



TASKY ASSOCIATES
CHARTERED ACCOUNTANTS

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ACS/885
2/2/12

AUDIT REPORT

AD(F)
Accounts
2/2/12

To,

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

We have audited the accompanying financial statements of the West Bengal State AIDS Prevention and Control Society (Pool Fund) as of March 31, 2011. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, subject to our observations contained in the Management Letter, listing on ineligible claims, exceptions with adherence to procurement procedures, the financial statements, give a true and fair view of the Sources and Application of Funds and the financial position of West Bengal State AIDS Prevention & Control Society (Pool Fund) for the year ended March 31, 2011, in accordance with consistently applied accounting standards.

In addition

- (a) With respect to IFRs, adequate supporting documentation has been maintained to support the IFRs
- (b) The expenditures are eligible for financing under the Credit/Grant Agreement.
- (c) Procurement of goods and services has been carried out as per the procurement manual issued by NACO, GOI and NGO / CBO guidelines subject to annexure on exceptions with adherence to procurement procedures.

Accounts - 2/2/2012

West Bengal State Aids
Prevention and Control Society

Anil Kumar Mathpal, Partner,

Tasky Associates, Chartered Accountants,
107, Kirti Deep Building, Commercial Complex,
Nangal Raya, New Delhi – 110046

Audit report has to be read with:-

- a) Management Letter
- b) Listing on ineligible claims
- c) Reconciliation of expenditure as per IFR with the actual expenditure as reported in the audited financial statements
- d) Exceptions with adherence to the procurement procedures.

1/10, KINARA CO-OP G. H. SOCIETY, BANDRA (WEST), RECLAMATION MUMBAI, MAHARASHTRA-400 050 PHONE : 022-26435701	E-1, LOTUS COLONY, FIRST STREET, CHAMIRE'S ROAD, NANDANAM, CHENNAI TAMILNADU - 600035 PHONE : 044-24353209	G-7, HOTEL ASHOK PLAZA, 12A/14, SARASWATI MARG, W.E.A., KAROL BAGH, NEW DELHI - 110 005 PHONE : 011-25712813	30, ZONE-I, MAHARANA PRATAP NAGAR BHOPAL, MADHYA PRADESH - 462011 PHONE : 0755-2553688
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**Management Letter
(Pool Fund)**

To,

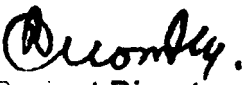
The Project Director,
West Bengal State AIDS Prevention & Control Society,
Swasthya Bhawan, GN – 29, Sector – V,
Salt Lake City, Kolkata - 700091

Sir,

Subject: Management Letter

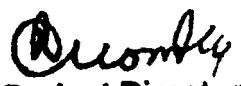
We have audited the accompanying financial statements of the West Bengal State AIDS Prevention and Control Society (Pool Fund) as of March 31, 2011. This Management Letter has been issued for expressing our audit observations related to accounts, accounting systems, operations and records of the Society.

- 1.) Final Accounts, i.e., Balance Sheet, Income & Expenditure A/c. and Receipts & Payment A/c. have been prepared separately, fund wise, for Pool Fund, GFATM Round II, GFATM Round IV and GFATM Round VII, as directed by National AIDS Control Organization. However, Consolidated Final Accounts have not been prepared which may be required for the purposes of filings with Income Tax Departments and Registrar of Societies.
- 2.) Books of Accounts of the Society have been maintained on the CPFMS Accounting Software provided by National AIDS Control Organization, i.e., Cash Book, Bank Book, Journal Book and General Ledger.
- 3.) Two accounting policies suggested by National AIDS Control Organization 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 amount of Rs. 4,53,935.62 shown in the Balance Sheet under the head Funds from Other Sources is not any liability but recovery of advance given to the NGO wrongly classified. There is no such liability of the Society. As explained to us this amount represents recovery effected against the aforesaid NGO in relation to advance previously fully adjusted.
- 5.) The office address of the Society is wrongly entered in the CPFMS system. The correct office address of the society is Swasthya Bhawan, GN – 29, Sector – V, Salt Lake City, Kolkata – 700091.
- 6.) The accounting entries related to cash payments are deleted / altered on arbitrary basis. Entries once passed should never be deleted. Wrongly passed entries should be corrected by passing rectification entries and audit trail should be maintained.


