

10/10/10

# STATEMENT OF ACCOUNT & REPORT

**GEORGE READ & CO.**

*CHARTERED ACCOUNTANTS*

1, Chowringhee Square,  
Kolkata - 700 069

☎ : 2248 2919/2243 9094/2213 6117

E-mail : [georgeread@rediffmail.com](mailto:georgeread@rediffmail.com)

STATISTICAL STATEMENT

To,  
 The Project Director,  
 West Bengal State AIDS Prevention & Control Society,  
 Swastha Bhawan, GII 19, Sector - V,  
 Salt Lake City, Kolkata - 700091.

1. We have audited the attached Balance Sheet of West Bengal State AIDS Prevention & Control Society (the "Society") AIDS Control Project - Phase II, financed under World Bank Credit No 4299 (II) as at 31<sup>st</sup> March, 2008 and also the Income and Expenditure Account for the year ended on that date annexed thereto. 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. We conducted our audit in accordance with the auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. 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 and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

3. In our opinion, the financial statements, a true and fair view of the Sources and Application of Funds and the financial position of West Bengal State AIDS Prevention & Control Society for the year ended 31<sup>st</sup> March 2008, in accordance with consistently applied accounting standards.

4. In addition,

- (a) all documents to support the financial statements documentation has been maintained to support the IFRS;
- (b) which the procedures are suitable for the project under the Credit / Grant Agreement;
- (c) procurement of goods and services has been carried out as per the procurement manual issued by NACO, GOI and NGO/CED guidelines.

Place: Kolkata

Date: 6<sup>th</sup> August 2008

**GEORGE READ & CO.**  
 Chartered Accountants

*P. K. Panja*

P. K. Panja (Partner)

Membership No. : 9616

**UTILISATION CERTIFICATE**

Certified that out of amount of Rs.414,419,241.00 as grants-in-aid received during the year 2007-08 from the Ministry of Health and Family Welfare (National AIDS Control Organisation) Rs.715,259.07 on account of unspent balance brought forward from the previous financial year and a sum of Rs.337,661,446.00 has been utilized for the purpose for which it was sanctioned and the balance of Rs.108,523,693.49 remaining unutilized at the end of the year has been surrendered to Government (which will be adjusted towards the grants-in-aid payable during the next year 2008-2009).

S. No.	Particulars	Amount
1	T-11017/34/2007/NACO(PFMU) dt 01.05.2007	16,54,50,000.00
2	T-11017/34/2007/NACO(PFMU) dt 25.05.2007	16,78,34,000.00
3	T-11017/34/2007/NACO(PFMU) dt 28.05.2007	6,99,11,000.00
4	T-11017/34/2007/NACO(PFMU) dt	2,67,15,000.00
	<b>Total</b>	<b>42,99,90,000.00</b>

Certified that I have satisfied myself that the conditions on which the grant-in-aid was sanctioned have been duly complied with and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

- 1. Statement of Expenditures
- 2. Annual Financial Statements

GEORGE P & CO  
 Chartered Accountants  
 P. C. George  
 No. 11017

*(Signature)*

Kolkata  
 Date: 08 August, 2007

Project Director  
 West Bengal State AIDS  
 Prevention & Control Society

Opening balance of Net Current Assets	Amount (Rs.)
Bank 3	2,038,193.57
Advance to District Authorities	24,677,065.50
	<b>26,715,259.07</b>
<b>Sources of funds</b>	<b>Amount (Rs.)</b>
Grant from SACS to SBTC	(18,750,000.00)
Grant from NACO to SACS	433,160,000.00
IEC Fund Transfer	211.00
	<b>414,410,211.00</b>
<b>Utilisation of fund</b>	<b>Amount (Rs.)</b>
HIV Kits	14259314.00
Other Lab. Supplies	682895.00
STI/DI	4,16,772.00
CDI/DTI	323,782.00
IEC	7,518,866.11
NGO Services	12,894,512.50
Training	11010448.50
Salary	12,430,717.00
Equipment Maintenance	6,067,040.00
Building Maintenance	151,568.00
Travelling Expenses	938,110.00
Telephone / Communication	
Bank Charges	45,056.39
Miscellaneous Expenses	6,871,656.50
Printing & Stationery	347,872.00
Blood Lab. Supplies	26606670.00
Advertisement (Other than IEC)	2,821,589.00
Medical Expenses	9,789.00
Audit Fees	54,186.00
NGO Services for Priority Interventions	143,135,253.00
Technical Resource Groups (TRGs)	5,870,456.00
Surveillance	3,115,095.00
Contingency	1,616,294.00
Office Equipment	431,101.00
	<b>1,08,523,693.49</b>
<b>Balance Sheet - Assets &amp; Liabilities</b>	<b>Amount (Rs.)</b>
Bank 3	78144933.99
Cheque in Transit	26,715,000.00
Advance to Others	40000.00
Advance to NGOs	554742.00
Advance to District Authorities	3,069,017.50
	<b>108,523,693.49</b>

For GEORGE READ & CO.  
Chartered Accountants  
P. K. Panja  
P. K. Panja (Partner)  
Membership No. : 9616

