



Gadly Shaw & Associates

Chartered Accountants

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(Integrated Connection of Testing Center FUND)

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

Sir,

Subject: Management Letter

We have audited the accompanying financial statement of the West Bengal State AIDS Prevention and Control Society (Integrated Connection of Testing Center FUND) for the period of April 1, 2017 to March 31, 2018. This Management Letter has been issued for expressing our audit observations related to accounts, accounting systems, operation and records of the Society.

1. Final Account, i.e. Balance Sheet, Income & Expenditure A/c. and Receipts & Payment A/c. have been prepared separately, fund and other fund, as directed by National AIDS Control Organisation.
2. Books of Accounts of the Society have been maintained on the CPFMS Accounting Software provided by National AIDS Control Organisation, i.e. Cash Book, Bank Book, Journal Book and General Ledger.
3. Two accounting policies suggested by National AIDS Control Organisation differ from the accounting standards prescribed by the institute of chartered Accountants of India, i.e.
 - I. Cash Basis of accounting being followed by the Society.
 - II. Depreciation not being provided for by the Society.
4. We recommend introduction of Internal Audit in the organisation for better control.



Our Office :

KOLKATA

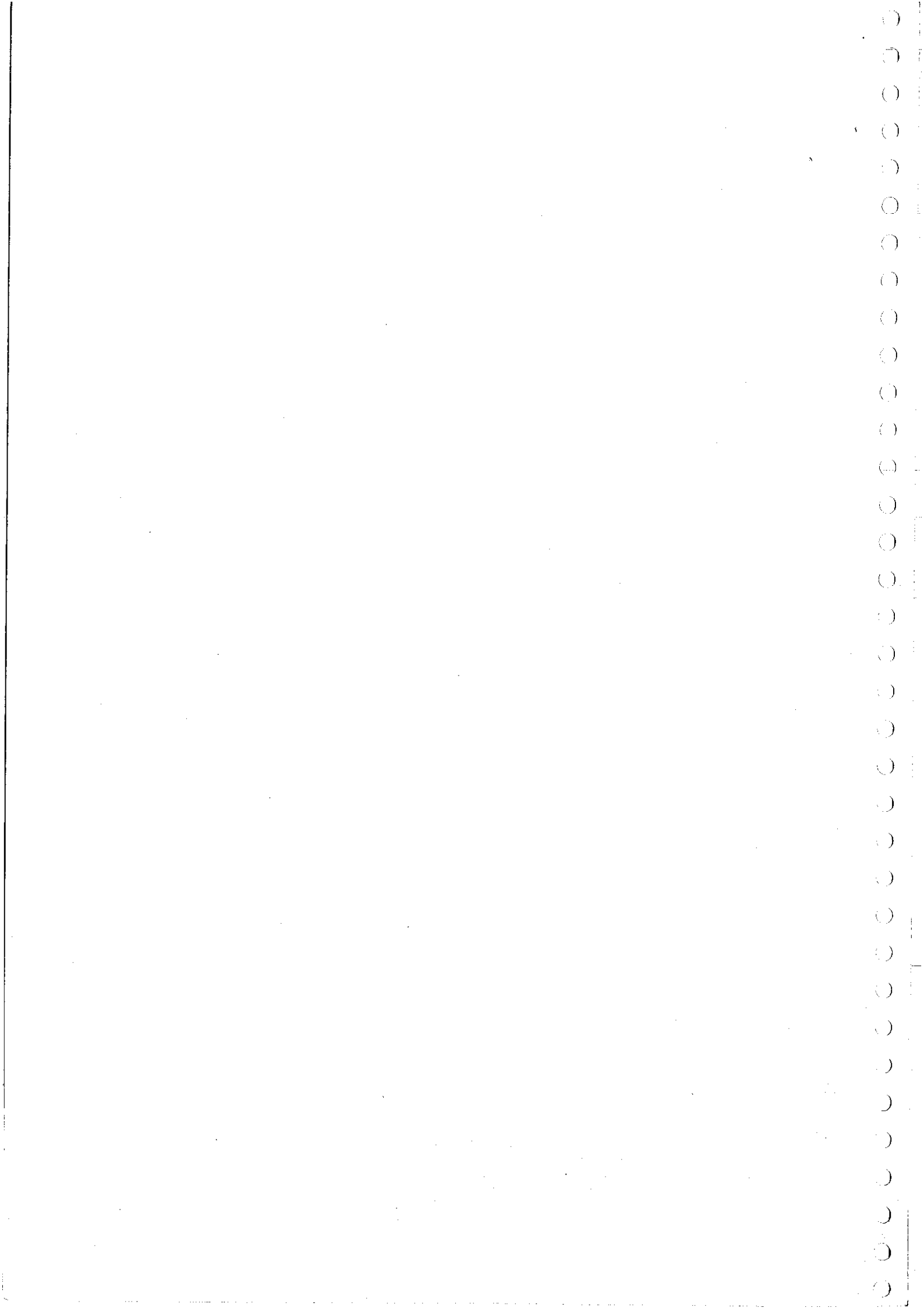
BENGALURU

PATNA

HYDERABAD

LUCKNOW

ASSAM



**List of Ineligible Expenses
For the period of April 1, 2017 to March 31, 2018**

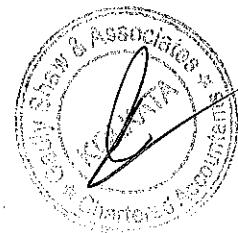
During the course of our audit we did not come across any ineligible expenses under the **Integrated Connection of Testing Center FUND.**

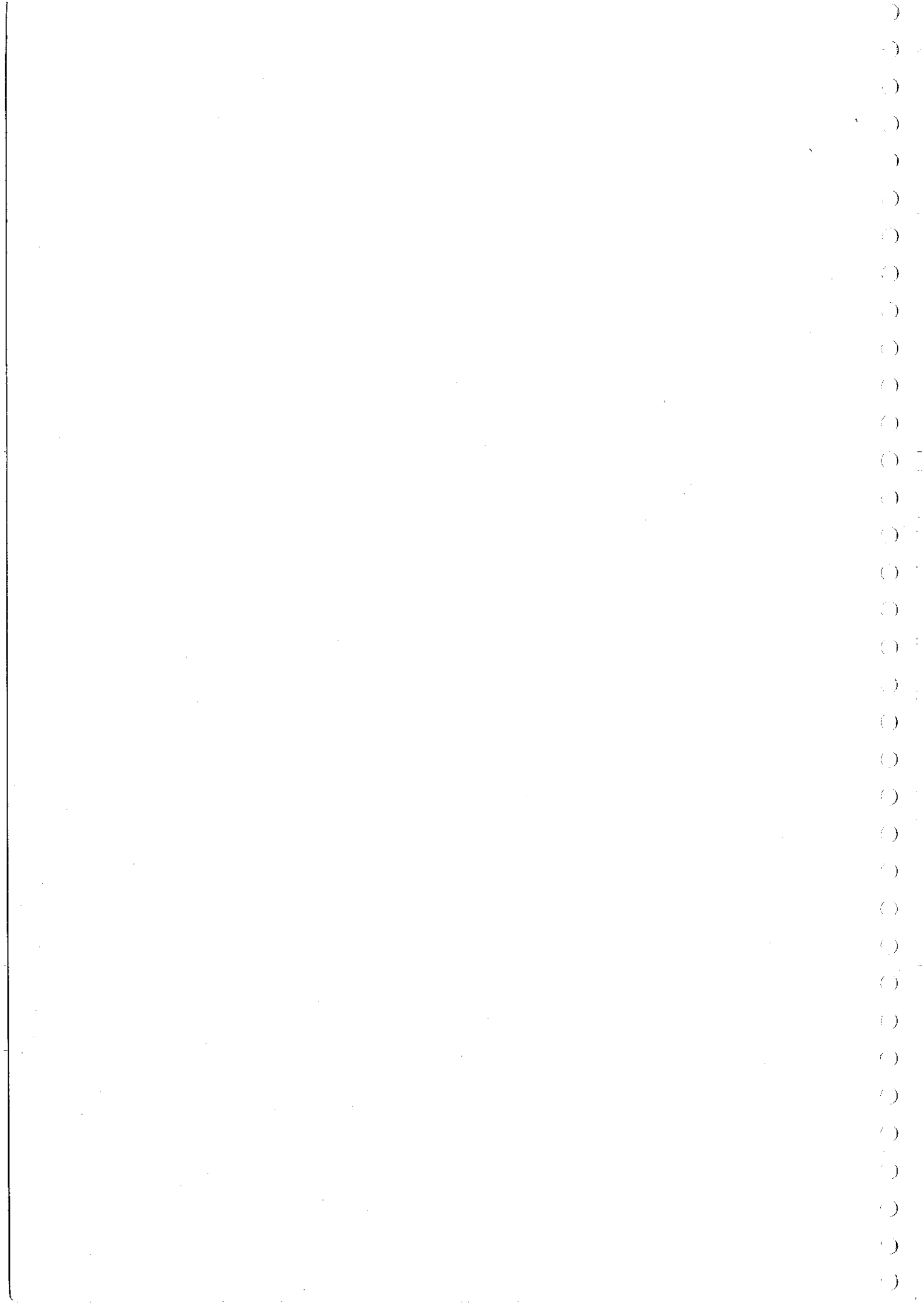
**Actual Expenditure as reported in the Audited Financial Statements for the Period of
April 1, 2017 to March 31, 2018**

| Particulars | Amount(in lakh) | Amount(in lakh) |
|---|-----------------|-----------------|
| Utilization of Fund | | |
| Total Expenses as per Income & Expenditure A/c. | | 9,49,75,024.25 |
| Addition in Fixed Assets | | 0.00 |

**Exceptions with adherence to the procurement procedures for the period April
1, 2017 to March 31, 2018**

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





Significant of Accounting Policy

1) Basis of Preparation of Accounts

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

2) Fixed Assets

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

Last 3 years there is no Verification of fixed asset either by the department or any other outside agency. Considering the assets in nature, there may be, misplacent or broken and not in useable condition. Therefore the value of asset reflected in the balance sheet may not represent the actual state of affairs.

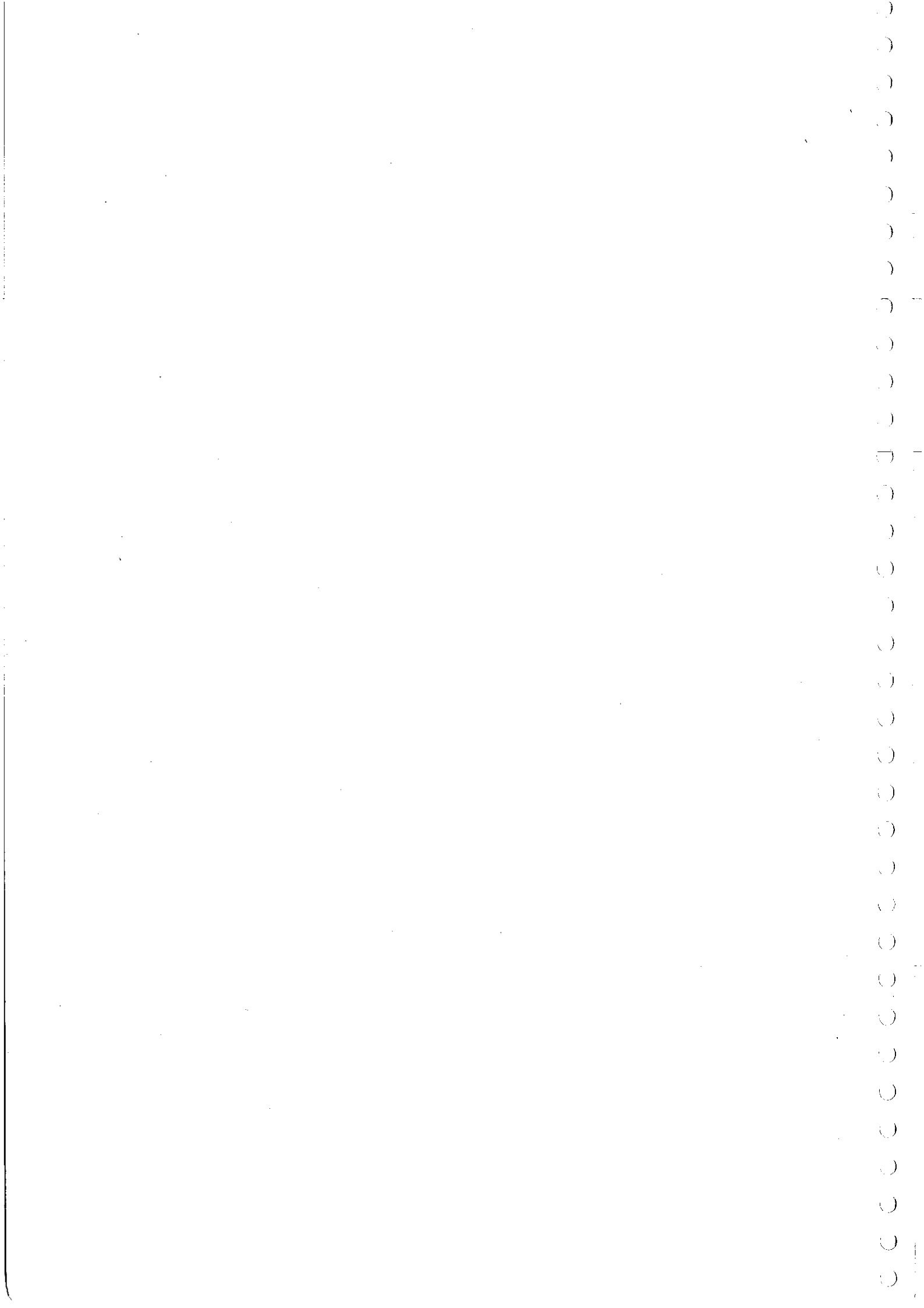
3) Depreciation

No depreciation has been provided on the fixed assets.

4) Disclosure of Accounting Heads

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





AUDITOR'S REPORT

1. We have audited the attached balance sheet of West Bengal State AIDS Prevention & Control Society, CST FUND as at 31 March, 2018. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. Financial Statement relating to this fund comprises of accounts of 23 Districts and Head Office of West Bengal State AIDS Prevention & Control Society.

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

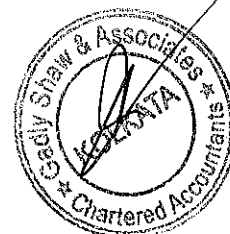
4. Further to our comments in Para 3 above, we report that:

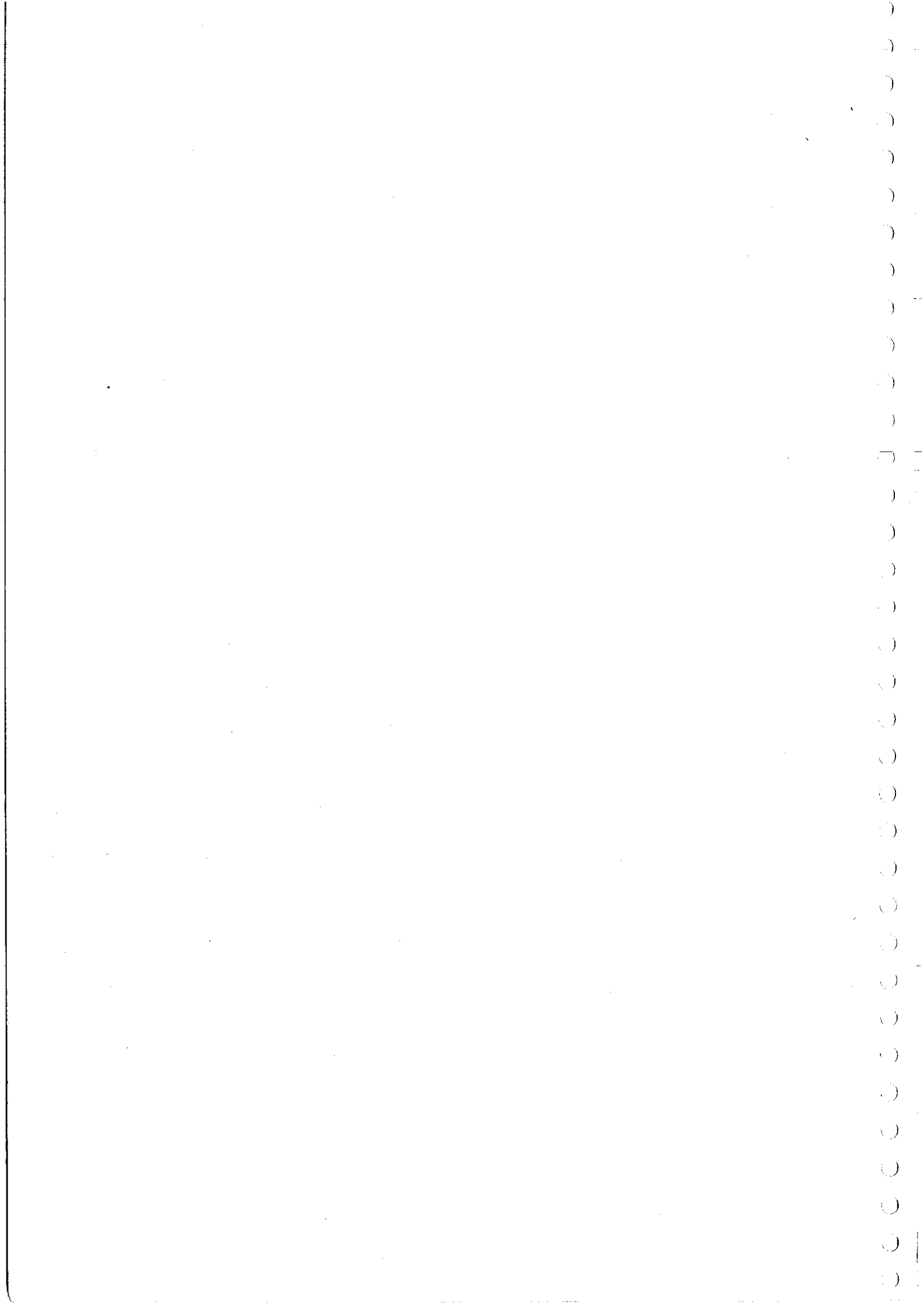
A) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit subject to the following:

1) Year wise, Category wise and Party wise details of Loans & Advances of Rs. 82,11,329.00 (Previous year Rs. 4,42,14,844.50) as on March 2018 was not made available to us for our verification. As such irrecoverable amount, if any, included in the Loans & Advances could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