Project Director
West Bengal State AIDS
Prevention & Control Society

- 7.) Very huge amount of cash balance has been maintained by the Society throughout the year. Huge amounts of cash have been withdrawn by the Society for the purposes of conducting various trainings which are not conducted immediately upon drawing cash from bank. This is an absolutely incorrect practice / policy of the Society.
- 8.) IEC materials are dumped in the store and no proper record of the same is found.
- 9.) Register of Cash Balance is not maintained as per clause 11.2.2 of Financial Management.
- 10.) Withdrawal of Cash from Bank is not being justified by any estimation / calculation which is required as per clause 11.2.3 of Finance Manual
- 11.) Physical Verification of cash has not been conducted by the Project Director at the end of each quarter, which is required as per clause 12.3 of Finance Manual.
- 12.) Cheques drawn in the name of parties are not dispatched on the same day, which is required as per clause 11.2.7 of the Finance Manual
- 13.) The advances are not adjusted within the time limit as prescribed in clause 11.2.6 of the Finance Manual
- 14.) Peripheral Units are late in settlement of advances leading to mismatch between the physical and financial progress of the project as per clause 11.11.2 of Finance Manual
- 15.) Physical Verification of Fixed Assets has not been done as per clause 12.3 of Finance Manual
- 16.) Cash payments in excess of Rs 5,000.00 are made on a regular basis in contravention of NACO guideline.
- 17.) Fixed Assets Register is not being maintained item wise and in the format of NACO.
- 18.) Consumable Items procured for various training purpose are being used directly without making entry in the Store register.
- 19.) Inventory of consumable items is not verified by the management staff independent of store personnel.
- 20.) Annual physical verification of Fixed Assets by a team of designated officer by PD of the SACS is not being carried out.




Project Director
West Bengal State
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21.) The contract for procurement of 6 walk in coolers was awarded by following shopping method on 28.02.2011. Later repeat order was given to the same firm for supply of 3 additional walk in coolers on 17.03.2011. The total value of the order was Rs. 42.75 Lacs. As per purchase order the equipment were to be installed in 20 days from date of order and full payment to be made upon installation in good condition of the same. However, supplier submitted bill for payment of total amount of Rs. 42.75 Lacs without proof of delivery for which full payment was released in undue haste on 31.03.2011 itself. It is pertinent to note that the supplier, M/s Snowline Engineers was L-3 as per the findings of the Procurement Committee. The aforesaid purchase order was issued on the basis of arbitrary adjustments / interpretations in bids of all the bidders.

The procurement of Walk in Coolers should be further investigated in order to determine the staff accountability.

22.) The vehicle hire contractor of the Society has not been selected on the basis of competitive bidding.

23.) All the data entries in the CPFMS are being done by the finance assistants through single log in id. The entries are authenticated under the same log in id. Different log in id's should be used by different users having varying prescribed authorizations.

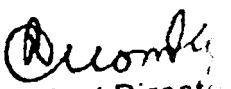
24.) Adjustment of advances to NGO's and Peripheral Units are being done on basis of e-mailed statements of expenditure which are not signed by the authorised persons. This serious lapse is being done under excuse of urgency and cost cutting / savings. This is not at all acceptable and hard copies of statement of expenditures and other documents duly signed by the authorised persons should be basis of the adjustment of advances.

25.) Serious irregularities were pointed out in the Internal Audit Report of the Society for the financial year 2010 – 2011 wherein instances of shortage of cash to the tune of Rs. 14,05,598.00 were pointed out on the basis of physical verification conducted by them on 23.05.2011. The Society has not given any explanation / rebuttal / compliance with respect to this observation of the Internal Auditor, therefore, there is likelihood of this shortage continuing even before 31.03.2011 which the Society could deny with credible evidence. Physical Verification of Cash was not conducted anytime during the financial year 2010 – 2011.