West Bengal SACS - Pool Fund

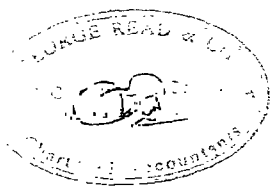
General Ledger - Annual Balance

From : 01-Apr-2007

To : 31-Mar-2008


Figures in Rupees

General Ledger	Opening Balance (Debit)	Opening Balance (Credit)	For The Period (Debit)	For The Period (Credit)	Closing Balance (Debit)	Closing Balance (Credit)
Balance to EST (3212)	0.00	0.00	59,525.00	59,525.00	0.00	0.00
Balance to Public Authorities (3208)	24,677,065.50	0.00	40,170,520.50	61,778,568.50	3,069,017.50	0.00
Balance to NGOs (3105)	0.00	0.00	166,107,249.00	165,554,507.00	554,742.00	0.00
Balance to Others (3202)	0.00	0.00	784,512.00	744,512.00	40,000.00	0.00
Balance to Other Branches (3107)	0.00	0.00	2,821,589.00	0.00	2,821,589.00	0.00
Balance to (2,460)	0.00	0.00	54,186.00	0.00	54,186.00	0.00
Balance to (3,104)	2,038,193.57	0.00	494,468,929.81	418,362,189.39	78,144,933.99	0.00
Balance to (2127)	0.00	0.00	45,056.39	0.00	45,056.39	0.00
Balance to Equipments (2205)	4,541,020.00	0.00	0.00	0.00	34,541,020.00	0.00
Balance to Supplies (2153)	0.00	0.00	26,603,670.00	0.00	26,603,670.00	0.00
Balance to Maintenance (2121)	0.00	0.00	151,568.00	0.00	151,568.00	0.00
Balance to Fund (3101)	0.00	0.00	8,204.50	8,204.50	0.00	0.00
Balance to Transit (3106)	0.00	0.00	26,715,000.00	0.00	26,715,000.00	0.00
Balance to Works (2201)	21,085,224.00	0.00	0.00	0.00	21,085,224.00	0.00
Balance to Agency (2179)	0.00	0.00	1,616,294.00	0.00	1,616,294.00	0.00
Balance to Office (2204)	6,069,461.00	0.00	0.00	0.00	6,069,461.00	0.00
Balance to Office Maintenance (2120)	0.00	0.00	6,067,040.00	0.00	6,067,040.00	0.00
Balance to From Other Sources (3318)	0.00	0.00	4,127,406.00	4,133,406.00	0.00	8,000.00
Balance to Office Fixtures & Supplies (2202)	2,083,174.00	0.00	0.00	0.00	2,083,174.00	0.00
Balance to Provident Fund (3301)	0.00	0.00	428,500.00	428,500.00	0.00	0.00
Balance to from SACS to SBIC (3302)	0.00	0.00	18,750,000.00	0.00	18,750,000.00	0.00
Balance to from SACS to SACS (3303)	0.00	94,052,026.43	0.00	433,160,000.00	0.00	527,212,026.43
Balance to Insurance Scheme (3305)	0.00	0.00	5,600.00	5,600.00	0.00	0.00
Balance to (3310)	0.00	0.00	14,259,314.00	0.00	14,259,314.00	0.00
Balance to (307)	0.00	0.00	83,618,866.11	0.00	83,618,866.11	0.00





General Ledger	Opening Balance (Debit)	Opening Balance (Credit)	For The Period (Debit)	For The Period (Credit)	Closing Balance (Debit)	Closing Balance (Credit)
Administrative (2100)	0.00	0.00	0.00	0.00	0.00	0.00
Fees (2101)	0.00	0.00	0.00	0.00	0.00	0.00
1113	0.00	0.00	0.00	0.00	0.00	0.00
Other (2102)	0.00	0.00	0.00	0.00	0.00	0.00
Supplies (2103)	0.00	0.00	0.00	0.00	0.00	0.00
Travel (2104)	0.00	0.00	0.00	0.00	0.00	0.00
Printing (2105)	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous (2106)	0.00	0.00	0.00	0.00	0.00	0.00
Telephone (2107)	0.00	0.00	0.00	0.00	0.00	0.00
Postage (2108)	0.00	0.00	0.00	0.00	0.00	0.00
Repairs (2109)	0.00	0.00	0.00	0.00	0.00	0.00
Assessment (2110)	0.00	0.00	0.00	0.00	0.00	0.00
Other (2111)	0.00	0.00	0.00	0.00	0.00	0.00
Education (2112)	0.00	0.00	0.00	0.00	0.00	0.00
Health (2113)	0.00	0.00	0.00	0.00	0.00	0.00
Housing (2114)	0.00	0.00	0.00	0.00	0.00	0.00
Transportation (2115)	0.00	0.00	0.00	0.00	0.00	0.00
Utilities (2116)	0.00	0.00	0.00	0.00	0.00	0.00
Insurance (2117)	0.00	0.00	0.00	0.00	0.00	0.00
Legal (2118)	0.00	0.00	0.00	0.00	0.00	0.00
Professional (2119)	0.00	0.00	0.00	0.00	0.00	0.00
Other (2120)	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation (2121)	0.00	0.00	0.00	0.00	0.00	0.00
Amortization (2122)	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation (2123)	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenue (2124)	0.00	0.00	0.00	0.00	0.00	0.00
Other (2125)	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable (2126)	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable (2127)	0.00	0.00	0.00	0.00	0.00	0.00
Inventory (2128)	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenses (2129)	0.00	0.00	0.00	0.00	0.00	0.00
Other (2130)	0.00	0.00	0.00	0.00	0.00	0.00
Capital Assets (2131)	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation (2132)	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Contributions (2133)	0.00	0.00	0.00	0.00	0.00	0.00
Other (2134)	0.00	0.00	0.00	0.00	0.00	0.00
Retained Earnings (2135)	0.00	0.00	0.00	0.00	0.00	0.00
Other (2136)	0.00	0.00	0.00	0.00	0.00	0.00

