

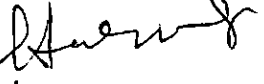
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Abhijit Dutt & Associates
Chartered Accountants
8/2, Kiran Sankar Roy Road, Rooms 2 & 3, Second Floor,
Calcutta 700 001
Telephones : 2248 1962, 2248 5052; telefax: 2210 3894; email: cadutt@gmail.com

AUDITORS' REPORT

1. We have audited the attached Balance Sheet of West Bengal State AIDS Prevention & Control Society, NEW DBS FOR NACPIV as at 31st March, 2014. 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 18 Districts and Head Office of West Bengal State AIDS Prevention & Control Society.
3. We conducted our audit in accordance with Audit & 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 purposes of our audit subject to the following:
 - I. Party wise details as well as age wise details of item wise details of Loans & Advances of Rs. 5,38,17,374.02 (Previous Year Rs. 6,15,36,033.17) was not made available to us. As such irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2014 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.
 - II. Party wise and age wise details of Current Liabilities involving Rs. 42, 28,008.00 (Previous Year Rs. 1, 67,860.00) as on 31.03.2014 has not been submitted by the Society to us.
 - III. Like previous year, no depreciation has been charged on Fixed Assets by the Society during the financial year 2013-14
 - 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 the Balance Sheet, of the state of affairs of the Society as at 31st March, 2014
 - ii. In the case of the Income & Expenditure Accounts, of the Grants utilized to the extent of revenue expenditure for the year 2013-14 and
 - iii. In the case of the Receipts & Payments accounts, of the amounts expended and received during the year ended on that date.

for ABHIJIT DUTT & ASSOCIATES
Chartered Accountants

P.C.Sarkar 
Partner
Mem. No. -- 050121

Calcutta
Date: 05.08.2014



NACO

West Bengal SACS - New DBS for NACPIV

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

National AIDS Control Project - Phase III

Balance Sheet

For The Period From : 01-Apr-2013 To : 31-Mar-2014

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.)
128,420,618.43	GENERAL FUND	01	71,205,560.93	90,058,127.36	FIXED ASSETS	02	90,184,727.36
167,860.00	CURRENT LIABILITIES AND PROVISIONS	0501	4,228,008.00	67,506,380.88	CURRENT ASSETS, LOANS AND ADVANCES	0301	22,070,129.63
90,058,127.36	FIXED ASSET FUND		90,184,727.36	61,536,033.17	LOANS AND ADVANCES	0401	53,817,374.92
453,935.62	Funds from Other Sources	03	453,935.62				
<u>219,100,541.41</u>			<u>166,072,231.91</u>	<u>219,100,541.41</u>			<u>166,072,231.91</u>

Sharma
Auditor

Saha
FC/FM/FO

Jt. Director (Finance)
WB State AIDS Prevention
& Control Society

Sharma
Project Director

Project Director
WBSA P & CS



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General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Opening grant in aid	128,420,618.43	0.00
Add: Received during the year		
Grant from NACO to SACS	147,179,000.00	157,060,000.00
Recovery/Deduction of Grants	20,000,000.00	108,704,888.88
NACPIII Closure	0.00	104,544,446.41
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	184,267,457.50	131,830,589.50
Grants utilised to the extent of fixed asset expenditure	126,600.00	90,058,127.36
Closing grant in aid	71,205,560.93	128,420,618.43

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 Jt. Director (Finance)
 WB State AIDS Prevention
 & Control Society

Sarda
 Project Director
 WBSAP & CS



Fixed Asset

Schedule 02

Figures in Rupees

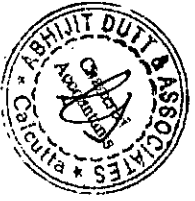
Particulars	Opening Balance	Addition	Deletion	Closing Balance
Furniture, Fixtures & Supplies (2202)	0.00	126,600.00	0.00	126,600.00
NACP/II Blood Bank Equipments (2403)	50,717,083.00	0.00	0.00	50,717,083.00
NACP/II Civil Works (2401)	21,894,599.00	0.00	0.00	21,894,599.00
NACP/II Equipment (Other) (2404)	6,069,461.00	0.00	0.00	6,069,461.00
NACP/II Furniture, Fixtures & Supplies (2402)	3,444,794.00	0.00	0.00	3,444,794.00
NACP/II Office Equipment (2406)	7,767,642.36	0.00	0.00	7,767,642.36
Office Equipment (2206)	164,548.00	0.00	0.00	164,548.00
Grand Total	90,058,127.36	126,600.00	0.00	90,184,727.36

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
Grand Total	453,935.62	0.00	0.00	453,935.62



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Jt. Director (Finance)
WB State AIDS Prevention
& Control Society

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Project Director
WBSAP&CS

CURRENT ASSETS

Schedule 0301

Figures in Rupees

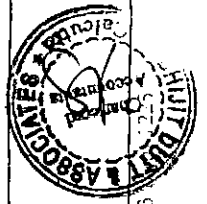
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Cash in hand	5,224.00	326.00
NEW DBS Bank Code	22,064,905.63	67,506,054.88
Total	22,070,129.63	67,506,380.88

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	653,804.50	339,366.00
Advance to NGOs	10,134,100.25	20,924,102.00
Advance to Staff	14,715.00	47,543.00
Advance to Autonomous Bodies	2,427,246.00	11,490,279.00
Advance to District Authorities	26,562,809.00	18,351,357.00
Security Deposit (Paid)	10,000.00	10,000.00
NACPIII Advance to Others	354,465.00	354,465.00
NACPIII Advance to NGOs	2,642,673.27	2,772,520.27
NACPIII Advance to Staff	89,640.00	120,029.00
NACPIII Advance to District Authorities	5,787,816.90	7,126,371.90
Inter Unit Fund Transfer	5,140,105.00	0.00
Total	53,817,374.92	61,536,033.17



Saha
Project Director
WB State AIDS Prevention
& Control Society
WBSAP & CS

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
General Provident Fund	-304.00	-80.00
Group Insurance Scheme	304.00	80.00
Other Recoveries	166,273.00	104,992.00
Security / Earnest Deposits (Received)	4,048,235.00	0.00
TDS (Others)	13,500.00	62,868.00
Total	4,228,008.00	167,860.00



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Jt. Director (Finance)
WB State AIDS Prevention
& Control Society

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Project Director
WBSAP&CS

NACO

West Bengal SACS - New DBS for NACPIV

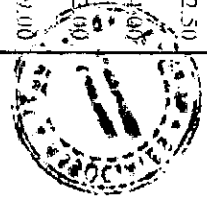
31/1, Belvedere Road Bhawani Bhawan Complex, Kolkata - 700027

National AIDS Control Project - Phase III

IDraft

Income And Expenditure Account
For The Period From : 01-Apr-2013 To :31-Mar-2014

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.)
13,145,909.00	IEC		21,679,495.00	768,803.00	Other Income	28	7,370,989.00
18,500.00	Consultants and Consultancy Services		0.00	131,830,589.50	Grants utilised to the extent of revenue expenditure		184,267,457.50
134,905.00	Surveillance		555,797.00				
2,348,866.50	(TI) NACPIII expensable		0.00				
74,839.00	(STI) NACPIII expensable		0.00				
1,137,871.00	(BS) NACPIII expensable		0.00				
1,045,148.00	(IEC) NACPIII expensable		0.00				
69,692.00	(IS) NACPIII expensable		0.00				
55,000.00	(SIMS) NACPIII expensable		0.00				
1,862,792.00	Kits and Other Lab Supplies	06	5,939,773.00				
98,814.00	Medicines	07	0.00				
22,876,340.00	Training and Workshops	08	43,120,634.00				
36,259,494.00	NGO Services	11	60,325,522.50				
39,191,099.00	Salary (Pay and Allowances)	13	46,813,264.00				
685,105.00	Maintenance Costs	14	564,723.00				
13,595,018.00	Operational Expenses	15	12,639,239.00				



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Jt. Director (Finance)
WB State AIDS Prevention
& Control Society

Project Director
WB SAP & CS

260,172.00				180,709.00				
<u>132,599,392.50</u>				<u>191,638,446.50</u>			<u>132,599,392.50</u>	<u>191,638,446.50</u>

(47)



Other Income

Schedule 28

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Receipts	5,031,250.00	30.00
Interest from Bank	2,339,739.00	768,773.00
Total	7,370,989.00	768,803.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
HIV Kits	217,607.00	14,438.00
Other Lab. Supplies	466,398.00	69,495.00
Consumable Items	5,255,768.00	1,778,859.00
Total	5,939,773.00	1,862,792.00

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 Jt. Director (Finance)
 WB State AIDS Prevention
 & Control Society



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 Project Director
 WBSAP&CS

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Medicines

Schedule 07

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
STI Drugs	0.00	98,814.00
Total	0.00	98,814.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	1,549,601.00	1,865,053.00
Campaigns	41,571,033.00	21,011,287.00
Total	43,120,634.00	22,876,340.00

NGO Services

Schedule 11

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NGO Services	1,512,214.00	3,813,559.00
NGO Services for Priority Interventions	58,815,308.50	32,445,935.00
Total	60,327,522.50	36,259,494.00



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Project Director
WBSAP & C.S.