Year wise, Category wise and Party wise details of Outstanding Loans & Advance as on 31st March, 2018 as per Accounting System are as under:

| Sl. No. | Category of Advances | Account code | Year | Amount (Rs.) |
|---------|--------------------------|--------------|---------|--------------|
| 1. | Advances to Others | 3202 | 2011-12 | 25,000.00 |
| | | | 2011-12 | 40,087.00 |
| | | | 2014-15 | 0.00 |
| | | Sub - total | | 65,087.00 |
| | | | 2014-15 | 58012.00 |
| | | Sub - total | | 58012.00 |
| 2. | Opening Balance | | | 57,90,922.50 |
| | Advance | | | 53,34,174.00 |
| | Adjusted during the year | | | 23,93,917.00 |
| | Refunded during the year | | | 6,54,129.50 |
| | Balance | | | 80,77,050.00 |





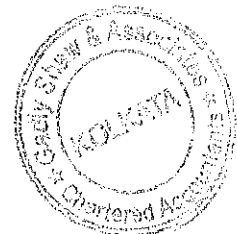
- 2) We have been given to understand that as the Society has not been provided with any specific format by the NACO in respect of Fixed Assets Register, the register maintained by the society needs much improvement. Physical verification of Fixed Assets at regular interval should be introduced under the supervision of competent authorities. The Society has no system of charging depreciation on Fixed Assets.
- 3) Scrutiny of Fixed Assets Register reveals that during the year 2015-2016, Rs.25, 000.00 is included under the account head "Equipment" on the basis of SOE received from Uttar Dinajpur which was not mentioned in the Fixed Assets Register. Under this circumstance, we are not in a position to comment regarding the adequacy of additions to fixed assets for the year 2017-2018 of the Society.
- 4) Reconciliation of Bank Account No. 1432010084251 with United Bank of India, Sector -V Branch reveals a favourable bank balance of Rs. 1, 34,08,176.91 and cheques issued to the various parties amounting to Rs. 18,01,200 not presented to the bank of payment.
- 5) Scrutiny of records revealed that there is an unadjusted credit balance of Rs. 19,030.00 lying in the TDS (others) Account (Account Code-3310) since last year due to wrong entry given in the accounts instead of "other Recoveries (Prof. Tax) Account".
- 6) Regarding Fund Utilisation vis-a-vis Annual Action Plan (AAP) of the funds, we have not found any deficiency but we are not in a position to make any comments regarding Physical Achievement of the funds.
- B) In our opinion, proper books of accounts as required by law have been kept by the Society so far as it appears from our examination of such books.
- C) The Balance Sheet deals with by this report is in agreement with the books of accounts.
- D) In our opinion and to the best information and according to the explanations given to us, the said accounts along with the schedules attached thereto, give a true and fair view and are in conformity with the accounting principles generally accepted in India.
- i) In the case of Balance Sheet of the state of affairs of the Society as at 31st March, 2018.
- ii) In the case of Income & Expenditure accounts, of the Grants utilized to the extent of revenue expenditure for the year 2017-2018 and
- iii) In the case of Receipts & Payments accounts, of the amounts expended and received during the year ended on that date.

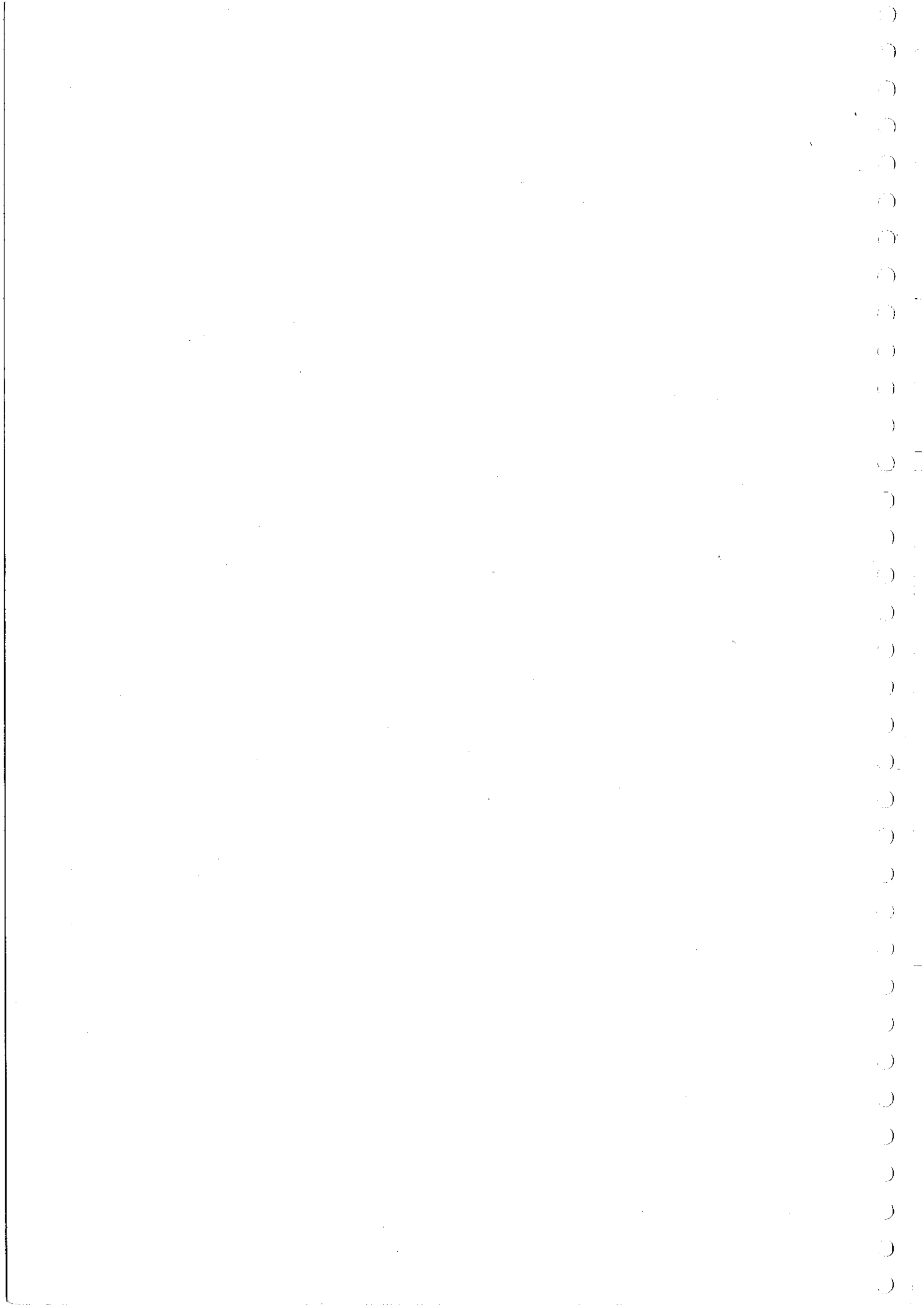
Place:
Dated:

K. K. K.
25/5/18

GADLY SHAW & ASSOCIATES
Chartered Accountants

[Signature]
Prabitra kumar Mukherjee
Partner
M. No: 05093





Balance Sheet

For The Period From : 01-Apr-2017 To :31-Mar-2018

| Figures for the previous Period (Rs.) | LIABILITIES | Schedule Reference | Figures for the current Period (Rs.) | ASSETS | Schedule Reference | Figures for the current Period (Rs.) |
|---------------------------------------|------------------------------------|--------------------|--------------------------------------|------------------------------------|--------------------|--------------------------------------|
| (49,524,647.34) | GENERAL FUND | 01 | 20,636,028.91 | FIXED ASSETS | 02 | 4,318,475.00 |
| 650,287.00 | CURRENT LIABILITIES AND PROVISIONS | | 983,477.00 | CURRENT ASSETS, LOANS AND ADVANCES | | 8,211,329.00 |
| 4,318,475.00 | CURRENT LIABILITIES | 0501 | 4,318,475.00 | LOANS AND ADVANCES | 0401 | 13,408,176.91 |
| 5,000,000.00 | FIXED ASSET FUND | | 0.00 | | 301 | |
| 5,000,000.00 | Funds from Other Sources | 03 | 25,937,980.91 | | | |
| <u>39,555,885.34</u> | | | <u>(39,555,885.34)</u> | | | <u>25,937,980.91</u> |



FC/FM/FO

Project Director

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

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

General Fund

Schedule 01

Figures in Rupees

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--|-----------------------------|-----------------------------|
| Opening grant in aid | (49,524,647.34) | 31,343,589.34 |
| Add: Received during the year | | |
| Grant from NACO to SACS | 113,467,000.00 | 112,620,000.00 |
| Recovery/Deduction of Grants | 50,277,853.00 | 0.00 |
| Less: Utilised during the year | | |
| Grants utilised to the extent of revenue expenditure | (93,584,176.75) | 130,801,058.00 |
| Closing grant in aid | 20,636,028.91 | 49,524,647.34 |

Fixed Asset

Schedule 02

Figures in Rupees

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



Joint Director (Finance)
Welfare & Family Welfare

Funds from Other Sources

Schedule 03

Figures in Rupees

| Particulars | Opening Balance | Grant Received | Grant Utilised/ Refunded | Closing Balance |
|--|---------------------|----------------------|-----------------------------|-----------------|
| State Blood Transfusion Council (SBTC) (100) | 0.00 | 0.00 | 0.00 | 0.00 |
| State Govt Fund (23) | 5,000,000.00 | 22,000,000.00 | 27,000,000.00 | 0.00 |
| Grand Total | 5,000,000.00 | 22,000,000.00 | 27,000,000.00 | 0.00 |

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



LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|---------------------------------|-----------------------------|-----------------------------|
| Advance to Others | 65,087.00 | 65,087.00 |
| Advance to NGOs | 58,012.00 | 92,862.00 |
| Advance to Staff | 11,180.00 | 11,180.00 |
| Advance to District Authorities | 8,077,050.00 | 5,790,922.50 |
| Inter Unit Fund Transfer | 0.00 | -50,174,896.00 |
| Total | 8,211,329.00 | -44,214,844.50 |

Schedule 301

Figures in Rupees

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--------------|-----------------------------|-----------------------------|
| Bank2 | 13,408,176.91 | 340,484.16 |
| Total | 13,408,176.91 | 340,484.16 |



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

[Handwritten Signature]

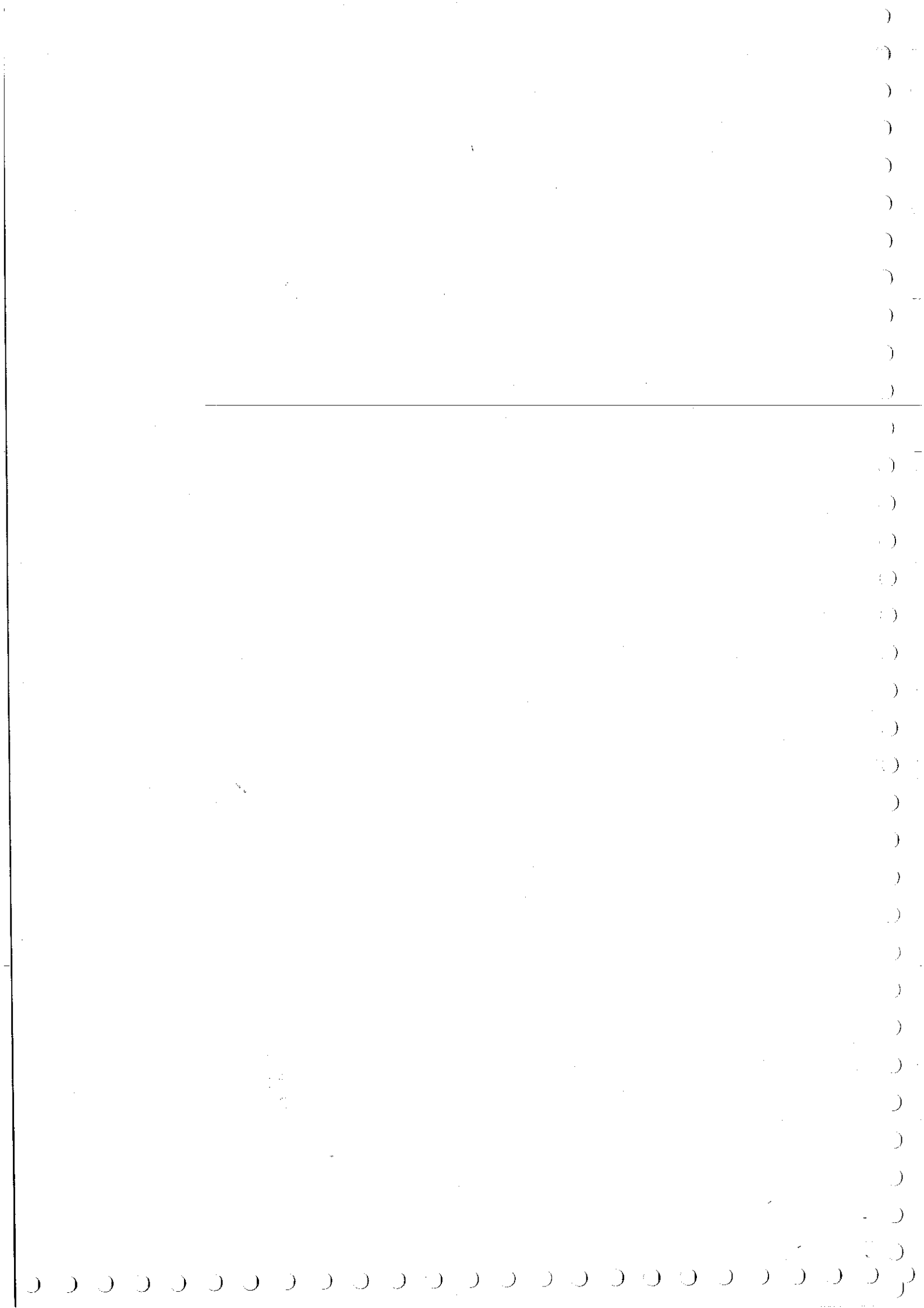
CURRENT LIABILITIES

Schedule 0501

| Particulars | Figures in Rupees | |
|---------------------------------------|-----------------------------|-----------------------------|
| | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
| Employees Contribution to CPF | 122,947.00 | 0.00 |
| General Provident Fund | 122,934.00 | 0.00 |
| Other Recoveries | 718,166.00 | 630,857.00 |
| Security / Earnest Deposit (Received) | 400.00 | 400.00 |
| TDS (Others) | 19,030.00 | 19,030.00 |
| Total | 983,477.00 | 650,287.00 |


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

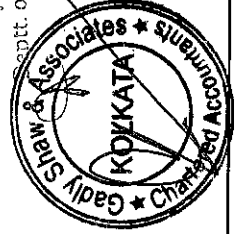




Income And Expenditure Account
For The Period From : 01-Apr-2017 To :31-Mar-2018

| Figures for the previous Period (Rs.) | Schedule Reference | Figures for the current Period (Rs.) | Schedule Reference | Figures for the previous Period (Rs.) | Figures for the current Period (Rs.) |
|---------------------------------------|--------------------|--------------------------------------|--------------------|---------------------------------------|--|
| EXPENDITURE | | | INCOME | | |
| 1,422,360.00 | 08 | 529,411.00 | | 494,747.00 | 1,390,847.50 |
| 120,678,320.00 | 13 | 89,975,614.00 | | 130,801,058.00 | 93,584,176.75 |
| 3,697,661.00 | 14 | 2,139,271.00 | | | |
| 5,497,464.00 | 15 | 2,330,728.25 | | | |
| <u>131,295,805.00</u> | | <u>94,975,024.25</u> | | <u>131,295,805.00</u> | <u>94,975,024.25</u> |
| | | | | | Other Income |
| | | | | | Grants utilised to the extent of revenue expenditure |


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



Other Income

Schedule 28

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--------------------|-----------------------|-----------------------|
| Other Receipts | 155,619.50 | 0.00 |
| Interest from Bank | 1,235,228.00 | 494,747.00 |
| Total | 1,390,847.50 | 494,747.00 |

Training and Workshops

Schedule 08

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--------------|-----------------------|-----------------------|
| Workshops | 0.00 | 3,276.00 |
| Training | 529,411.00 | 1,419,084.00 |
| Total | 529,411.00 | 1,422,360.00 |

Salary (Pay and Allowances)

Schedule 13

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--------------|-----------------------|-----------------------|
| Salary | 89,975,614.00 | 120,678,320.00 |
| Total | 89,975,614.00 | 120,678,320.00 |



Joint Director (Finance)

Deptt. of Health & Family Welfare

Maintenance Costs

Schedule 14

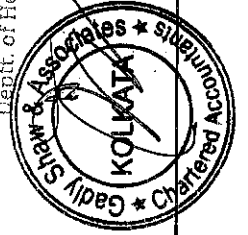
| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--|-----------------------------|-----------------------------|
| Equipment Maintenance | 0.00 | 69,000.00 |
| Vehicle Maintenance | 130,002.00 | 179,282.00 |
| Expenses on ICTC centre set up and maintenance | 2,009,269.00 | 3,449,379.00 |
| Total | 2,139,271.00 | 3,697,661.00 |