This probably happened due to uncontrolled and indiscriminate cash drawls of large amounts and weak internal control and poor supervision and subsequent adjustment done on the basis of inadmissible bills / vouchers.

Therefore, we cannot comment on the existence of actual cash balance of Rs. 12,00,175.00 in the Pool Fund as at 31.03.2011. This is a serious irregularity and raises a question mark over the correctness of the books of accounts of the Society as at 31.03.2011 to the extent of this cash shortage amount.

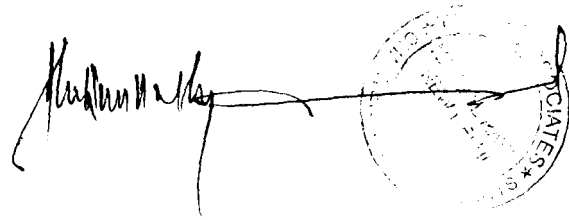



Project Director
West Bengal State
Prevention & Control S.

2b.) NGO's have not been selected through fair exercise, some under qualified NGO's have been selected. For example, Prantik (Bangaon) has been selected as an NGO in the JAT Visit conducted in 2011-12. In TAC meeting on 04.02.2011, 5 NGOs were selected, i.e, Koshish, ATGHB, Gokale Road Bandhan, Astitva Dakshin, Madhya Banglar Sangram. JAT evaluation of these 5 concluded in March 2011. Suddenly on 10.05.2011 it was proposed to plan JAT Visit at Prantik (Bangaon), whereas JAT had prepared report on 06.05.2011, i.e., before 10.05.2011 when the approval to order JAT Visit was given.

Moreover, the following NGO's were given further Grant in Aid even after failing in the Annual Evaluation:-

- a) CWRC – CSW
- b) SCIR – IDU (Goabagan)

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Project Director
State AIDS
Project

List of Ineligible Expenses

During the course of our audit we came to know that a case of misappropriation of cash was reported in the Internal Audit Report of the Society. Consequently an Enquiry Team was deputed by NACO to further review the financial records and books of accounts and procurement the office of the Society to processes / procedures. Simultaneously an Enquiry Committee was constituted by the Principal Secretary to the Govt. of West Bengal, Department of Health and Family Welfare to enquire financial transactions of the Society.

On the basis of our examination of financial records and information / explanations obtained on test check basis, during the course of our audit we observed that the ineligible expenses are primarily are in the nature of prima-facie in-genuine supporting documents / duplicate supporting documents / tampered supporting documents and also in the nature of personal expenses.

Some of the instances of ineligible expenses detected by us during the course of our audit are as under:-

Date	Voucher No:	GL. No.	Adjusted amount	Ineligible Expenses
21.07.10	956	2107	Rs. 29,023	Rs. 14,563.00
12.07.10	958	2162	Rs. 24,139	Rs. 5,060.00
27.01.11	3117	2117	Rs. 1,00,000	Rs. 73,099.00
31.03.11	4087	2165	Rs. 31,971	Rs. 18,097.00

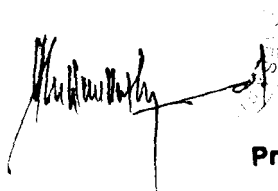
Rs. 1,85,133 Rs. 1,10,819.00

Moreover, it is further gathered that the Enquiry Committee constituted by the Principal Secretary to the Govt. of West Bengal, Department of Health and Family Welfare to enquire financial transactions of the Society in it's preliminary report has estimated the ineligible expenses to the tune of around Rs. 3,00,000.00.