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Jt. Director (Finance)
WB State AIDS Prevention
& Control Society

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	46,343,264.00	39,064,599.00
Honorarium	470,000.00	126,500.00
Total	46,813,264.00	39,191,099.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment Maintenance	0.00	12,074.00
Building Maintenance	234,279.00	562,269.00
Vehicle Maintenance	330,443.00	110,762.00
Total	564,722.00	685,105.00

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Jt. Director (Finance)
 WB State AIDS Prevention
 & Control Society



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Project Director
 WBSAP & CS

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Operational Expenses

Schedule 15

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Operational Expenses	4,127,129.00	2,132,907.00
Travelling Expenses	2,908,834.00	2,021,797.00
Rent, Rates & Taxes	215,731.00	4,875,000.00
Telephone/Communication Expenses	159,951.00	108,480.00
Bank Charges	113,962.00	374.00
Miscellaneous Expenses	693,086.00	572,505.00
Printing & Stationery	360,050.00	299,449.00
Advertisement (Other than IEC)	0.00	383,225.00
Water and Electricity Charges	22,771.00	0.00
Audit Fees	540,002.00	805,368.00
Postage/Courier	664,637.00	515,248.00
Quality Assessment	4,132.00	4,642.00
Other Administration Cost	124,645.00	104,209.00
Contractual Services - Companies	2,419,509.00	1,491,642.00
Contingency	104,091.00	20,000.00



[Signature]
 Jt. Director (Finance)
 WB State AIDS Prevention
 & Control Society

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 Project Director
 WBSAP & CS

Schedule NULL

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Meeting Expenses	180,709.00	260,172.00
Total	180,709.00	260,172.00



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Jt. Director (Finance)
WB State AIDS Prevention
& Control Society

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Project Director
WBSAP & PCS

Receipt And Payment Account

For The Period From : 01-Apr-2013 To :31-Mar-2014

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:			117,298,982.00	LOANS AND ADVANCES	17	113,753,681.25
0.00	Cash in hand		326.00	0.00	GENERAL FUND	15	20,000,000.00
0.00	Balance with Bank	30	67,506,054.88	164,548.00	FIXED ASSETS	16	8,100.00
83,909.00	LOANS AND ADVANCES	17	21,969.00	80.00	CURRENT LIABILITIES	32	61,092.00
245,764,888.88	GENERAL FUND	29	147,179,000.00	1,343,341.00	Kits and Other Lab Supplies	18	2,896,807.00
167,940.00	CURRENT LIABILITIES	32	4,151,114.00	98,814.00	Medicines	19	0.00
707,709.00	Other Income	56	7,073,397.00	106,868.00	Training and Workshops	20	27,375.00
<u>246,724,446.88</u>			<u>225,931,860.88</u>	1,356,484.00	NGO Services	23	1,108,113.00
				39,080,079.00	Salary (Pay and Allowances)	25	44,926,845.00
				608,452.00	Maintenance Costs	26	234,279.00
				12,538,090.00	Operational Expenses	27	10,632,340.00
				1,892.00		NULL	680.00
				6,603,828.00	HEC		8,213,099.00
				18,500.00	Consultants and Consultancy Services		0.00
				326.00	Closing Balance:		
					Cash in hand		5,224.00



[Signature]
 Jt. Director (Financial)
 WB State AIDS Prevention
 & Control Society

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 Project Director Page 1 of 10
 WBSAP & CS

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					31	22,064,905.63 <u>225,931,860.88</u>

Balance with Bank

67,506,054.88

246,724,446.88

22,064,905.63

225,931,860.88

Jt. Director (Finance)
WB State AIDS Prevention
& Control Society

Project Director
WBSAP & CC



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NACP III Advance to NGOs	21,647.00	0.00
NACP III Advance to District Authorities	322.00	0.00
Inter Unit Fund Transfer	0.00	83,909.00
Total	21,969.00	83,909.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Grant from NACO to SACS	147,179,000.00	137,060,000.00
Recovery/Deduction of Grants	0.00	108,704,888.88
Total	147,179,000.00	245,764,888.88

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
NEW DBS Bank Code	67,506,054.88	0.00
Total	67,506,054.88	0.00



[Signature]
 Jt. Director (Financial)
 WB State AIDS Prevention
 & Control Society

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 Project Director
 WBSAP & CS

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Group Insurance Scheme	224.00	80.00
Security / Earnest Deposit (Received)	4,048,235.00	0.00
TDS (Others)	0.00	62,868.00
Other Recoveries	102,655.00	104,992.00
Total	4,151,114.00	167,940.00

Other Income

Schedule 56

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Receipts	5,031,250.00	30.00
Interest from Bank	2,042,147.00	707,679.00
Total	7,073,397.00	707,709.00

[Signature]
 Project Director
 WBSAP & CS

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 Jt. Director (Finance)
 WB State AIDS Prevention
 & Control Society



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Consultants	577,198.00	0.00
Advance to Others	1,862,661.50	2,282,651.00
Advance to NGOs	50,007,599.75	57,850,042.00
Advance to Staff	524,971.00	384,850.00
Advance to Autonomous Bodies	32,508,000.00	32,500,000.00
Advance to District Authorities	25,066,372.00	24,271,439.00
Security Deposit (Paid)	0.00	10,000.00
Inter Unit Fund Transfer	5,206,879.00	0.00
Total	115,753,681.25	117,298,982.00

GENERAL FUND

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Recovery/Deduction of Grants	20,000,000.00	0.00
Total	20,000,000.00	0.00



[Signature]
 Jt. Director (Finance)
 WB State AIDS Prevention
 & Control Society

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 Project Director
 WBSAIPAC

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FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Furniture, Fixtures & Supplies	8,100.00	0.00
Office Equipment	0.00	164,548.00
Total	8,100.00	164,548.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
General Provident Fund	224.00	80.00
TDS (Others)	60,868.00	0.00
Total	61,092.00	80.00

Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
HIV Kits	0.00	14,438.00
Consumable Items	2,896,807.00	1,328,903.00
Total	2,896,807.00	1,343,341.00



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 Jt. Director (Finance)
 WB State AIDS Prevention
 & Control Society

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 Project Director
 WBSA P&C

Medicines

Schedule 19

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
STI Drugs	0.00	98,814.00
Total	0.00	98,814.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	27,375.00	105,302.00
Campaigns	0.00	1,566.00
Total	27,375.00	106,868.00

NGO Services

Schedule 23

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NGO Services for Priority Interventions	1,108,113.00	1,356,484.00
Total	1,108,113.00	1,356,484.00



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Jt. Director (Finance)
WB State AIDS Prevention
& Control Society

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Project Director
WBSA P&CS

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Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	44,832,845.00	38,953,579.00
Honorarium	94,000.00	126,500.00
Total	44,926,845.00	39,080,079.00

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment Maintenance	0.00	12,074.00
Building Maintenance	234,279.00	562,269.00
Vehicle Maintenance	0.00	34,109.00
Total	234,279.00	608,452.00

Zada
 Project Director
 WBSAP & C
 Jt. Director (Finance)
 WB State AIDS Prevention
 & Control Society



Operational Expenses

Schedule 27

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Operational Expenses	3,906,239.00	2,132,907.00
Travelling Expenses	2,259,187.00	1,766,619.00
Rent, Rates & Taxes	215,731.00	4,875,000.00
Telephone/Communication Expenses	151,049.00	108,480.00
Bank Charges	153.00	374.00
Miscellaneous Expenses	60,974.00	73,942.00
Printing & Stationery	302,651.00	299,449.00
Advertisement (Other than IEC)	0.00	383,225.00
Water and Electricity Charges	22,771.00	0.00
Audit Fees	540,002.00	805,368.00
Postage/Courier	664,637.00	515,248.00
Quality Assessment	1,100.00	4,642.00
Other Administration Cost	87,657.00	79,302.00
Contractual Services - Companies	2,419,509.00	1,491,642.00

Schedule NULL

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Meeting Expenses	680.00	1,892.00
Total	680.00	1,892.00



[Signature]
 Jt. Director (Finance)
 WB State AIDS Prevention
 & Control Society

[Signature]
 Project Director
 WBSAP & CS

39

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NEW DBS Bank Code	22,064,905.63	67,506,054.88
Total	22,064,905.63	67,506,054.88

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Jt. Director (Finance)
State AIDS Society
WBSAP & CS