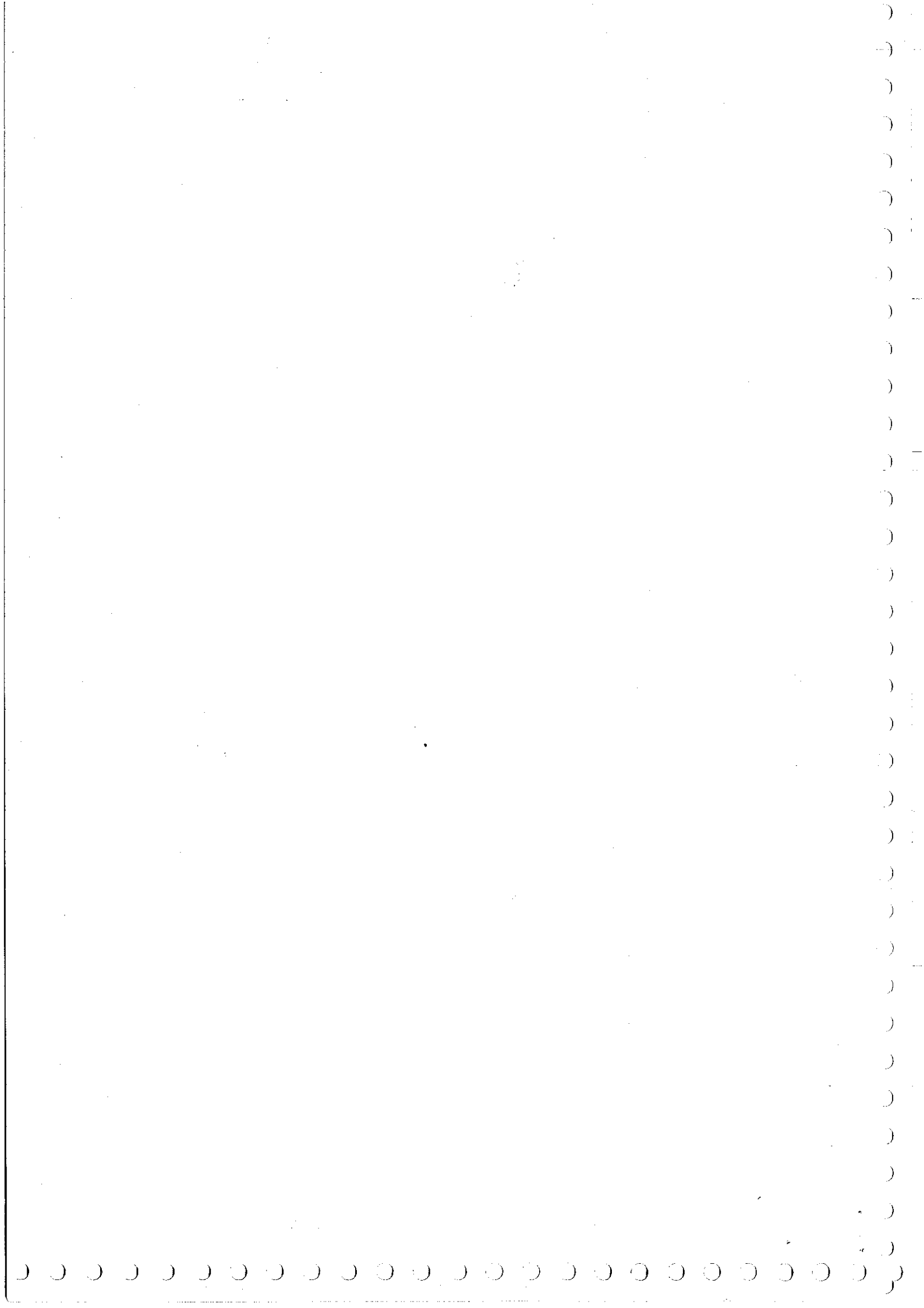
Operational Expenses

Schedule 15

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|---|-----------------------------|-----------------------------|
| Travelling Expenses | 1,785,961.00 | 3,770,985.00 |
| Telephone/Communication Expenses | 524,650.00 | 1,719,252.00 |
| Bank Charges | 1,299.25 | 2,617.00 |
| Review Meeting and Supervision of Councillors | 18,818.00 | 4,610.00 |
| Total | 2,330,728.25 | 5,497,464.00 |

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





Receipt And Payment Account

For The Period From : 01-Apr-2017 To :31-Mar-2018

| 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: | | | 4,768,406.00 | LOANS AND ADVANCES | 17 | 4,605,622.50 |
| | Cash in hand | | 0.00 | 18,400,000.00 | Funds from Other Sources | 15 | 5,000,000.00 |
| 444,898.66 | Balance with Bank | 30 | 340,484.16 | 41,484.00 | CURRENT LIABILITIES | 32 | 0.00 |
| 33,270,871.00 | LOANS AND ADVANCES | 17 | 102,957.00 | 556,588.00 | Training and Workshops | 20 | 239,068.00 |
| 112,620,000.00 | GENERAL FUND | 29 | 113,467,000.00 | 120,603,385.00 | Salary (Pay and Allowances) | 25 | 89,978,890.00 |
| 407,273.00 | CURRENT LIABILITIES | 32 | 336,466.00 | 2,318,615.00 | Maintenance Costs | 26 | 1,885,882.00 |
| 510,198.00 | Other Income | 56 | 1,388,213.50 | 224,278.50 | Operational Expenses | 27 | 517,481.25 |
| <u>147,253,240.66</u> | | | <u>115,635,120.66</u> | | Closing Balance: | | |
| | | | | 0.00 | Cash in hand | | 0.00 |
| | | | | 340,484.16 | Balance with Bank | 31 | 13,408,176.91 |
| | | | | <u>147,253,240.66</u> | | | <u>115,635,120.66</u> |

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



Funds from Other Sources

Schedule 15

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--------------------------|-----------------------|-----------------------|
| Funds from Other Sources | 5,000,000.00 | 18,400,000.00 |
| Total | 5,000,000.00 | 18,400,000.00 |

CURRENT LIABILITIES

Schedule 32

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|---------------------------------------|-----------------------|-----------------------|
| Security / Earnest Deposit (Received) | 0.00 | 22,300.00 |
| TDS (Others) | 0.00 | 19,184.00 |
| Total | 0.00 | 41,484.00 |

Training and Workshops

Schedule 20

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--------------|-----------------------|-----------------------|
| Training | 239,068.00 | 556,588.00 |
| Total | 239,068.00 | 556,588.00 |



Joint Director (Finance)
 W B Saha
 Deptt. of Health & Family Welfare

Salary (Pay and Allowances)

Schedule 25

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--------------|-----------------------|-----------------------|
| Salary | 89,978,890.00 | 120,603,385.00 |
| Total | 89,978,890.00 | 120,603,385.00 |

Maintenance Costs

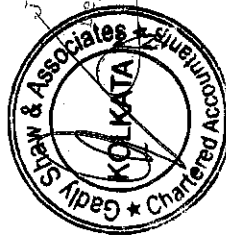
Schedule 26

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--|-----------------------|-----------------------|
| Vehicle Maintenance | 9,738.00 | 0.00 |
| Expenses on ICTC centre set up and maintenance | 1,876,144.00 | 2,318,615.00 |
| Total | 1,885,882.00 | 2,318,615.00 |

Operational Expenses

Schedule 27

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|---|-----------------------|-----------------------|
| Travelling Expenses | 497,364.00 | 222,112.00 |
| Bank Charges | 1,299.25 | 556.50 |
| Review Meeting and Supervision of Councillors | 18,818.00 | 1,610.00 |
| Total | 517,481.25 | 224,278.50 |



Balance with Bank

Schedule 31

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--------------|-----------------------------|-----------------------------|
| Bank2 | 13,408,176.91 | 340,484.16 |
| Total | 13,408,176.91 | 340,484.16 |

[Signature]
 Joint Director (Finance)
 W.B.S.A.P. & J.S.
 Deptt. of Health & Family Welfare



West Bengal SACS - ICTC

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

National AIDS Control Project - Phase IV

Utilisation Certificate

Certified that an amount of Rs.113,467,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2017-18 vide letter No. given below and opening Cash/Bank Balance Rs. 340,484.16 (and Current Liabilities of Rs.5,650,287.00)and outstanding Advances for Rs. -44,214,844.50 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 1,390,847.50. a sum of Rs. 94,975,024.25 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 13,408,176.91 (and Current Liabilities of Rs. 983,477.00)and outstanding advances of Rs.8,211,329.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year . Received Fund Rs. 50,277,853.00


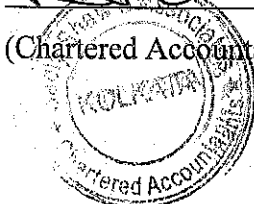
| Sl. No. | Sanction letter Number and Date | Amount |
|---------|--|-----------------------|
| | T-11017/03/2017-18/NACO(Fin) Sl.No. 17, dt. 15/05/17 | 3,78,22,000 |
| | F-11017/02/2017-18/NACO(Fin) Sl.No. 82, dt. 29/02/17 | 3,78,22,000 |
| | T-11017/02/2017-18/NACO(Fin) Sl.No. 121, dt. 07/09/17 | 1,89,12,000 |
| | T-11017/03/2017-18/NACO(Fin) Sl.No. 214, dt. 05/01/18 | 1,71,13,000 |
| | T-11017/03/2017-18/NACO(Fin) Sl.No. 267B, dt. 13/03/18 | 17,48,000 |
| | Total | 113,467,000.00 |

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

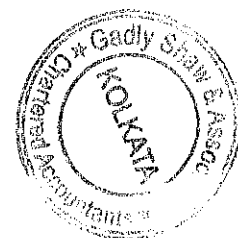

 (Chartered Accountant) M No 50935


(Project Director)

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



| Opening balance of Net Current Assets | Amount (Rs.) |
|--|-----------------------|
| Bank2 | 340,484.16 |
| Advance to Others | 65,087.00 |
| Advance to NGOs | 92,862.00 |
| Advance to Staff | 11,180.00 |
| Advance to District Authorities | 5,790,922.50 |
| Inter Unit Fund Transfer | -50,174,896.00 |
| | -43,874,360.34 |
| Opening balance of Net Current Liabilities | Amount (Rs.) |
| Security / Earnest Deposit (Received) | 400.00 |
| TDS (Others) | 19,030.00 |
| Other Recoveries | 630,857.00 |
| Funds from Other Sources | 5,000,000.00 |
| | 5,650,287.00 |
| Sources of funds | Amount (Rs.) |
| Grant from NACO to SACS | 113,467,000.00 |
| Recovery/Deduction of Grants | 50,277,853.00 |
| | 163,744,853.00 |
| Utilisation of funds | Amount (Rs.) |
| Training | 529,411.00 |
| Salary | 89,975,614.00 |
| Vehicle Maintenance | 130,002.00 |
| Travelling Expenses | 1,785,961.00 |
| Telephone/Communication Expenses | 524,650.00 |
| Bank Charges | 1,299.25 |
| Expenses on ICTC centre set up and maintenance | 2,009,269.00 |
| Review Meeting and Supervision of Councillors | 18,818.00 |
| | 94,975,024.25 |
| Bank Interest & Miscellaneous Receipts | Amount (Rs.) |
| Other Receipts | 155,619.50 |
| Interest from Bank | 1,235,228.00 |
| | 1,390,847.50 |
| Current Liabilities | Amount (Rs.) |
| General Provident Fund | 122,934.00 |
| Employees Contribution to CPF | 122,947.00 |
| Security / Earnest Deposit (Received) | 400.00 |
| TDS (Others) | 19,030.00 |
| Other Recoveries | 718,166.00 |
| | 983,477.00 |
| Closing balance of Net Current Assets | Amount (Rs.) |
| Bank2 | 13,408,176.91 |



Advance to Others

65,087.00

Advance to NGOs

58,012.00

Advance to Staff

11,180.00

Advance to District Authorities

8,077,050.00

21,619,505.91





Gady Shaw & Associates

Chartered Accountants

Head Office:
148A, Salkia School Road
Maan Sarovar Apartment,
Kolkata(Howrah) 711101 (W.B)
Ph.: (O) 033 26768122
(M) 9007096234
gadiyshaw@gmail.com
www.gsap.co.in

(DOMESTIC BUDGETARY SUPPORT FUND)

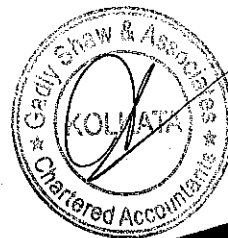
To,
The Project Director,
West Bengal AIDS Prevention & Control Society,
Swasthya Bhawan , GN-29, Sector-V
Salt Lake City, Kolkata-700091

Sir,

Subject: Management Letter

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

1. Final Account, i.e. Balance Sheet, Income & Expenditure A/c. and Receipts & Payment A/c. have been prepared separately, fund and other fund, as directed by National AIDS Control Organisation.
2. Books of Accounts of the society have been maintained on the CPFMS Accounting Software provided by National AIDS Control Organisation, i.e. Cash Book, Bank Book, Journal Book and General Ledger.
3. Two accounting policies suggested by National AIDS Control Organisation differ from the accounting standards prescribed by the institute of Chartered Accountants of India, i.e.
 - I. Cash Basis of accounting being followed by the Society.
 - II. Depreciation not being provided for by the Society.
4. We recommend introduction of Internal Audit in the organization for better control.



Our Office :

KOLKATA

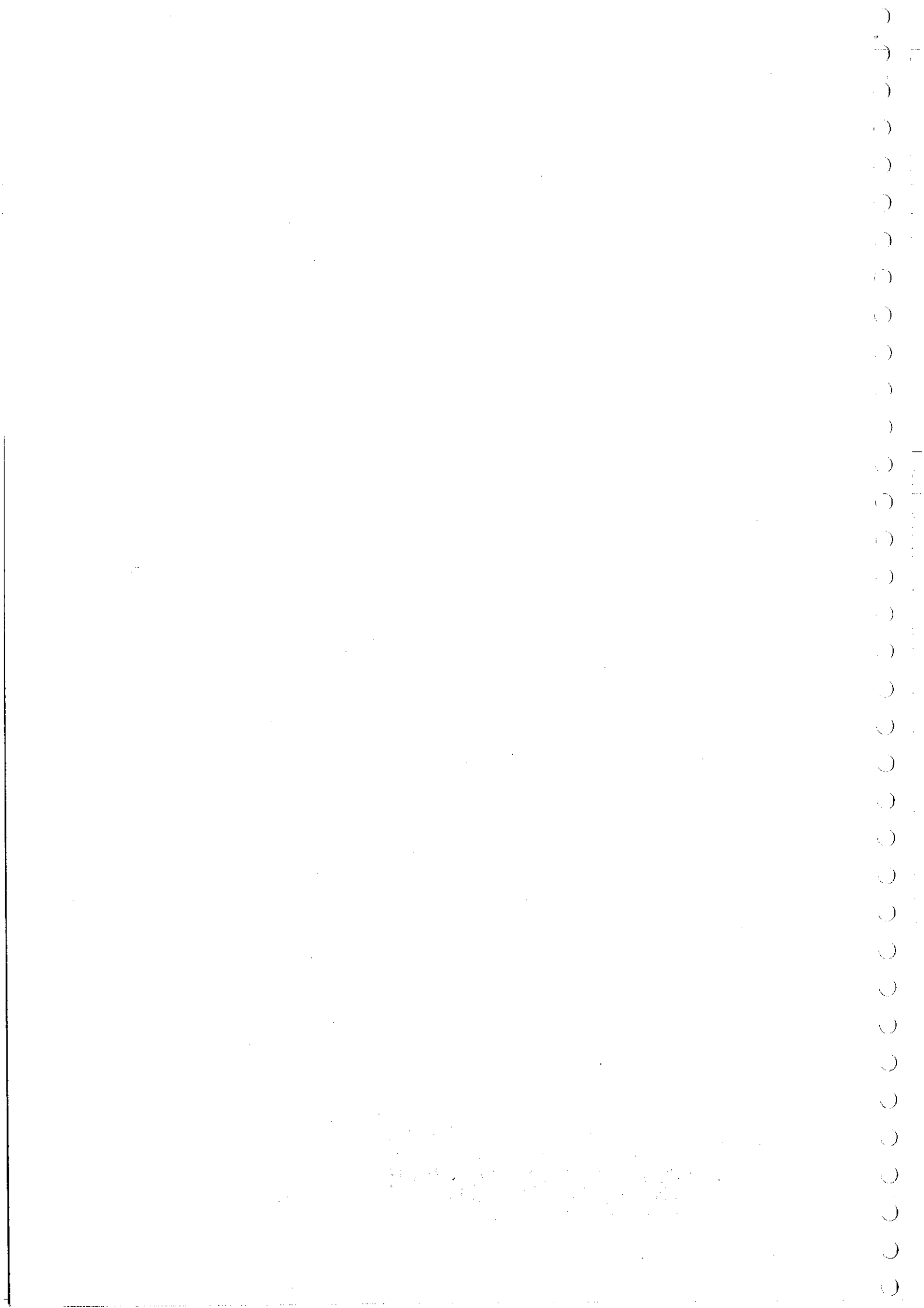
BENGALURU

PATNA

HYDERABAD

LUCKNOW

ASSAM



**List of Ineligible Expenses
For the period of April 1, 2017 to March 31, 2018**

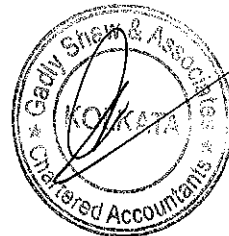
During the course of our we did not come across any ineligible expenses under the **Domestic Budgetary Support Fund**.

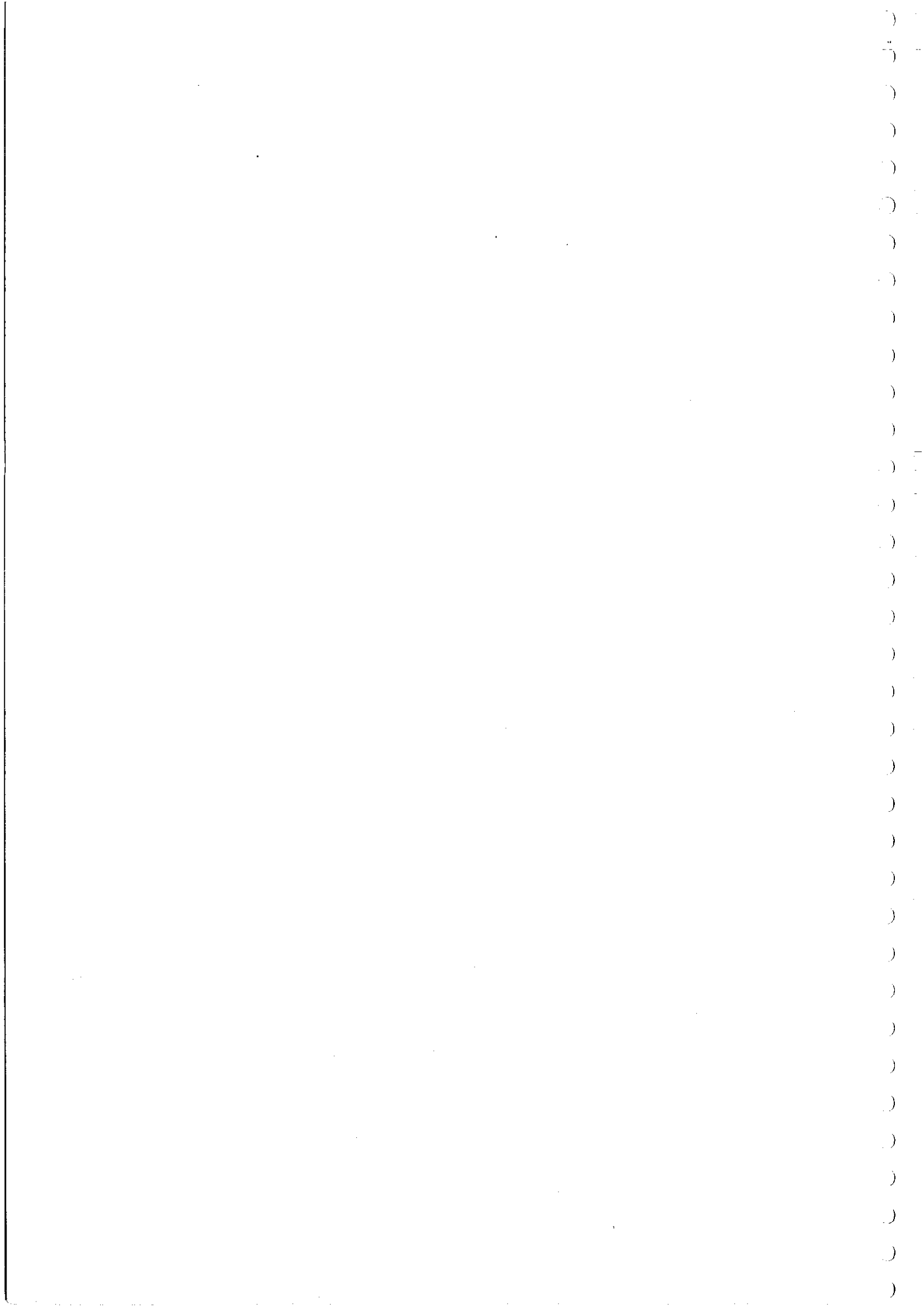
**Actual Expenditure as reported in the Audited Financial Statements for the
Period of
April 1, 2017 to March 31, 2018**

| Particulars | Amount(in lakh) | Amount(in lakh) |
|---|-----------------|-----------------|
| Utilization of Fund | | |
| Total Expenses as per Income & Expenditure A/c. | | 7,04,01,441.52 |
| Addition in Fixed Assets | | 6,38,738.00 |

**Exceptions with adherence to the procurement procedures for the period April
1, 2017 to March 31, 2018**

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





Significant of Accounting Policy

1) Basis of Preparation of Accounts

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

2) Fixed Assets

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

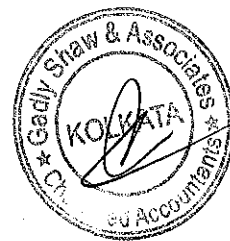
Last 3 years there is no Verification of fixed asset either by the department or any other outside agency. Considering the assets in nature, there may be, misplacent or broken and not in useable condition. Therefore the value of asset reflected in the balance sheet may not represent the actual state of affairs.