  
 Director  
 State AIDS  
 Prevention & Control Society

West Bengal SACS - Pool Fund

51 E, Bevetery Road Bhawani Bhawan Complex - Kolkata - 700027

Balance Sheet

For the Period From : 01-Apr-2007 To : 31-Mar-2008

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.)
5,304.07	GENERAL FUND	01	108,514,068.49	67,336,722.36	FIXED ASSETS	02	67,767,823.36
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
1,445.00	CURRENT LIABILITIES	0501	1,625.00	2,038,195.57	CURRENT ASSETS	0301	104,859,933.99
36,722.36	FIXED ASSET FUND		67,767,823.36	24,677,067.50	LOANS AND ADVANCES	0401	3,663,759.50
0.00	Funds from Other Sources	03	8,000.00				
<u>1,981.43</u>			<u>176,291,516.85</u>	<u>94,051,981.43</u>			<u>176,291,516.85</u>

For GEORGE READ & CO.  
Chartered Accountants

JG 1108

*P. K. Panja*  
P. K. Panja (Partner)  
Membership No. : 9616  
Auditor

*[Signature]*  
FC/FM/FO

*[Signature]*  
Director  
Project Director  
West Bengal State AIDS  
Prevention & Control Society



West Bengal SACs - Pool Fund

511, Bhowanee Road, Bhawanipur Complex, Kolkata - 700027

Financial Statement - Pool Fund - Account III

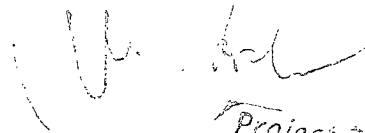
Period: 01-04-2008 to 31-Mar-2008

Figures for the current Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
0.00	ITC		83,618,866.11	0.00	Other Income	28	5,049,969.42
0.00	Technical Resource Groups (TRG)		5,870,456.00	0.00	Grants utilised to the extent of revenue expenditure		332,180,375.58
0.00	Surveillance		3,115,095.00				
0.00	Kits and Other Lab Supplies	06	41,548,879.00				
0.00	Medicine	07	4,432,254.00				
0.00	Training and Workshop	08	11,010,148.50				
0.00	SCD Services	11	156,029,765.50				
0.00	Salaries (Pay and Allowances)	13	12,440,506.00				
0.00	Maintenance Costs	14	6,218,608.00				
0.00	Operational Expenses	15	12,945,466.89				
0.00			<u>337,230,345.00</u>	<u>0.00</u>			<u>337,230,345.00</u>

6 AUG 2008

For GEORGE R. D. & CO.  
Chartered Accountants

P. K. Dasgupta (Partner)  
Membership No. : 9616



Project Director,  
West Bengal State AIDS  
Prevention & Control Society

## Fixed Asset

Schedule 02

Figures in Rupees

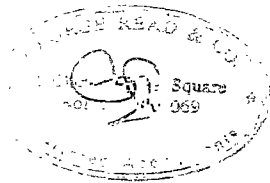
Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipment (2203)	34,541,020.00	0.00	0.00	34,541,020.00
Civil Works (2201)	21,085,224.00	0.00	0.00	21,085,224.00
Equipment (Other) (2204)	6,069,461.00	0.00	0.00	6,069,461.00
Furniture, Fixtures & Supplies (2202)	2,083,174.00	0.00	0.00	2,083,174.00
Office Equipment (2206)	3,557,843.36	431,101.00	0.00	3,988,944.36
<b>Grand Total</b>	<b>67,336,722.36</b>	<b>431,101.00</b>	<b>0.00</b>	<b>67,767,823.36</b>

## Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilised/ Refunded	Closing Balance
Capacity Building Project for Food & Drugs (19)	0.00	2,221,406.00	2,221,406.00	0.00
NACO (07)	0.00	1,912,000.00	1,904,000.00	8,000.00
<b>Grand Total</b>	<b>0.00</b>	<b>4,133,406.00</b>	<b>4,125,406.00</b>	<b>8,000.00</b>



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Project Director  
West Bengal State AIDS  
Prevention & Control Society

Project Page 5 of 5  
 West Bengal  
 101

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
NGO Services	12,894,512.50	0.00
NGO Services for Priority Interventions	143,135,253.00	0.00
<b>Total</b>	<b>156,029,765.50</b>	<b>0.00</b>

NGO Services

Schedule 11

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Training	11,010,448.50	0.00
<b>Total</b>	<b>11,010,448.50</b>	<b>0.00</b>

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Self Drugs	4,108,472.00	0.00
OT Drugs	323,782.00	0.00
<b>Total</b>	<b>4,432,254.00</b>	<b>0.00</b>

Medicines

Schedule 07

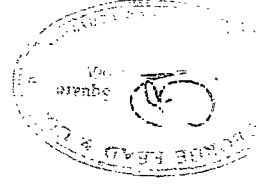
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Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Travelling Expenses	938,110.00	0.00
Telephone Communication Expenses	250,703.00	0.00
Bank Charges	45,056.39	0.00
Miscellaneous Expenses	6,871,656.50	0.00
Printing & Stationery	347,872.00	0.00
Advertisement (Other than H.C.)	2,821,589.00	0.00
Rent Fees	51,186.00	0.00
Contingency	1,616,294.00	0.00
<b>Total</b>	<b>12,945,466.89</b>	<b>0.00</b>