[Handwritten Signature]
Project Director
WBSAP & CS



West Bengal SACS - New DBS for NACPIV

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

National AIDS Control Project - Phase III

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Utilisation Certificate

Certified that an amount of Rs. 127,179,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2013-14 vide letter No. given below and opening Cash/Bank Balance Rs. 67,506,380.88 (and Current Liabilities of Rs.621,795.62)and outstanding Advances for Rs. 61,536,033.17 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 7,370,989.00. a sum of Rs. 191,765,046.50 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 22,070,129.63 (and Current Liabilities of Rs. 4,681,943.62)and outstanding advances of Rs.53,817,374.92. 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	T-11017/01A/2013-NACO(F) dt. 2/7/13	7,96,74,000
2	T-11017/01A/2013-NACO(F)dt 28/9/13	6,75,05,000
3	Less:- Transfer to TI Pool fund	2,00,00,000
	Total	127,179,000.00

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

S. N. NASKAR
S. N. NASKAR
 Under Secretary
 Deptt. of AIDS Control
 Ministry of Health & Family Welfare
 No. ...

Countersigned

[Signature]

(Chartered Accountant)



[Signature]
Jt. Director (Finance)
 WB State AIDS Prevention
 & Control Society

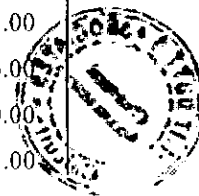


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(Project Director)

Project Director
WBSAP & C

Opening balance of Net Current Assets	Amount (Rs.)
Cash in hand	326.00
NEW DBS Bank Code	67,506,054.88
Advance to Others	339,366.00
Advance to NGOs	20,924,102.00
Advance to Staff	47,543.00
Advance to Autonomous Bodies	11,490,279.00
Advance to District Authorities	18,351,357.00
Security Deposit (Paid)	10,000.00
NACPHI Advance to Others	354,465.00
NACPHI Advance to NGOs	2,772,520.27
NACPHI Advance to Staff	120,029.00
NACPHI Advance to District Authorities	7,126,371.90
	129,042,414.05
Opening balance of Net Current Liabilities	Amount (Rs.)
General Provident Fund	-80.00
Group Insurance Scheme	80.00
TDS (Others)	62,868.00
Other Recoveries	104,992.00
Funds from Other Sources	453,935.62
	621,795.62
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	147,179,000.00
Recovery/Deduction of Grants	-20,000,000.00
	127,179,000.00
Utilisation of funds	Amount (Rs.)
HIV Kits	217,607.00
Other Lab. Supplies	466,398.00
IIC	21,679,495.00
NGO Services	1,512,214.00
Operational Expenses	4,127,129.00
Training	1,549,601.00
Salary	46,343,264.00
Building Maintenance	234,279.00
Vehicle Maintenance	330,443.00
Travelling Expenses	2,908,834.00
Rent, Rates & Taxes	215,731.00
Telephone/Communication Expenses	159,951.00
Honorarium	470,000.00
Bank Charges	113,962.00
Miscellaneous Expenses	693,086.00
Printing & Stationery	360,050.00
Water and Electricity Charges	22,771.00



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Project Director
WBSAP&CS

(37)

Audit Fees	540,002.00
NGO Services for Priority Interventions	58,813,308.50
Surveillance	555,797.00
Postage/Courier	664,637.00
Quality Assessment	4,132.00
Other Administration Cost	124,645.00
Contractual Services - Companies	2,419,509.00
Campaigns	41,571,033.00
Contingency	104,091.00
Consumable Items	5,255,768.00
Meeting Expenses	180,709.00
Furniture , Fixtures & Supplies	126,600.00
	<u>191,765,046.50</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	5,031,250.00
Interest from Bank	2,339,739.00
	<u>7,370,989.00</u>
Current Liabilities	Amount (Rs.)
General Provident Fund	-304.00
Group Insurance Scheme	304.00
Security / Earnest Deposit (Received)	4,048,235.00
TDS (Others)	13,500.00
Other Recoveries	166,273.00
Funds from Other Sources	453,935.62
	<u>4,681,943.62</u>
Closing balance of Net Current Assets	Amount (Rs.)
Cash in hand	5,224.00
NEW DBS Bank Code	22,064,905.63
Advance to Others	653,804.50
Advance to NGOs	10,134,100.25
Advance to Staff	14,715.00
Advance to Autonomous Bodies	2,427,246.00
Advance to District Authorities	26,562,809.00
Security Deposit (Paid)	10,000.00
NACPIII Advance to Others	354,465.00
NACPIII Advance to NGOs	2,642,673.27
NACPIII Advance to Staff	89,640.00
NACPIII Advance to District Authorities	5,787,816.90
Inter Unit Fund Transfer	5,140,105.00
	<u>75,887,504.55</u>



Saha
 Jt. Director (Finance)
 WB State AIDS Prevention
 & Control Society

[Signature]
 Project Director
 WBSAP&CS


Abhijit Dutt & Associates
Chartered Accountants
8/2, Kiran Sankar Roy Road, Rooms 2 & 3, Second Floor,
Calcutta 700 001

Telephones : 2248 1962, 2248 5052; telefax : 2210 3894; email : cadutt@gmail.com

AUDITORS' REPORT

1. We have audited the attached Balance Sheet of West Bengal State AIDS Prevention & Control Society, Global Fund RCC - II as at 31st March, 2014. 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 18 Districts and Head Office of West Bengal State AIDS Prevention & Control Society.
3. We conducted our audit in accordance with Audit & 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 purposes of our audit subject to the following:
 - I. Party wise details as well as age wise details of item wise details of Loans & Advances of Rs. 1,71,74,113.50 ((Previous Year Rs. 1,28,92,430.00) was not made available to us. As such irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2014 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.
 - II. Party wise and age wise details of Security/Earnest Money Received and Other Recoveries involving Rs. 16,65,063.00 (Previous Year - Rs. 1,80,869.00) included in Current liabilities as on 31.03.2014 has not been submitted by the Society to us.
 - III. Like previous year, no depreciation has been charged on Fixed Assets by the Society during the financial year 2013-14
 - 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 the Balance Sheet, of the state of affairs of the Society as at 31st March, 2014
 - ii. In the case of the Income & Expenditure Accounts, of the Grants utilized to the extent of revenue expenditure for the year 2013-14 and
 - iii. In the case of the Receipts & Payments accounts, of the amounts expended and received during the year ended on that date.

for ABHIJIT DUTT & ASOCIATES
Chartered Accountants

P.C.Sarkar 
Partner
Mem. No. - 050121

Calcutta
Date: 05.08.2014



Abhijit Dutt & Associates
Chartered Accountants
8/2, Kiran Sankar Roy Road, Rooms 2 & 3, Second Floor,
Calcutta 700 001

Telephones : 2248 1962, 2248 5052; telefax: 2210 3894; email: cadutt@gmail.com

AUDITORS' REPORT

1. We have audited the attached Balance Sheet of West Bengal State AIDS Prevention & Control Society, Global Fund RCC - IV as at 31st March, 2014. 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 18 Districts and Head Office of West Bengal State AIDS Prevention & Control Society.
3. We conducted our audit in accordance with Audit & 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 purposes of our audit subject to the following:
 - I. Party wise details as well as age wise details of item wise details of Loans & Advances of Rs. 89,17,691.00 (Previous Year Rs. 1,20,47,620.00) was not made available to us. As such irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2014 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.
 - II. Party wise and age wise details of Other Recoveries involving Rs. 86,538.00 (Previous Year Rs. 42,747.00) included in Current liabilities as on 31.03.2014 has not been submitted by the Society to us.
 - III. Like previous year, no depreciation has been charged on Fixed Assets by the Society during the financial year 2013-14
 - 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 the Balance Sheet, of the state of affairs of the Society as at 31st March, 2014
 - ii. In the case of the Income & Expenditure Accounts, of the Grants utilized to the extent of revenue expenditure for the year 2013-14 and
 - iii. In the case of the Receipts & Payments accounts, of the amounts expended and received during the year ended on that date.

for ABHIJIT DUTT & ASOCIATES
Chartered Accountants

P.C.Sarkar

Partner

Mem. No. - 050121

Calcutta
Date: 05.08.2014



Balance Sheet

For The Period From : 01-Apr-2013 To :31-Mar-2014

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.)
19,309,702.50	GENERAL FUND	01	15,775,328.50	26,495,798.00	FIXED ASSETS	02	27,243,946.00
42,747.00	CURRENT LIABILITIES AND PROVISIONS		86,538.00	0.00	CURRENT ASSETS, LOANS AND ADVANCES		
26,495,798.00	CURRENT LIABILITIES	0501	27,243,946.00	12,047,620.00	CURRENT ASSETS	0301	11,610.00
	FIXED ASSET FUND			7,304,829.50	LOANS AND ADVANCES	0401	8,917,691.00
<u>45,848,247.50</u>			<u>43,105,812.50</u>	<u>45,848,247.50</u>		301	6,932,565.50
							<u>43,105,812.50</u>

