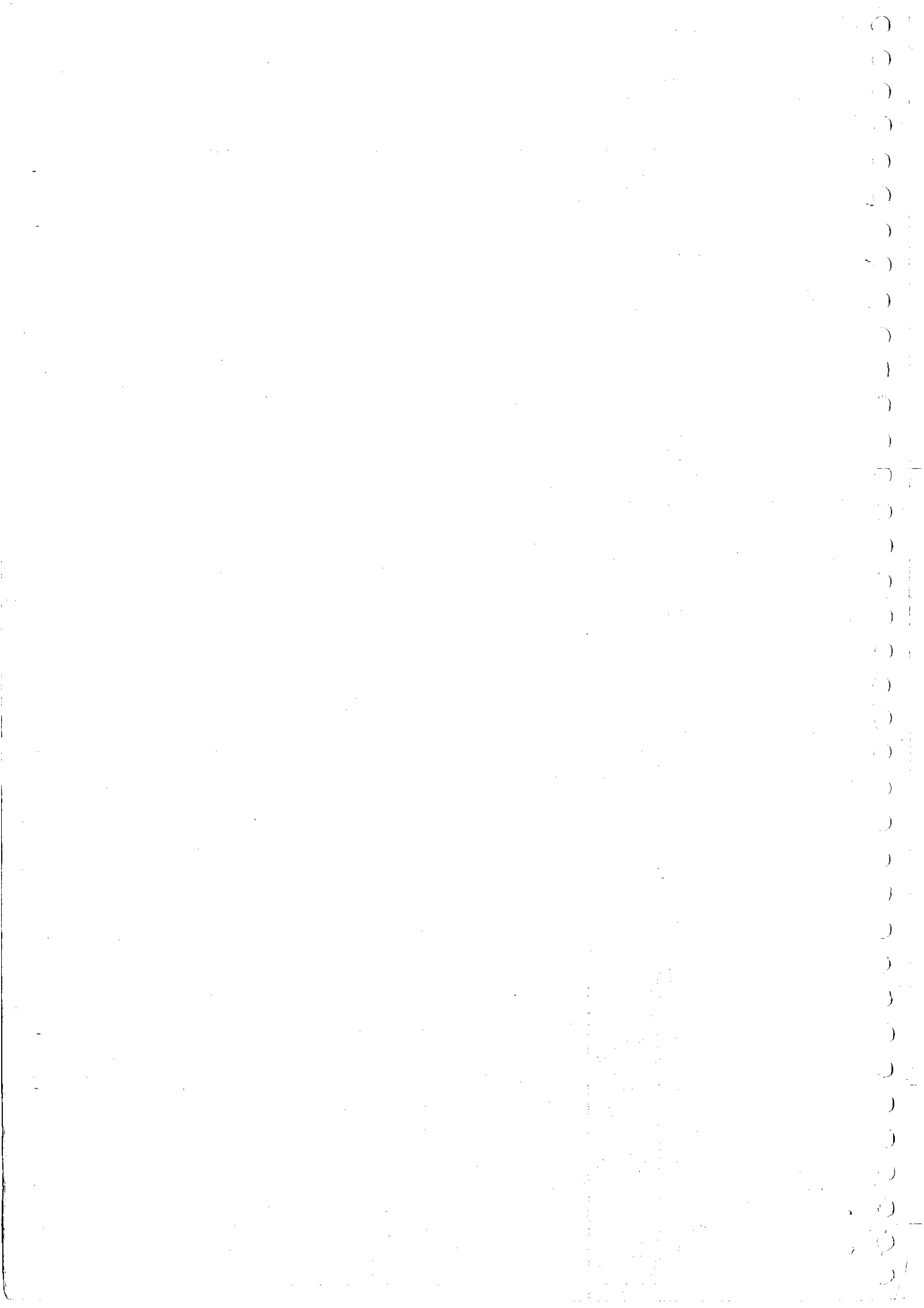
Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Equipment Maintenance	69,000.00	0.00
Vehicle Maintenance	179,282.00	151,458.00
Expenses on ICTC centre set up and maintenance	3,449,379.00	2,012,448.50
Total	3,697,661.00	2,163,906.50

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Travelling Expenses	3,770,985.00	3,611,669.00
Telephone/Communication Expenses	1,719,252.00	1,851,411.00
Bank Charges	2,617.00	60,713.00
Printing & Stationery	0.00	451,930.00
Review Meeting and Supervision of Councillors	4,610.00	281,676.00
Total	5,497,464.00	6,257,399.00





Income And Expenditure Account

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

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
1,150,200.00	Training and Workshops	08	1,422,360.00	357,961.00	Other Income	28	494,747.00
110,812,748.00	Salary (Pay and Allowances)	13	120,678,320.00	120,026,292.50	Grants utilised to the extent of revenue expenditure		130,801,058.00
2,163,906.50	Maintenance Costs	14	3,697,661.00				
6,257,399.00	Operational Expenses	15	5,497,464.00				
<u>120,384,253.50</u>			<u>131,295,805.00</u>	<u>120,384,253.50</u>			<u>131,295,805.00</u>



Other Income

Schedule 28

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Other Receipts	0.00	50,565.00
Interest from Bank	494,747.00	307,396.00
Total	494,747.00	357,961.00

Training and Workshops

Schedule 08

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

Salary (Pay and Allowances)

Schedule 13

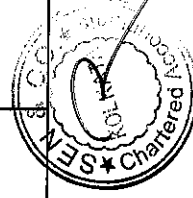
Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Salary	120,678,320.00	110,812,748.00
Total	120,678,320.00	110,812,748.00



Receipt And Payment Account

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

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
0.00	Opening Balance:			LOANS AND ADVANCES	17	4,768,406.00
	Cash in hand		0.00	Funds from Other Sources	15	18,400,000.00
1,378,402.16	Balance with Bank	30	444,898.66	FIXED ASSETS	16	0.00
11,565,914.00	LOANS AND ADVANCES	17	33,270,871.00	CURRENT LIABILITIES	32	41,484.00
85,907,000.00	GENERAL FUND	29	112,620,000.00	Training and Workshops	20	556,588.00
23,400,000.00	Funds from Other Sources	31	0.00	Salary (Pay and Allowances)	25	120,603,385.00
223,584.00	CURRENT LIABILITIES	32	407,273.00	Maintenance Costs	26	2,318,615.00
295,664.00	Other Income	56	510,198.00	Operational Expenses	27	224,278.50
122,770,564.16			147,253,240.66	Closing Balance:		
				Cash in hand		0.00
				Balance with Bank	31	340,484.16
						147,253,240.66



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Advance to Others	0.00	43,914.00
Inter Unit Fund Transfer	33,270,871.00	11,522,000.00
Total	33,270,871.00	11,565,914.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Grant from MACO to SACS	112,620,000.00	85,907,000.00
Total	112,620,000.00	85,907,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Bank2	444,898.66	1,378,402.16
Total	444,898.66	1,378,402.16



Schedule 31

Funds from Other Sources

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Funds from Other Sources	0.00	23,400,000.00
Total	0.00	23,400,000.00

Schedule 32

CURRENT LIABILITIES

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Other Recoveries	407,273.00	223,584.00
Total	407,273.00	223,584.00

Schedule 56

Other Income

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



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-17 (RS)	As at 31-Mar-16 (RS)
Advance to NGOs	30,800.00	30,800.00
Advance to District Authorities	4,737,606.00	6,912,233.50
Total	4,768,406.00	6,943,033.50

Funds from Other Sources

Schedule 15

Particulars	As at 31-Mar-17 (RS)	As at 31-Mar-16 (RS)
Funds from Other Sources	18,400,000.00	0.00
Total	18,400,000.00	0.00

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-17 (RS)	As at 31-Mar-16 (RS)
Office Equipment	0.00	2,838,232.00
Total	0.00	2,838,232.00



CURRENT LIABILITIES

Schedule 32

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

Training and Workshops

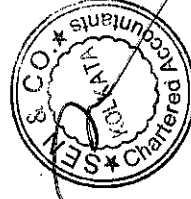
Schedule 20

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

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Salary	120,603,385.00	110,812,748.00
Total	120,603,385.00	110,812,748.00



Maintenance Costs

Schedule 26

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

Operational Expenses

Schedule 27

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



Balance with Bank

Schedule 31

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

NACO

West Bengal SACS - ICTC

National AIDS Control Project - Phase III

Bank Reconciliation Statement

Bank Code Bank2 (3102)

As on 31-Mar-2017

Particulars	Amount (Rs)	Amount (Rs)
Closing Balance as per Bank Book		340,484.16
ADD		
Cheques issued but not presented for payment	800.00	
Directly Credited by Bank	0.00	
		800.00
LESS		
Cheques deposited but not cleared	0.00	
Directly Debited by Bank	0.00	
		0.00
Closing Balance as per Bank Statement		341,284.16



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
						<u>800.00</u>



West Bengal SACS - ICTC

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

National AIDS Control Project - Phase III

Utilisation Certificate

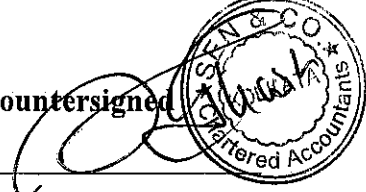
Certified that an amount of Rs. 112,620,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year 2016-17 vide letter No. given below and opening Cash/Bank Balance Rs. 444,898.66 (and Current Liabilities of Rs.23,665,314.00) and outstanding Advances for Rs. (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 .

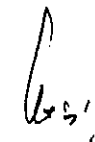
Sl. No.	Sanction letter Number and Date	Amount
1)	2-17018/6/2016-NACO(F) AAP-2016-17, dt. 26/05/17	2,91,76,000.00
2)	2-17018/6/2016-NACO(F) AAP-2016-17, dt. 30/06/17	2,91,76,000.00
3)	2-17018/6/2016-NACO(F) AAP-2016-17, dt. 27/09/16	2,91,76,000.00
4)	2-17018/6/2016-NACO(F) AAP-2016-17, dt. 17/11/17	2,50,92,000.00
	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 
(Chartered Accountant)


(Project Director)

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

Opening balance of Net Current Assets	Amount (Rs.)
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
Utilisation of funds	Amount (Rs.)
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 Councillors	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



Advance to NGOs	92,862.00
Advance to Staff	11,180.00
Advance to District Authorities	5,790,922.50
Inter Unit Fund Transfer	(50,174,896.00)
	<u>(43,874,360.34)</u>



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Sen & Co.