Schedule IS

Operational Expenses

Project Director  
West Bengal State AIDS  
Prevention & Control Society



West Bengal SACS - Pool Fund

71, Belvedere Road Bhawan Bhawan Complex, Kolkata - 700027

Receipt And Payment Account

for the Period from 01-Apr-2007 To 31-Mar-2008

for the Period (.)	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:	-		163,293,377.61	LOANS AND ADVANCES	17	163,293,377.61
8,193.57	Balance with Bank	30	2,038,193.57	18,750,000.00	GENERAL FUND	13	18,750,000.00
3,049.00	GENERAL FUND	29	434,675,049.00	431,101.00	FIXED ASSETS	16	431,101.00
3,000.00	Funds from Other Sources	31	8,000.00	39,622,197.00	Kits and Other Lab Supplies	18	39,622,197.00
1,570.00	CURRENT LIABILITIES	32	1,570.00	2,386,889.00	Medicines	19	2,386,889.00
1,911.42	Other Income	36	5,034,911.42	1,504,871.00	Training and Workshops	20	1,504,871.00
				7,857,984.00	Salary (Pay and Allowances)	25	7,857,984.00
				6,218,608.00	Maintenance Costs	26	6,218,608.00
				11,423,219.39	Operational Expenses	27	11,423,219.39
				79,215,704.00	IEC		79,215,704.00
				5,083,664.00	Technical Resource Groups (TRGs)		5,083,664.00
				1,110,175.00	Surveillance		1,110,175.00
					Closing Balance:		
				0.00	Cash in hand		0.00
				104,859,933.99	Balance with Banks	34	104,859,933.99
			<b>441,757,723.99</b>				<b>441,757,723.99</b>

## CURRENT LIABILITIES

Schedule 31

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
TDS (others)	1,570.00	1,570.00
Total	1,570.00	1,570.00

## Other Income

Schedule 56

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Sale of Bid Tender Documents	19,100.00	19,100.00
Testing Fee from Patients	112,400.00	112,400.00
Other Receipts	458,594.00	458,594.00
Interest from Bank	4,444,817.42	4,444,817.42
Total	5,034,911.42	5,034,911.42



*[Handwritten Signature]*  
 Project Director,  
 West Bengal State  
 Prevention & Control Soc.

Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
HIV Kit	14,259,314.00	14,259,314.00
Other Lab Supplies	291,662.00	291,662.00
Blood Lab Supplies	25,071,221.00	25,071,221.00
Total	39,622,197.00	39,622,197.00

Medicines

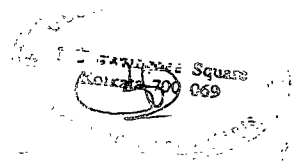
Schedule 19

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
STI Drugs	2,063,107.00	2,063,107.00
OTI Drugs	323,782.00	323,782.00
Total	2,386,889.00	2,386,889.00

Training and ...

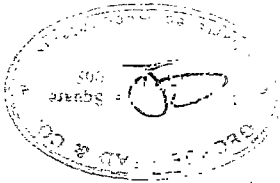
Schedule 21

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Training	1,504,871.00	1,504,871.00
Total	1,504,871.00	1,504,871.00



*[Handwritten Signature]*

Project Director  
West Bengal State AIDS  
Prevention & Control Society,



Project Director  
West Bengal State AIDS  
Prevention & Control Society

*Handwritten initials and signature*

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Bank 3	78,144,933.99	78,144,933.99
Cheque in Transit	26,715,000.00	26,715,000.00
<b>Total</b>	<b>104,859,933.99</b>	<b>104,859,933.99</b>

Schedule 31 Balance with Bank

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Printing Expenses	938,110.00	938,110.00
Telephone Communication Expenses	250,703.00	250,703.00
Bank Charges	44,751.39	44,751.39
Miscellaneous Expenses	5,583,354.00	5,583,354.00
Printing & Stationery	347,872.00	347,872.00
Advertisement (other than H & I)	2,821,589.00	2,821,589.00
Audit Fees	54,186.00	54,186.00
Contingency	1,382,654.00	1,382,654.00
<b>Total</b>	<b>11,423,219.39</b>	<b>11,423,219.39</b>

Schedule 27 Operational Expenses



Sl. No.	Particulars	1997-98	1998-99	1999-00	2000-01	2001-02
1	12322	12322.00	12322.00	12322.00	12322.00	12322.00
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Project Director  
West Bengal State AIF  
Regulation & Control Soc.