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Auditor



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Jt. Director (Finance)
WB State AIDS Prevention
& Control Society

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Project Director

Project Director
WBSAP&CC



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General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Opening grant in aid	19,309,702.50	11,992,087.50
Add: Received during the year		
Grant from NACO to SACS	19,935,000.00	31,780,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	22,721,226.00	24,432,385.00
Grants utilised to the extent of fixed asset expenditure	748,148.00	30,000.00
Closing grant in aid	15,775,328.50	19,309,702.50

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Civil Works (2201)	6,401,304.00	484,054.00	0.00	6,885,358.00
Office Equipment (2206)	20,094,494.00	264,094.00	0.00	20,358,588.00
Grand Total	26,495,798.00	748,148.00	0.00	27,243,946.00



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Project Director



Schedule 03

Funds from Other Sources

Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilised/ Refunded	Closing Balance
Clinton Foundation (18)	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	0.00	0.00	0.00



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Jt. Director (Finance)
WB State AIDS Prevention
& Control Society

Anura
Project Director
WBSAP & CS



CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Cash in hand	11,610.00	0.00
Total	11,610.00	0.00

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	26,310.00	87,365.00
Advance to State	133,964.00	61,753.00
Advance to District Authorities	8,757,417.00	7,483,392.00
Inter Unit Fund Transfer	0.00	4,415,110.00
Total	8,917,691.00	12,047,620.00

Schedule 301

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank6	6,932,565.50	7,304,829.50
Total	6,932,565.50	7,304,829.50



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CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Recoveries	86,538.00	42,747.00
Total	86,538.00	42,747.00

Jt. Director (Finance)
WB State AIDS Prevention
& Control Society

Project Director
WBSAP&CS



Income And Expenditure Account
For The Period From : 01-Apr-2013 To :31-Mar-2014

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.)
343,387.00	IEC		56,911.00	366,870.00	Other Income	28	446,218.00
547,182.00	Kits and Other Lab Supplies	06	842,337.00	24,432,385.00	Grants utilised to the extent of revenue expenditure		22,721,226.00
771,504.00	Medicines	07	1,343,926.00				
4,725,262.00	Training and Workshops	08	1,887,294.00				
15,918,223.00	Salary (Pay and Allowances)	13	16,707,840.00				
64,674.00	Maintenance Costs	14	99,037.00				
2,429,023.00	Operational Expenses	15	2,230,099.00				
24,799,255.00			23,167,444.00	24,799,255.00			23,167,444.00



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Project Director
WBSAP&CS

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Jt. Director (Finance)
WB State AIDS Prevention
& Control Society



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Other Income

Schedule 28

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Receipts	272.00	1,395.00
Interest from Bank	445,946.00	365,475.00
Total	446,218.00	366,870.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Consumable Items	842,337.00	547,182.00
Total	842,337.00	547,182.00

Medicines

Schedule 07

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
OI Drugs	1,343,926.00	741,004.00
PEP Drugs	0.00	30,500.00
Total	1,343,926.00	771,504.00



[Signature]
 Jt. Director (Finance)
 WB State AIDS Prevention
 & Control Society

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 Project Director
 WBSAP & CS

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	1,887,294.00	4,725,262.00
Total	1,887,294.00	4,725,262.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	16,707,840.00	15,918,223.00
Total	16,707,840.00	15,918,223.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment Maintenance	99,037.00	64,674.00
Total	99,037.00	64,674.00

Raha

Project Director
WBSAP & CS



Jt. Director (Finance)
WB State AIDS Prevention

14

Transportation Expenses	10,730.00	10,000.00
Operational Expenses	43,242.00	0.00
Travelling Expenses	65,288.00	0.00
Telephone/Communication Expenses	147,247.00	15,600.00
Bank Charges	43,553.00	14,990.00
Miscellaneous Expenses	0.00	56,863.00
Printing & Stationery	1,235.00	57,152.00
Other Administration Cost	132,450.00	86,527.00
Contingency	1,742,441.00	2,059,023.00
Local Conveyance	43,913.00	128,868.00
Total	2,230,099.00	2,429,023.00



[Signature]
Jt. Director (Finance)
WB State AIDS Prevention
& Control Society

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Project Director
WBSAP & CS

West Bengal SACS - GLOBAL FUND RCC-IV

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-2013 To :31-Mar-2014

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:		0.00	14,860,499.00	LOANS AND ADVANCES	17	10,957,960.00
4,621,916.50	Cash in hand		0.00	125,083.00	Medicines	19	0.00
0.00	Balance with Bank	30	7,304,829.50	36,314.00	Training and Workshops	20	111,107.00
31,780,000.00	LOANS AND ADVANCES	17	4,403,910.00	13,773,607.00	Salary (Pay and Allowances)	25	14,048,426.00
86,667.00	GENERAL FUND	29	19,935,000.00	371,501.00	Operational Expenses	27	46,307.00
268,522.00	CURRENT LIABILITIES	32	114,590.00	285,272.00	IEC		0.00
36,757,105.50	Other Income	56	349,646.00		Closing Balance:		
			32,107,975.50	0.00	Cash in hand		11,610.00
				7,304,829.50	Balance with Bank	31	6,932,565.50
				36,757,105.50			32,107,975.50



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Project Director
WBSAP&CE

Jt. Director (Finance)
WB State AIDS Prevention
& Control Society

13

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Inter Unit Fund Transfer	4,403,910.00	0.00
Total	4,403,910.00	0.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Grant from NACO to SACS	19,935,000.00	31,780,000.00
Total	19,935,000.00	31,780,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Cheque in Transit	0.00	0.00
Bank6	7,304,829.50	4,621,916.50
Total	7,304,829.50	4,621,916.50



Jt. Director (Finance)
WB State AIDS Prevention
& Control Society

Project Director
WBSAP & CS

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Recoveries	114,590.00	86,667.00
Total	114,590.00	86,667.00

Other Income

Schedule 56

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Receipts	272.00	1,395.00
Interest from Bank	349,374.00	267,127.00
Total	349,646.00	268,522.00

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	128,016.00	256,379.00
Advance to Staff	260,011.00	125,701.00
Advance to District Authorities	10,569,933.00	9,963,127.00
Inter Unit Fund Transfer	0.00	4,515,292.00
Total	10,957,960.00	14,860,499.00



Zaha
Jt. Director (Finance)
 WB State AIDS Prevention
 & Control Society

[Signature]
Project Director
WBSAP & CS

Medicines

Schedule 19

	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Particulars		
OI Drugs	0.00	125,083.00
Total	0.00	125,083.00

Training and Workshops

Schedule 20

	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Particulars		
Training	111,107.00	36,314.00
Total	111,107.00	36,314.00

Salary (Pay and Allowances)

Schedule 25

	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Particulars		
Salary	14,048,426.00	13,773,607.00
Total	14,048,426.00	13,773,607.00



Basu
 Jt. Director (Finance)
 WB State AIDS Prevention
 & Control Society

Pran
 Project Director
 WBSA P&CS

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Telephone/Communication Expenses	45,980.00	0.00
Bank Charges	0.00	66.00
Printing & Stationery	0.00	57,152.00
Contingency	0.00	275,750.00
Local Conveyance	327.00	38,533.00
Total	46,307.00	371,501.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Cheque in Transit	0.00	0.00
Bank6	6,932,565.50	7,304,829.50
Total	6,932,565.50	7,304,829.50



[Signature]
Project Director
WBSAP & CS

[Signature]
Jt. Director (Finance)
WB State AIDS Prevention
& Control Society



West Bengal SACS - GLOBAL FUND RCC-IV

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

National AIDS Control Project - Phase III

10

Utilisation Certificate

Certified that an amount of Rs. 19,935,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year 2013-14 vide letter No. given below and opening Cash/Bank Balance Rs. 7,304,829.50 (and Current Liabilities of Rs. 42,747.00) and outstanding Advances for Rs. 12,047,620.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 446,218.00. a sum of Rs. 23,915,592.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 6,944,175.50 (and Current Liabilities of Rs. 86,538.00) and outstanding advances of Rs. 8,917,691.00. 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.	M-18017/4/2013 - NACO (F) dt: 14/6/13	1,23,17,000.00
2.	M-18017/4/2013 - NACO (F) dt 28/9/13	76,18,000.00
	Total	19,935,000.00

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)