Chartered Accountants

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

Phone : (033) 2225-2590

Mobile : 98301 48287

E-mail : db.lahiri@gmail.com

(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

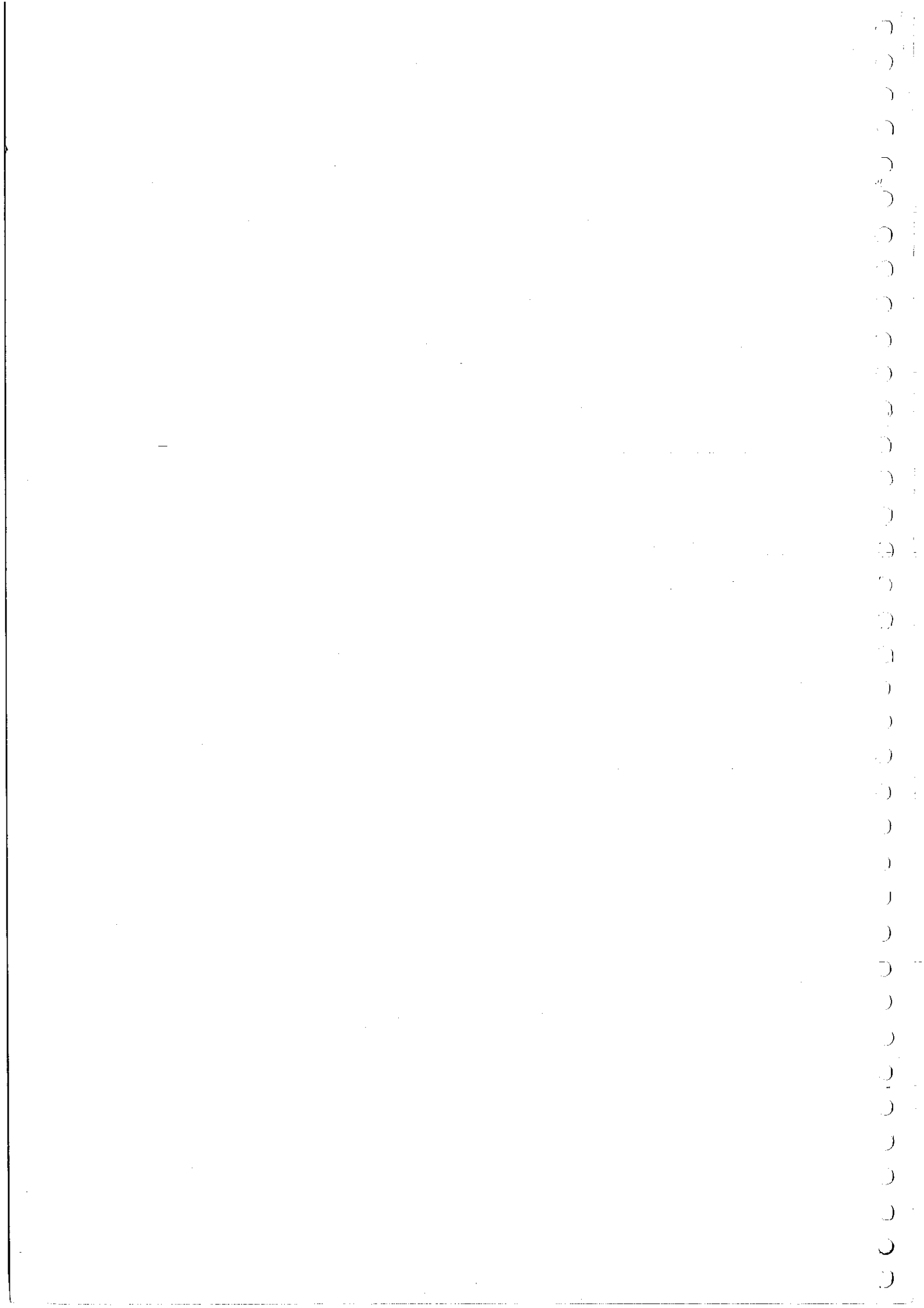
Sir,

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.





**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**.

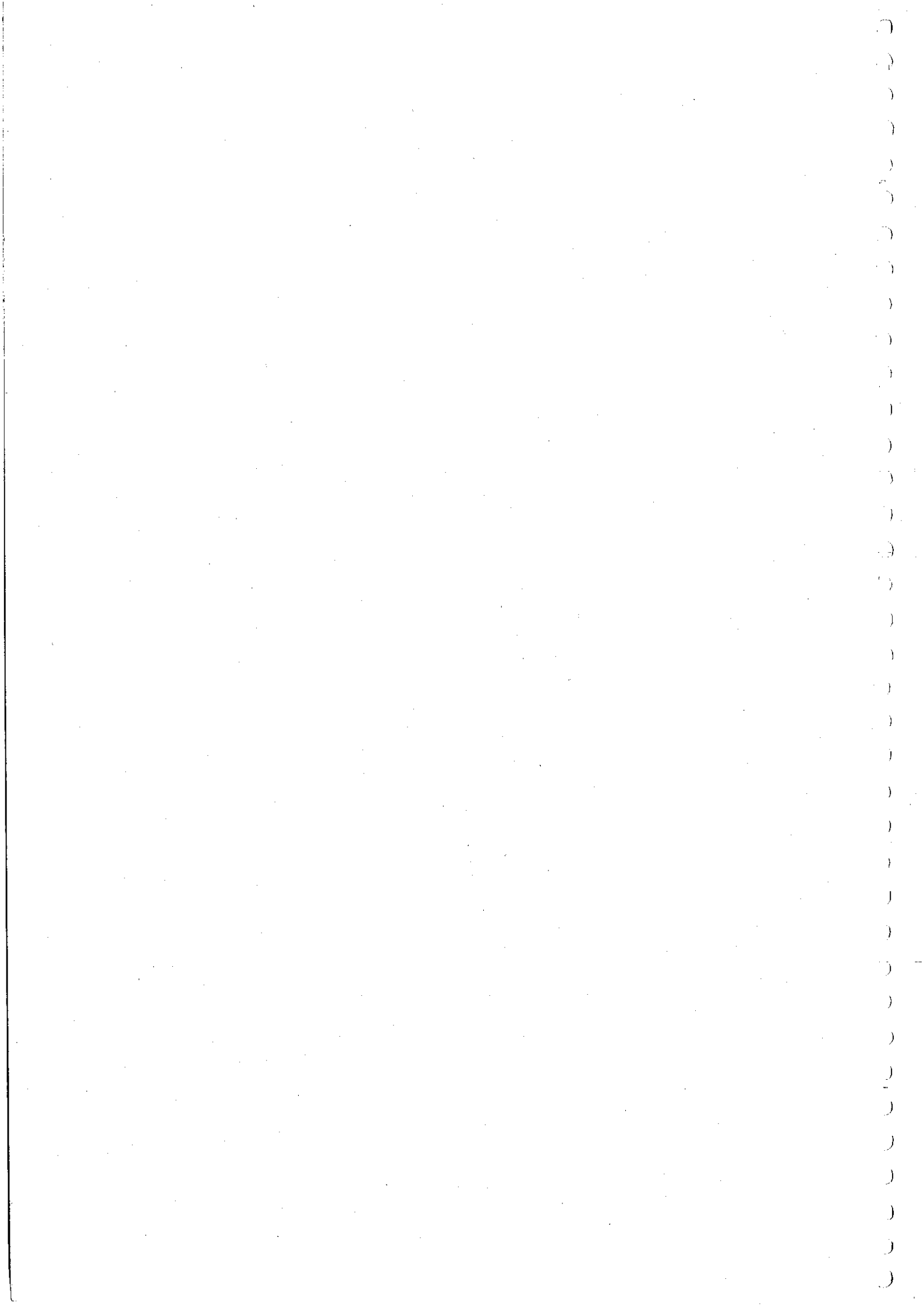
**Actual Expenditure as reported in the Audited Financial Statements for the
period of
April 1, 2016 to March 31, 2017**

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

**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 **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.

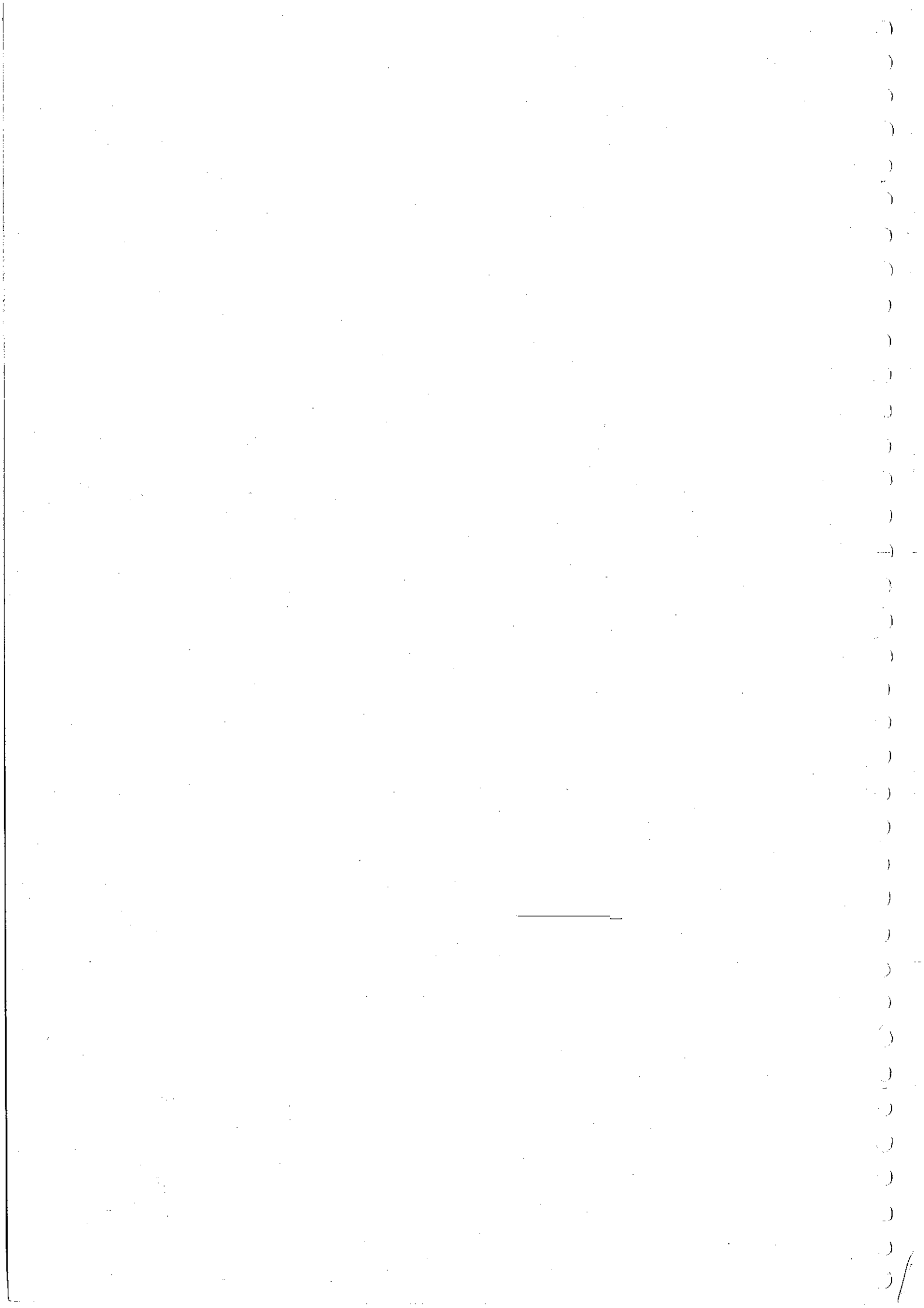
3) Depreciation

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:

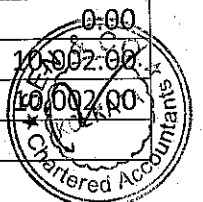
A) Loans & Advances of Rs. 1, 63, 98,512.67 (Previous year Rs. 43, 99,716.17).