85	ST JOHN AMBULANCE - TRUCKS	0.00	1,320,177.00	1,301,299.00	18,878.00	0.00
84	SSSS - Trucks	0.00	2,333,816.00	2,348,151.00	5,665.00	0.00
83	SSSS - Truck	0.00	907,700.00	905,200.00	2,500.00	0.00
82	SOCIETY FOR HUMAN SOCIETY - Trucks	0.00	1,606,939.00	1,595,463.00	11,476.00	0.00
81	SPVIA - C SW	0.00	2,692,950.00	2,685,256.00	7,694.00	0.00
80	SPVIA - C C	0.00	1,175,754.00	1,159,234.50	16,519.50	0.00
79	SPVIA	0.00	1,548,368.00	1,499,586.00	48,782.00	0.00
78	Southern Health Improvement Society	0.00	300,000.00	411,684.00	88,316.00	0.00
77	South Network of PMVA - Drop in	0.00	174,300.00	174,500.00	0.00	0.00
76	South Program Network of PMVA	0.00	67,000.00	67,000.00	0.00	0.00
75	SOCIETY FOR HD - Trucks	0.00	1,276,399.00	1,207,332.00	69,167.00	0.00
74	SOCIETY FOR HD - C SW	0.00	16,883,034.00	16,133,207.00	751,827.00	0.00
73	Shankar Foundation	0.00	964,790.00	948,790.00	16,000.00	0.00
72	South India Medical Society - Hospital	0.00	1,218,179.00	1,276,829.00	21,950.00	0.00
71	South India Medical Society - Hospital	0.00	1,659,802.00	1,622,493.00	37,309.00	0.00
70	SPVIA - Subsidy	0.00	5,489,317.00	5,485,726.00	3,621.00	0.00
69	SPVIA - HD - Subsidy	0.00	3,612,541.00	3,610,310.00	2,201.00	0.00
68	SPVIA - HD - Kalam	0.00	5,220,314.00	5,217,131.00	3,213.00	0.00
67	SPVIA	0.00	186,250.00	186,250.00	0.00	0.00
66	SOCIETY FOR HUMAN GENES & POPULATION	0.00	1,131,567.00	1,112,772.00	18,795.00	0.00
65	South India - C C	0.00	922,000.00	854,593.00	67,405.00	0.00
64	South Network of PMVA - C C	0.00	678,000.00	678,000.00	0.00	0.00
63	South India Medical Society - HD	0.00	3,532,298.00	3,527,798.00	4,500.00	0.00
62	South India Medical Society - Subsidy	0.00	24,000.00	24,000.00	0.00	0.00
61	SPVIA - Subsidy - HD	0.00	600,000.00	595,281.00	4,719.00	0.00
60	SPVIA - Subsidy	0.00	13,070.00	13,050.00	20.00	0.00
59	SPVIA - Subsidy - HD	0.00	1,075,000.00	1,075,000.00	0.00	0.00
58	SPVIA - C SW	0.00	1,175,000.00	1,167,500.00	7,500.00	0.00
57	SPVIA - Subsidy - HD	0.00	1,374,700.00	1,311,598.00	63,114.00	0.00

SPVIA - Subsidy - HD  
 63,114.00

SPVIA - Subsidy  
 7,500.00

SPVIA - Subsidy  
 4,719.00


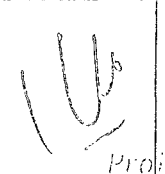
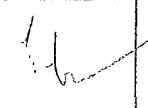
SPVIA - Subsidy  
 20.00

SPVIA - Subsidy  
 0.00

Sl. No.	Organization Name	Year	2017-18	2018-19	2019-20	2020-21
1	1. Bala Ganga Temple - Temple - Drop In Centre	0.00	1,053,377.00	1,057,177.00	0.00	0.00
2	2. Bala Ganga Temple - Temple - Drop In Centre	0.00	1,053,377.00	1,057,177.00	0.00	0.00
3	3. Bala Ganga Temple - Temple - Drop In Centre	0.00	507,260.00	2,713,340.00	0.00	0.00
4	4. Bala Ganga Temple - Temple - Drop In Centre	0.00	1,121,777.00	1,579,971.00	113,703.00	0.00
5	5. Bala Ganga Temple - Temple - Drop In Centre	0.00	223,005.00	223,005.00	0.00	0.00
6	6. Bala Ganga Temple - Temple - Drop In Centre	0.00	21,000.00	23,800.50	190.50	0.00
7	7. Bala Ganga Temple - Temple - Drop In Centre	0.00	171,500.00	167,605.00	6,395.00	0.00
8	8. Bala Ganga Temple - Temple - Drop In Centre	0.00	2,733,126.00	2,459,303.00	293,723.00	0.00
9	9. Bala Ganga Temple - Temple - Drop In Centre	0.00	953,037.00	950,557.00	2,500.00	0.00
10	10. Bala Ganga Temple - Temple - Drop In Centre	0.00	2,959,919.00	2,766,132.00	193,787.00	0.00
11	11. Bala Ganga Temple - Temple - Drop In Centre	0.00	1,414,422.00	1,042,356.00	372,066.00	0.00
12	12. Bala Ganga Temple - Temple - Drop In Centre	0.00	0.00	0.00	0.00	0.00
13	13. Bala Ganga Temple - Temple - Drop In Centre	0.00	1,797,414.00	1,786,937.00	10,477.00	0.00
14	14. Bala Ganga Temple - Temple - Drop In Centre	0.00	174,500.00	166,927.00	7,573.00	0.00
15	15. Bala Ganga Temple - Temple - Drop In Centre	0.00	3,676,108.00	3,675,760.00	348.00	0.00
16	16. Bala Ganga Temple - Temple - Drop In Centre	0.00	24,000.00	24,000.00	0.00	0.00
17	17. Bala Ganga Temple - Temple - Drop In Centre	0.00	1,533,491.00	1,518,000.00	15,491.00	0.00
18	18. Bala Ganga Temple - Temple - Drop In Centre	0.00	174,500.00	153,068.00	21,432.00	0.00
19	19. Bala Ganga Temple - Temple - Drop In Centre	0.00	1,770,908.00	1,752,526.00	18,382.00	0.00
20	20. Bala Ganga Temple - Temple - Drop In Centre	0.00	785,655.00	785,655.00	0.00	0.00
21	21. Bala Ganga Temple - Temple - Drop In Centre	0.00	11,987,439.00	11,353,277.00	634,162.00	0.00
22	22. Bala Ganga Temple - Temple - Drop In Centre	0.00	3,387,531.00	3,268,522.00	119,009.00	0.00
23	23. Bala Ganga Temple - Temple - Drop In Centre	0.00	3,153,024.00	3,069,465.00	83,559.00	0.00
24	24. Bala Ganga Temple - Temple - Drop In Centre	0.00	2,906,386.00	2,845,653.00	60,733.00	0.00
25	25. Bala Ganga Temple - Temple - Drop In Centre	0.00	1,281,890.00	1,281,890.00	0.00	0.00
26	26. Bala Ganga Temple - Temple - Drop In Centre	0.00	900,915.00	892,923.00	7,992.00	0.00
27	27. Bala Ganga Temple - Temple - Drop In Centre	0.00	1,803,187.00	1,801,268.00	1,919.00	0.00

GEORGE ROAD & CO.