Jt. Director (Finance)
WB State AIDS Prevention
& Control Society




(Project Director)
Project Director
WBSAP&CS


S. N. NASKAR
Under Secretary
Deptt. of AIDS Control
Ministry of Health & Family Welfare
New Delhi

Opening balance of Net Current Assets	Amount (Rs.)
Bank6	7,304,829.50
Advance to Others	87,365.00
Advance to Staff	61,753.00
Advance to District Authorities	7,483,392.00
Inter Unit Fund Transfer	4,415,110.00
	<u>19,352,449.50</u>
Opening balance of Net Current Liabilities	Amount (Rs.)
Other Recoveries	42,747.00
	<u>42,747.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	19,935,000.00
	<u>19,935,000.00</u>
Utilisation of funds	Amount (Rs.)
OT Drugs	1,343,926.00
IEC	56,911.00
Operational Expenses	43,242.00
Training	1,887,294.00
Salary	16,707,840.00
Equipment Maintenance	99,037.00
Travelling Expenses	65,288.00
Telephone/Communication Expenses	147,247.00
Bank Charges	43,553.00
Printing & Stationery	1,235.00
Other Administration Cost	132,450.00
Contingency	1,742,441.00
Local Conveyance	43,913.00
Consumable Items	842,337.00
Transportation Expenses	10,730.00
Civil Works	484,054.00
Office Equipment	264,094.00
	<u>23,915,592.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	272.00
Interest from Bank	445,946.00
	<u>446,218.00</u>
Current Liabilities	Amount (Rs.)
Other Recoveries	86,538.00
	<u>86,538.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
Cash in hand	11,610.00



Bank6	6,932,565.50
Advance to Others	26,310.00
Advance to Staff	133,964.00
Advance to District Authorities	8,757,417.00
	<hr/>
	15,861,866.50



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Abhijit Dutt & Associates
Chartered Accountants
8/2, Kiran Sankar Roy Road, Rooms 2 & 3, Second Floor,
Calcutta 700 001
Telephones : 2248 1962, 2248 5052; telefax : 2210 3894; email : cadutt@gmail.com

AUDITORS' REPORT

1. We have audited the attached Balance Sheet of West Bengal State AIDS Prevention & Control Society, TI POOL FUND as at 31st March, 2014. 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 18 Districts and Head Office of West Bengal State AIDS Prevention & Control Society.
3. We conducted our audit in accordance with Audit & 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 purposes of our audit subject to the following:
 - I. Party wise details as well as age wise details of item wise details of Loans & Advances of Rs. 55,77,110.00 (Previous Year Rs. Nil) was not made available to us. As such irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2014 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.
 - II. Like previous year, no depreciation has been charged on Fixed Assets by the Society during the financial year 2013-14
 - 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 the Balance Sheet, of the state of affairs of the Society as at 31st March, 2014
 - ii. In the case of the Income & Expenditure Accounts, of the Grants utilized to the extent of revenue expenditure for the year 2013-14 and
 - iii. In the case of the Receipts & Payments accounts, of the amounts expended and received during the year ended on that date.

for ABHIJIT DUTT & ASOCIATES
Chartered Accountants

P.C.Sarkar
Partner

Mem. No. - 050121

Calcutta
Date: 05.08.2014



West Bengal SACS - TI POOL FUND

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

National AIDS Control Project - Phase III

Balance Sheet

For The Period From : 01-Apr-2013 To :31-Mar-2014

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.)
0.00	GENERAL FUND	01	16,150,763.00	0.00	FIXED ASSETS	02	57,094.00
0.00	FIXED ASSET FUND		57,094.00	0.00	CURRENT ASSETS, LOANS AND ADVANCES	0301	10,573,653.00
				0.00	CURRENT ASSETS	0401	5,577,110.00
					LOANS AND ADVANCES		
0.00			16,207,857.00	0.00			16,207,857.00

Harmand
Auditor



Zaha
FC/FM/FO
Jt. Director (Finance)
WB State AIDS Prevention & Control Society

[Signature]
Project Director
Project Director
WBSAP & C.S.

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General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Opening grant in aid	0.00	0.00
Add: Received during the year	20,000,000.00	0.00
Recovery/Deduction of Grants	20,000,000.00	0.00
Less: Utilised during the year	3,849,237.00	0.00
Grants utilised to the extent of revenue expenditure	3,792,143.00	0.00
Grants utilised to the extent of fixed asset expenditure	57,094.00	0.00
Closing grant in aid	16,150,763.00	0.00

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Office Equipment (2206)	0.00	57,094.00	0.00	57,094.00
Grand Total	0.00	57,094.00	0.00	57,094.00



[Signature]
 Jt. Director (Finance)
 WB State AIDS Prevention
 & Control Society

[Signature]
 Project Director
 WBSAP&CS

Schedule 03

Funds from Other Sources

Figures in Rupees

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



Saha

Jt. Director (Finance)
WB State AIDS Prevention
& Control Society

Saha
Project Director
WBSAP & CS



CURRENT ASSETS

Schedule 0301

Figures in Rupees

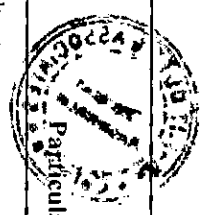
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
TIPF-Bank	10,573,653.00	0.00
Total	10,573,653.00	0.00

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Consultants	461,025.00	0.00
Advance to Others	3,000.00	0.00
Advance to NGOs	5,113,085.00	0.00
Total	5,577,110.00	0.00



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Jt. Director (Finance)
WB State AIDS Prevention
& Control Society

Prasen

Project Director
WBSAP & Co.



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-2013 To :31-Mar-2014**

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.)
0.00	Medicines	07	102,325.00	0.00	Grants utilised to the extent of revenue expenditure		3,792,143.00
0.00	Training and Workshops	08	1,069,480.00				
0.00	Salary (Pay and Allowances)	13	1,960,673.00				
0.00	Maintenance Costs	14	1,871.00				
0.00	Operational Expenses	15	657,794.00				
0.00		NULL	6,960.00				
0.00			<u>3,792,143.00</u>	<u>0.00</u>			<u>3,792,143.00</u>



[Signature]
Project Director
WBSAP & C

[Signature]
Jt. Director (Finance)
WB State AIDS Prevention
& Control Society



Medicines

Schedule 07

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
STI Drugs	102,325.00	0.00
Total	102,325.00	0.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	461,779.00	0.00
Campaigns	607,701.00	0.00
Total	1,069,480.00	0.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	1,960,673.00	0.00
Total	1,960,673.00	0.00



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Jt. Director (Finance)
WB SAP & CS, AIDS Prevention
& Control Society

Project Director
WBSAP & CS

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Need Based Assistance	1,871.00	0.00
Total	1,871.00	0.00

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Travelling Expenses	99,969.00	0.00
Rent, Rates & Taxes	284,609.00	0.00
Printing & Stationery	2,478.00	0.00
Other Administration Cost	263,778.00	0.00

Schedule NULL

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Meeting Expenses	6,960.00	0.00
Total	6,960.00	0.00



Signature

Jt. Director (Finance)
WB State AIDS Prevention
& Control Society

Project Director
WBSAP & C

West Bengal SACS - TI 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-2013 To :31-Mar-2014

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	GENERAL FUND	29	20,000,000.00	0.00	LOANS AND ADVANCES	17	7,569,899.00
0.00			20,000,000.00	0.00	FIXED ASSETS	16	57,094.00
				0.00	Training and Workshops	20	634,179.00
				0.00	Salary (Pay and Allowances)	25	877,500.00
				0.00	Operational Expenses	27	287,675.00
					Closing Balance:		
				0.00	Cash in hand		0.00
				0.00	Balance with Bank	31	10,573,653.00
				0.00			20,000,000.00



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Jt. Director (Finance)
WB State AIDS Prevention
& Control Society

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Project Director
WBSAP&CS

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Recovery/Deduction of Grants	20,000,000.00	0.00
Total	20,000,000.00	0.00

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Consultants	461,025.00	0.00
Advance to Others	8,448.00	0.00
Advance to NGOs	7,100,426.00	0.00
Total	7,569,899.00	0.00

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Office Equipment	57,094.00	0.00
Total	57,094.00	0.00



[Signature]
 Jt. Director (Finance)
 WB State AIDS Prevention
 & Control Society

[Signature]
 Project Director
 WBSAP & C

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	78,878.00	0.00
Campaigns	555,301.00	0.00
Total	634,179.00	0.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	877,500.00	0.00
Total	877,500.00	0.00

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Travelling Expenses	62,700.00	0.00
Rent, Rates & Taxes	149,747.00	0.00
Printing & Stationery	2,478.00	0.00
Other Administration Cost	72,750.00	0.00
Total	287,675.00	0.00

[Signature]
 Jt. Director (Finance)
 WB State AIDS Prevention
 & Control Society



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 Project Director
 WBSAP & CFS

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
TIPF-Bank	10,573,653.00	0.00
Total	10,573,653.00	0.00

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Jt. Director (Finance)
WB State AIDS Prevention
& Control Society