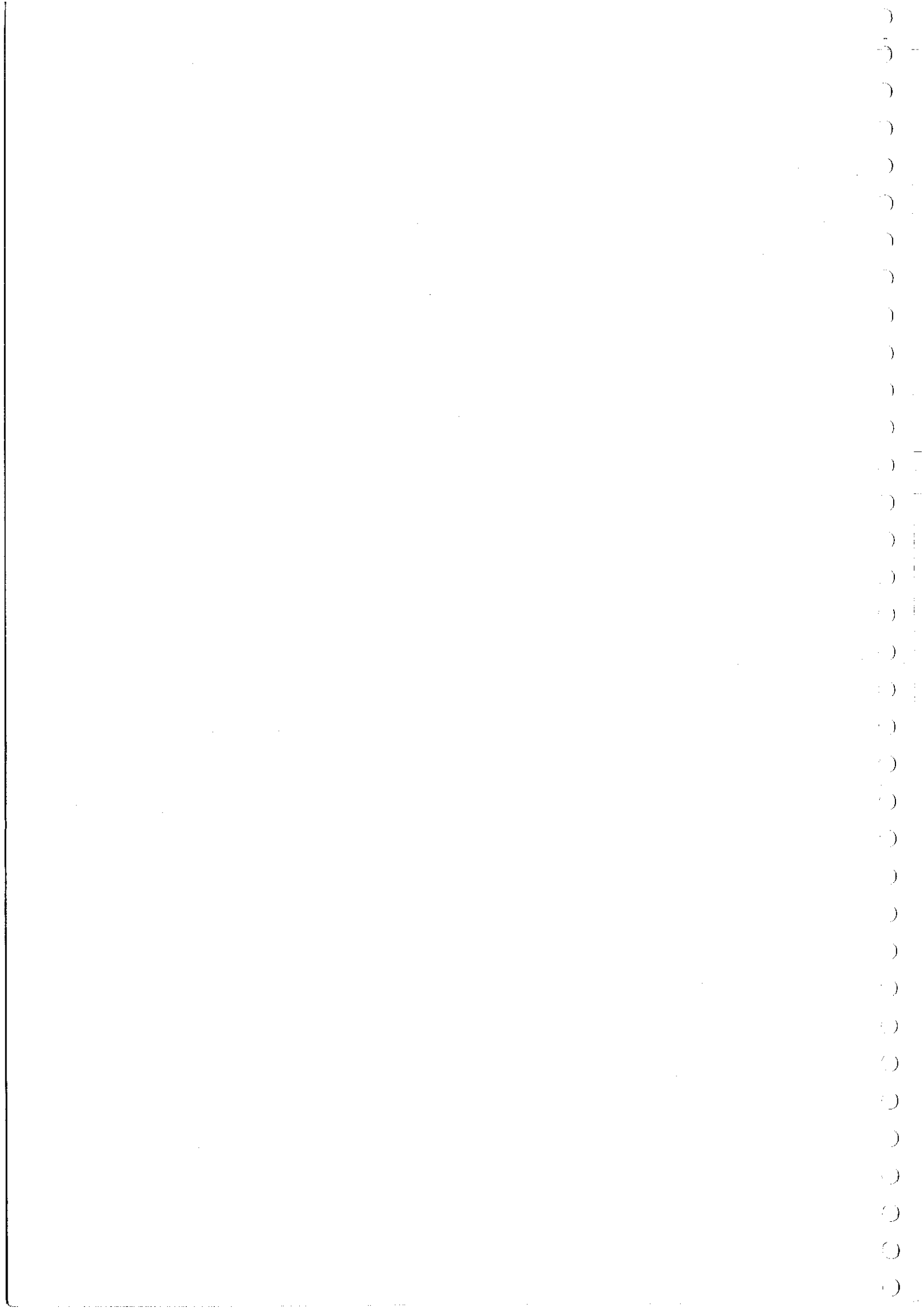
3) Depreciation

No depreciation has been provided on the fixed assets.

4) Disclosure of Accounting Heads

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





AUDITOR'S REPORT

1. We have audited the attached balance sheet of West Bengal State AIDS Prevention & Control Society, CST FUND as at 31 March, 2018. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. Financial Statement relating to this fund comprises of accounts of 23 Districts and Head Office of West Bengal State AIDS Prevention & Control Society.

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

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

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

A) Loans & Advance of Rs. 3, 94, 87,816.27(Previous year Rs. 1, 63, 98,512.67)

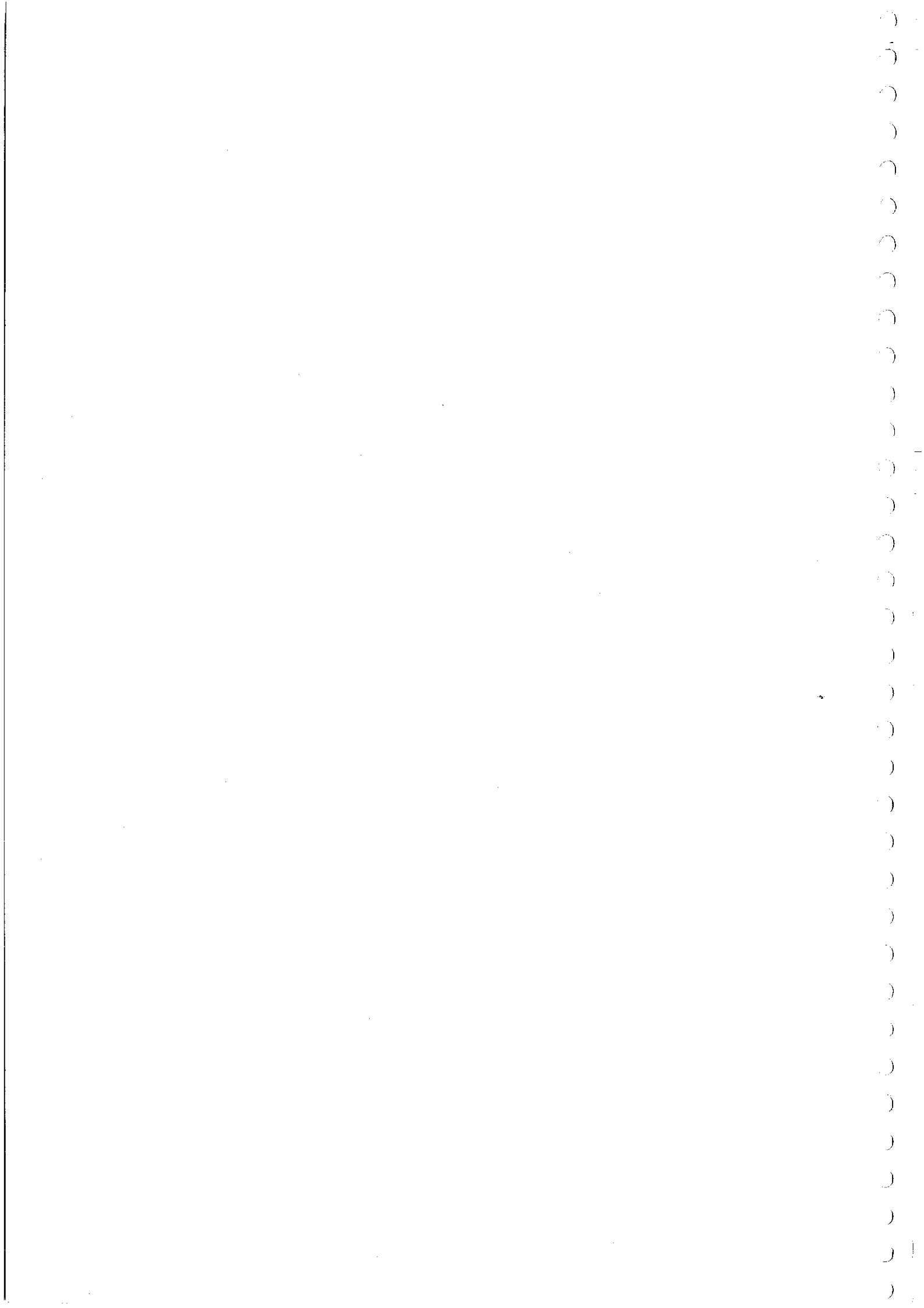
As on information is available in respect of the dates from which such advances remain Unadjusted we are not in a position to comment whether any irrecoverable amount is included and consequently its impact on Income & Expenditure Account remains Unascertained.

Year wise, Category wise and Party wise details of Outstanding Loans & Advance as on

31st March, 2018 as per Accounting System is as under:

| Sl. No. | Category of Advances | Account code | Year | Amount (Rs.) |
|---------|---------------------------------|--------------|---------|----------------|
| 1. | Advances to Others | 3202 | 2012-13 | 2,77,916.00 |
| | | | 2013-14 | 68,730.00 |
| | | | 2015-16 | 0.00 |
| | | | 2016-17 | 0.00 |
| | | Sub - total | | 3,46,646.00 |
| 2. | Advance to NGO's | 3203 | 2012-13 | |
| | | Sub - total | 2013-14 | |
| | | | 2015-16 | |
| | | | Total | 8,97,103.00 |
| 3. | Advance to Staff | 3205 | 2016-17 | 10,002.00 |
| | | Sub - total | | 10,002.00 |
| 4. | Advance to Autonomous Bodies | | 2017-18 | 21,05,80,809 |
| | | Sub - total | | 21,05,80,809 |
| 5. | Advance to District Authorities | 3208 | 2012-13 | 1,57,50,380.10 |





| | | | | |
|----|---|------|-------------|----------------|
| | | | 2013-14 | |
| | | | 2014-15 | |
| | | | 2015-16 | |
| | | | 2016-17 | |
| | | | 2017-18 | |
| | | | Total | 1,57,50,380.00 |
| 6. | Security Deposit (Paid) | | 2012-13 | 10,000.00 |
| | | | 2015-16 | 1,58,850.00 |
| | | | Sub - total | 1,68,850.00 |
| 6. | NACPII Advances to others | 3231 | 2012-13 | 3,34,465.00 |
| | | | Sub - total | 3,34,465.00 |
| 7. | NACPII Advances to NGO's | 3232 | 2012-13 | 16,87,732.27 |
| | | | 2014-15 | 10.00 |
| | | | Sub - total | 16,87,742.27 |
| 8. | NACPII Advances to staff | 3233 | 2012-13 | 77,364.00 |
| | | | Sub total | 77,364.00 |
| 9. | NACPII Advances to District Authorities | 3235 | 2012-13 | 55,455.90 |
| | | | Sub total | 55,455.90 |

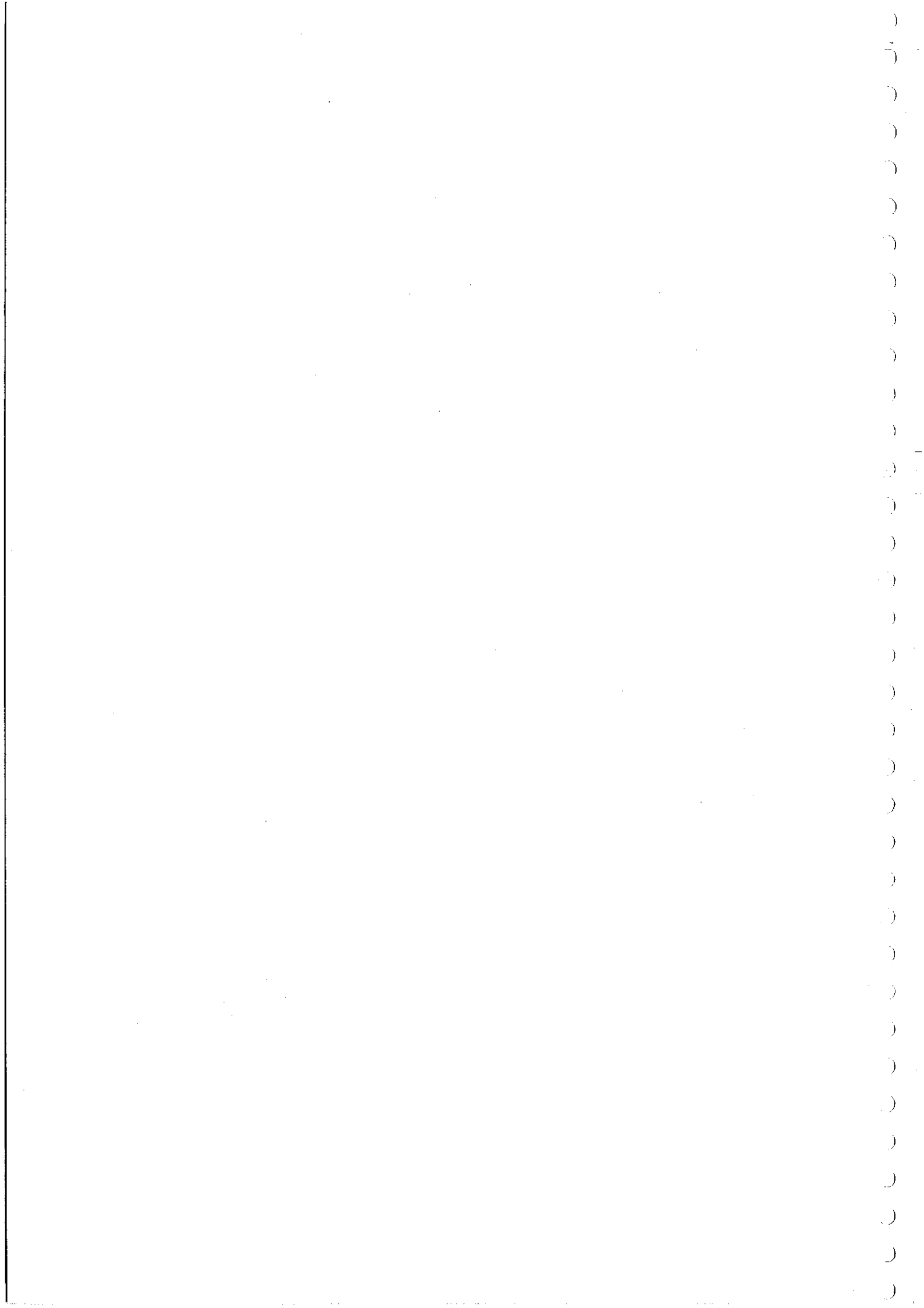
The above mentioned unadjusted advances are yet to be adjusted. During our audit reasons for over adjustment of Advances of Rs. 3, 20,988.00 and Rs. 10,530.00 to District Authorities during the year 2012-13 and 2013-14 and Rs. 5,750.00 to Advance to NGOs during the year 2012-13 could not be furnished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

B) In absence of Party wise and age wise details of Security/Earnest Deposit (Received) included in Current Liabilities involving Rs. 19,53,832.00 (Previous Year 19,18,332.00). It is not possible to ascertain whether it includes any unclaimed amount, and also its impact on Income & Expenditure Account remains unascertained.

C) Fund from other sources of Rs. 4,53,935.62 received from "Manas Bangla", a NGO from whom refund against court case remains unsettled since 2011-12 and no other details was produced to us for our verification.

D) We have been given to understand that as the Society has not been provided with any specific format by the NACO in respect of fixed Assets Register, the register maintained by the Society needs much improvement. Physical Verification of Fixed Assets at regular interval should be introduced under the supervision of competent authorities the Society has no system of charging depreciation on Fixed Assets.





E) The Society is used to deduct TDS on Gross Bill of the Contractor, i.e Bill value plus Service Tax instead of Bill value only, which is not suggested in the relevant Act. The following illustrative examples are presented in support of our conservative:

F) Regarding Fund Utilisation vis-avis Annual Action Plan (AAP) of the funds, we have not found any deficiency but we are not in a position to make any comments regarding Physical Achievement of the funds.

G) 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.

H) The Balance Sheet deals with by this report is in agreement with the books of accounts.