*[Signature]*  
Project Director  
West Bengal  
Page 17 of 20

Project Name	Opening Budget (Rp.)	Current Budget (Rp.)	Approved Budget (Rp.)	Remaining Budget (Rp.)	Unallocated Budget (Rp.)
60.101.110.01.01.01	39.300.00	192.400.00	87.998.00	0.00	1.192.400.00
60.101.110.01.01.02	26.100.00	1.75.000.00	65.700.00	0.00	1.75.000.00
60.101.110.01.01.03	23.600.00	24.000.00	18.825.00	0.00	0.00
60.101.110.01.01.04	28.000.00	30.000.00	57.000.00	0.00	0.00
64.101.110.10.10.10	2.533.00	849.600.00	663.429.00	188.701.00	0.00
65.101.110.10.10.10	5.000.00	385.100.00	195.508.00	194.592.00	0.00
66.101.110.10.10.10	0.00	10.000.00	10.000.00	0.00	0.00
67.101.110.10.10.10	0.00	3.131.315.00	0.00	3.131.315.00	0.00
68.101.110.10.10.10	9.795.00	0.00	9.795.00	0.00	0.00
69.101.110.10.10.10	153.238.00	989,201.00	917,633.00	213,805.00	11,001.00
70.101.110.10.10.10	145,515.00	0.00	145,000.00	0.00	515.00
71.101.110.10.10.10	0.00	20,000.00	20,000.00	0.00	0.00
72.101.110.10.10.10	15,000.00	0.00	15,000.00	0.00	0.00
73.101.110.10.10.10	1,998.00	600,400.00	530,877.00	71,521.00	0.00
74.101.110.10.10.10	22,801,647.00	0.00	1,044,602.61	21,757,044.39	0.00
<b>Grand Total:</b>	<b>24,677,065.50</b>	<b>40,170,520.50</b>	<b>31,056,997.11</b>	<b>30,721,571.39</b>	<b>3,069,017.50</b>
				 Project Director Ministry of Health, Indonesia Prevention & Control of Disease	

ADDENDUM TO WHOM IT MAY CONCERN

SUBJECT: The Financial Statement of West Bengal State AIDS Control Society (WBASACS) - POOL FUND For The Year Ended 31<sup>st</sup> March 2008.

The aforesaid system generated financial statements are subject to the following discrepancies w.r.t disclosure of information:

1. Balance Sheet:

Figures for the previous period are the same as those for the Current year.

2. Income and Expenditure Account:

No figures for the previous period could be furnished on the face of the Income & Expenditure Account as well as the schedules thereto.

3. Receipt and Payment Account:

A. Figures for the previous period are the same as those for the Current year on the face of the Receipt and Payment account as well as the schedules thereto.

4. Balance with Bank:

Particulars of the bank could not be stated.

*/ Project Director  
West Bengal State AIDS  
Prevention & Control Society*

AUDIT OF MANAGEMENT LETTER

To,

The Project Director,  
West Bengal State AIDS Prevention & Control Society,  
Swastha Bhawan, GN-19, Sector - V,  
Salt Lake City, Kolkata - 700091.

Dear Sir,

1. We have audited the financial statement of the West Bengal State AIDS Control Society (WBSACS) - POOL FUND for the year ended 31st March 2018 and have issued our report dated 6th August 2018.

2. In planning and performing the audit of WBSACS, we considered its internal accounting control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal accounting control structure. We noted no matters involving the internal accounting control structure and its operation that we consider to be material weaknesses in accordance with the standards referred to above.

3. This report is comprised of observations nos. 1 to 9 along with their impact, recommendations and the management's replies thereto related to certain improvements in the existing systems and procedures noted in the current year.

4. This report is intended solely for the information and use of management and others within the organization and may not be used for any other purpose.

5. In response to our recommendations, we are satisfied that an implementation timetable be prepared and followed by the appropriate management.

With regards,

For GEORGE REA & CO.  
Chartered Accountants  
*P. K. Panja*  
P. K. Panja (Partner)  
Membership No. : 9616

Observation No. 1

CPFMS is currently not working under Network environment.

Impact

Lesser number of man-hours are available to access the CPFMS.

Recommended Action

We recommend that in CPFMS may be enabled under Network environment.

Management's Response

WE are in the process of installing the Network and the same will be installed in a very short span of time.

Observation No. 2

Computer generated vouchers with serial numbers are not maintained.  
The supporting documents are treated as vouchers.

Impact

A Constraint on the verification of transactions / data disclosed in the financial statements.

Recommended Action

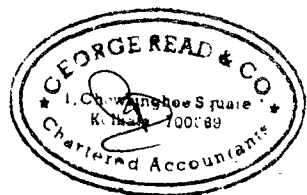
We recommend that Co. should maintain vouchers with serial numbers be maintained.

Management's Comments

Necessary instructions for strengthening the lapse in the documenting part of the accounting procedure have been issued in April 2008 itself. Since April 2008 the computer generated vouchers are being kept properly and the auditors are requested to inspect the same. For the vouchers relating to the previous year i.e. 2007 - 2008, the same is being done.