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Project Director
WBSAPAR





West Bengal SACS - TI POOL FUND

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

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National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. **20,000,000.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year **2013-14** vide letter No. given below and opening Cash/Bank Balance Rs. **0.00** (and Current Liabilities of Rs.**0.00**)and outstanding Advances for Rs. **0.00** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **0.00**. a sum of Rs. **3,849,237.00** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **10,573,653.00** (and Current Liabilities of Rs. **0.00**)and outstanding advances of Rs.**5,577,110.00**. 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.	Transfer from DBS Fund	2,00,00,000.00
	Total	20,000,000.00

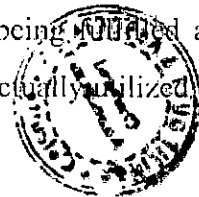
2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

Ministry

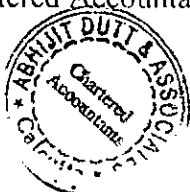
S. N. NASKAR
Under Secretary
Deptt of AIDS Control



Countersigned

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(Chartered Accountant)



Zaha
Jt. Director (Finance)
WB State AIDS Prevention
& Control Society

Handwritten signature of Project Director

(Project Director)
Project Director
WBSAP&CS

Sources of funds	Amount (Rs.)
Recovery/Deduction of Grants	20,000,000.00
	<u>20,000,000.00</u>
Utilisation of funds	Amount (Rs.)
STI Drugs	102,325.00
Training	461,779.00
Salary	1,960,673.00
Travelling Expenses	99,969.00
Rent, Rates & Taxes	284,609.00
Printing & Stationery	2,478.00
Other Administration Cost	263,778.00
Need Based Assistance	1,871.00
Campaigns	607,701.00
Meeting Expenses	6,960.00
Office Equipment	57,094.00
	<u>3,849,237.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
TIPF-Bank	10,573,653.00
Advance to Consultants	461,025.00
Advance to Others	3,000.00
Advance to NGOs	5,113,085.00
	<u>16,150,763.00</u>

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West Bengal SACS - GLOBAL FUND RCC-II

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

National AIDS Control Project - Phase III

Balance Sheet

For The Period From : 01-Apr-2013 To :31-Mar-2014

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.)
12,881,484.16	GENERAL FUND	01	53,454,353.66	65,138.00	FIXED ASSETS	02	1,095,774.00
180,869.00	CURRENT LIABILITIES AND PROVISIONS		1,665,063.00	12,892,430.00	CURRENT ASSETS, LOANS AND ADVANCES	0401	17,174,113.50
65,138.00	CURRENT LIABILITIES	0501	1,095,774.00	169,923.16	LOANS AND ADVANCES	301	37,945,303.16
<u>13,127,491.16</u>	FIXED ASSET FUND		<u>56,215,190.66</u>	<u>13,127,491.16</u>			<u>56,215,190.66</u>

[Signature]
Auditor



FC/FM/FO

Jt. Director (Finance)
WB State AIDS Prevention
& Control Society

[Signature]
Project Director

Project Director
WBSAP&CS

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Opening grant in aid	12,881,484.16	21,754,766.16
Add: Received during the year		
Grant from NACO to SACS	125,522,000.00	67,226,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	81,918,494.50	76,099,282.00
Grants utilised to the extent of fixed asset expenditure	1,030,636.00	0.00
Closing grant in aid	53,454,353.66	12,881,484.16

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Office Equipment (2206)	65,138.00	1,030,636.00	0.00	1,095,774.00
(Grand Total)	65,138.00	1,030,636.00	0.00	1,095,774.00



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Prasad

Funds from Other Sources

Schedule 03

Figures in Rupees

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



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 from
Jt. Director (Finance)
Project Director
WB State AIDS Prevention
& Control Society
WBSAP&CS



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LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	65,087.00	588,672.00
Advance to NGOs	108,623.00	117,284.00
Advance to Staff	1,180.00	14,163.00
Advance to District Authorities	16,999,223.50	16,587,421.00
Inter Unit Fund Transfers	0.00	-4,415,110.00
Total	17,174,113.50	12,892,430.00



Schedule 301

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank2	37,945,303.16	169,923.16
Total	37,945,303.16	169,923.16



Jt. Director (Finance)
WB State AIDS Prevention
& Control Society

Project Director
WBSAP & CS

Bara

Prasen

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Recoveries	407,328.00	180,869.00
Security / Earnest Deposit (Received)	1,257,735.00	0.00
Total	1,665,063.00	180,869.00



Saha.

Jt. Director (Finance)
WB State AIDS Prevention
& Control Society

Project Director
WBSAP&CS

West Bengal SACS - GLOBAL FUND RCC-II

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-2013 To :31-Mar-2014

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.)
0.00	Monitoring & Evaluation (SIMS)		2,344.00	1,203,616.00	Other Income	28	2,514,549.00
19,151.00	Kits and Other Lab Supplies	06	0.00	76,099,282.00	Grants utilised to the extent of revenue expenditure		81,918,494.50
2,449,672.00	Training and Workshops	08	2,517,695.00				
70,984,814.00	Salary (Pay and Allowances)	13	73,428,328.00				
3,422,734.00	Maintenance Costs	14	5,984,583.50				
426,527.00	Operational Expenses	15	2,500,093.00				
77,302,898.00			84,433,043.50	77,302,898.00			84,433,043.50



Banana
 Project Director
 WBSAP&CS
 Jt. Director (Finance)
 NIB & Control Society
 NIB State AIDS Prevention

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Other Income

Schedule 28

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Receipts	0.00	531,000.00
Interest from Bank	2,514,549.00	672,616.00
Total	2,514,549.00	1,203,616.00

Kits and Other Lab Supplies

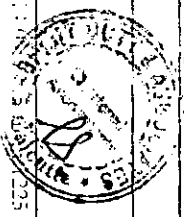
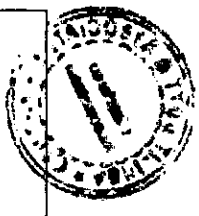
Schedule 06

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
HIV Kits	0.00	19,151.00
Total	0.00	19,151.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	2,517,695.00	2,449,672.00
Total	2,517,695.00	2,449,672.00



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From

Project Director (Finance)
Project Director
WB State AIDS Prevention & Control Society
WBSAP&CS

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	73,428,328.00	70,984,814.00
Total	73,428,328.00	70,984,814.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Building Maintenance	394,380.00	189,830.00
Vehicle Maintenance	134,727.50	120,663.00
Expenses on ICTC centre set up and maintenance	5,455,476.00	3,112,241.00
Total	5,984,583.50	3,422,734.00



Barsha
 Project Director
 WBSAP & Co
 Jt. Director (Finance)
 WB State AIDS Prevention
 & Control Society

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Travelling Expenses	523,991.00	219,153.00
Telephone/Communication Expenses	588,020.00	66,564.00
Bank Charges	57,916.00	1,570.00
Review Meeting and Supervision of Councillors	1,330,166.00	139,240.00
Total	2,500,093.00	426,527.00



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Jt. Director (Finance)
WB State AIDS Prevention
& Control Society

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Project Director
WBSAP & CS

West Bengal SACS - GLOBAL FUND RCC-II

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-2013 To :31-Mar-2014

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:			14,750,632.00	LOANS AND ADVANCES	17	15,413,511.00
	Cash in hand		0.00	0.00	FIXED ASSETS	16	1,030,636.00
11,218,015.16	Balance with Bank	30	169,923.16	19,151.00	Kits and Other Lab Supplies	18	0.00
4,753,807.00	LOANS AND ADVANCES	17	0.00	6,220.00	Training and Workshops	20	68,735.00
67,226,000.00	GENERAL FUND	29	123,522,000.00	69,229,929.00	Salary (Pay and Allowances)	25	72,323,820.00
180,869.00	CURRENT LIABILITIES	32	2,042,895.00	323,658.00	Maintenance Costs	26	1,262,212.00
1,126,396.00	Other Income	56	2,398,480.00	5,574.00	Operational Expenses	27	89,081.00
<u>84,505,087.16</u>			<u>128,133,298.16</u>		Closing Balance:		
				0.00	Cash in hand		0.00
				169,923.16	Balance with Bank	31	37,945,303.16
				<u>84,505,087.16</u>			<u>128,133,298.16</u>



Zasha

[Signature]
Project Director
WBSAP & CS

Jt. Director (Finance)
WB State AIDS Prevention
& Control Society

98

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Inter Unit Fund Transfer	0.00	4,753,807.00
Total	0.00	4,753,807.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Grant from NACCO to SACS	123,522,000.00	67,226,000.00
Total	123,522,000.00	67,226,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Bank 2	169,923.16	11,218,015.16
Total	169,923.16	11,218,015.16