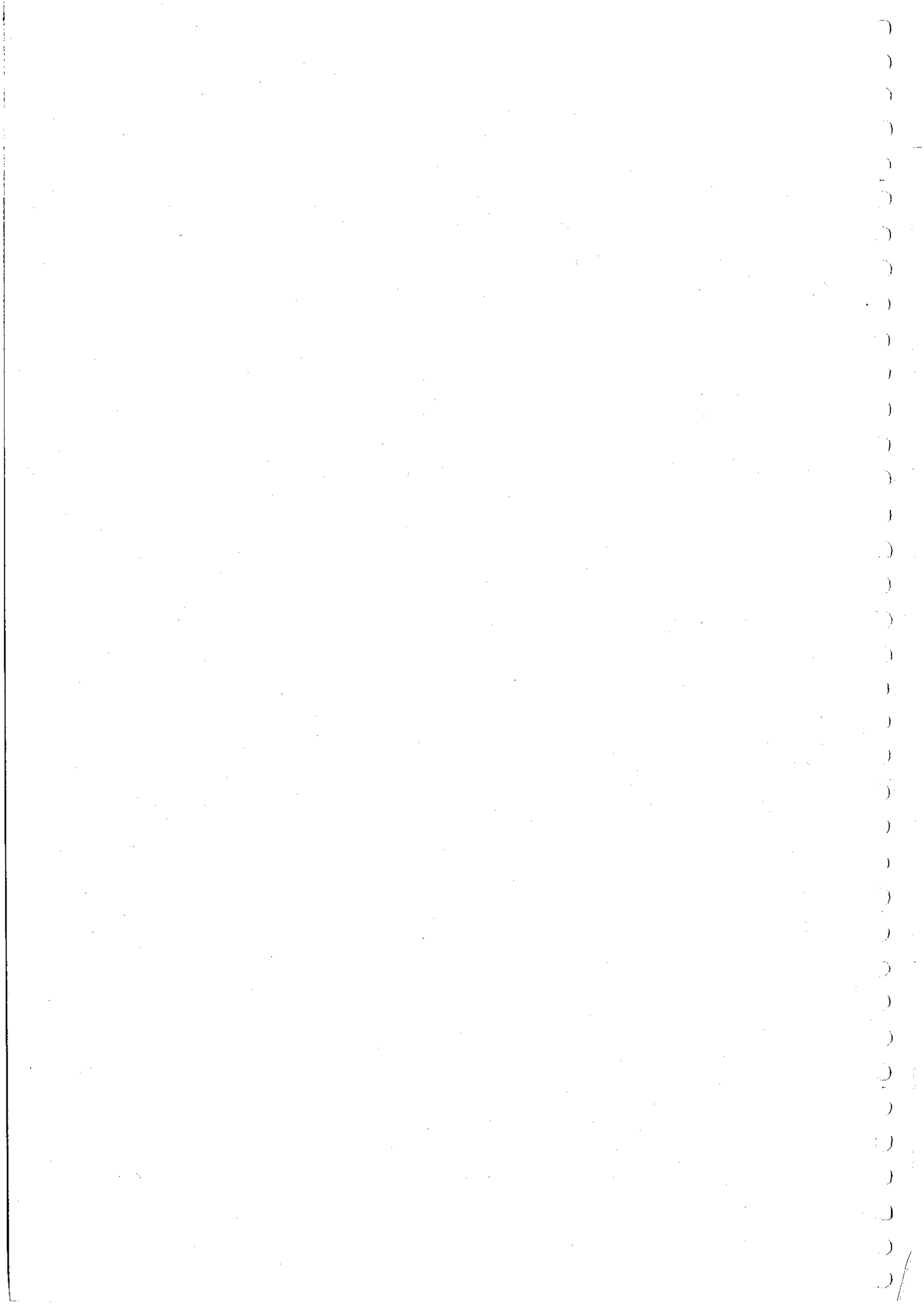
[After adjustment of Inter Unit Fund Transfer of Rs. 37, 86,718.00(Dr.)]

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:

Sl. No.	Category of Advances	Account Code	Year	Amount (Rs.)
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	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	3205	2012-13	0.00
			2013-14	0.00
			2015-16	0.00
			2016-17	0.00
			Sub-total	0.00





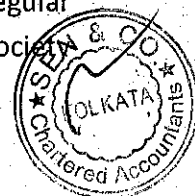
4.	Advance to Autonomous Bodies		2016-17	5,19,746.00
		Sub-total		5,19,746.00
5.	Advance to District Authorities	3208	2012-13	(3,20,988.00)
			2013-14	(10,530.00)
			2014-15	7,63,201.00
			2015-16	6,02,713.50
			2016-17	81,86,606.00
		Sub-total		92,21,002.50
6.	Security Deposit (Paid)		2012-13	10,000.00
			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

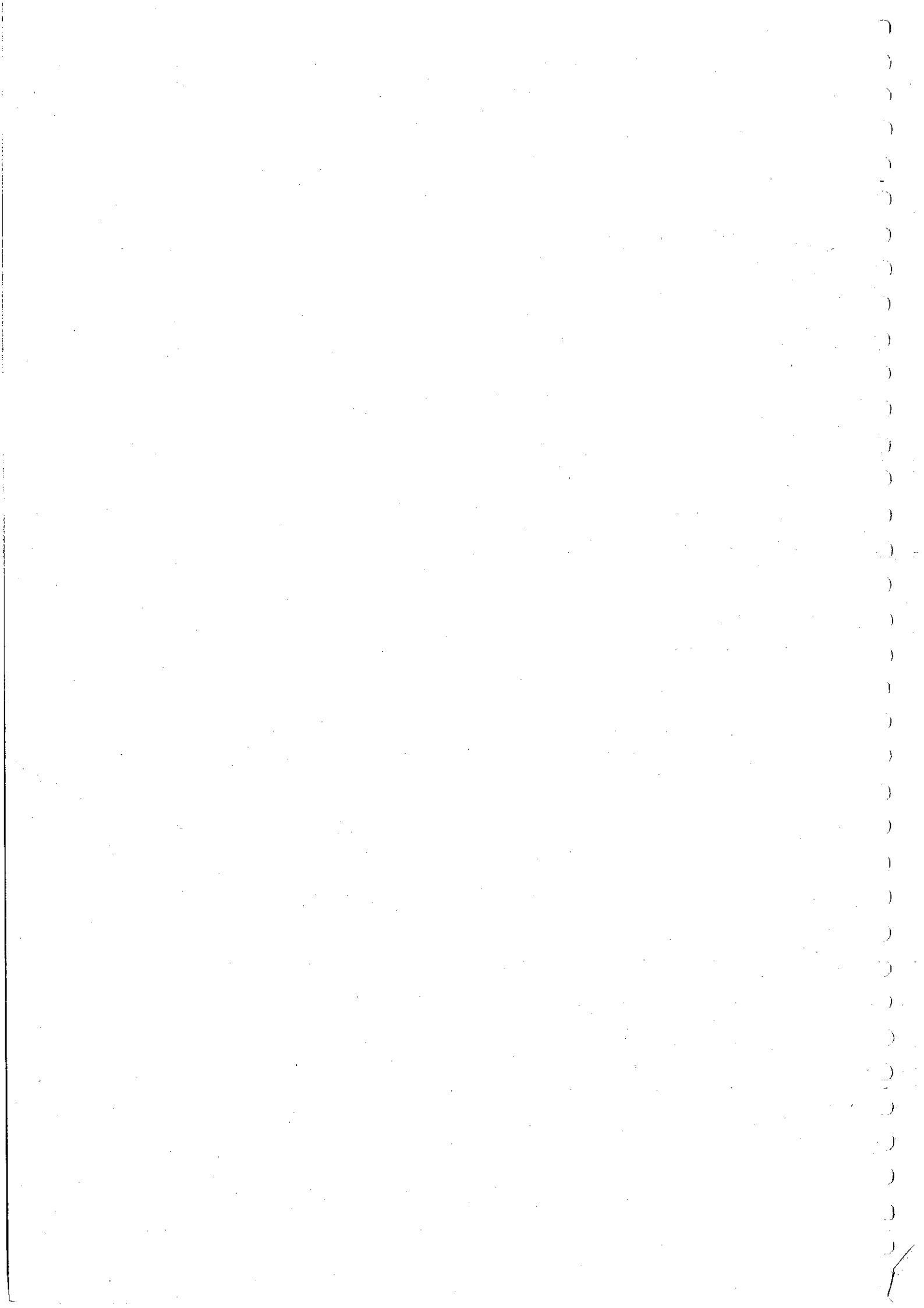
The above mentioned unadjusted advances are yet to be adjusted. During our audit reasons for over adjustment of Advances of Rs. 3, 20,988.00 and Rs. 10,530.00 to District Authorities during the year 2012-13 and 2013-14 and Rs. 5,750.00 to Advance to NGOs during the year 2012-13 could not be furnished 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. Consultancy Service	Bill- 94,000.00 S.T- <u>11,618.00</u> Total 1,05,618.00	10,562.00
201509000614	08.07.2015	Contractual Service-Companies	Snowline Engineers	Bill- 20,000.00 S.T- <u>2,472.00</u> Total 22,472.00	450.00

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.

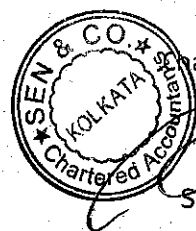
J) In our opinion and to the best of our information and according to the explanations given to us, the said accounts along with the schedules attached thereto, give a true and fair view and are in conformity with the accounting principles generally accepted in India.

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
Kolkata



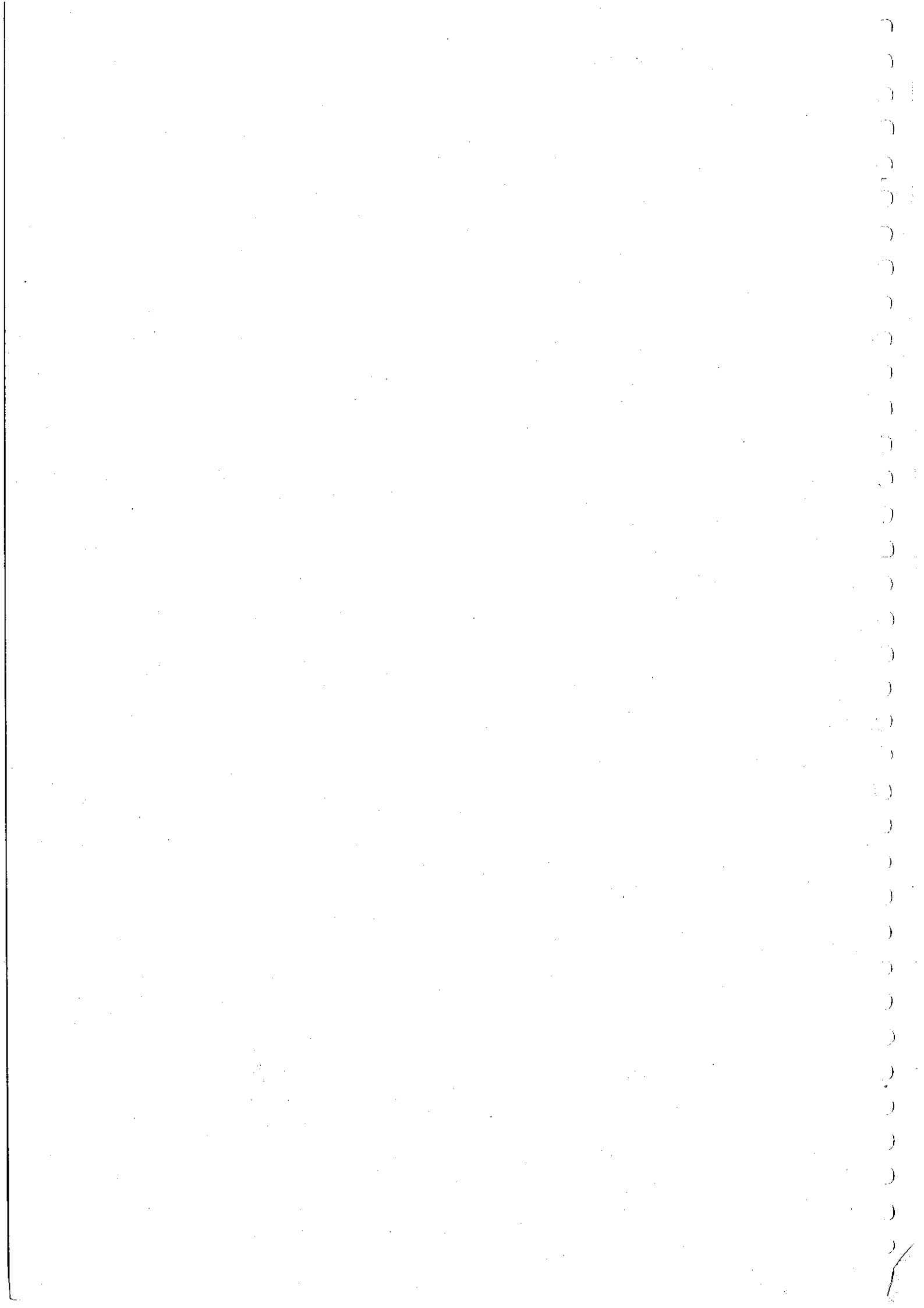
SEN & CO.