Arriving at the total value of the ineligible expenses calls for detailed investigation in the matter

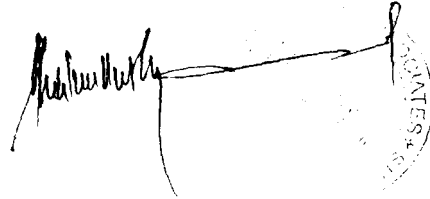
Further the transactions with the following vendors were determined by us to be more suspicious involving further ineligible expenses which needs detailed investigation. However, copies of accounts / confirmation of transactions of the following vendors not being available for examination restricted the scope of our findings w.r.t ineligible expenses:-


- a.) Raj Yatayat Private Limited, Karnani Estate, 209, A.J.C Bose Road, 5th Floor, Suite No. 205, Kolkata
- b.) Sumita Dutta, North End Plaza, Shop No. 18, 234, Gopal Lal Tagore Road, Kolkata
- c.) Car Wing, 234, G.L.T Road, Kolkata
- d.) Babul Chandra Kundu, 5, Rustomji Parshee Road, Kolkata
- e.) Chatterjee Kundu & Co, 14 / 2, Old China Bazar Street, Room No. 104, Kolkata
- f.) Narayan Chandra Dinda, 287, Maharaja Nanda Kumar Road (South), Kolkata - 700036
- g.) Shivam Enterprise, 234, Gopal Lal Tagore, Kolkata


Project Director
West Bengal State
Prevention & Control So.

Reconciliation of expenditure as per IFR with the actual expenditure as reported in the audited financial statements.

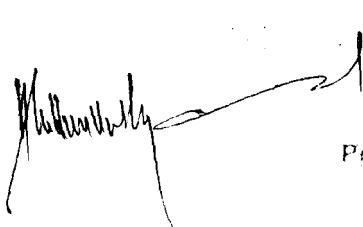
Particulars		Amount (in lacs)
Expenditure as per Consolidated Financial Statement		2,475.54
Utilization of Fund		
Total Expenses as per Income & Expenditure A/c.	2,396.75	
Addition in Fixed Assets	78.79	2,475.54

A handwritten signature in black ink is written over a circular stamp. The stamp contains the text "WEST BENGAL STATE AIDS PREVENTION & CONTROL SOCIETY" around its perimeter.


Project Director
West Bengal State AIDS
Prevention & Control Society

Exceptions with adherence to the procurement procedures

- 1.) The contract for procurement of 6 walk in coolers was awarded by following shopping method on 28.02.2011. Later repeat order was given to the same firm for supply of 3 additional walk in coolers was awarded on 17.03.2011. The total value of the order was Rs. 42.75 Lacs. As per purchase order the equipment were to be installed in 20 days from date of order and full payment to be made upon installation in good condition of the same. However, supplier submitted bill for payment of total amount of Rs. 42.75 Lacs without proof of delivery for which full payment was released in undue haste on 31.03.2011 itself. It is pertinent to note that the supplier, M/s Snowline Engineers was L-3 as per the findings of the Procurement Committee. The aforesaid purchase order was issued on the basis of arbitrary adjustments / interpretations in bids of all the bidders.
- 2.) The vehicle hire contractor of the Society has not been selected on the basis of competitive bidding.
- 3.) Technical Evaluation in some of the cases was made on the basis of samples and demonstrations, which is not permissible as is evident from Internal Auditor Report.
- 4.) Bid Packaging was made for dissimilar items and bid security is not fixed on item basis, which restricts competition and discourages genuine bidder to offer their bid.
- 5.) The internal control mechanism to verify the delivery of the goods / services before making payment to the vendors is not implemented properly. There are instances of payments being made without the certification of goods / services being delivered by the Stores Department.
- 6.) Consumable Items procured for various training purpose are being used directly without making entry in the Store register.
- 7.) The Expert Committee constituted for technical evaluation does not gives reasons for rejection of lower bidder and just give comments on technically qualified bidders as "accepted". In the technical evaluation or the comparative statement of specification of goods offered vis-à-vis specification of goods required under bid invitation is not prepared. As evident in case of water coolers.
- 8.) Estimated cost is not taken as basis for deciding method of procurement, this may lead to slippage on choosing correct method of procurement, i.e., Shopping Method being followed even though the contract value is more than INR equivalent of USD 50,000 and beyond the delegated authority limit of Society as found out in case of procurement of single blood bags.
- 9.) The technical specifications are not detailed enough to invite comparable bids. This leads to re-bidding, delay in award of contract and even cancellation of order. The procurement is expected to give its requirement in unambiguous clear manner in order to facilitate comparable and competitive bids.