Barbar
 Jt. Director (Finance)
 WB State AIDS Prevention
 & Control Society

Pran
 Project Director
 WBSA P & C

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Security / Earnest Deposit (Received)	1,257,735.00	0.00
Other Recoveries	785,160.00	180,869.00
Total	2,042,895.00	180,869.00

Other Income

Schedule 56

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Receipts	0.00	531,000.00
Interest from Bank	2,398,480.00	595,396.00
Total	2,398,480.00	1,126,396.00

Baha

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Jt. Director (Finance)
WB State AIDS Prevention
& Control Society

Project Director
WBSA P&F



22

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	1,179,641.00	1,173,046.00
Advance to NGOs	54,926.00	61,622.00
Advance to Staff	14,582.50	0.00
Advance to District Authorities	10,053,631.50	13,515,964.00
Inter Unit Fund Transfer	4,110,730.00	0.00
Total	15,413,511.00	14,750,632.00

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Office Equipment	1,030,636.00	0.00
Total	1,030,636.00	0.00



Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
HIV Kits	0.00	19,151.00
Total	0.00	19,151.00



Bara

Jt. Director (Finance)
WB State AIDS Prevention
& Control Society

Sum
Project Director
WBSAP & C

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	68,735.00	6,220.00
Total	68,735.00	6,220.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	72,323,820.00	69,229,929.00
Total	72,323,820.00	69,229,929.00

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Vehicle Maintenance	0.00	8,000.00
Expenses on ICTC centre set up and maintenance	1,262,212.00	315,658.00
Total	1,262,212.00	323,658.00

Barsha
 Jt. Director (Finance)
 WE State AIDS Prevention
 & Control Society



Amrita
 Project Director
 WBSAP & CS

21

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Travelling Expenses	0.00	5,574.00
Telephone/Communication Expenses	89,081.00	0.00
Total	89,081.00	5,574.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank2	37,945,303.16	169,923.16
Total	37,945,303.16	169,923.16

Barbar
 Jt. Director (Finance)
 WB State AIDS Prevention
 & Control Society

Prasen
 Project Director
 WBSAP&CS



West Bengal SACS - GLOBAL FUND RCC-II

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

National AIDS Control Project - Phase III

20

Utilisation Certificate

Certified that an amount of Rs. 123,522,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2013-14 vide letter No. given below and opening Cash/Bank Balance Rs. 169,923.16 (and Current Liabilities of Rs.180,869.00)and outstanding Advances for Rs. 12,892,430.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 2,514,549.00. a sum of Rs. 85,463,679.50 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 37,945,303.16 (and Current Liabilities of Rs. 1,665,063.00)and outstanding advances of Rs.17,174,113.50. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

Table with 3 columns: Sl. No., Sanction letter Number and Date, Amount. It lists two entries for sanction letters M18017/3/2013-NACO (RCC-I) and M18017/3/2013-NACO (RCC-II) with amounts 65031000-00 and 58491000-00 respectively, and a total of 123,522,000.00.

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

S. N. NASKAR
Under Secretary
Deptt. of AIDS Control
Ministry of Health & Family Welfare
New Delhi

(Project Director)
Project Director
WBSAP&CS

Countersigned

Handwritten signature and text: (Chartered Accountant)



Handwritten signature and circular stamp: Jt. Director (Finance) State AIDS Prevention & Control Society

Opening balance of Net Current Assets	Amount (Rs.)
Bank	169,923.16
Advance to Others	588,672.00
Advance to NGOs	117,284.00
Advance to Staff	14,163.00
Advance to District Authorities	16,587,421.00
Inter Unit Fund Transfer	-4,415,110.00
	<u>13,062,353.16</u>
Opening balance of Net Current Liabilities	Amount (Rs.)
Other Recoveries	180,869.00
	<u>180,869.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	123,522,000.00
	<u>123,522,000.00</u>
Utilisation of funds	Amount (Rs.)
Training	2,517,695.00
Salary	73,428,328.00
Building Maintenance	394,380.00
Vehicle Maintenance	134,727.50
Travelling Expenses	523,991.00
Telephone/Communication Expenses	588,020.00
Bank Charges	57,916.00
Monitoring & Evaluation (SIMS)	2,344.00
Expenses on ICFC centre set up and maintenance	5,455,476.00
Review Meeting and Supervision of Councillors	1,330,166.00
Office Equipment	1,030,636.00
	<u>85,463,679.50</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	2,514,549.00
	<u>2,514,549.00</u>
Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	1,257,735.00
Other Recoveries	407,328.00
	<u>1,665,063.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
Bank	37,945,303.16
Advance to Others	65,087.00
Advance to NGOs	108,623.00
Advance to Staff	1,180.00
Advance to District Authorities	199,226,150.00
	<u>55,119,416.66</u>



Saba
 Jt. Director (Finance)
 WB State AIDS Prevention
 & Control Society



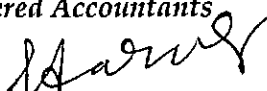
[Signature]
 Project Director
 WBSAP & C

Abhijit Dutt & Associates
Chartered Accountants
8/2, Kiran Sankar Roy Road, Rooms 2 & 3, Second Floor,
Calcutta 700 001
Telephones : 2248 1962, 2248 5052; telefax : 2210 3894; email : cadutt@gmail.com

AUDITORS' REPORT

1. We have audited the attached Balance Sheet of West Bengal State AIDS Prevention & Control Society, Global Fund VII as at 31st March, 2014. 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 18 Districts and Head Office of West Bengal State AIDS Prevention & Control Society.
3. We conducted our audit in accordance with Audit & 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 purposes of our audit subject to the following:
 - I. Party wise details as well as age wise details of item wise details of Loans & Advances of Rs. 14,56,012.00 (Cr) (Previous Year Rs. 88,12,479.35 Dr.) was not made available to us. As such irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2014 could not be commented upon and its impact on Income & Expenditure Account remains unascertained. Further, the Inter Unit Fund Transfer of Rs. 51, 40,105.00 (Cr) has been adjusted against Loans & Advances Account. This has resulted both Current Assets and Current Liabilities are understated to the extent of Rs. 51,40,105.00
 - II. Like previous year, no depreciation has been charged on Fixed Assets by the Society during the financial year 2013-14
 - e) 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.
 - f) The Balance Sheet dealt with by this report is in agreement with the books of accounts;
 - g) 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 the Balance Sheet, of the state of affairs of the Society as at 31st March, 2014
 - ii. In the case of the Income & Expenditure Accounts, of the Grants utilized to the extent of revenue expenditure for the year 2013-14 and
 - iii. In the case of the Receipts & Payments accounts, of the amounts expended and received during the year ended on that date.

for ABHIJIT DUTT & ASSOCIATES
Chartered Accountants

P.C.Sarkar 
Partner
Mem. No. - 050121

Calcutta
Date: 05.08.2014



Balance Sheet

For The Period From : 01-Apr-2013 To :31-Mar-2014

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.)
12,747,571.46	GENERAL FUND	01	(1,456,006.89)	1,056,267.51	FIXED ASSETS	02	1,356,087.51
1,056,267.51	FIXED ASSET FUND		1,356,087.51	3,935,092.11	CURRENT ASSETS, LOANS AND ADVANCES	0301	5.11
<u>13,803,838.97</u>			<u>(99,919.38)</u>	<u>8,812,479.35</u>	CURRENT ASSETS	0401	-1,456,012.00
				<u>13,803,838.97</u>	LOANS AND ADVANCES		<u>(99,919.38)</u>

[Signature]
Auditor



[Signature]
FC/FM/FO

Jt. Director (Finance)
WB State AIDS Prevention
& Control Society

[Signature]
Project Director

Project Director
WBSAP&CSF

West Bengal SACS - GLOBAL FUND VII

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

National AIDS Control Project - Phase III

18/04/14 7

Balance Sheet

For The Period From : 01-Apr-2013 To : 31-Mar-2014

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.)
12,747,571.46	GENERAL FUND	01	(1,456,006.89)	1,056,267.51	FIXED ASSETS	02	1,356,087.51
1,056,267.51	FIXED ASSET FUND		1,356,087.51	3,935,092.11	CURRENT ASSETS, LOANS AND ADVANCES	0301	5.11
				8,812,479.35	CURRENT ASSETS	0401	-1,456,012.00
					LOANS AND ADVANCES		
<u>13,803,838.97</u>			<u>(99,919.38)</u>	<u>13,803,838.97</u>			<u>(99,919.38)</u>

Auditor *[Signature]*



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F/C/FM/FO
Jt. Director (Finance)
WB State AIDS Prevention
& Control Society