Chartered Accountants

Samir Kumar Ghosh

Partner

Membership No: 053036



Balance Sheet

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

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

[Signature]
 Joint Director (Finance)
 WBSA P & C S
 Deptt. of Health & Family Welfare

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

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Opening grant in aid	1,305,904.73	3,794,952.73
Add: Received during the year		
Grant from NACCO 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

Schedule 02

Figures in Rupees

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

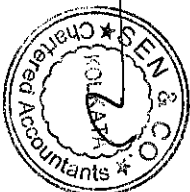


Funds from Other Sources

Schedule 03

Figures in Rupees

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



CURRENT ASSETS

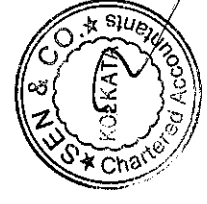
Schedule 0301

Figures in Rupees		
Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
NEW DBS Bank Code	583,855.50	366,303.18
Total	583,855.50	366,303.18

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees		
Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (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

Schedule 0501

Figures in Rupees

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

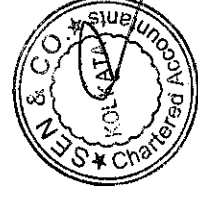


31/1, Belvedere Road Bhawani Bhawan Complex, Kolkata - 700027

National AIDS Control Project - Phase III

Income And Expenditure Account**For The Period From : 01-Apr-2016 To :31-Mar-2017**

EXPENDITURE		Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
IEC			13,784,024.00	1,249,773.00	Other Income	28	1,379,408.00
Surveillance			1,387,680.00	114,715,103.00	Grants utilised to the extent of revenue expenditure		97,494,807.18
Kits and Other Lab Supplies		06	4,058,706.18				
Training and Workshops		08	11,316,987.00				
NGO Services		11	6,975.00				
Salary (Pay and Allowances)		13	58,387,711.00				
Maintenance Costs		14	1,524,926.00				
Operational Expenses		15	8,407,206.00				
		NULL	6,625.00				
			98,874,215.18	115,964,876.00			98,874,215.18



Other Income

Schedule 28

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

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Other Lab. Supplies	728,143.00	201,739.00
Consumable Items	3,330,563.18	1,979,366.00
Total	4,058,706.18	2,181,105.00



Training and Workshops

Schedule 08

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Training	1,836,733.00	1,841,425.00
Campaigns	9,480,254.00	12,385,952.00
Total	11,316,987.00	14,227,377.00

NGO Services

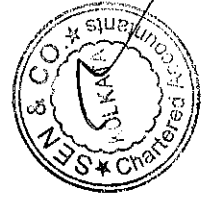
Schedule 11

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
NGO Services for Priority Interventions	6,975.00	94,880.00
Total	6,975.00	94,880.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Salary	58,387,711.00	59,713,512.00
Total	58,387,711.00	59,713,512.00



Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Equipment Maintenance	331,763.00	24,800.00
Building Maintenance	1,000,000.00	1,500,000.00
Vehicle Maintenance	193,163.00	594,472.00
Total	1,524,926.00	2,119,272.00



Operational Expenses

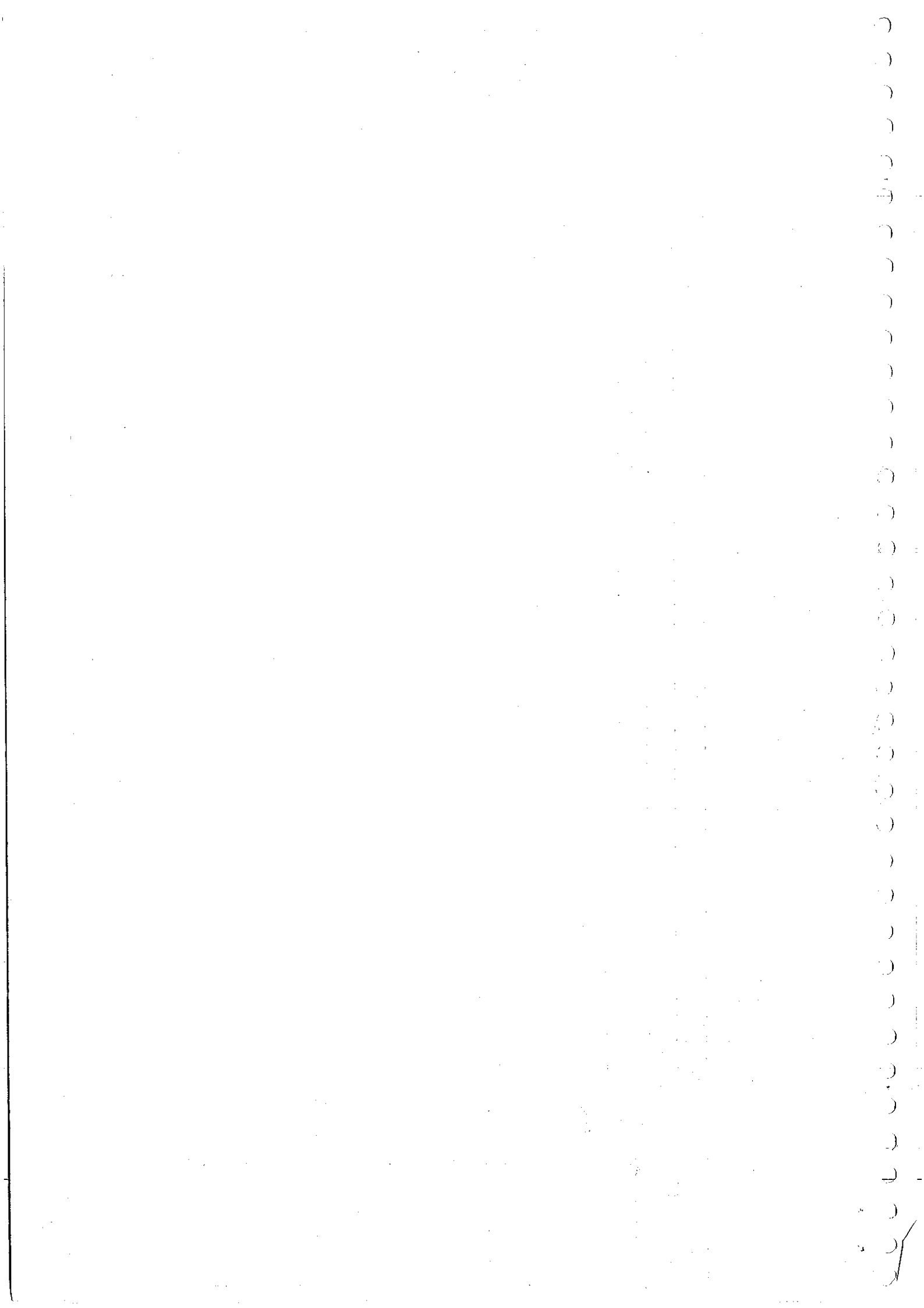
Schedule 15

Particulars	As at 31-Mar-17 (Rs.)	As at 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
Contingency	248,167.00	274,992.00

Schedule NULL

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

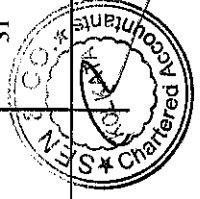




Receipt And Payment Account

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

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
	Opening Balance:			43,155,882.45	LOANS AND ADVANCES	17	41,666,325.68
0.00	Cash in hand		0.00	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	18	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
0.00	Operational Expenses	43	211,827.00	1,519,413.00	Maintenance Costs	26	1,015,100.00
757,920.00	Other Income	56	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	IEC	NULL	6,625.00
				10,319,090.00	Surveillance		2,330,009.00
				55,939.00	Closing Balance:		218,703.00
				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



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
NACPIII Advance to NGOs	3,250.00	1,202.00
NACPIII Advance to District Authorities	18,000.00	755,038.00
Total	21,250.00	756,240.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Grant from NACO to SACS	111,479,000.00	114,153,000.00
Total	111,479,000.00	114,153,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
NEW DBS Bank Code	366,303.18	7,579,660.63
Total	366,303.18	7,579,660.63



Funds from Other Sources

Schedule 31

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

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-17 (RS.)	As at 31-Mar-16 (RS.)
General Provident Fund	0.00	11,944.00
Group Insurance Scheme	0.00	56.00
TDS (Salary)	0.00	150.00
Other Recoveries	86,979.00	62,197.00
Total	86,979.00	74,347.00

Operational Expenses

Schedule 43

Particulars	As at 31-Mar-17 (RS.)	As at 31-Mar-16 (RS.)
Bank Charges	211,827.00	0.00
Total	211,827.00	0.00



Schedule 56

Other Income

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Other Receipts	0.00	6,010.00
Interest from Bank	756,435.00	751,910.00
Total	756,435.00	757,920.00

Schedule 17

LOANS AND ADVANCES

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Advance to Others	40,150.00	136,593.00
Advance to NGOs	645,085.00	794,360.00
Advance to Staff	34,965.00	42,899.00
Advance to Autonomous Bodies	10,000,000.00	12,361,600.00
Advance to District Authorities	14,446,125.68	16,974,391.45
Security Deposit (Paid)	0.00	158,850.00
Inter Unit Fund Transfer	16,500,000.00	12,687,189.00
Total	41,666,325.68	43,155,882.45



Funds from Other Sources

Schedule 15

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

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-17 (RS.)	As at 31-Mar-16 (RS.)
Furniture, Fixtures & Supplies	143,571.00	0.00
Office Equipment	692,372.00	1,732,001.00
Total	835,943.00	1,732,001.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-17 (RS.)	As at 31-Mar-16 (RS.)
Security / Earnest Deposit (Received)	14,500.00	1,122,480.00
TDS (Others)	20,058.00	25,207.00
Total	34,558.00	1,147,687.00



Schedule 18

Kits and Other Lab Supplies

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Consumable Items	528,570.00	12,474.00
Total	528,570.00	12,474.00

Schedule 20

Training and Workshops

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Training	81,459.00	214,301.00
Total	81,459.00	214,301.00

Schedule 25

Salary (Pay and Allowances)

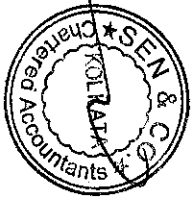
Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Salary	54,506,370.00	59,731,912.00
Employer's Contribution to CPF	3,781,854.00	0.00
Total	58,288,224.00	59,731,912.00



Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Equipment Maintenance	15,100.00	19,413.00
Building Maintenance	1,000,000.00	1,500,000.00
Total	1,015,100.00	1,519,413.00



Schedule 27

Operational Expenses

Particulars	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

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Meeting Expenses	6,625.00	8,547.00
Total	6,625.00	8,547.00