Project Director
West Bengal State AIDS
Prevention & Control Society

Utilisation Certificate

Certified that an amount of Rs. **309,826,000.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year **2010-11** vide letter No. given below and opening Cash/Bank Balance Rs. **35,830,498.58** (and Current Liabilities of Rs.**0.00**)and outstanding Advances for Rs. **47,319,516.50** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **5,333,966.00**. a sum of Rs. **247,554,545.25** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **116,368,611.55** (and Current Liabilities of Rs. **553,886.62**)and outstanding advances of Rs.**34,940,710.90**. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

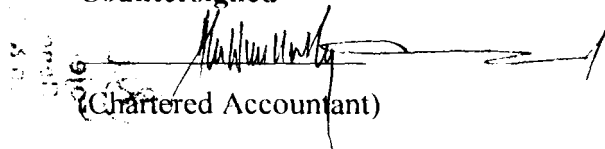
Sl. No.	Sanction letter Number and Date	Amount
	Total	309,826,000.00

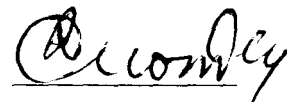
2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned

15/11/2011

 (Chartered Accountant)



(Project Director)

Sale of Bid/Tender Documents	14,500.00
Other Receipts	125,359.00
Interest from Bank	5,194,107.00
	5,333,966.00
Current Liabilities	Amount (Rs.)
General Provident Fund	80,000.00
Group Insurance Scheme	416.00
Other Recoveries	19,535.00
Funds from Other Sources	453,935.62
	553,886.62
Closing balance of Net Current Assets	Amount (Rs.)
Cash in hand	1,200,175.00
Bank 3	115,168,436.55
Advance to Others	1,080,046.00
Advance to NGOs	25,703,586.00
Advance to Staff	231,164.00
Advance to District Authorities	7,723,135.90
Advance to DAPCU	202,779.00
	151,309,322.45




Project Director
West Bengal State AIDS
Prevention & Control Society

Significant Accounting Policies

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 Certificates or on approval of their claims.

2.) Revenue Recognition

Government Grant to that of expenditure (net of other income) is accounted for as income of the Society.

3.) Fixed Assets

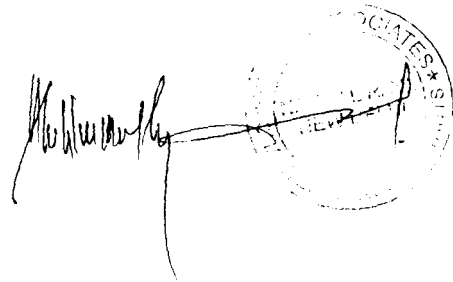
The fixed assets acquired out of grant received are reflected at cost by crediting an equivalent amount in Fixed Asset Fund Account.

4.) Depreciation

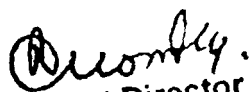
No depreciation has been provided on the fixed assets

5.) Disclosure of Accounting Heads

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



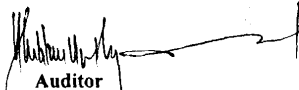
A handwritten signature in black ink is written over a circular stamp. The stamp contains the text "ASSOCIATES" at the top and "NEW DELHI" at the bottom, with a star in the center.



Project Director
West Bengal State AIDS
Prevention & Control Society

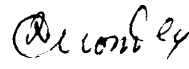
Balance Sheet

For The Period From : 01-Apr-2010 To :31-Mar-2011

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.)
83,150,015.08	GENERAL FUND	01	150,755,435.83	81,998,782.36	FIXED ASSETS	02	89,878,039.36
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
0.00	CURRENT LIABILITIES	0501	99,951.00	35,830,498.58	CURRENT ASSETS	0301	116,368,611.55
81,998,782.36	FIXED ASSET FUND		89,878,039.36	47,319,516.50	LOANS AND ADVANCES	0401	34,940,710.90
0.00	Funds from Other Sources	03	453,935.62				
<u>65,148,797.44</u>			<u>241,187,361.81</u>	<u>165,148,797.44</u>			<u>241,187,361.81</u>