*Handwritten signature*

100 WINGHOW SQUARE  
West Bengal State  
KOLKATA - 700089



Ques. 199

Cash withdrawn from bank for payment of office expenditures are not routed through the cash book but through the Advance Register.

Impact:

Contrary to the generally accepted accounting principles.

Recommendation:

We recommend that cash withdrawn from bank should be routed through the cash book.

Management Comments:

In our perception withdrawals have been routed through the bank book and passing an entry through the cash book will not make any change in the reporting pattern.

Observation No 4.

Fixed assets register is not maintained in the NACO suggested format.

Location wise details are not stated therein.

Impact:

Proper documentation of fixed assets is not done.

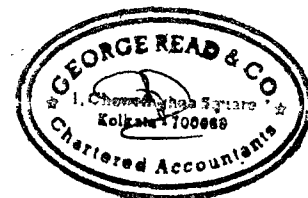
Recommendation:

We recommend that the Fixed assets register be maintained in the format suggested by NACO and Location wise details be stated therein.

Management Comments:

The observation has been noted and necessary instructions in this regard have been issued to the concerned officials accordingly.

*hch*  
Project Director  
West Bengal State AIDS  
Prevention & Control Society





Observation No 3.

The peripheral units do not do physical verification of fixed assets at regular intervals. No system exists for cross checking with the records maintained at the Society, if any.

Impact:

Non-verification of the fixed assets at their disposal by the peripheral units and other implementing agencies fails to assure their continued existence and whether the same are being used for their stated purpose.

Recommendation:

We recommend that the peripheral units do physical verification of fixed assets at regular intervals. Further a system may be implemented for crosschecking of the same with the records maintained at the Society.

Management Comment:

The observation has been noted and necessary instructions have been issued in this regard to update the register accordingly and the same may be shown to the Auditors for the financial year 2008-09.

Observation No 6.

A Cash Cheque to purchase adjustment - H. D. Bank of India - Pool Fund - Cheque No 9876 dated 07.08.07 for Rs 905.

Impact:

Under statement of asset balance and liability.

Recommendation:

We recommend that the cash cheque be adjusted in line with the generally accepted accounting principles.

Management Comment:

Necessary rectification has been made and the same may be shown to the auditors.

*Arsh*

Project Director  
Great Bengal State  
6.10.08



Certain instances were observed wherein the R/C/E as authorized by the WBSACS and expenses incurred by the WBSACS office were not so utilized intensively. Details furnished vide Annexure 1.

Further scrutiny of expenditure is necessary for identification of disallowable expenses.

Recommendation

We recommend that proper scrutiny of expenditure be made as far as feasible. Further, continuous training of the personnel at the peripheral units for proper record keeping and procedural compliance with regard to measurement is required.

Management Comment:

The observation has been noted and necessary instructions in this regard have been issued to check the registers and other concerned files along with the vouchers by the Technical Support Unit and AFU of the WBSACS & CS.

Observation No. 2

**Service Tax** - Certain instances were observed wherein the vendors have claimed Service Tax and have been paid the amount but either the Service Tax registration number was not available or Registration was "applied for".

Impact:

Reasonable assurance is not available that the Service Tax paid by the Society is properly deposited into the Government's account.

We recommend that a copy of the Service Tax Registration certificate and a declaration that the Service tax collected will be deposited in due course should be called for, either at the time of entering into the contract or before release of the payment.

Management Comment:

The said instance is related with the payment made by the NGO and the same has been noted and duly informed to the TSU to verify the same. The same has been recorded for future reference.

*[Handwritten signature]*



Observation No 5

A. The following non-compliance of the Income Tax Act at the point of Tax deduction at Sources was observed,

- I. Tax deductible but not deducted at all - Annexure 2
- II. Tax deducted at lower rates - Annexure 3
- III. T.D.S deposited late - Annexure 4

B. TDS is not done on payment of advance to vendors, even though the same is necessary as per Income Tax rules.

C. A large number of Permanent Account Numbers of Vendors are stated to be invalid.

Impact:

A. Failure to properly deduct TDS exposes the Society to the risk of penalties and prosecution under the Income Tax Act.

B. Non-deduction of tax at source on advance payment to vendors results in non-compliance of Income Tax rules.

C. Invalid Permanent Account Numbers create complications in generation and filing of the T.D.S returns.

Recommendation:

We recommend that

A. Provisions of the Income Tax Act relating to deduction of tax at source be scrupulously followed.

B. Tax deduction at source should be made on advance payments to vendors.

C. Vendors may be requested to submit photocopies of their PAN card.

Management's reply:

The observation has been noted and process of recovery has already been started and necessary instructions for calculation of the exact short deduction on the basis of the above illustrations is being done at our end. Further, the rates advised by the auditor have been updated accordingly for the current financial year.