Balance with Bank

Schedule 31

Particulars	As at 31-Mar-17 (Rs)	As at 31-Mar-16 (Rs)
NEW DBS Bank Code	583,855.50	366,303.18
Total	583,855.50	366,303.18



West Bengal SACS - NEW DBS FOR NACPIV

DBS

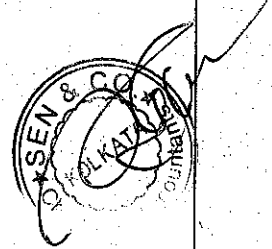
National AIDS Control Project - Phase III

Bank Reconciliation Statement

Bank Code NEW DBS Bank Code (3121)

As on 31-Mar-2017

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Balance as per Bank Book		583,855.50
ADD		
Cheques issued but not presented for payment	707,327.00	
Directly Credited by Bank	0.00	707,327.00
LESS		
Cheques deposited but not cleared	0.00	
Directly Debited by Bank	0.00	0.00
Closing Balance as per Bank Statement		1,291,182.50
<i>Add:- Fund not transferred by bank, due unavailability of A/c on 16/03/17</i>		
<i>1) TEI Foundation - Surveillance</i>	10,000.00	
<i>2) Basirhat Durbor Samity</i>	10,000.00	20,000.00
		<u>13,11,182.50</u>

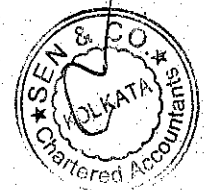


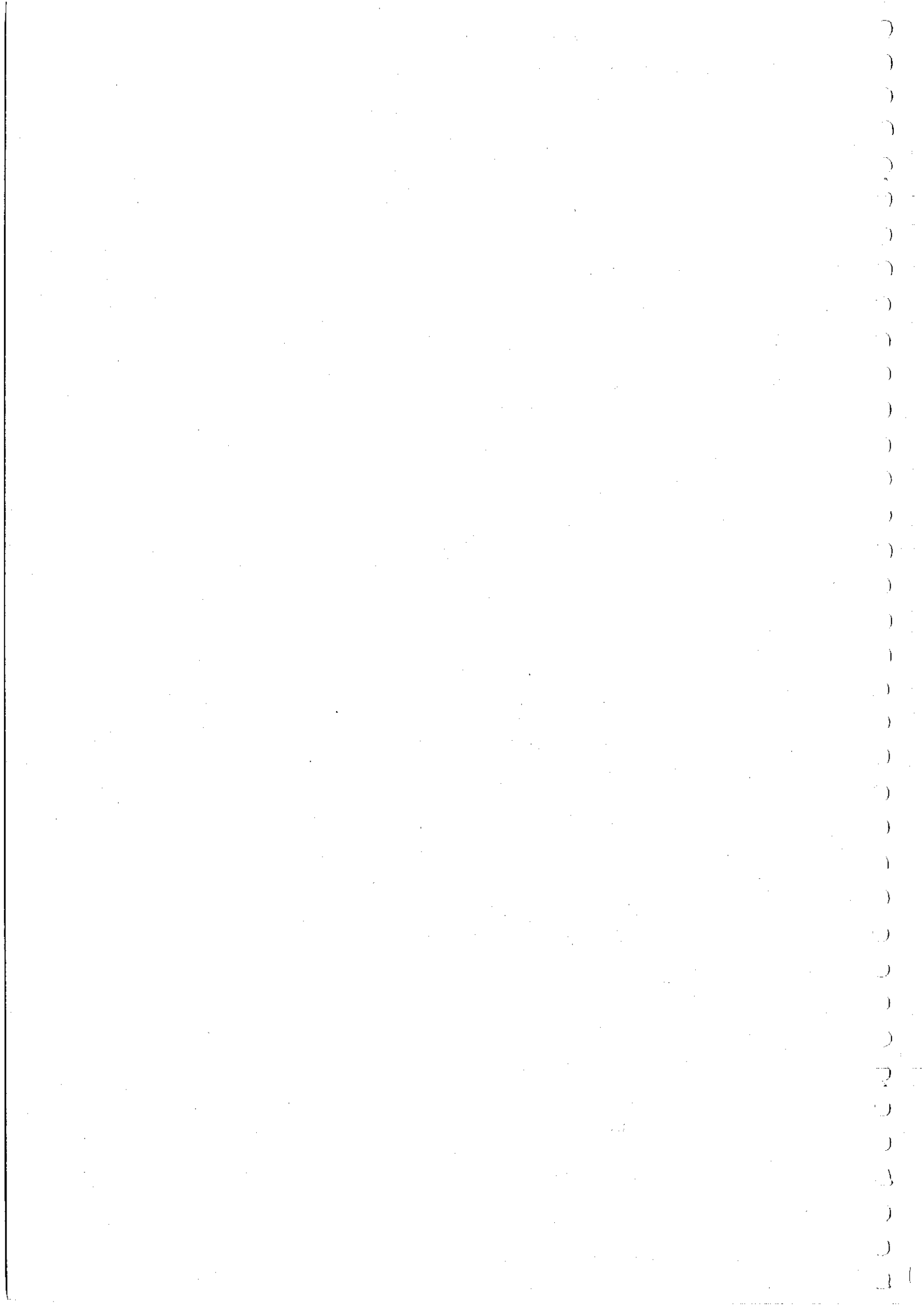
Cheques issued but not presented for payment

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



	31-Mar-2017		Being amount paid for radio spot on the occasion of WAD' 16 - vide memo no. ACS/1D-02-2016/Pt.-I/S-361, dt. 28-11-2016.	138333	31-Mar-2017	58,971.00
BPV/0	31-Mar-2017	IEC (2107)	Being amount paid for HIV awareness on IAPSMCON' 2017, vide memo no. ACS/1D-042-2010/Pt.-I/S-464, dt. 03-02-2017.	138333	31-Mar-2017	25,000.00
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 Station, 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
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
						707,327.00







West Bengal SACS - NEW DBS FOR NACPIV

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
1)	Z-17018/6/2016-NACO(F) AAP-2016-17, dt. 26/05/16	2,53,75,000.00
2)	Z-17018/6/2016-NACO(F) AAP-2016-17, dt. 30/06/16	2,53,75,000.00
3)	M-11019A/2014-15/NACO(F) - 824, dt. 27/03/15	50,00,000.00
4)	Z-17018/6/2016-NACO(F) AAP-2016-17, dt. 29/09/16	2,53,75,000.00
5)	Z-17018/6/2016-NACO(F) AAP-2016-17, dt. 17/01/17	3,03,54,000.00
	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 Accountant)



(Project Director)

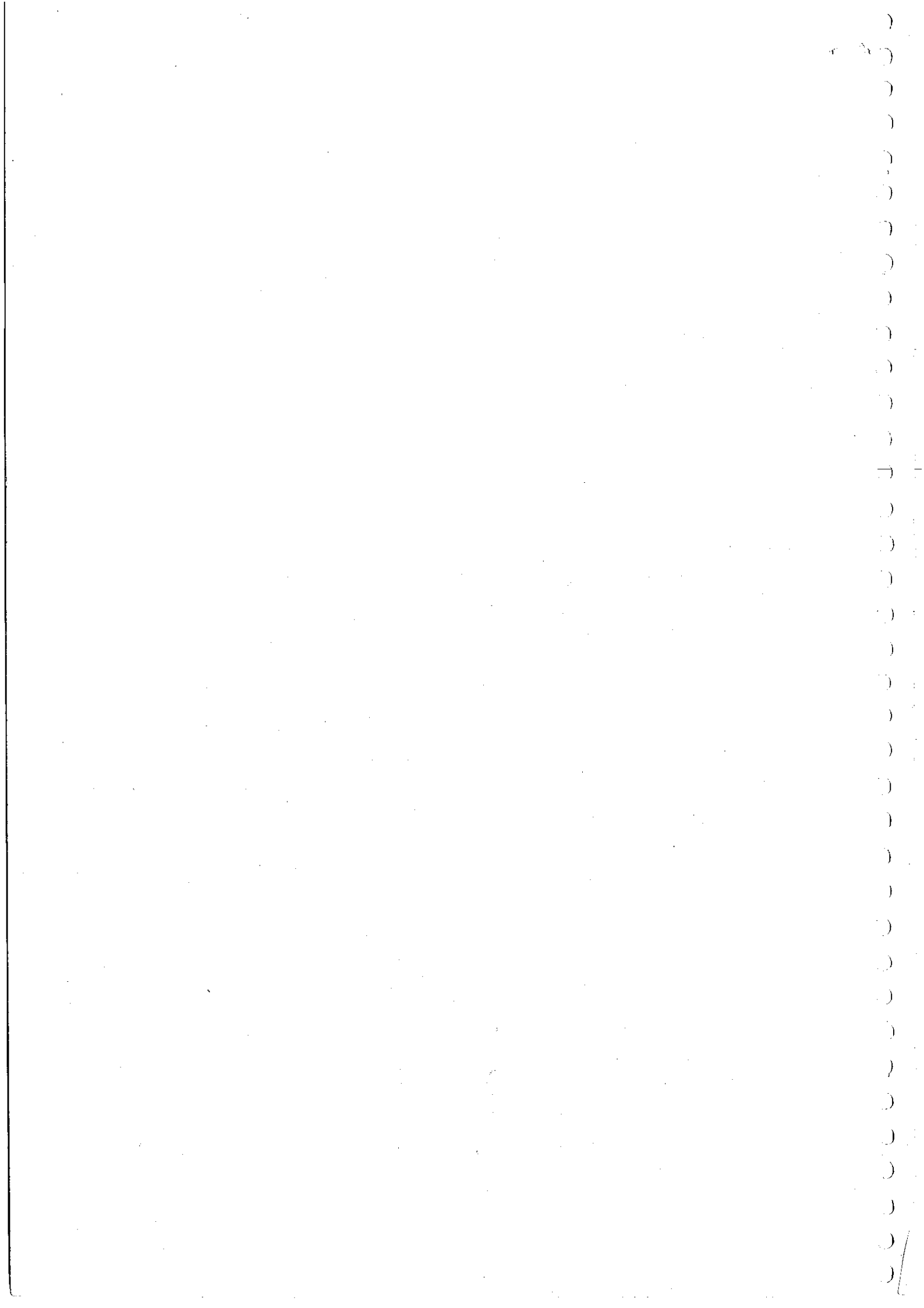
Surendra Gupta, IAS
Project Director
West Bengal State AIDS
Prevention & Control Society
Government of West Bengal

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)
	<u>4,766,019.35</u>
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
	<u>3,460,114.62</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	111,479,000.00
	<u>111,479,000.00</u>
Utilisation of funds	Amount (Rs.)
Other Lab. Supplies	728,143.00
IEC	13,784,024.00
Training	1,836,733.00
Salary	58,387,711.00
Equipment Maintenance	331,763.00
Building Maintenance	1,000,000.00
Vehicle Maintenance	193,163.00
Travelling Expenses	1,719,452.00
Rent, Rates & Taxes	120,873.00
Telephone/Communication Expenses	251,907.00
Bank Charges	(4,558.50)
Miscellaneous Expenses	1,209,843.50
Printing & Stationery	243,545.00
Advertisement (Other than IEC)	18,000.00
Water and Electricity Charges	360,014.00
Audit Fees	575,416.00
NGO Services for Priority Interventions	6,975.00
Surveillance	1,387,680.00



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
Contingency	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







Sen & Co.