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

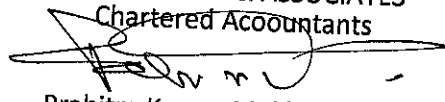
i) In the case of Balance Sheet of the state of affairs of the Society as at 31st March, 2018.

ii) In the case of Income & Expenditure accounts, of the Grants utilized to the extent of revenue expenditure for the year 2017-2018 and

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

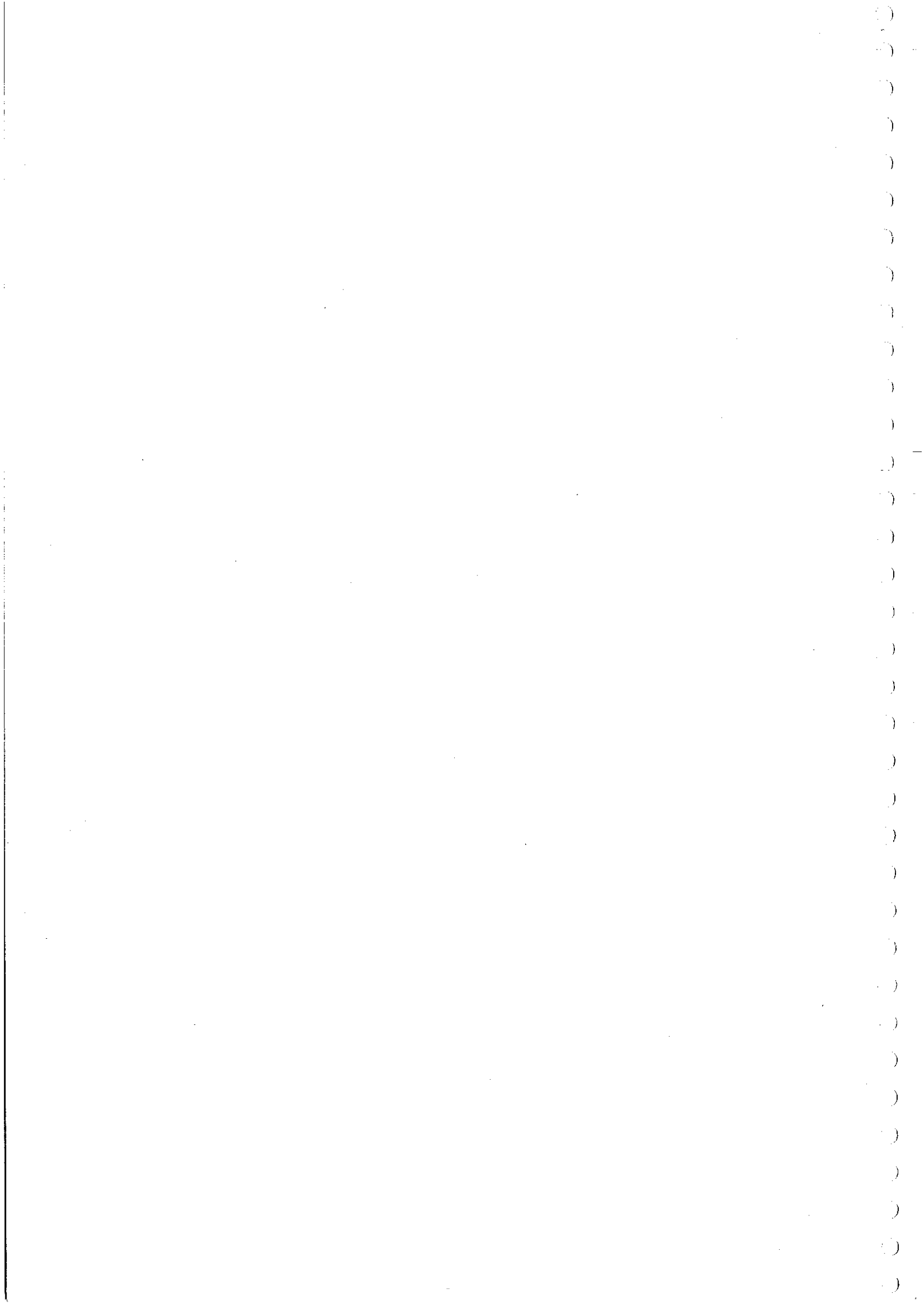
Place: Kolkata.
Dated: 25/5/18

GADLY SHAW & ASSOCIATES
Chartered Accountants



Prabitra Kumar Mukherjee
Partner
M.No: 050935





Balance Sheet

For The Period From : 01-Apr-2017 To :31-Mar-2018

| Figures for the previous Period (Rs.) | LIABILITIES | Schedule Reference | Figures for the current Period (Rs.) | ASSETS | Schedule Reference | Figures for the current Period (Rs.) |
|---------------------------------------|------------------------------------|--------------------|--------------------------------------|------------------------------------|--------------------|--------------------------------------|
| 14,454,154.55 | GENERAL FUND | 01 | 54,716,917.03 | FIXED ASSETS | 02 | 98,833,754.81 |
| 2,074,278.00 | CURRENT LIABILITIES AND PROVISIONS | | 2,161,255.00 | CURRENT ASSETS, LOANS AND ADVANCES | | |
| 98,195,016.81 | CURRENT LIABILITIES | 0501 | 98,833,754.81 | CURRENT ASSETS | 0301 | 17,844,291.38 |
| 453,935.62 | FIXED ASSET FUND | | 453,935.62 | LOANS AND ADVANCES | 0401 | 39,487,816.27 |
| | Funds from Other Sources | 03 | | | | |
| <u>15,177,384.98</u> | | | <u>156,165,862.46</u> | | | <u>156,165,862.46</u> |

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

FC/FM/RO

Project Director

Pranabha Ghosey, IAS
Project Director
West Bengal State AIDS
Control & Control Society
Government of West Bengal



General Fund

Schedule 01

Figures in Rupees

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--|-----------------------------|-----------------------------|
| Opening grant in aid | 14,454,154.55 | 1,305,904.73 |
| Add: Received during the year | | |
| Grant from NACO to SACS | 113,055,000.00 | 111,479,000.00 |
| Recovery/Deduction of Grants | (3,889,675.00) | 0.00 |
| Less: Utilised during the year | | |
| Grants utilised to the extent of revenue expenditure | (68,263,824.52) | 97,494,807.18 |
| Grants utilised to the extent of fixed asset expenditure | (638,738.00) | 835,943.00 |
| Closing grant in aid | 54,716,917.03 | 14,454,154.55 |



Joint Director (Finance)
WB & JES
Department of Health & Family Welfare

Schedule 02

Fixed Asset

Figures in Rupees

| Particulars | Opening Balance | Addition | Deletion | Closing Balance |
|---|----------------------|-------------------|-------------|----------------------|
| Blood Bank Equipments (2203) | 4,936,658.45 | 0.00 | 0.00 | 4,936,658.45 |
| Civil Works (2201) | 423,567.00 | 0.00 | 0.00 | 423,567.00 |
| Furniture, Fixtures & Supplies (2202) | 270,171.00 | 5,880.00 | 0.00 | 276,051.00 |
| NACPIII Blood Bank Equipments (2403) | 50,717,083.00 | 0.00 | 0.00 | 50,717,083.00 |
| NACPIII Civil Works (2401) | 21,894,599.00 | 0.00 | 0.00 | 21,894,599.00 |
| NACPIII Equipment (Other) (2404) | 6,069,461.00 | 0.00 | 0.00 | 6,069,461.00 |
| NACPIII Furniture, Fixtures & Supplies (2402) | 3,444,794.00 | 0.00 | 0.00 | 3,444,794.00 |
| NACPIII Office Equipment (2406) | 7,767,642.36 | 0.00 | 0.00 | 7,767,642.36 |
| Office Equipment (2206) | 2,671,041.00 | 632,858.00 | 0.00 | 3,303,899.00 |
| Grand Total | 98,195,016.81 | 638,738.00 | 0.00 | 98,833,754.81 |

Joint Director (Finance)
 W.B. SARKAR
 Deptt. of Health & Family Welfare



Funds from Other Sources

Schedule 03

Figures in Rupees

| Particulars | Opening Balance | Grant Received | Grant Utilised/ Refunded | Closing Balance |
|--|-------------------|----------------------|-----------------------------|-------------------|
| Manas Bangla (28) | 453,935.62 | 0.00 | 0.00 | 453,935.62 |
| State Blood Transfusion Council (SBTC) (100) | 0.00 | 0.00 | 0.00 | 0.00 |
| State Govt Fund (23) | 0.00 | 14,000,000.00 | 14,000,000.00 | 0.00 |
| Grand Total | 453,935.62 | 14,000,000.00 | 14,000,000.00 | 453,935.62 |



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

CURRENT ASSETS

Schedule 0301

| Particulars | Figures in Rupees | |
|-------------------|-----------------------|-----------------------|
| | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
| NEW DBS Bank Code | 17,844,291.38 | 583,855.50 |
| Total | 17,844,291.38 | 583,855.50 |

LOANS AND ADVANCES

Schedule 0401

| Particulars | Figures in Rupees | |
|---|-----------------------|-----------------------|
| | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
| Advance to Others | 346,646.00 | 346,646.00 |
| Advance to NGOs | 1,896.00 | 190,521.00 |
| Advance to Staff | 10,000.00 | 10,002.00 |
| Advance to Autonomous Bodies | 21,058,809.00 | 519,746.00 |
| Advance to District Authorities | 15,750,380.10 | 9,221,002.50 |
| Security Deposit (Paid) | 168,850.00 | 168,850.00 |
| NACPIII Advance to Others | 334,465.00 | 334,465.00 |
| NACPIII Advance to NGOs | 1,687,742.27 | 1,687,742.27 |
| NACPIII Advance to Staff | 77,364.00 | 77,364.00 |
| NACPIII Advance to District Authorities | 55,455.90 | 55,455.90 |
| Inter Unit Fund Transfer | 0.00 | 3,786,718.00 |
| Total | 39,487,816.27 | 16,398,512.67 |

Joint Director (Finance)
 WBSA, P&CS
 Deptt. of Health & Family Welfare



CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|---------------------------------------|-----------------------------|-----------------------------|
| Employees Contribution to CPF | 18,276.00 | 0.00 |
| General Provident Fund | 304.00 | -304.00 |
| Group Insurance Scheme | 304.00 | 304.00 |
| Other Recoveries | 189,117.00 | 155,946.00 |
| Security / Earnest Deposit (Received) | 1,953,832.00 | 1,918,332.00 |
| TDS (Others) | 30.00 | 0.00 |
| Total | 2,161,255.00 | 2,074,278.00 |



Joint Director
WBSA
Deptt. of Health & Family Welfare

Income And Expenditure Account
For The Period From : 01-Apr-2017 To :31-Mar-2018

| 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.) |
|---------------------------------------|-----------------------------|--------------------|--------------------------------------|---------------------------------------|--|--------------------|--------------------------------------|
| 13,784,024.00 | IEC | | 9,662,991.00 | 1,379,408.00 | Other Income | 28 | 2,137,617.00 |
| 1,387,680.00 | Surveillance | | 1,625,574.00 | 97,494,807.18 | Grants utilised to the extent of revenue expenditure | | 68,263,824.52 |
| 4,058,706.18 | Kits and Other Lab Supplies | 06 | 1,081,491.75 | | | | |
| 11,316,987.00 | Training and Workshops | 08 | 2,955,913.00 | | | | |
| 6,975.00 | NGO Services | 11 | 0.00 | | | | |
| 58,387,711.00 | Salary (Pay and Allowances) | 13 | 45,167,340.00 | | | | |
| 1,524,926.00 | Maintenance Costs | 14 | 343,495.00 | | | | |
| 8,407,206.00 | Operational Expenses | 15 | 9,564,636.77 | | | | |
| 6,625.00 | | NULL | 0.00 | | | | |
| 98,874,215.18 | | | 70,401,441.52 | 98,874,215.18 | | | 70,401,441.52 |

Joint Director (Finance)
W B SACS
Deptt. of Health & Family Welfare



Other Income

Schedule 28

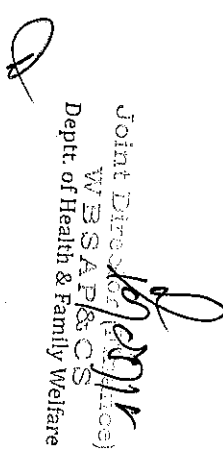
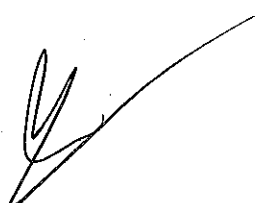
| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--------------------|-----------------------------|-----------------------------|
| Other Receipts | 62,853.00 | 0.00 |
| Interest from Bank | 2,074,764.00 | 1,379,408.00 |
| Total | 2,137,617.00 | 1,379,408.00 |

Kits and Other Lab Supplies

Schedule 06

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|---------------------|-----------------------------|-----------------------------|
| Other Lab. Supplies | 679,911.25 | 728,143.00 |
| Consumable Items | 401,580.50 | 3,330,563.18 |
| Total | 1,081,491.75 | 4,058,706.18 |

Joint Director of Finance
 WBSA P&OS
 Dept. of Health & Family Welfare

Schedule 08

Training and Workshops

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--------------|-----------------------|-----------------------|
| Training | 1,297,976.00 | 1,836,733.00 |
| Campaigns | 1,657,937.00 | 9,480,254.00 |
| Total | 2,955,913.00 | 11,316,987.00 |

Schedule 11

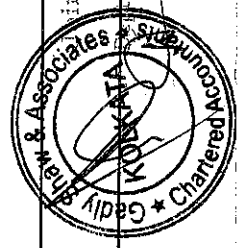
NGO Services

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|---|-----------------------|-----------------------|
| NGO Services for Priority Interventions | 0.00 | 6,975.00 |
| Total | 0.00 | 6,975.00 |

Schedule 13

Salary (Pay and Allowances)

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--------------------------------|-----------------------|-----------------------|
| Salary | 45,185,618.00 | 58,387,711.00 |
| Employer's Contribution to CPF | -18,278.00 | 0.00 |
| Total | 45,167,340.00 | 58,387,711.00 |



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

Maintenance Costs

Schedule 14

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|-----------------------|-----------------------------|-----------------------------|
| Equipment Maintenance | 289,547.00 | 331,763.00 |
| Building Maintenance | 0.00 | 1,000,000.00 |
| Vehicle Maintenance | 53,948.00 | 193,163.00 |
| Total | 343,495.00 | 1,524,926.00 |



[Signature]
 Director (Finance)
 Department of Health & Family Welfare
 B.S.A.P. & C.S.

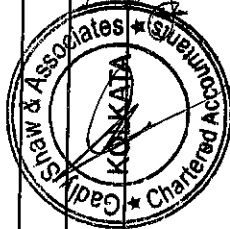
Operational Expenses

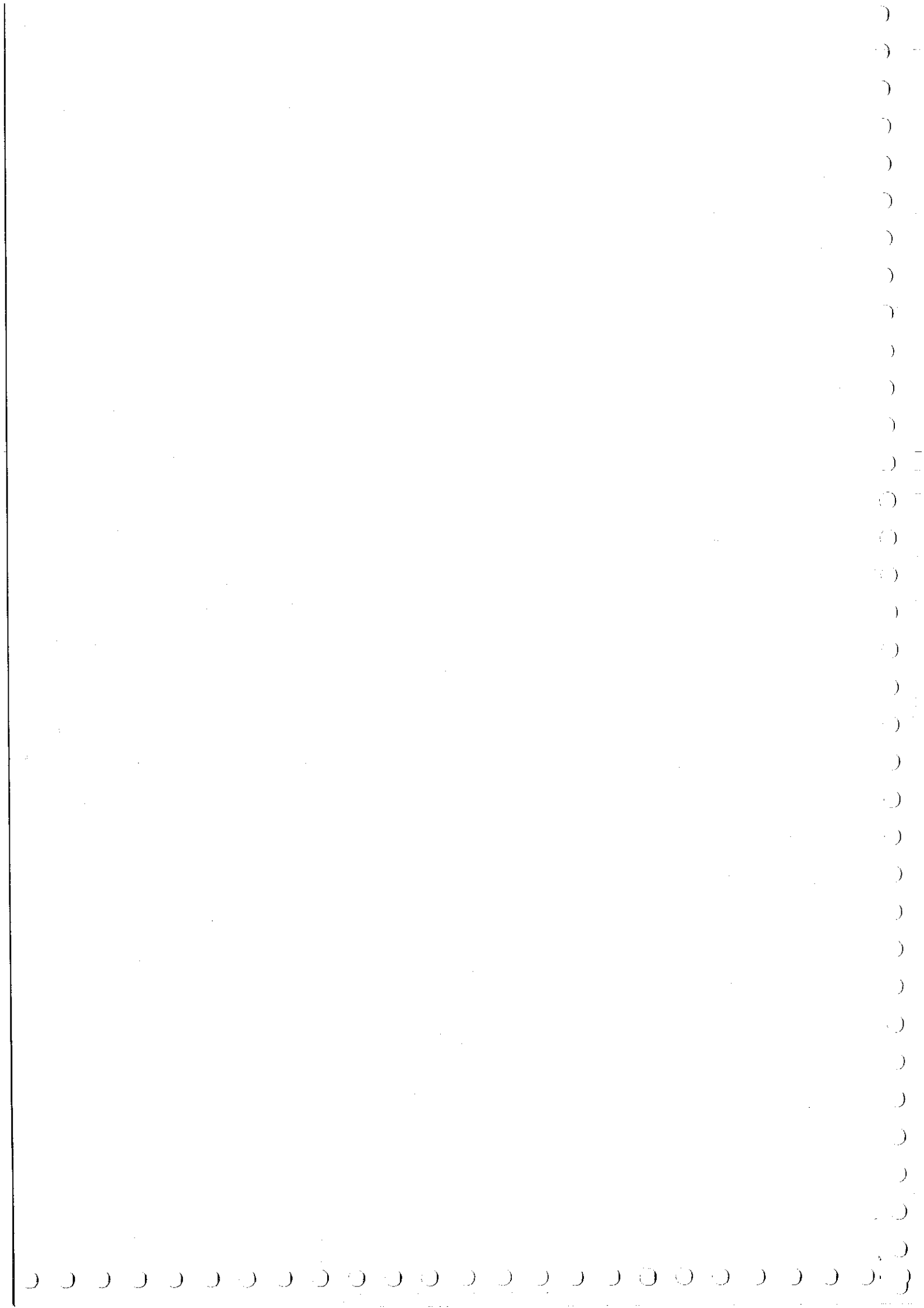
Schedule 15

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|----------------------------------|-----------------------------|-----------------------------|
| Travelling Expenses | 2,043,394.00 | 1,719,452.00 |
| Rent, Rates & Taxes | 290,215.00 | 120,873.00 |
| Telephone/Communication Expenses | 163,260.00 | 251,907.00 |
| Bank Charges | 35,087.00 | -4,558.50 |
| Miscellaneous Expenses | 1,109,557.50 | 1,209,843.50 |
| Printing & Stationery | 342,064.00 | 243,545.00 |
| Advertisement (Other than IEC) | 18,000.00 | 18,000.00 |
| Water and Electricity Charges | 446,822.00 | 360,014.00 |
| Audit Fees | 724,512.00 | 575,416.00 |
| Postage/Courier | 1,561,667.00 | 1,548,844.00 |
| Quality Assessment | 541,575.27 | 532,039.00 |
| Other Administration Cost | 1,453,710.00 | 221,851.00 |
| Contractual Services - Companies | 94,221.00 | 1,355,188.00 |
| Contingency | 740,552.00 | 248,167.00 |