Auditor


FC/MFO
(Finance)
State Aids
Pre- Society


Project Director
West Bengal State
Prevention and Control
Society

General Fund


Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Opening grant in aid	83,150,015.08	29,561,065.14
Add: Received during the year		
Grant from NACO to SACS	309,826,000.00	296,320,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	234,341,322.25	234,463,955.06
Grants utilised to the extent of fixed asset expenditure	7,879,257.00	8,267,095.00
Closing grant in aid	150,755,435.83	83,150,015.08

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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 Equipments (2203)	43,913,451.00	6,803,632.00	0.00	50,717,083.00
Civil Works (2201)	21,887,549.00	0.00	0.00	21,887,549.00
Equipment (Other) (2204)	6,069,461.00	0.00	0.00	6,069,461.00
Furniture, Fixtures & Supplies (2202)	2,502,791.00	942,003.00	0.00	3,444,794.00
Office Equipment (2206)	7,625,530.36	133,622.00	0.00	7,759,152.36
Grand Total	81,998,782.36	7,879,257.00	0.00	89,878,039.36


Project Director
West Bengal State AIDS
Prevention & Control Society

Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilised/ Refunded	Closing Balance
Capacity Building (11)	0.00	0.00	0.00	0.00
Capacity Building Project for Food & Drugs (19)	0.00	0.00	0.00	0.00
Fund Generated from Condom Social Marketing (25)	0.00	0.00	0.00	0.00
Health & Family Welfare - RCH (20A)	0.00	0.00	0.00	0.00
Health & Family Welfare Samity (20B)	0.00	0.00	0.00	0.00
Kerala SACS (21)	0.00	0.00	0.00	0.00
Manas Bangla (28)	0.00	453,935.62	0.00	453,935.62
NACO (07)	0.00	0.00	0.00	0.00
SBTC (24)	0.00	0.00	0.00	0.00
State Govt Fund (23)	0.00	0.00	0.00	0.00
UNICEF (06)	0.00	0.00	0.00	0.00
Grand Total	0.00	453,935.62	0.00	453,935.62

[Signature]
 Director
 Welfare
 Department

[Signature]

CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Cash in hand	1,200,175.00	106,975.00
Bank 3	115,168,436.55	35,723,523.58
Total	116,368,611.55	35,830,498.58

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Advance to Others	1,080,046.00	1,394,864.00
Advance to NGOs	25,703,586.00	33,476,090.50
Advance to Staff	231,164.00	15,000.00
Advance to District Authorities	7,723,135.90	12,433,562.00
Advance to DAPCU	202,779.00	0.00
Total	34,940,710.90	47,319,516.50

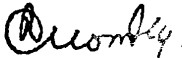
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Project Director
West Bengal AIDS
Prevention & Control Society

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
General Provident Fund	80,000.00	0.00
Group Insurance Scheme	416.00	0.00
Other Recoveries	19,535.00	0.00
Total	99,951.00	0.00


Project Director
West Bengal State AIDS
Prevention & Control Society





West Bengal SACS - POOL FUND

[Draft]

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-2010 To :31-Mar-2011

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.)
35,257,139.00	IEC		34,105,648.30	2,638,365.00	Other Income	28	5,333,966.00
1,928,146.00	Consultants and Consultancy Services		1,241,991.00	234,463,955.06	Grants utilised to the extent of revenue expenditure		234,341,322.25
1,594,440.00	Surveillance		1,055,640.00				
13,621,310.00	Kits and Other Lab Supplies	06	11,537,042.00				
0.00	Medicines	07	506,873.00				
30,800,729.76	Training and Workshops	08	31,443,939.00				
106,129,795.17	NGO Services	11	102,124,676.45				
26,708,598.00	Salary (Pay and Allowances)	13	33,285,488.00				
6,424,948.00	Maintenance Costs	14	718,890.00				
14,637,214.13	Operational Expenses	15	23,655,100.50				
237,102,320.06			239,675,288.25	237,102,320.06			239,675,288.25

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West Bengal State Aids
Program and Control Society