Chartered Accountants

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

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

(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

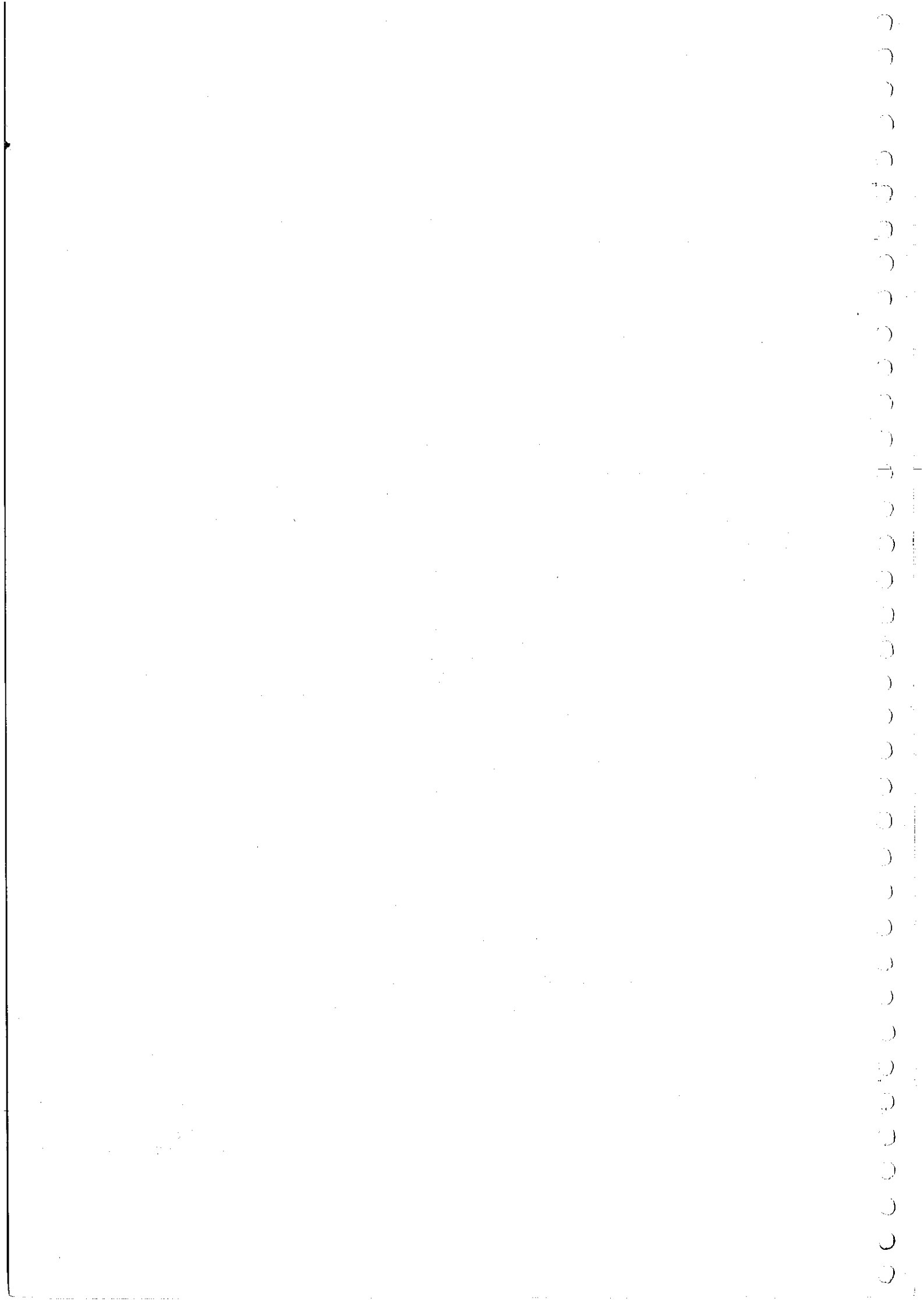
Sir,

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**.

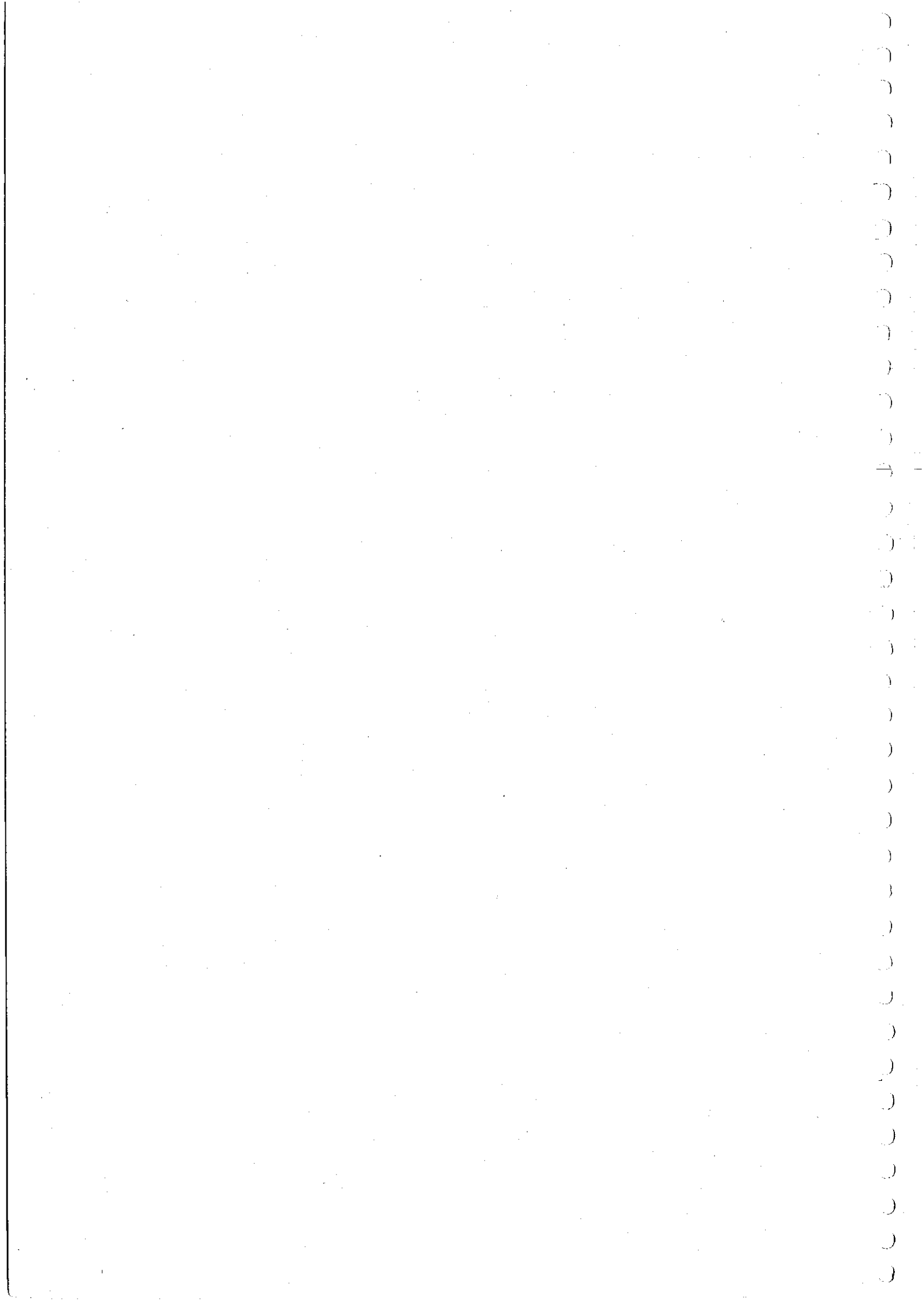
Actual Expenditure as reported in the Audited Financial Statements for the
period of
April 1, 2016 to March 31, 2017

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

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 **Target Intervention Pool 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

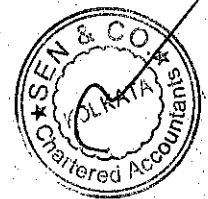
The fixed assets acquired out of grant received are reflected at cost by crediting an equivalent amount in Fixed Asset Fund Account.

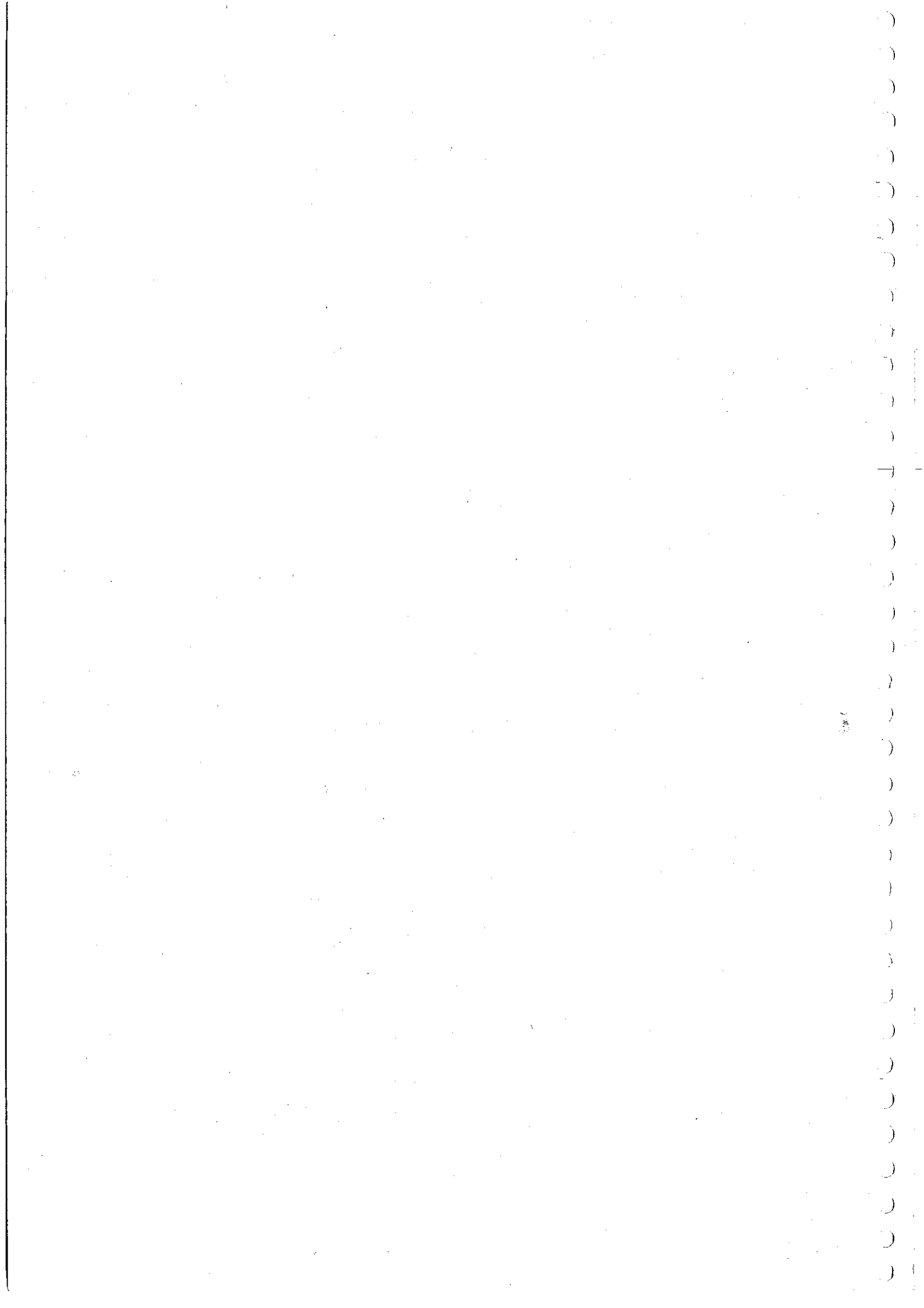
3) Depreciation

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, **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:

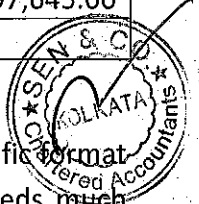
A) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit subject to the following:

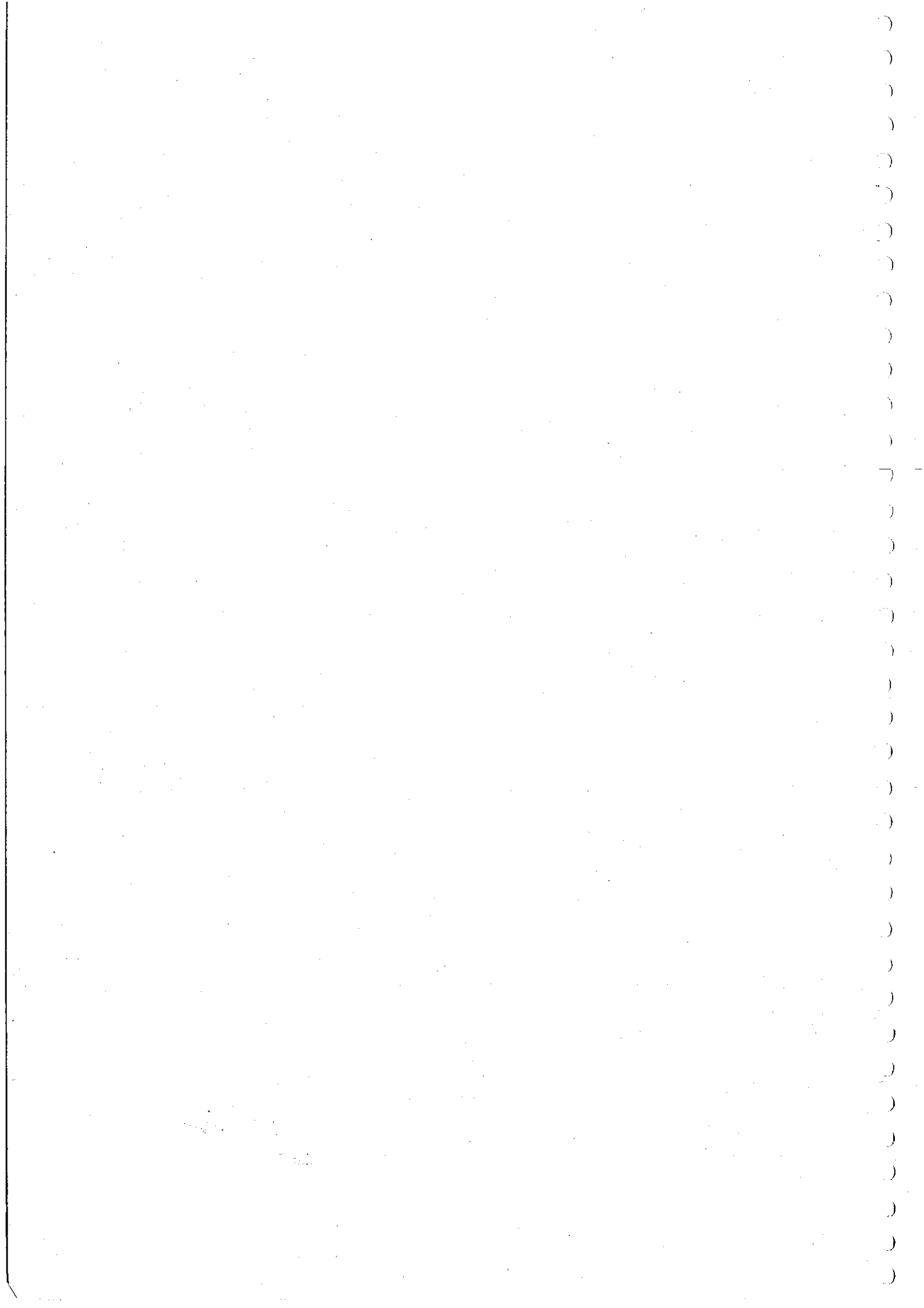
1) Year wise, Category wise and Party wise details of Loans & Advances of Rs.3,75,08,225.00 (Previous year Rs. 3, 51, 34,821.00) inclusive of Inter Unit Fund Transfer of Rs.2,92,00,316.00(Dr.) as on March, 2017 was not made available to us for Our verification. As such irrecoverable amount, if any, included in the Loans & Advances could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

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		9,97,645.00

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. 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.





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

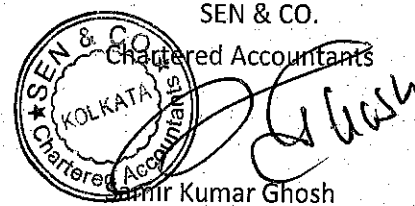
D) In our opinion and to the best of our information and according to the explanations given to us, the said accounts along with the schedules attached thereto, give a true and fair view and are in conformity with the accounting principles generally accepted in India.

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

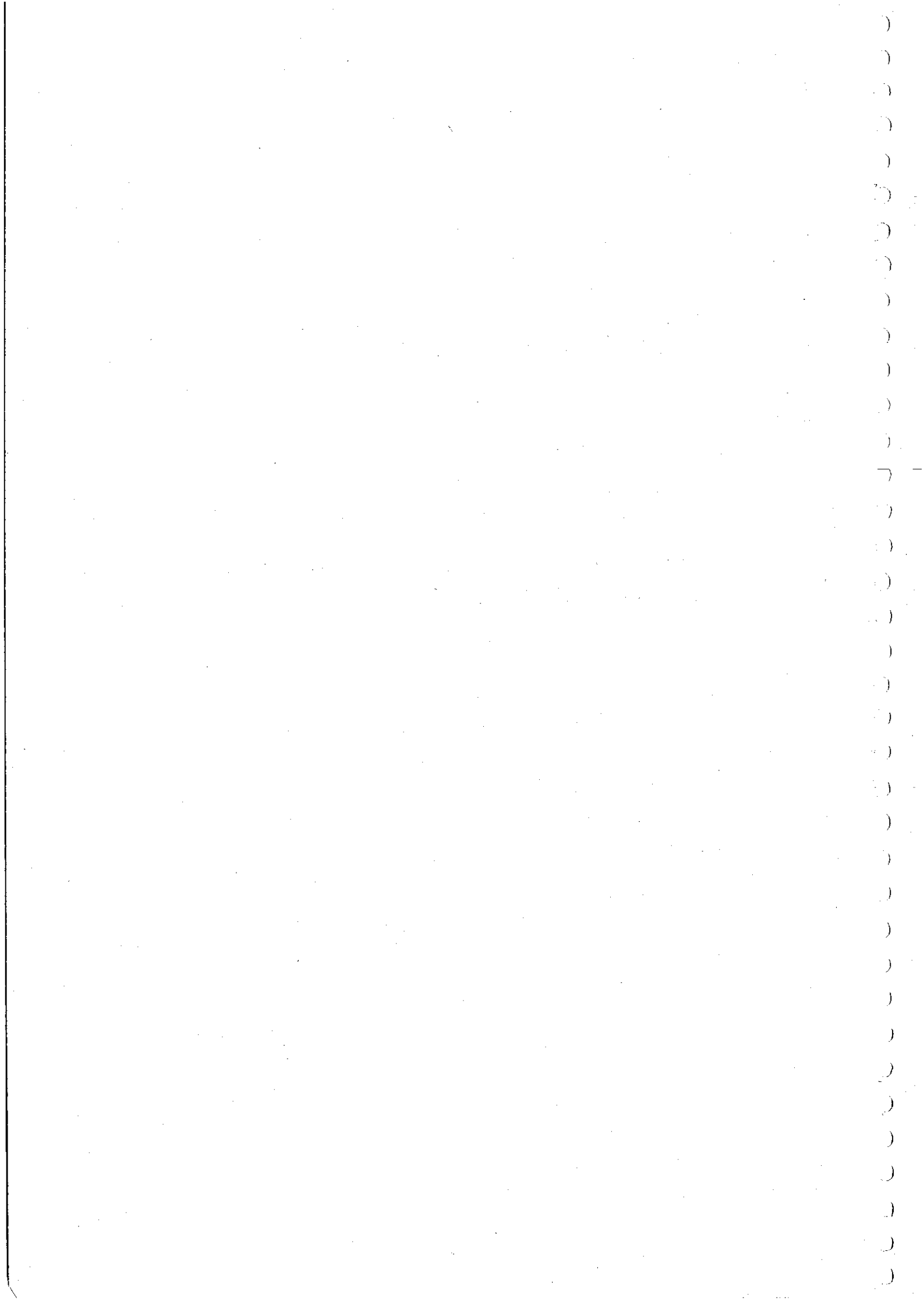
iii) In the case of Receipts & Payments accounts, of the amounts expended and received during the year ended on that date.

Dated: 26-08-17
Kolkata Kolkata



Partner

Membership No: 053036



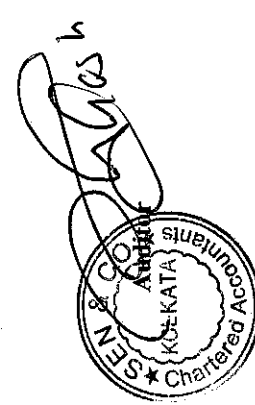
31/1, Belvedere Road Bhawani Bhawan Complex, Kolkata - 700027

National AIDS Control Project - Phase III

Balance Sheet

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

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
35,435,523.60	GENERAL FUND	01	37,940,600.60	FIXED ASSETS	02	1,647,146.00
1,456,311.00	FIXED ASSET FUND		1,647,146.00	CURRENT ASSETS, LOANS AND ADVANCES		432,375.60
<u>36,891,834.60</u>			<u>39,587,746.60</u>	CURRENT ASSETS	0301	37,508,225.00
				LOANS AND ADVANCES	0401	<u>39,587,746.60</u>



[Signature]
FC/FM/FO

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

[Signature]

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

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-17 (RS)	As at 31-Mar-16 (RS)
Opening grant in aid	35,435,523.60	49,166,890.60
Add: Received during the year		
Grant from NACO to SACS	92,026,000.00	69,121,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	89,330,088.00	82,400,963.00
Grants utilised to the extent of fixed asset expenditure	190,835.00	451,404.00
Closing grant in aid	37,940,600.60	35,435,523.60

Fixed Asset

Schedule 02

Figures in Rupees

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



Funds from Other Sources

Schedule 03

Figures in Rupees

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



CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-17 (RS)	As at 31-Mar-16 (RS)
TIPF-Bank	432,375.60	300,702.60
Total	432,375.60	300,702.60

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

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



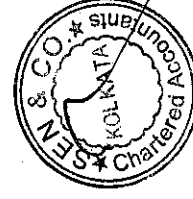
31/1, Belvedere Road Bhawani Bhawan Complex , Kolkata - 700027

National AIDS Control Project - Phase III

Income And Expenditure Account

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

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
306,174.00	Kits and Other Lab Supplies	06	884,255.00	Other Income	28	1,133,688.00
8,044,696.00	Training and Workshops	08	6,196,949.00	Grants utilised to the extent of revenue expenditure		89,330,088.00
998,413.00	NGO Services	11	516,491.00			
62,746,764.00	Salary (Pay and Allowances)	13	73,004,304.00			
11,485.00	Maintenance Costs	14	0.00			
10,967,546.00	Operational Expenses	15	9,861,777.00			
82,509.00		NULL	5,681.00			
<u>83,075,978.00</u>			<u>90,463,776.00</u>			<u>90,463,776.00</u>
						<u>83,075,978.00</u>