Schedule NULL

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|------------------|-----------------------------|-----------------------------|
| Meeting Expenses | 0.00 | 6,625.00 |
| Total | 0.00 | 6,625.00 |

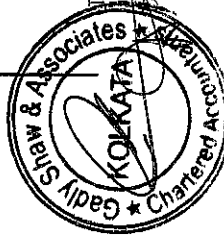




Receipt And Payment Account

For The Period From : 01-Apr-2017 To :31-Mar-2018

| Figures for the previous Period (Rs.) | RECEIPTS | Schedule Reference | Figures for the current Period (Rs.) | PAYMENTS | Schedule Reference | Figures for the current Period (Rs.) |
|---------------------------------------|-----------------------------|--------------------|--------------------------------------|-----------------------------|--------------------|--------------------------------------|
| 0.00 | Opening Balance: | | 41,666,325.68 | LOANS AND ADVANCES | 17 | 42,463,465.12 |
| | Cash in hand | | 0.00 | Funds from Other Sources | 15 | 0.00 |
| 366,303.18 | Balance with Bank | 30 | 583,855.50 | FIXED ASSETS | 16 | 342,826.00 |
| 21,250.00 | LOANS AND ADVANCES | 17 | 0.00 | CURRENT LIABILITIES | 32 | 0.00 |
| 111,479,000.00 | GENERAL FUND | 29 | 113,055,000.00 | Kits and Other Lab Supplies | 18 | 0.00 |
| 86,979.00 | CURRENT LIABILITIES | 32 | 83,298.00 | Training and Workshops | 20 | 178,490.00 |
| 0.00 | Salary (Pay and Allowances) | 41 | 14,598.00 | Salary (Pay and Allowances) | 25 | 44,714,839.00 |
| 211,827.00 | Operational Expenses | 43 | 0.00 | Maintenance Costs | 26 | 57,392.00 |
| 756,435.00 | Other Income | 56 | 1,930,893.00 | Operational Expenses | 27 | 7,166,645.00 |
| <u>112,921,794.18</u> | | | <u>115,667,644.50</u> | IEC | NULL | 0.00 |
| | | | | Surveillance | | 2,899,070.00 |
| | | | | Closing Balance: | | 626.00 |
| | | | | Cash in hand | | 0.00 |
| | | | | Balance with Bank | 31 | 17,844,291.38 |
| | | | | | | <u>115,667,644.50</u> |



LOANS AND ADVANCES

Schedule 17

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|---|-----------------------|-----------------------|
| NACPIII Advance to NGOs | 0.00 | 3,250.00 |
| NACPIII Advance to District Authorities | 0.00 | 18,000.00 |
| Total | 0.00 | 21,250.00 |

GENERAL FUND

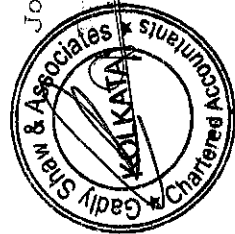
Schedule 29

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|-------------------------|-----------------------|-----------------------|
| Grant from NACO to SACS | 113,055,000.00 | 111,479,000.00 |
| Total | 113,055,000.00 | 111,479,000.00 |

Balance with Bank

Schedule 30

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



CURRENT LIABILITIES

Schedule 32

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|---------------------------------------|-----------------------------|-----------------------------|
| Employees Contribution to CPF | 14,596.00 | 0.00 |
| Security / Earnest Deposit (Received) | 35,500.00 | 0.00 |
| TDS (Others) | 31.00 | 0.00 |
| Other Recoveries | 33,171.00 | 86,979.00 |
| Total | 83,298.00 | 86,979.00 |

Salary (Pay and Allowances)

Schedule 41

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--------------------------------|-----------------------------|-----------------------------|
| Employer's Contribution to CPF | 14,598.00 | 0.00 |
| Total | 14,598.00 | 0.00 |

Operational Expenses

Schedule 43

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--------------|-----------------------------|-----------------------------|
| Bank Charges | 0.00 | 211,827.00 |
| Total | 0.00 | 211,827.00 |

Joint Director (Finance)
WB S A P & S
Deptt. of Health & Family Welfare




Other Income **Schedule 56**

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--------------------|-----------------------------|-----------------------------|
| Other Receipts | 62,853.00 | 0.00 |
| Interest from Bank | 1,868,040.00 | 756,435.00 |
| Total | 1,930,893.00 | 756,435.00 |

LOANS AND ADVANCES **Schedule 17**

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|---------------------------------|-----------------------------|-----------------------------|
| Advance to Others | 202,267.00 | 40,150.00 |
| Advance to NGOs | 897,103.00 | 645,085.00 |
| Advance to Staff | 10,000.00 | 34,965.00 |
| Advance to Autonomous Bodies | 22,197,000.00 | 10,000,000.00 |
| Advance to District Authorities | 19,157,095.12 | 14,446,125.68 |
| Inter Unit Fund Transfer | 0.00 | 16,500,000.00 |
| Total | 42,463,465.12 | 41,666,325.68 |


 Joint Director (Financials)
 WBSA, WB
 Department of Health & Family Welfare



Funds from Other Sources

Schedule 15

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--------------------------|-----------------------------|-----------------------------|
| Funds from Other Sources | 0.00 | 1,000,000.00 |
| Total | 0.00 | 1,000,000.00 |

FIXED ASSETS

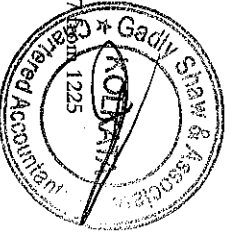
Schedule 16

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--------------------------------|-----------------------------|-----------------------------|
| Furniture, Fixtures & Supplies | 5,880.00 | 143,571.00 |
| Office Equipment | 336,946.00 | 692,372.00 |
| Total | 342,826.00 | 835,943.00 |

CURRENT LIABILITIES

Schedule 32

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|---------------------------------------|-----------------------------|-----------------------------|
| Security / Earnest Deposit (Received) | 0.00 | 14,500.00 |
| TDS (Others) | 0.00 | 20,058.00 |
| Total | 0.00 | 34,558.00 |



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

Kits and Other Lab Supplies

Schedule 18

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|------------------|-----------------------|-----------------------|
| Consumable Items | 0.00 | 528,570.00 |
| Total | 0.00 | 528,570.00 |

Training and Workshops

Schedule 20

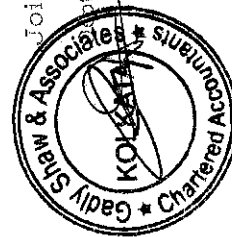
| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--------------|-----------------------|-----------------------|
| Training | 178,490.00 | 81,459.00 |
| Total | 178,490.00 | 81,459.00 |

Salary (Pay and Allowances)

Schedule 25

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--------------------------------|-----------------------|-----------------------|
| Salary | 44,714,839.00 | 54,506,370.00 |
| Employer's Contribution to CPF | 0.00 | 3,781,854.00 |
| Total | 44,714,839.00 | 58,288,224.00 |

Joint Director (Medical)
 WBS & CFS
 Dept. of Health & Family Welfare



Maintenance Costs

Schedule 26

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|-----------------------|-----------------------------|-----------------------------|
| Equipment Maintenance | 57,392.00 | 15,100.00 |
| Building Maintenance | 0.00 | 1,000,000.00 |
| Total | 57,392.00 | 1,015,100.00 |



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

Operational Expenses

Schedule 27

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|----------------------------------|-----------------------------|-----------------------------|
| Travelling Expenses | 2,043,385.00 | 1,718,451.00 |
| Rent, Rates & Taxes | 290,215.00 | 120,873.00 |
| Telephone/Communication Expenses | 161,720.00 | 251,907.00 |
| Bank Charges | 5,460.00 | 0.00 |
| Miscellaneous Expenses | 19,900.00 | 21,000.00 |
| Printing & Stationery | 294,110.00 | 157,087.00 |
| Advertisement (Other than IEC) | 18,000.00 | 18,000.00 |
| Water and Electricity Charges | 446,822.00 | 360,014.00 |
| Audit Fees | 724,512.00 | 575,416.00 |
| Postage/Courier | 1,561,667.00 | 1,548,844.00 |
| Quality Assessment | 118,940.00 | 169,071.00 |
| Other Administration Cost | 1,387,693.00 | 148,409.00 |
| Contractual Services - Companies | 94,221.00 | 1,243,350.00 |

Schedule NULL

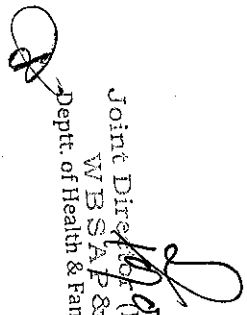
| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|------------------|-----------------------------|-----------------------------|
| Meeting Expenses | 0.00 | 6,625.00 |
| Total | 0.00 | 6,625.00 |

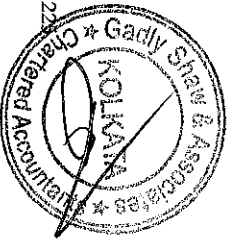


Balance with Bank

Schedule 31

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|-------------------|-----------------------------|-----------------------------|
| NEW DBS Bank Code | 17,844,291.38 | 583,855.50 |
| Total | 17,844,291.38 | 583,855.50 |


 Joint Director (Finance)
 WBSAP & DS
 Dept. of Health & Family Welfare





West Bengal SACS - NEW DBS FOR NACPIV

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

National AIDS Control Project - Phase IV

Utilisation Certificate

Certified that an amount of Rs.113,055,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2017-18 vide letter No. given below and opening Cash/Bank Balance Rs. 583,855.50 (and Current Liabilities of Rs.2,528,213.62)and outstanding Advances for Rs. 16,398,512.67 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 2,137,617.00. a sum of Rs. 71,040,179.52 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 17,844,291.38 (and Current Liabilities of Rs. 2,615,190.62)and outstanding advances of Rs.39,487,816.27. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year . **Deducted Fund Rs. 3,889,675.00**

| Sl. No. | Sanction letter Number and Date | Amount |
|---------|--|-----------------------|
| | T-11017/03/2017-18 - NACO (Fin) - S.I.No. 17, dt. 15/05/17 | 3,76,84,000 |
| | T-11017/02/2017-18 - NACO (Fin) - S.I.No. 82, dt. 27/09/17 | 3,76,84,000 |
| | T-11017/03/2017-18 - NACO (Fin) - S.I.No. 121, dt. 07/09/17 | 1,88,44,000 |
| | T-11017/03/2017-18 - NACO (Fin) - S.I.No. 214, dt. 25/01/18 | 1,70,53,000 |
| | T-11017/03/2017-18 - NACO (Fin) - S.I.No. 267B, dt. 23/03/18 | 17,90,000 |
| | Total | 113,055,000.00 |

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.

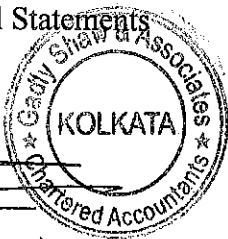
Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned

(Chartered Accountant)

M No 50935



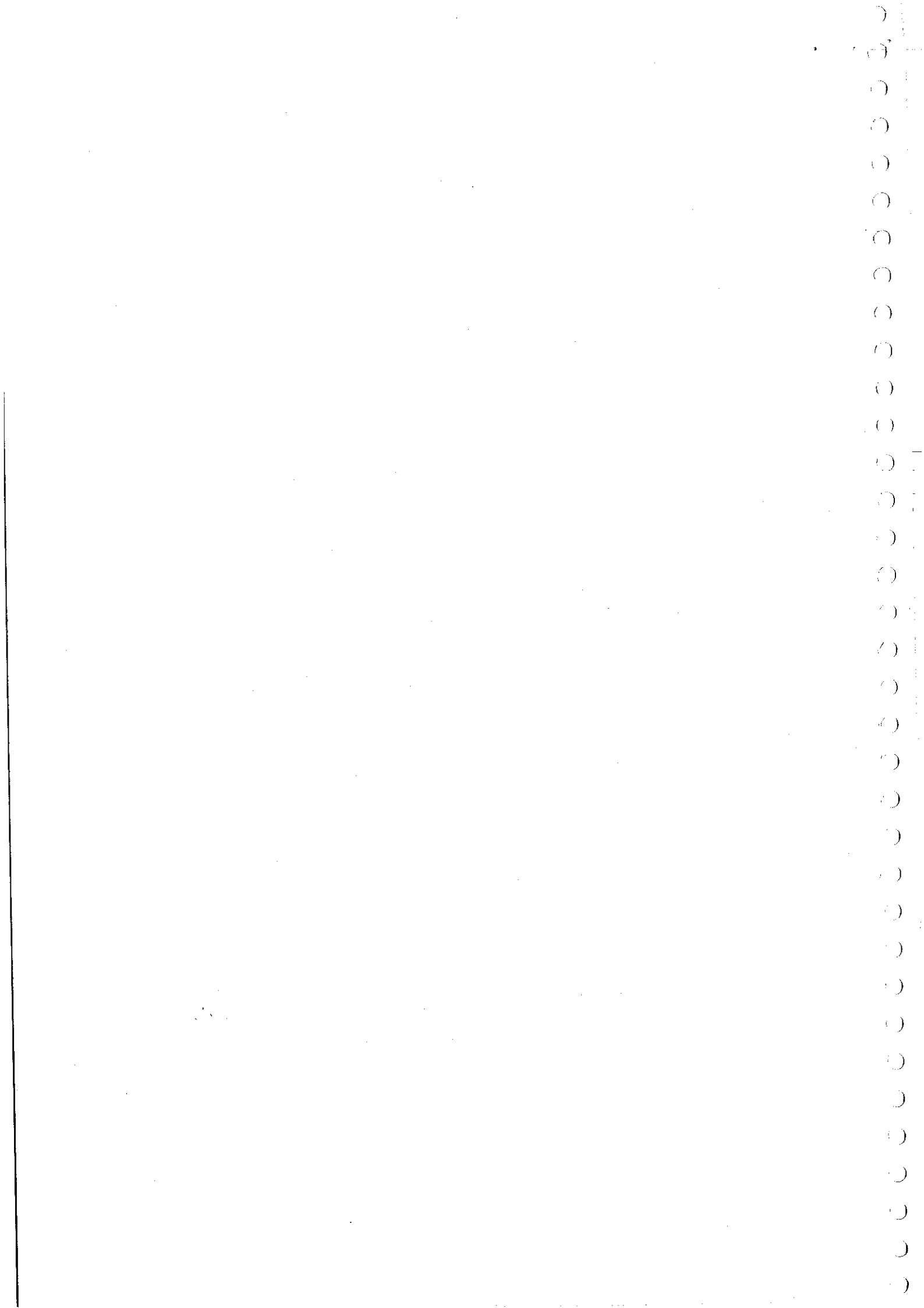
(Project Director)

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



| Opening balance of Net Current Assets | Amount (Rs.) |
|---|-----------------------|
| NEW DBS Bank Code | 583,855.50 |
| Advance to Others | 346,646.00 |
| Advance to NGOs | 190,521.00 |
| Advance to Staff | 10,002.00 |
| Advance to Autonomous Bodies | 519,746.00 |
| Advance to District Authorities | 9,221,002.50 |
| Security Deposit (Paid) | 168,850.00 |
| NACPIII Advance to Others | 334,465.00 |
| NACPIII Advance to NGOs | 1,687,742.27 |
| NACPIII Advance to Staff | 77,364.00 |
| NACPIII Advance to District Authorities | 55,455.90 |
| Inter Unit Fund Transfer | 3,786,718.00 |
| | <u>16,982,368.17</u> |
| Opening balance of Net Current Liabilities | Amount (Rs.) |
| General Provident Fund | -304.00 |
| Group Insurance Scheme | 304.00 |
| Security / Earnest Deposit (Received) | 1,918,332.00 |
| Other Recoveries | 155,946.00 |
| Funds from Other Sources | 453,935.62 |
| | <u>2,528,213.62</u> |
| Sources of funds | Amount (Rs.) |
| Grant from NACO to SACS | 113,055,000.00 |
| Recovery/Deduction of Grants | -3,889,675.00 |
| | <u>109,165,325.00</u> |
| Utilisation of funds | Amount (Rs.) |
| Other Lab. Supplies | 679,911.25 |
| IEC | 9,662,991.00 |
| Training | 1,297,976.00 |
| Salary | 45,185,618.00 |
| Equipment Maintenance | 289,547.00 |
| Vehicle Maintenance | 53,948.00 |
| Travelling Expenses | 2,043,394.00 |
| Rent, Rates & Taxes | 290,215.00 |
| Telephone/Communication Expenses | 163,260.00 |
| Bank Charges | 35,087.00 |
| Miscellaneous Expenses | 1,109,557.50 |
| Printing & Stationery | 342,064.00 |
| Advertisement (Other than IEC) | 18,000.00 |
| Water and Electricity Charges | 446,822.00 |
| Audit Fees | 724,512.00 |
| Employer's Contribution to CPF | -18,278.00 |
| Surveillance | 1,625,574.00 |

| | |
|---|----------------------|
| Postage/Courier | 1,561,667.00 |
| Quality Assessment | 541,575.27 |
| Other Administration Cost | 1,453,710.00 |
| Contractual Services - Companies | 94,221.00 |
| Campaigns | 1,657,937.00 |
| Contingency | 740,552.00 |
| Consumable Items | 401,580.50 |
| Furniture , Fixtures & Supplies | 5,880.00 |
| Office Equipment | 632,858.00 |
| | <u>71,040,179.52</u> |
| Bank Interest & Miscellaneous Receipts | Amount (Rs.) |
| Other Receipts | 62,853.00 |
| Interest from Bank | 2,074,764.00 |
| | <u>2,137,617.00</u> |
| Current Liabilities | Amount (Rs.) |
| General Provident Fund | -304.00 |
| Employees Contribution to CPF | 18,276.00 |
| Group Insurance Scheme | 304.00 |
| Security / Earnest Deposit (Received) | 1,953,832.00 |
| TDS (Others) | 30.00 |
| Other Recoveries | 189,117.00 |
| Funds from Other Sources | 453,935.62 |
| | <u>2,615,190.62</u> |
| Closing balance of Net Current Assets | Amount (Rs.) |
| NEW DBS Bank Code | 17,844,291.38 |
| Advance to Others | 346,646.00 |
| Advance to NGOs | -1,896.00 |
| Advance to Staff | 10,000.00 |
| Advance to Autonomous Bodies | 21,058,809.00 |
| Advance to District Authorities | 15,750,380.10 |
| Security Deposit (Paid) | 168,850.00 |
| NACPIII Advance to Others | 334,465.00 |
| NACPIII Advance to NGOs | 1,687,742.27 |
| NACPIII Advance to Staff | 77,364.00 |
| NACPIII Advance to District Authorities | 55,455.90 |
| | <u>57,332,107.65</u> |





Gadyly Shaw & Associates

Chartered Accountants

Head Office:
148A. Salkia School Road
Maan Sarovar Apartment,
Kolkata(Howrah) 711101 (W.B)
Ph.: (O) 033 26768122
(M) 9007096234
gadylyshaw@gmail.com
www.gsap.co.in

(TARGET INTERVENTION POOL FUND)

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

Sir,

Subject: Management Letter

We have audited the accompanying financial statement of the West Bengal State AIDS Prevention and Control Society (TARGET INTERVENTION POOL FUND) for the period of April 1, 2017 to March 31, 2018. This Management Letter has been issued for expressing our audit observations related to accounts, accounting systems, operation and records of the Society.