Other Income


Schedule 28

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Sale of Bid/Tender Documents	14,500.00	16,400.00
Other Receipts	125,359.00	20.00
Interest from Bank	5,194,107.00	2,621,945.00
Total	5,333,966.00	2,638,365.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
HIV Kits	0.00	2,292,462.00
Other Lab. Supplies	1,662,110.00	2,431,459.00
Consumable Items	9,874,932.00	8,897,389.00
Total	11,537,042.00	13,621,310.00


 Project Director
 West Bengal State AIDS
 Programme



Medicines

Schedule 07

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
STI Drugs	506,873.00	0.00
Total	506,873.00	0.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Training	4,693,109.00	7,392,108.50
Campaigns	26,750,830.00	23,408,621.26
Total	31,443,939.00	30,800,729.76

NGO Services

Schedule 11

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
NGO Services	4,796,283.00	4,196,289.50
NGO Services for Priority Interventions	97,328,393.45	101,933,505.67
Total	102,124,676.45	106,129,795.17

Accountably.
 Director
 West Bengal State AIDS
 Prevention & Control Society

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Salary	33,027,374.00	26,488,598.00
Honorarium	258,114.00	220,000.00
Total	33,285,488.00	26,708,598.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Equipment Maintenance	108,801.00	79,735.00
Building Maintenance	584,197.00	422,811.00
Vehicle Maintenance	25,892.00	5,922,402.00
Total	718,890.00	6,424,948.00

Deonky.
Project Director
West Bengal State
Prevention & Control

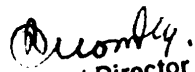


Operational Expenses

Schedule 15

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Travelling Expenses	4,966,109.50	1,557,556.88
Telephone/Communication Expenses	272,604.00	266,772.00
Bank Charges	76,790.00	54,864.25
Miscellaneous Expenses	538,628.00	155,488.00
Printing & Stationery	355,364.00	1,676,137.00
Advertisement (Other than IEC)	503,847.00	811,240.00
Audit Fees	971,415.00	700,321.00
Postage/Courier	202,206.00	196,431.00
Quality Assessment	4,923,419.00	2,382,707.00
Other Administration Cost	100,094.00	110,925.00
Contractual Services - Companies	9,455,909.00	6,724,772.00
Contingency	1,288,715.00	0.00
Total	23,655,100.50	14,637,214.13




 Project Director
 West Bengal State AIDS
 Prevention & Control Society



West Bengal SACS - POOL FUND

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

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2010 To :31-Mar-2011

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:			181,269,847.31	LOANS AND ADVANCES	17	141,055,941.65
1,037,780.00	Cash in hand		106,975.00	112,091.00	Funds from Other Sources	15	0.00
6,691,318.89	Balance with Bank	30	35,723,523.58	6,675,157.00	FIXED ASSETS	16	6,132,928.00
296,320,000.00	GENERAL FUND	29	309,826,000.00	10,243,899.00	Kits and Other Lab Supplies	18	9,370,676.00
0.00	Funds from Other Sources	31	453,935.62	2,843,029.00	Training and Workshops	20	2,312,352.00
2,930.00	CURRENT LIABILITIES	32	99,951.00	70,082.00	NGO Services	23	80,772.00
2,470,305.00	Other Income	56	5,007,550.00	21,251,776.00	Salary (Pay and Allowances)	25	36,269,428.00
306,522,333.89			351,217,935.20	6,072,694.00	Maintenance Costs	26	3,355,502.00
				13,927,463.00	Operational Expenses	27	18,472,512.00
				26,140,534.00	IEC		16,106,473.00
				1,919,646.00	Consultants and Consultancy Services		1,241,991.00
				165,617.00	Surveillance		450,748.00
					Closing Balance:		
				106,975.00	Cash in hand		1,200,175.00
				35,723,523.58	Balance with Bank	31	115,168,436.55
				306,522,333.89			351,217,935.20

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 Director (Finance)
 National State Aids
 Prevention and Control Society

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GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Grant from NACO to SACS	309,826,000.00	296,320,000.00
Total	309,826,000.00	296,320,000.00