Other Income

Schedule 28

Particulars	As at 31-Mar-17 (R\$)	As at 31-Mar-16 (R\$)
Other Receipts	13,561.00	0.00
Interest from Bank	1,120,127.00	674,115.00
Total	1,133,688.00	674,115.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-17 (R\$)	As at 31-Mar-16 (R\$)
Other Lab. Supplies	884,255.00	306,174.00
Total	884,255.00	306,174.00

Training and Workshops

Schedule 08

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



NGO Services

Schedule 11

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
NGO Services for Priority Interventions	516,491.00	998,413.00
Total	516,491.00	998,413.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Salary	72,867,164.00	61,839,370.00
Honorarium	137,140.00	907,394.00
Total	73,004,304.00	62,746,764.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Need Based Assistance	0.00	11,485.00
Total	0.00	11,485.00



Operational Expenses

Schedule 15

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

Schedule NULL

Particulars	As at 31-Mar-17 (RS)	As at 31-Mar-16 (RS)
Meeting Expenses	5,681.00	82,509.00
Total	5,681.00	82,509.00



Receipt And Payment Account

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

Figures for the previous Period (RS.)	RECEIPTS	Schedule Reference	Figures for the current Period (RS.)	Figures for the previous Period (RS.)	PAYMENTS	Schedule Reference	Figures for the current Period (RS.)
0.00	Opening Balance:			67,883,974.00	LOANS AND ADVANCES	17	92,427,571.00
165.60	Cash in hand		0.00	12,250.00	CURRENT LIABILITIES	32	0.00
69,121,000.00	Balance with Bank	30	300,702.60	0.00	Kits and Other Lab Supplies	18	40,404.00
	GENERAL FUND	29	92,026,000.00	687,641.00	Training and Workshops	20	89,664.00
628,110.00	Other Income	56	1,130,877.00	438,613.00	NGO Services	23	402,745.00
<u>69,749,275.60</u>			<u>93,457,579.60</u>	276,000.00	Salary (Pay and Allowances)	25	36,000.00
				1,503.00	Maintenance Costs	26	0.00
				148,592.00	Operational Expenses	27	28,820.00
				24,958.00		NULL	5,681.00
					Closing Balance:		
				0.00	Cash in hand		0.00
				300,702.60	Balance with Bank	31	432,375.60
				<u>69,749,275.60</u>			<u>93,457,579.60</u>



GENERAL FUND

Schedule 29

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

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-16 (RS.)	As at 31-Mar-15 (RS.)
TYPF-Bank	300,702.60	165.60
Total	300,702.60	165.60

Other Income

Schedule 56

Particulars	As at 31-Mar-17 (RS.)	As at 31-Mar-16 (RS.)
Other Receipts	13,561.00	0.00
Interest from Bank	1,117,316.00	628,110.00
Total	1,130,877.00	628,110.00





Schedule 17

LOANS AND ADVANCES

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
Advance to Consultants	31,769.00	587,100.00
Advance to NGOs	83,761,003.00	62,831,831.00
Advance to District Authorities	3,634,799.00	4,465,043.00
Inter Unit Fund Transfer	5,000,000.00	0.00
Total	92,427,571.00	67,883,974.00

Schedule 32

CURRENT LIABILITIES

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

Schedule 18

Kits and Other Lab Supplies

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

Training and Workshops

Schedule 20

	As at 31-Mar-17 (R\$)	As at 31-Mar-16 (R\$)
Particulars		
Training	89,664.00	260,091.00
Campaigns	0.00	427,550.00
Total	89,664.00	687,641.00

NGO Services

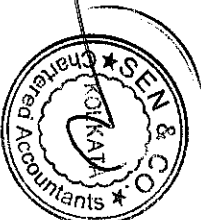
Schedule 23

	As at 31-Mar-17 (R\$)	As at 31-Mar-16 (R\$)
Particulars		
NGO Services for Priority Interventions	402,745.00	438,613.00
Total	402,745.00	438,613.00

Salary (Pay and Allowances)

Schedule 25

	As at 31-Mar-17 (R\$)	As at 31-Mar-16 (R\$)
Particulars		
Salary	36,000.00	0.00
Honorarium	0.00	276,000.00
Total	36,000.00	276,000.00



Schedule 26
Maintenance Costs

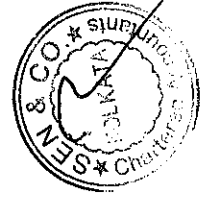
Particulars	As at 31-Mar-17 (RS.)	As at 31-Mar-16 (RS.)
Need Based Assistance	0.00	1,503.00
Total	0.00	1,503.00

Schedule 27
Operational Expenses

Particulars	As at 31-Mar-17 (RS.)	As at 31-Mar-16 (RS.)
Travelling Expenses	22,977.00	24,484.00
Rent, Rates & Taxes	0.00	60,000.00
Bank Charges	162.00	0.00
Other Administration Cost	0.00	39,150.00

Schedule NULL

Particulars	As at 31-Mar-17 (RS.)	As at 31-Mar-16 (RS.)
Meeting Expenses	5,681.00	24,958.00
Total	5,681.00	24,958.00



Balance with Bank

Schedule 31

Particulars	AS at 31-Mar-17 (RS)	AS at 31-Mar-16 (RS)
TTPF-Bank	432,375.60	300,702.60
Total	432,375.60	300,702.60



West Bengal SACS - TI POOL FUND

National AIDS Control Project - Phase III

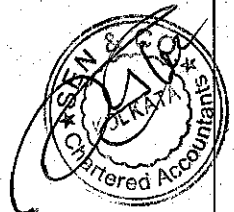
TI Pool

Bank Reconciliation Statement

Bank Code TPF-Bank (3133)

As on 31-Mar-2017

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Balance as per Bank Book		432,375.60
ADD		
Cheques issued but not presented for payment	17,358,231.00	
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
<i>Add: - NEFT return for Shilpa Samchery</i>	<i>130.00</i>	
<i>by Return on 31/03/17 - for Rama Debnath</i>	<i>250.00</i>	
<i>- wrong A/c</i>		<i>380.00</i>
		<u>1,77,90,986.60</u>



Cheques issued but not presented for payment

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BPV/0	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	31-Mar-2017	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	31-Mar-2017	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	31-Mar-2017	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/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.	C031734403	31-Mar-2017	255,458.00
BPV/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
BPV/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. 2014-15 (shortage of fund on that period), now recorded as per Audited SOE.	246361	31-Mar-2017	1,883.00



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Being paid for reimburs. of full & final settlement of outstanding claims of FOSEP - Core Composit for the FY. 2015-16 (shortage of fund on that period), now recorded as per Audited SOE.

Being paid for reimburs. of full & final settlement of outstanding claims of Durgapur Durbar - FSW for the FY. 2015-16 (shortage of fund on that period), now recorded as per Audited SOE.

Being paid for reimburs. of full & final settlement of outstanding claims of Alakendu Bodh - FSW for the FY. 2015-16 (shortage of fund on that period), now recorded as per Audited SOE.

Being paid for reimburs. of full & final settlement of outstanding claims of Domjur Durbar - FSW for the FY. 2014-15 (shortage of fund on that period), now recorded as per Audited SOE.

Being paid for reimburs. of full & final settlement of outstanding claims of Domjur Durbar - FSW for the FY. 2015-16 (shortage of fund on that period), now recorded as per Audited SOE.

Being paid for reimburs. of full & final settlement of outstanding claims of HDRI - IDU for the FY. 2015-16 (shortage of fund on that period), now recorded as per Audited SOE.

Being paid for reimburs. of full & 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.

Being paid for reimburs. of full & final settlement of outstanding claims of SHIP - FSW for the FY. 2015-16 (shortage of fund on that period), now recorded as per Audited SOE.

Being paid for reimburs. of full & 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.

Being paid for reimburs. of full & final settlement of outstanding claims of Tengunia Sanskar - ML-Destination for the FY. 2014-15 (shortage of fund on that period), now recorded as per Audited SOE.

Being paid for reimburs. of full & final settlement of outstanding claims of Health Vision & Research - FSW for the FY. 2014-15 (shortage of fund on that period), now recorded as per Audited SOE.

Being paid for reimburs. of full & final settlement of outstanding claims of CINI - Source Migrant for the FY. 2014-15 (shortage of fund on that period), now recorded as per Audited SOE.

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31-Mar-2017

419,054.00

423,897.00

186,210.00

253,012.00

373,315.00

185,565.00

4,615,781.00

3,823,592.00

260,915.00

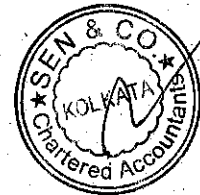
331,402.00

139,134.00

2,174,263.00



BPV/0	31-Mar-2017	Advance to NGOs (3203)	Being paid for reimburs. of full & final settlement of outstanding claims of Basirhat Durbar - FSW for the FY. 2015-16 (shortage of fund on that period), now recorded as per Audited SOE.	C031735009	31-Mar-2017	
BPV/0	31-Mar-2017		Being amount deducted as Income tax for the payment of Advt. in the News Papers, now deposited into UBI.	246342	23-Mar-2017	2,175
BPV/0	31-Mar-2017	Advance to NGOs (3203)	Being amount reimbursement for full & final settle. of KOSHIS - TG/Hijra Projects for the FY. 2015-16 (due shortage of fund on that period), now as per Audited SOE.	246365	31-Mar-2017	306,755.00
BPV/0	31-Mar-2017	Advance to NGOs (3203)	Being amount reimbursement for full & final settle. of Ambuja Cement - Truckers Projects for the FY. 2015-16 (due shortage of fund on that period), now as per Audited SOE.	246363	31-Mar-2017	162,874.00
BPV/0	31-Mar-2017	Advance to NGOs (3203)	Being amount reimbursement for full & final settle. of Ambuja Cement - Truckers Projects for the FY. 2015-16 (due shortage of fund on that period), now as per Audited SOE.	246364	31-Mar-2017	359,527.00
BPV/0	31-Mar-2017	Advance to NGOs (3203)	Being amount reimbursement for full & final settle. of EICS - FSW Projects for the FY. 2015-16 (due shortage of fund on that period), now as per Audited SOE.	246366	31-Mar-2017	423,836.00
						<u>17,358,231.00</u>



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
1)	Z-17018/6/2016 - NACO(F) AAP-2016-17, dt. 26/05/16	2,30,06,000-00
2)	Z-17018/6/2016 - NACO(F) AAP-2016-17, dt. 30/08/16	2,30,06,000-00
3)	Z-17018/6/2016 - NACO(F) AAP-2016-17, dt. 27/09/16	2,30,06,000-00
4)	Z-17018/6/2016 - NACO(F) AAP-2016-17, dt. 17/01/17	2,30,08,000-00
	Total	92,026,000.00

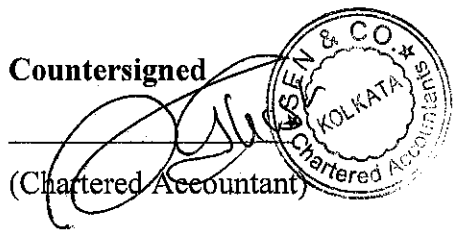
2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned

(Chartered Accountant)



(Project Director)

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

Opening 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
	<u>35,435,523.60</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	92,026,000.00
	<u>92,026,000.00</u>
Utilisation 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
	<u>90,654,611.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	13,561.00
Interest from Bank	1,120,127.00
	<u>1,133,688.00</u>
Closing 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
	<u>37,940,600.60</u>