*[Handwritten signature]*

Project Director  
West Bengal State AIDS  
Prevention & Control Society

Observations

<p>1</p>	<p>No ADVT/ECLE/103 dated 31.3.2008 relating to advertisement in "D. Jagad".</p> <p>As per the Sanction order the advertisements were to have been published on 6 days from 3<sup>rd</sup> March 2008 to 28<sup>th</sup> March 2008.</p> <p>The advertisements were actually published on the 9th, 11th, 13th, 15th, 16th &amp; 17 March.</p> <p>Thus the sanction terms were not complied by publishing the advertisement on the 16<sup>th</sup> of March.</p>
<p>2</p>	<p>Cheque No 019244 dated 07.03.08 amounting to Rs 222,454 was paid to Taaza Infotainment Pvt Ltd.</p> <p>The sanction stipulates that 12 spots/day and 360 spots per month should be telecast.</p> <p>However, only 334 spots in December 07 and 348 spots in January 2008 were telecast. Further, the sanction terms w.r.t telecast as required "Time Band" were not properly adhered to.</p>
<p>3</p>	<p>Rs 272,907 was paid to West Bengal Voluntary Blood Donors Forum (WBVDF) as World AIDS day program.</p> <p>As per the Voucher no 23 submitted by WBVDF Rs 49,834 was paid by them vide cheque No 384675 for booking of Main Auditorium at Science City, Kolkata on the 27<sup>th</sup> January 2008 from 1800 hours to 2200 hours.</p> <p>The payment comprised of Charges of Rs 33,334 and refundable Security Deposit of Rs 16,500.</p> <p>However, neither the amount of security deposit has been accounted to SACCS by the WBVDF nor has the same been accounted for as "Loans and Advances" in the books of WBVDF.</p> <p>Further, as per Voucher No. 23, Rs 30,000 was paid to Manas Kr Dutta for supply of 400 pieces of Cap &amp; Jersey @ Rs 75/piece.</p> <p>However, neither any quotation from other parties nor any Challan evidencing the receipt of the goods / money receipt was available.</p>
<p>4.</p>	<p>Bill No 13/03/07-08 dated 31.03.08 of Cyber Swift for Rs 40,449 in connection with the placement of GIS professionals from January 08 to March 08.</p> <p>The party claimed Service Tax of Rs 4,449 and the same has also been paid.</p> <p>However, the Service Tax registration No was not available.</p>



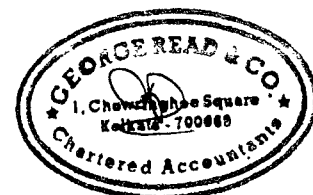
STATUTORY AUDIT OF WEST BENGAL STATE AIDS CONTROL SOCIETY - 2007-08

TAX DEDUCTIBLE BUT NOT DEDUCTED AT ALL - ANNEXURE 2

SL	PARTY	RS
1	Quest Advisory Services-Advance	232,500
2	Speed Link	11,538
3	Speed Link	25,576
4	Media Content & Distribution (S, Ltd)	557,465
5	J.R.Enterprise	128,990
6	Zee News	669,594
7	Zytron Systems	58,500

TAX DEDUCTED AT LOWER RATES - ANNEXURE 3

Sl	Party	Bill amount	Paid on	Tax deducted	Tax deductible	Short deduction
1	Venus Software	149,434	10.05.07	2,988	8,383	5,395
2	Venus Software	149,593	18.07.07	3,017	16,948	13,931
3	Venus Software	149,593	13.11.07	3,017	16,948	13,931
4	Venus Software	149,593	11.03.08	3,017	16,948	13,931
5	Venus Software	1,124		93	127	34
6	Quest Advisory Services	47,100	31.03.08	2,241		
7	Minerva Technology Pvt Ltd	223,205	25.03.08	4,526	5,947	1,411
8	Zytron Systems	22,448	31.05.07	113	1,259	806
9	Zytron Systems	9,097	19.07.07	1,552	1,030	(522)
10	Zytron Systems	76,967	18.08.07	1,552	8,720	7,168
11	Zytron Systems	121,911	06.11.07	2,439	13,812	11,353
12	Zytron Systems	76,967	27.12.07	1,552	8,720	7,168
13	Zytron Systems	78,519	27.12.07	1,552	8,896	7,344
14	Zytron Systems	153,934	20.02.08	3,106	17,441	14,335
15	Zytron Systems	15,730	11.03.08	113	1,782	1,669
16	Zytron Systems	76,967	31.03.08	1,552	8,720	7,168
17	Zytron Systems	78,432	31.03.08	3,017	8,886	5,869
18	Zytron Systems	76,967	31.03.08	1,552	8,720	7,168



STATUTORY AUDIT OF WEST BENGAL STATE AIDS CONTROL SOCIETY - 2007-08

T.D.S DEPOSITED LATE - ANNEXURE 4

Sr	Party	Emt amount	T.D.S	Date of Credit	Due date	T.D.S deposited on	No of days late
1	Laser Wing	91,000	1,521	31.03.08	07.04.08	30.04.08	23
2	Bhoruka Public Welfare Trust	71,779	16,113	31.03.08	07.04.08	29.04.08	22
3	Laser Wing	55,900	1,218	31.03.08	07.04.08	29.04.08	22
-	Telecom (I) Solutions Pvt Ltd	1,59,900	2,407	31.03.08	07.04.08	29.04.08	22
5	The Times of India Group	35,000	397	25.03.08	07.04.08	10.04.08	3
6	SCIR	276,800	6,272	28.03.08	07.04.08	11.04.08	4
7	Therumo Feeds Ltd	180,634	3,241	26.03.08	07.04.08	11.04.08	4
8	Zydon Systems	78,432	3,017	29.03.08	07.04.08	11.04.08	4
9	Meda	55,000	1,245	24.03.08	07.04.08	11.04.08	4
10	Indian Express (India) Ltd	54,521	623	31.03.08	07.04.08	11.04.08	4
11	Hash Telecom (I) Ltd	1,00,000	793	31.03.08	07.04.08	11.04.08	4
12	Publicity (P) Ltd	31,730	3,179	31.03.08	07.04.08	11.04.08	4
13	Odence	128,000	2,900	31.03.08	07.04.08	11.04.08	4