Balance with Bank

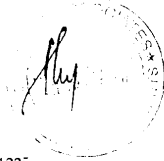
Schedule 30

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Bank 3	35,723,523.58	6,691,318.89
Cheque in Transit	0.00	0.00
Total	35,723,523.58	6,691,318.89

Funds from Other Sources

Schedule 31

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Funds from Other Sources	453,935.62	0.00
Total	453,935.62	0.00



Deonky.
Project Director
West Bengal State AIDS
Prevention & Control Society

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
General Provident Fund	80,000.00	0.00
Group Insurance Scheme	416.00	0.00
TDS (Others)	0.00	1,835.00
Other Recoveries	19,535.00	1,095.00
Total	99,951.00	2,930.00

Other Income

Schedule 56

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Sale of Bid/Tender Documents	14,500.00	16,400.00
Other Receipts	125,359.00	20.00
Interest from Bank	4,867,691.00	2,453,885.00
Total	5,007,550.00	2,470,305.00

Deonky.
Project Director
West Bengal State AIDS
Prevention & Control Society

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Advance to Others	2,322,964.00	4,051,245.00
Advance to NGOs	102,155,186.25	133,263,878.67
Advance to Staff	536,751.50	161,053.88
Advance to Autonomous Bodies	21,452,711.00	17,703,989.26
Advance to District Authorities	13,618,730.90	25,586,515.50
Advance to DAPCU	699,955.00	0.00
Inter Unit Fund Transfer	269,643.00	503,165.00
Total	141,055,941.65	181,269,847.31

Funds from Other Sources

Schedule 15

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Funds from Other Sources	0.00	112,091.00
Total	0.00	112,091.00



Deonika
Project Director
West Bengal State Health Department
Prevention & Control Section

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Furniture , Fixtures & Supplies	221,771.00	270,233.00
Blood Bank Equipments	5,777,535.00	5,292,752.00
Office Equipment	133,622.00	1,112,172.00
Total	6,132,928.00	6,675,157.00

Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
HIV Kits	0.00	9,210.00
Other Lab. Supplies	355,209.00	1,506,272.00
Consumable Items	9,015,467.00	8,728,417.00
Total	9,370,676.00	10,243,899.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Training	2,077,554.00	2,843,029.00
Campaigns	234,798.00	0.00
Total	2,312,352.00	2,843,029.00

Assembly
 Project Director
 National Society for
 Prevention & Control of AIDS
 Society

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NGO Services

Schedule 23

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
NGO Services for Priority Interventions	80,772.00	70,082.00
Total	80,772.00	70,082.00

Salary (Pay and Allowances)

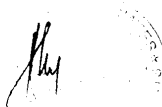
Schedule 25

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Salary	36,011,314.00	21,031,776.00
Honorarium	258,114.00	220,000.00
Total	36,269,428.00	21,251,776.00

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Equipment Maintenance	108,801.00	10,315.00
Building Maintenance	584,197.00	139,977.00
Vehicle Maintenance	2,662,504.00	5,922,402.00
Total	3,355,502.00	6,072,694.00



Deonby.
Project Director
West Bengal State AIDS
Prevention & Control Society

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Travelling Expenses	2,041,116.00	1,301,992.00
Telephone/Communication Expenses	272,604.00	265,872.00
Bank Charges	18.00	81.00
Miscellaneous Expenses	0.00	159,584.00
Printing & Stationery	355,364.00	700,795.00
Advertisement (Other than IEC)	503,847.00	811,240.00
Audit Fees	971,415.00	700,321.00
Postage/Courier	202,206.00	196,431.00
Quality Assessment	4,414,628.00	1,755,154.00
Other Administration Cost	100,094.00	1,311,221.00
Contractual Services - Companies	9,442,489.00	6,724,772.00
Contingency	168,731.00	0.00
Total	18,472,512.00	13,927,463.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Bank 3	115,168,436.55	35,723,523.58
Cheque in Transit	0.00	0.00
Total	115,168,436.55	35,723,523.58

Quondy
Project Director
National State AIDS
Prevention & Control Society