1. Final Account, i.e. Balance Sheet, Income & Expenditure A/c. and Receipts & Payment A/c. have been prepared separately, fund and other fund, as directed by National AIDS Control Organisation.
2. Books of Accounts of the Society have been maintained on the CPFMS Accounting Software provided by National AIDS Control Organisation, i.e. Cash Book, Bank Book, Journal Book and General Ledger.
3. Two accounting policies suggested by National AIDS Control Organisation differ from the accounting standards prescribed by the institute of chartered Accountants of India, i.e.
 - I. Cash Basis of accounting being followed by the Society.
 - II. Depreciation not being provided for by the Society.
4. We recommend introduction of Internal Audit in the organisation for better control.



Our Office :

KOLKATA

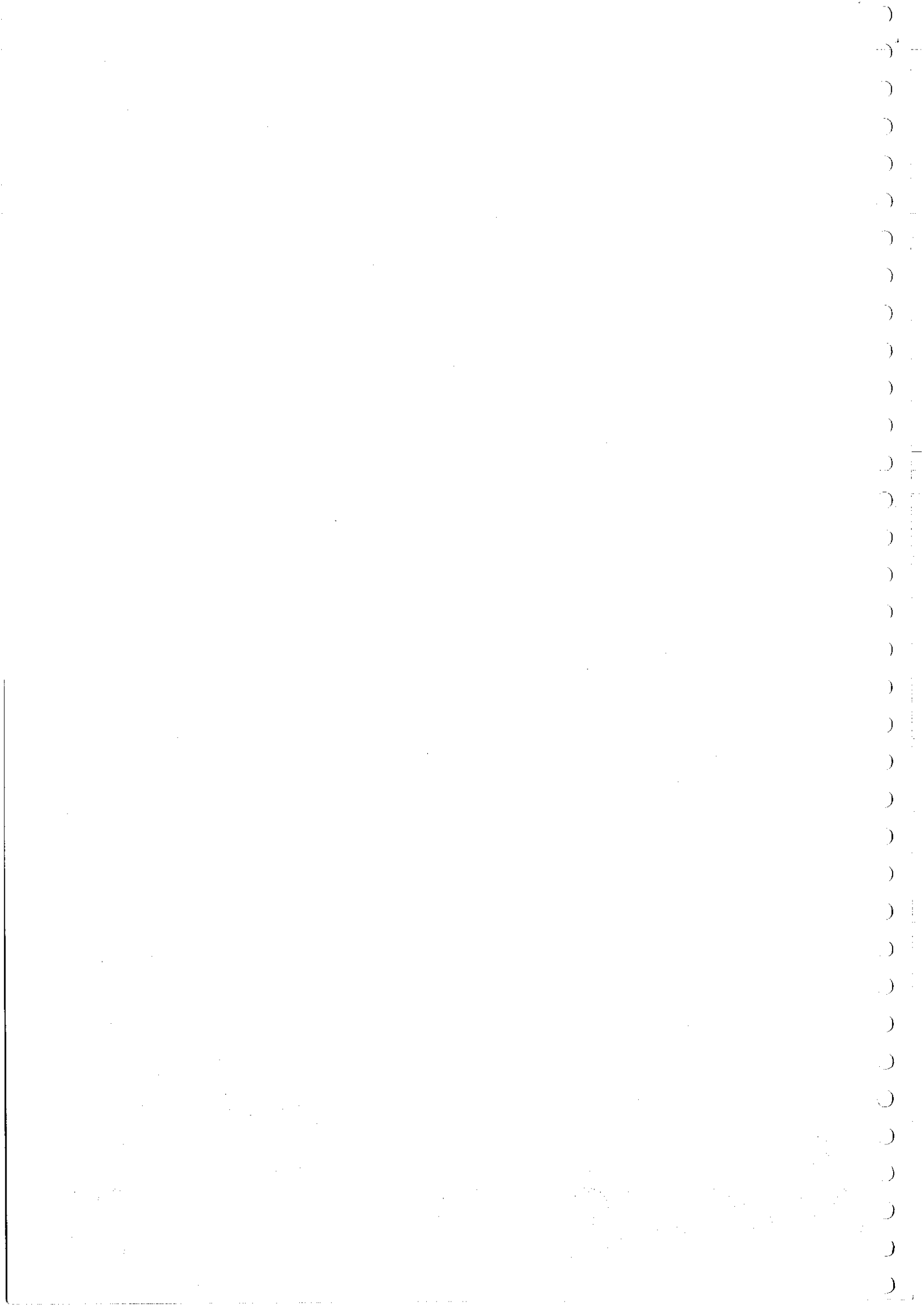
BENGALURU

PATNA

HYDERABAD

LUCKNOW

ASSAM



List of Ineligible Expenses
For the period of April 1, 2017 to March 31, 2018

During the course of our audit we did not come across any ineligible expenses under the **TARGET INTERVENTION POOL FUND**.

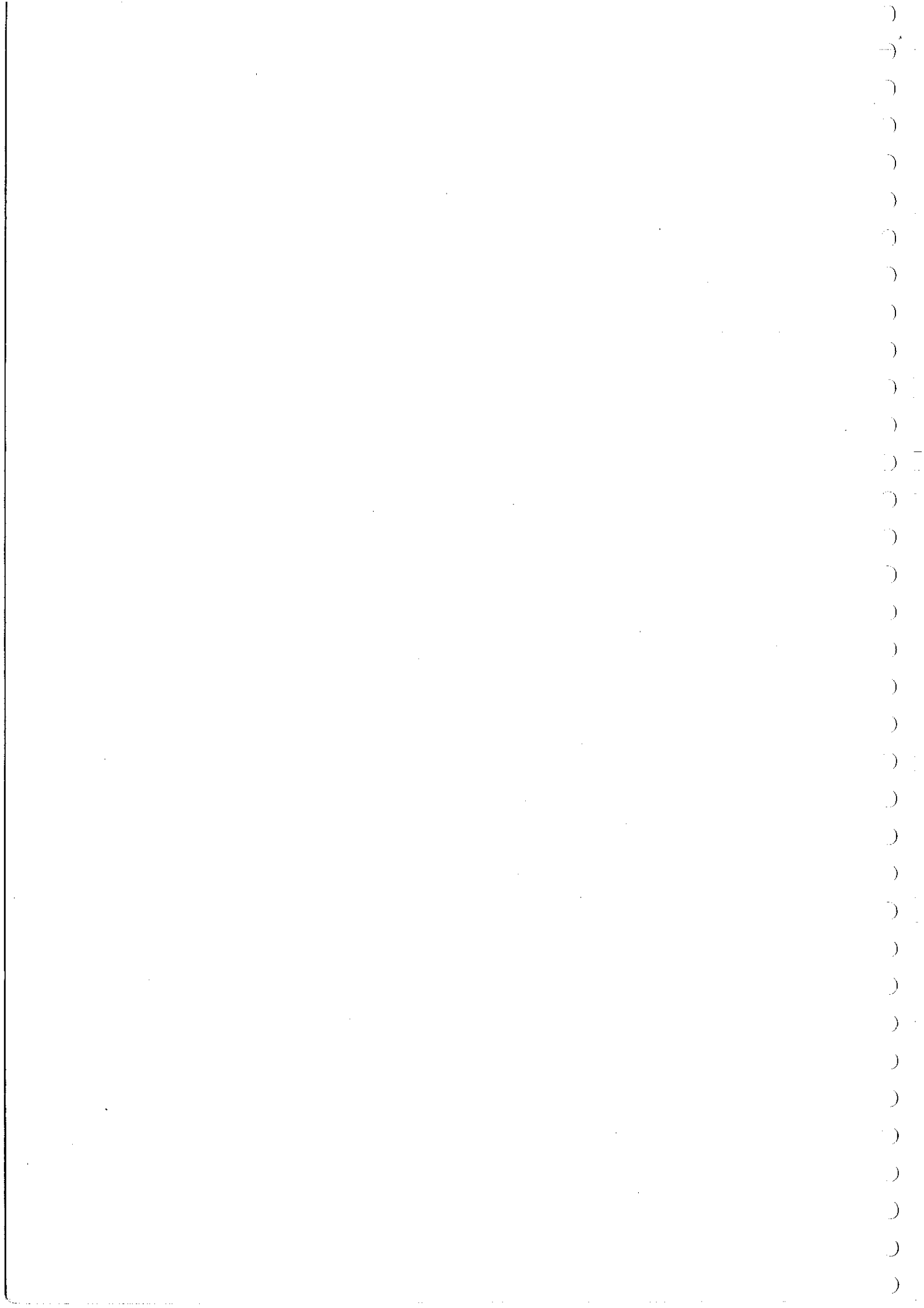
Actual Expenditure as reported in the Audited Financial Statements for the Period of
April 1, 2017 to March 31, 2018

| Particulars | Amount(in lakh) | Amount(in lakh) |
|---|-----------------|-----------------|
| Utilization of Fund | | |
| Total Expenses as per Income & Expenditure A/c. | | 3,65,33,234.42 |
| Addition in Fixed Assets | | 2,33,098.00 |

Exceptions with adherence to the procurement procedures for the period April
1, 2017 to March 31, 2018

During the course of our audit we did not come across any material exception with the adherence to the procurement procedures in the **TARGET INTERVENTION POOL FUND**.





Significant of Accounting Policy

1) Basis of Preparation of Accounts

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

2) Fixed Assets

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

Last 3 years there is no Verification of fixed asset either by the department or any other outside agency. Considering the assets in nature, there may be, misplacent or broken and not in useable condition. Therefore the value of asset reflected in the balance sheet may not represent the actual state of affairs.

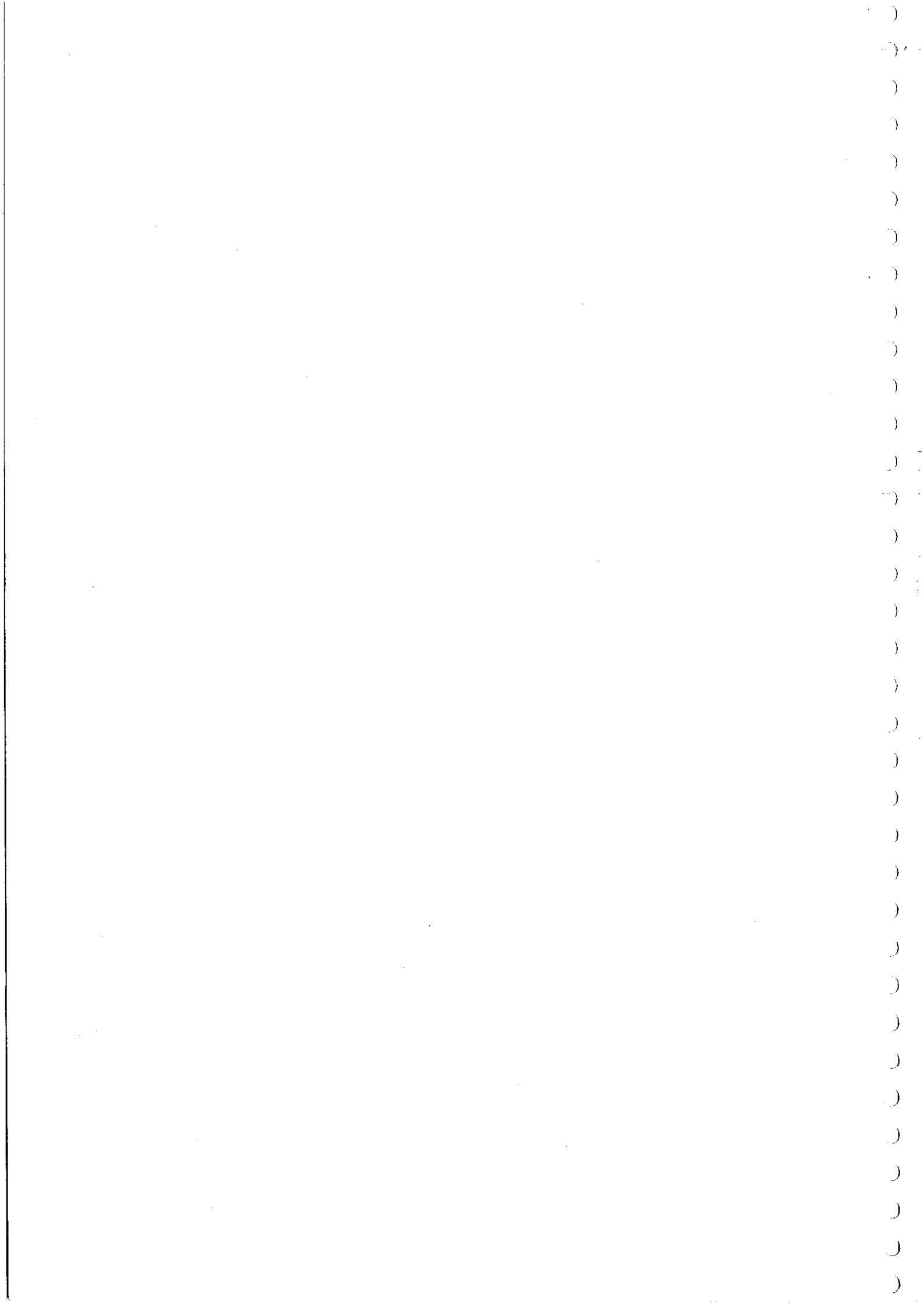
3) Depreciation

No depreciation has been provided on the fixed assets.

4) Disclosure of Accounting Heads

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





AUDITOR'S REPORT

1. We have audited the attached balance sheet of West Bengal State AIDS Prevention & Control Society, **TI POOL FUND** as at 31 March, 2018. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. Financial Statement relating to this fund comprises of accounts of 23 Districts and Head Office of West Bengal State AIDS Prevention & Control Society.

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

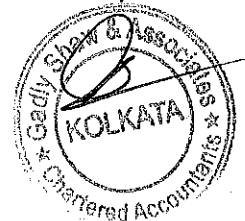
4. Further to our comments in Para 3 above, we report that:

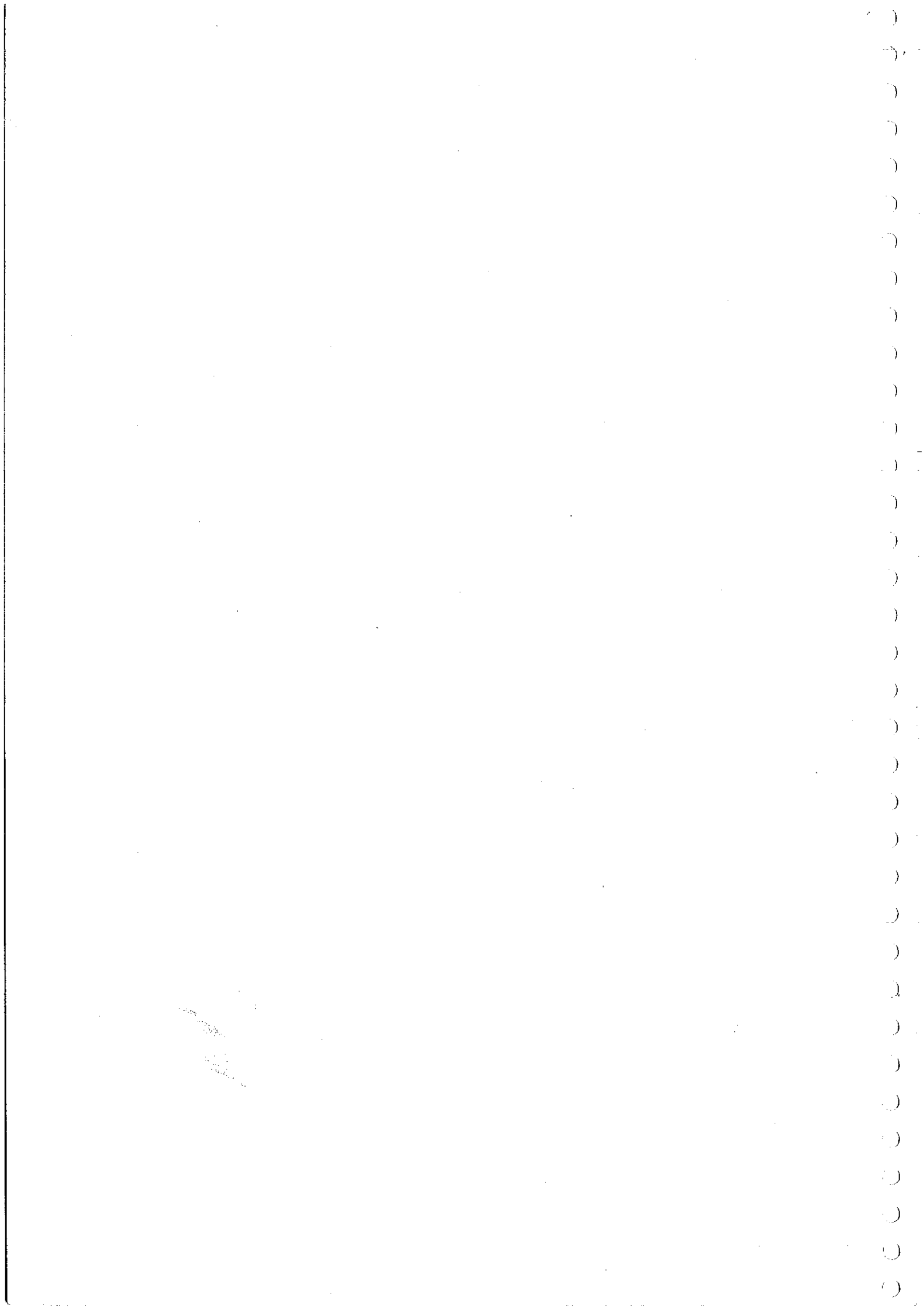
A) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit subject to the following:

1) Year wise, Category wise and Party wise details of Loans & Advances of Rs. 1,88,87,361.00(Previous year Rs.3,75,08,225.00) as on March 2018 was not made available to us for our verification. As such irrecoverable amount, if any, included in the Loans & Advances could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

| Sl. No. | Category of Advances | Account code | Year | Amount (Rs.) |
|---------|---------------------------------|--------------|---------|---------------|
| 1. | Advances to NGO'S | 3203 | 2013-14 | |
| | | | 2015-16 | |
| | | | 2016-17 | |
| | | | 2017-18 | |
| | | | Total | 15,523,034.69 |
| 2. | Advance to District Authorities | 3208 | 2013-14 | |
| | | | 2015-16 | |
| | | | 2016-17 | |
| | | | 2017-18 | |
| | | | Total | 3,364,327.00 |

2) We have been given to understand that as the Society has not been provided with any specific format by the NACO in respect of Fixed Assets Register, the register maintained by the





2) We have been given to understand that as the Society has not been provided with any specific format by the NACO in respect of Fixed Assets Register, the register maintained by the society needs much improvement. Physical verification of Fixed Assets at regular interval should be introduced under the supervision of competent authorities. The Society has no system of charging depreciation on Fixed Assets.