[Signature]
Project Director
Project Director
WBSA P & CS

General Fund

Schedule 01

Figures in Rupees	
Particulars	As at 31-Mar-14 (Rs.)
Opening grant in aid	15,478,369.50
Add: Received during the year	
Grant from NACO to SACS	21,066,000.00
Less: Utilised during the year	
Grants utilised to the extent of revenue expenditure	23,455,068.53
Grants utilised to the extent of fixed asset expenditure	341,729.51
Closing grant in aid	12,747,571.46

Fixed Asset

Schedule 02

Figures in Rupees			
Particulars	Opening Balance	Addition	Deletion
Equipment (Other) (2204)	598,261.51	207,360.00	0.00
Furniture, Fixtures & Supplies (2202)	458,006.00	92,460.00	0.00
Grand Total	1,056,267.51	299,820.00	0.00
			Closing Balance
			805,697.51
			550,460.00
			1,356,087.51



[Signature]
Project Director
WBSAP&CS

Funds from Other Sources

Schedule 03

Figures in Rupees

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

Basu

Jt. Director (Finance)
WB State AIDS Prevention
& Control Society

Prasad

Project Director
WBSAP & Co



CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank Rd7	5.11	3,935,092.11
Total	5.11	3,935,092.11

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to	3,684,093.00	8,812,479.35
Inter Unit Fund Transfer	-5,140,105.00	0.00
Total	-1,456,012.00	8,812,479.35



Saha

Jt. Director (Finance)
WB State AIDS Prevention
& Control Society

From
Project Director
WBSAP & C.S.



West Bengal SACS - GLOBAL FUND VII

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

National AIDS Control Project - Phase III

[Draft]

5

Income And Expenditure Account

For The Period From : 01-Apr-2013 To :31-Mar-2014

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.)
2,621,566.00	IEC		2,422,035.00	249,512.00	Other Income	28	349,449.00
411,674.50	Monitoring & Evaluation (SIMS)		1,480,012.00	23,455,068.53	Grants utilised to the extent of revenue expenditure		29,850,758.35
1,855,982.00	Training and Workshops	08	3,019,063.85				
14,469,897.00	Salary (Pay and Allowances)	13	17,609,309.55				
31,916.50	Maintenance Costs	14	50,725.00				
4,313,544.53	Operational Expenses	15	5,619,061.95				
109,020.00		NULL	97,263.00				
<u>23,704,580.53</u>			<u>30,200,207.35</u>	<u>23,704,580.53</u>			<u>30,200,207.35</u>

Saha
 Jt. Director (Finance)
 WB State AIDS Prevention
 & Control Society

Pran
 Project Director
 WBSAP & Co



Other Income

Schedule 28

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Interest from Bank	349,449.00	249,512.00
Total	349,449.00	249,512.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	2,932,580.00	1,810,762.00
Red Ribbon Clubs/Youth Friendly Clubs	86,483.85	45,220.00
Total	3,019,063.85	1,855,982.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	17,609,309.55	14,469,897.00
Total	17,609,309.55	14,469,897.00



Sasha
from
Jt. Director (Finance)
Project Director
WB State AIDS Prevention & Control Society
WBSAP & CS

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment Maintenance	27,154.00	7,138.00
Building Maintenance	23,571.00	24,778.50
Total	50,725.00	31,916.50



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Jt. Director (Finance)
WB State AIDS Prevention
& Control Society

[Signature]
Project Director
WBSAP & CS



Operational Expenses

Schedule 15

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Operational Expenses	320,612.00	230,450.00
Travelling Expenses	4,231,073.00	3,237,567.50
Rent, Rates & Taxes	389,150.00	346,100.00
Telephone/Communication Expenses	225,886.45	172,966.03
Bank Charges	0.00	22.00
Miscellaneous Expenses	23,787.00	6,087.00
Printing & Stationery	188,866.50	133,894.00
Water and Electricity Charges	46,764.00	32,102.00
Postage/Courier	5,889.00	5,122.00
PLHA Expenses	89,771.00	40,214.00

Schedule NULL

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Meeting Expenses	97,263.00	109,020.00
Total	97,263.00	109,020.00



[Signature]
 Jt. Director (Finance)
 WB State AIDS Prevention
 & Control Society

[Signature]
 Project Director
 WBSA P.R.

Receipt And Payment Account
For The Period From : 01-Apr-2013 To :31-Mar-2014

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.)
8,304,640.11	Opening Balance:			25,685,038.00	LOANS AND ADVANCES	17	25,349,091.00
	Balance with Bank	30	3,935,092.11	0.00	Training and Workshops	20	22,550.00
0.00	LOANS AND ADVANCES	17	5,140,105.00	22.00	Operational Expenses	27	0.00
21,066,000.00	GENERAL FUND	29	15,947,000.00		Closing Balance:		
249,512.00	Other Income	56	349,449.00	3,935,092.11	Balance with Bank	31	5.11
<u>29,620,152.11</u>			<u>25,371,646.11</u>	<u>29,620,152.11</u>			<u>25,371,646.11</u>



[Signature]
Project Director
WBSAP & CF

[Signature]
Jt. Director (Finance)
WB State AIDS Prevention
& Control Society



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Inter Unit Fund Transfer	5,140,105.00	0.00
Total	5,140,105.00	0.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Grant from NACO to SACS	15,947,000.00	21,066,000.00
Total	15,947,000.00	21,066,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Bank Rd7	3,935,092.11	8,304,640.11
Total	3,935,092.11	8,304,640.11



[Signature]
Jt. Director (Finance)
 WB State AIDS Prevention
 Society

[Signature]
Project Director
 WBSAP Soc

Other Income Schedule 56

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Interest from Bank	349,449.00	249,512.00
Total	349,449.00	249,512.00

LOANS AND ADVANCES Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to NGOs	25,349,091.00	25,685,038.00
Total	25,349,091.00	25,685,038.00

Training and Workshops Schedule 20

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	22,550.00	0.00
Total	22,550.00	0.00



[Signature]
 Project Director
 WBSAP & CS

[Signature]
 Jt. Director (Finance)
 WB State AIDS Prevention
 & Control Society

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank Charges	0.00	22.00
Total	0.00	22.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank Rd7	5.11	3,935,092.11
Total	5.11	3,935,092.11

[Signature]
 Jt. Director (Finance)
 WB State AIDS Prevention
 & Control Society

[Signature]
 Project Director
 WBSA.P.S.



West Bengal SACS - GLOBAL FUND VII

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

National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. 15,947,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year 2013-14 vide letter No. given below and opening Cash/Bank Balance Rs. 3,935,092.11 (and Current Liabilities of Rs.0.00) and outstanding Advances for Rs. 8,812,479.35 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 349,449.00. a sum of Rs. 30,500,027.35 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 5.11 (and Current Liabilities of Rs. 0.00) and outstanding advances of Rs.-1,456,012.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

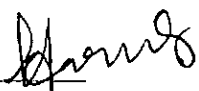
Sl. No.	Sanction letter Number and Date	Amount
1.	M-18017/5/2013 - NACO (GFATM Rd-VII) dt 3/7/13	1,20,12,000
2.	M-18017/05/2013 - NACO (GFATM Rd-VII) dt 27/9/13	39,35,000
	Total	15,947,000.00

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

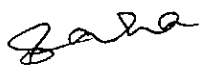
1. Statement of Expenditures
2. Annual Financial Statements


Countersigned



(Chartered Accountant)




Jt. Director (Finance)
WB State AIDS Prevention
& Control Society


(Project Director)



Project Director
WBSAP&CS

S. N. NASKAR
Under Secretary
Deptt. of AIDS Control
Ministry of Health & Family Welfare
New Delhi

Opening balance of Net Current Assets	Amount (Rs.)
Bank Rd7	3,935,092.11
Advance to NGOs	8,812,479.35
	<u>12,747,571.46</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	15,947,000.00
	<u>15,947,000.00</u>
Utilisation of funds	Amount (Rs.)
HEC	2,422,035.00
Operational Expenses	320,612.00
Training	2,932,580.00
Salary	17,609,309.55
Equipment Maintenance	27,154.00
Building Maintenance	23,571.00
Travelling Expenses	4,231,073.00
Rent, Rates & Taxes	389,150.00
Telephone Communication Expenses	225,886.45
Miscellaneous Expenses	23,787.00
Printing & Stationery	188,866.50
Monitoring & Evaluation (SIMS)	1,480,012.00
Water and Electricity Charges	46,764.00
Postage/Courier	5,889.00
Red Ribbon Clubs/Youth Friendly Clubs	86,483.85
PIHA Expenses	89,771.00
Meeting Expenses	97,263.00
Furniture, Fixtures & Supplies	92,460.00
Equipment (Other)	207,360.00
	<u>30,500,027.35</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	349,449.00
	<u>349,449.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
Bank, Rd7	5.11
Advance to NGOs	3,684,093.00
Inter Unit Fund Transfer	-5,140,105.00
	<u>-1,456,006.89</u>