3) Scrutiny of Fixed Assets Register reveals that during the year 2015-2016, Rs.25, 000.00 is included under the account head "Equipment" on the basis of SOE received from Uttar Dinajpur which was not mentioned in the Fixed Assets Register. Under this circumstance, we are not in a position to comment regarding the adequacy of additions to fixed assets for the year 2017-2018 of the Society.

4) Reconciliation of Bank Account No. 1432010084251 with United Bank of India, Sector -V Branch reveals a favourable bank balance of Rs. 1, 34,08,176.91 and cheques issued to the various parties amounting to Rs. 18,01,200 not presented to the bank of payment.

5) Scrutiny of records revealed that there is an unadjusted credit balance of Rs. 19,030.00 lying in the TDS (others) Account (Account Code-3310) since last year due to wrong entry given in the accounts instead of "other Recoveries (Prof. Tax) Account".

6) Regarding Fund Utilisation vis-a-vis Annual Action Plan (AAP) of the funds, we have not found any deficiency but we are not in a position to make any comments regarding Physical Achievement of the funds.

B) In our opinion, proper books of accounts as required by law have been kept by the Society so far as it appears from our examination of such books.

C) The Balance Sheet deals with by this report is in agreement with the books of accounts.

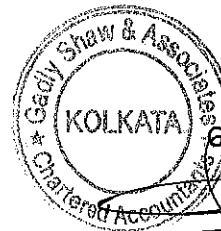
D) In our opinion and to the best information and according to the explanations given to us, the said accounts along with the schedules attached thereto, give a true and fair view and are in conformity with the accounting principles generally accepted in India.

i) In the case of Balance Sheet of the state of affairs of the Society as at 31st March, 2018.

ii) In the case of Income & Expenditure accounts, of the Grants utilized to the extent of revenue expenditure for the year 2017-2018 and

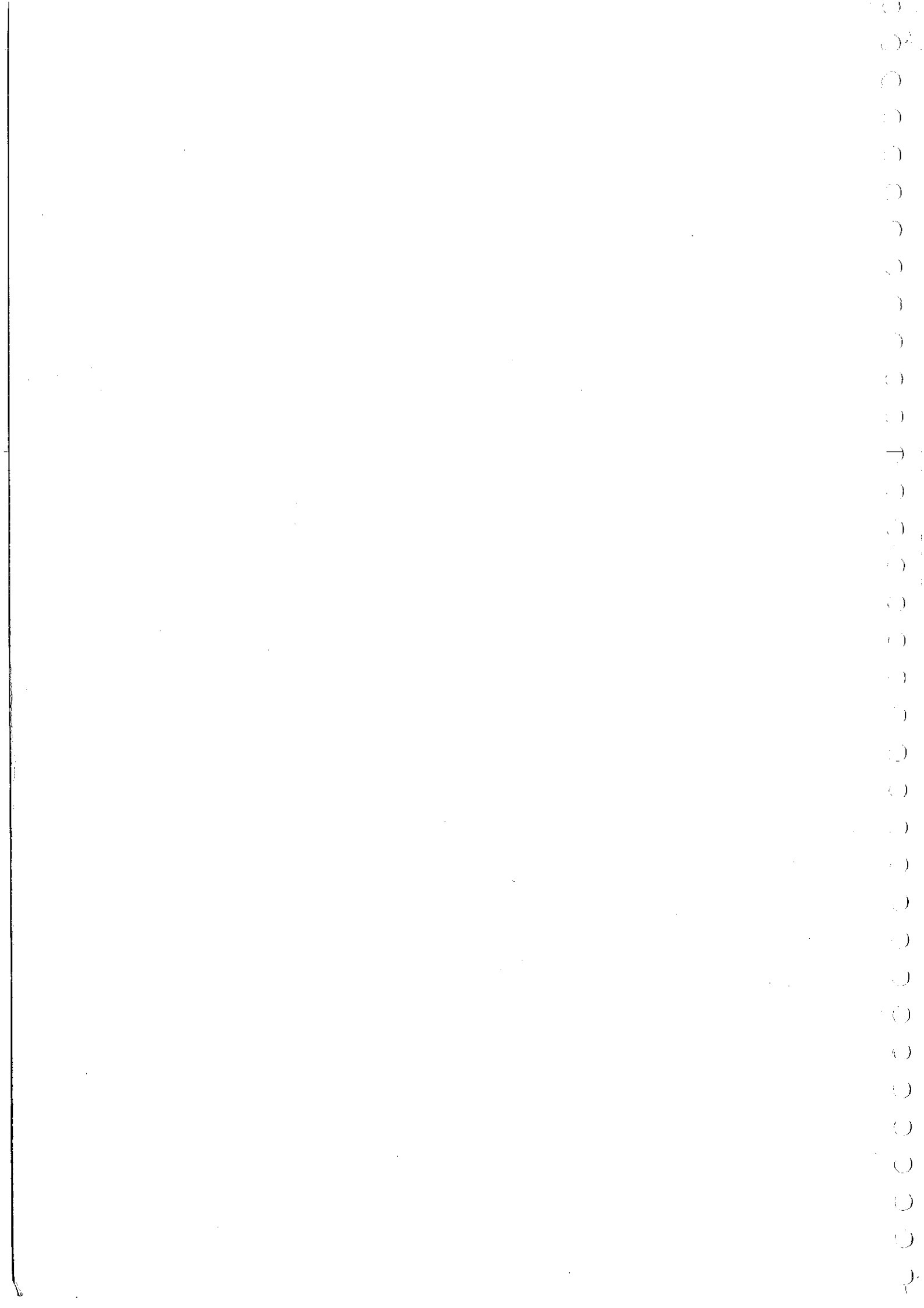
iii) In the case of Receipts & Payments accounts, of the amounts expended and received during the year ended on that date.

Place: Kolkata
Dated: 20.5.18



GADLY SHAW & ASSOCIATES
Chartered Accountants

Prabitra kumar Mukherjee
Partner
M. No: 05093



West Bengal SACS - TI POOL FUND

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

National AIDS Control Project - Phase IV

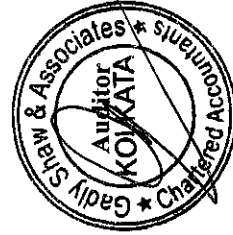
Balance Sheet

For The Period From : 01-Apr-2017 To :31-Mar-2018

| 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.) |
|---------------------------------------|------------------|--------------------|--------------------------------------|---------------------------------------|------------------------------------|--------------------|--------------------------------------|
| 37,940,600.60 | GENERAL FUND | 01 | 52,845,833.14 | 1,647,146.00 | FIXED ASSETS | 02 | 1,880,244.00 |
| 1,647,146.00 | FIXED ASSET FUND | | 1,880,244.00 | 432,375.60 | CURRENT ASSETS, LOANS AND ADVANCES | | 33,958,471.45 |
| <u>39,587,746.60</u> | | | <u>54,726,077.14</u> | 37,508,225.00 | CURRENT ASSETS | 0301 | 18,887,361.69 |
| | | | | <u>39,587,746.60</u> | LOANS AND ADVANCES | 0401 | <u>54,726,077.14</u> |

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

FC/FM/FO



Project Director

Arunendra Guptay, IAS
Project Director
West Bengal State AIDS
Prevention & Control Society
Government of West Bengal

General Fund

Schedule 01

Figures in Rupees

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--|-----------------------------|-----------------------------|
| Opening grant in aid | 37,940,600.60 | 35,435,523.60 |
| Add: Received during the year | | |
| Grant from NACO to SACS | 79,651,000.00 | 92,026,000.00 |
| Recovery/Deduction of Grants | (29,200,316.00) | 0.00 |
| Less: Utilised during the year | | |
| Grants utilised to the extent of revenue expenditure | (35,312,353.46) | 89,330,088.00 |
| Grants utilised to the extent of fixed asset expenditure | (233,098.00) | 190,835.00 |
| Closing grant in aid | 52,845,833.14 | 37,940,600.60 |

Fixed Asset

Schedule 02

Figures in Rupees

| Particulars | Opening Balance | Addition | Deletion | Closing Balance |
|-----------------------------|---------------------|-------------------|-------------|---------------------|
| Office Equipment (2206) | 1,323,892.00 | 233,098.00 | 0.00 | 1,556,990.00 |
| Procurement of Goods (2207) | 323,254.00 | 0.00 | 0.00 | 323,254.00 |
| Grand Total | 1,647,146.00 | 233,098.00 | 0.00 | 1,880,244.00 |

2/5/17

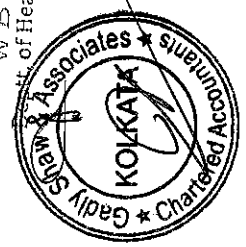
Schedule 03

Funds from Other Sources

Figures in Rupees

| Particulars | Opening Balance | Grant Recieved | Grant Utilised/ Refunded | Closing Balance |
|--------------------|-----------------|----------------|-----------------------------|-----------------|
| | | | | |
| Grand Total | | | | |

Joint Director (Finance)
 WBS (F&S)
 Dept. of Health & Family Welfare



CURRENT ASSETS

Schedule 0301

Figures in Rupees

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--------------|-----------------------------|-----------------------------|
| TIFF-Bank | 33,958,471.45 | 432,375.60 |
| Total | 33,958,471.45 | 432,375.60 |

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|---------------------------------|-----------------------------|-----------------------------|
| Advance to NGOs | 15,523,034.69 | 7,310,264.00 |
| Advance to District Authorities | 3,364,327.00 | 997,645.00 |
| Inter Unit Fund Transfer | 0.00 | 29,200,316.00 |
| Total | 18,887,361.69 | 37,508,225.00 |

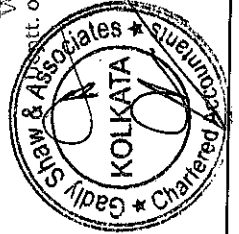
Joint Director (Finance)
WBSAP
Deptt. of Health & Family Welfare

Income And Expenditure Account

For The Period From : 01-Apr-2017 To :31-Mar-2018

| 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.) |
|---------------------------------------|-----------------------------|--------------------|--------------------------------------|---------------------------------------|--|--------------------|--------------------------------------|
| 884,255.00 | Kits and Other Lab Supplies | 06 | 650,339.00 | 1,133,688.00 | Other Income | 28 | 1,220,880.96 |
| 6,196,949.00 | Training and Workshops | 08 | 1,822,165.00 | 89,330,088.00 | Grants utilised to the extent of revenue expenditure | | 35,312,353.46 |
| 516,491.00 | NGO Services | 11 | 366,925.00 | | | | |
| 73,004,304.00 | Salary (Pay and Allowances) | 13 | 29,536,438.04 | | | | |
| 9,861,777.00 | Operational Expenses | 15 | 4,157,367.38 | | | | |
| 5,681.00 | | NULL | 30,898.00 | | | | |
| 90,463,776.00 | | | 36,533,234.42 | 90,463,776.00 | | | 36,533,234.42 |

Joint Director (Finance)
WB SACS & CS
Ministry of Health & Family Welfare



Other Income

Schedule 28

| Particulars | As at 31-Mar-18 (Rs) | As at 31-Mar-17 (Rs) |
|--------------------|----------------------------|----------------------------|
| Other Receipts | 449,838.96 | 13,561.00 |
| Interest from Bank | 771,042.00 | 1,120,127.00 |
| Total | 1,220,880.96 | 1,133,688.00 |

Kits and Other Lab Supplies

Schedule 06

| Particulars | As at 31-Mar-18 (Rs) | As at 31-Mar-17 (Rs) |
|---------------------|----------------------------|----------------------------|
| Other Lab. Supplies | 650,339.00 | 884,255.00 |
| Total | 650,339.00 | 884,255.00 |

Training and Workshops

Schedule 08

| Particulars | As at 31-Mar-18 (Rs) | As at 31-Mar-17 (Rs) |
|--------------|----------------------------|----------------------------|
| Training | 711,192.00 | 2,090,959.00 |
| Campaigns | 1,110,973.00 | 4,105,990.00 |
| Total | 1,822,165.00 | 6,196,949.00 |

11/11/18

Q

NGO Services

Schedule 11

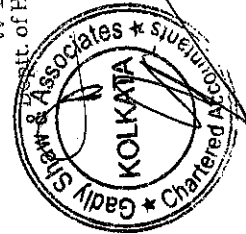
| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|---|-----------------------|-----------------------|
| NGO Services for Priority Interventions | 366,925.00 | 516,491.00 |
| Total | 366,925.00 | 516,491.00 |

Salary (Pay and Allowances)

Schedule 13

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--------------|-----------------------|-----------------------|
| Salary | 29,446,438.04 | 72,867,164.00 |
| Honorarium | 90,000.00 | 137,140.00 |
| Total | 29,536,438.04 | 73,004,304.00 |

Joint Director (Finance)
 WBSA P&S
 Unit of Health & Family Welfare




Operational Expenses

Schedule 15

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|---------------------------|-----------------------------|-----------------------------|
| Travelling Expenses | 1,067,773.00 | 3,000,126.00 |
| Rent, Rates & Taxes | 1,749,790.00 | 3,781,335.00 |
| Bank Charges | 1,110.80 | 162.00 |
| Other Administration Cost | 1,307,795.58 | 3,074,473.00 |

Schedule NULL

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|------------------|-----------------------------|-----------------------------|
| Meeting Expenses | 30,898.00 | 5,681.00 |
| Total | 30,898.00 | 5,681.00 |

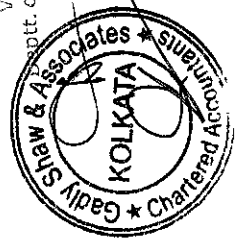

 Joint Director (Finance)
 WBSAP & CS
 Deptt. of Health & Family Welfare

Receipt And Payment Account

For The Period From : 01-Apr-2017 To :31-Mar-2018

| 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: | | | 92,427,571.00 | LOANS AND ADVANCES | 17 | 46,837,611.36 |
| | Cash in hand | | 0.00 | 40,404.00 | Kits and Other Lab Supplies | 18 | 0.00 |
| 300,702.60 | Balance with Bank | 30 | 432,375.60 | 89,664.00 | Training and Workshops | 20 | 87,401.00 |
| 92,026,000.00 | GENERAL FUND | 29 | 79,651,000.00 | 402,745.00 | NGO Services | 23 | 366,925.00 |
| 1,130,877.00 | Other Income | 56 | 1,167,911.96 | 36,000.00 | Salary (Pay and Allowances) | 25 | 0.00 |
| <u>93,457,579.60</u> | | | <u>81,251,287.56</u> | 28,820.00 | Operational Expenses | 27 | 878.75 |
| | | | | 5,681.00 | | NULL | 0.00 |
| | | | | | Closing Balance: | | |
| | | | | 0.00 | Cash in hand | | 0.00 |
| | | | | 432,375.60 | Balance with Bank | 31 | 33,958,471.45 |
| | | | | <u>93,457,579.60</u> | | | <u>81,251,287.56</u> |

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



GENERAL FUND

Schedule 29

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|-------------------------|-----------------------------|-----------------------------|
| Grant from NACO to SACS | 79,651,000.00 | 92,026,000.00 |
| Total | 79,651,000.00 | 92,026,000.00 |

Balance with Bank

Schedule 30

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

Other Income

Schedule 56

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--------------------|-----------------------------|-----------------------------|
| Other Receipts | 462,518.96 | 13,561.00 |
| Interest from Bank | 705,393.00 | 1,117,316.00 |
| Total | 1,167,911.96 | 1,130,877.00 |

Joint Director (Finance)
WBSA/SACS
Deptt. of Health & Family Welfare

LOANS AND ADVANCES

Schedule 17

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|---------------------------------|-----------------------|-----------------------|
| Advance to Consultants | 0.00 | 31,769.00 |
| Advance to NGOs | 41,512,285.36 | 83,761,003.00 |
| Advance to District Authorities | 5,325,326.00 | 3,634,799.00 |
| Inter Unit Fund Transfer | 0.00 | 5,000,000.00 |
| Total | 46,837,611.36 | 92,427,571.00 |

Kits and Other Lab Supplies

Schedule 18

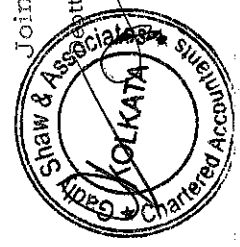
| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|---------------------|-----------------------|-----------------------|
| Other Lab. Supplies | 0.00 | 40,404.00 |
| Total | 0.00 | 40,404.00 |

Training and Workshops

Schedule 20

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--------------|-----------------------|-----------------------|
| Training | 87,401.00 | 89,664.00 |
| Total | 87,401.00 | 89,664.00 |

Joint Director (Finance)
WB S A & S
Department of Health & Family Welfare



NGO Services

Schedule 23

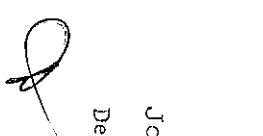
| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|---|-----------------------------|-----------------------------|
| NGO Services for Priority Interventions | 366,925.00 | 402,745.00 |
| Total | 366,925.00 | 402,745.00 |

Salary (Pay and Allowances)

Schedule 25

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--------------|-----------------------------|-----------------------------|
| Salary | 0.00 | 36,000.00 |
| Total | 0.00 | 36,000.00 |

Joint Director (Finance)
WBSAIP & PS
Dept. of Health & Family Welfare



Operational Expenses

Schedule 27

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|---------------------|-----------------------------|-----------------------------|
| Travelling Expenses | 0.00 | 22,977.00 |
| Bank Charges | 878.75 | 162.00 |

Schedule NULL

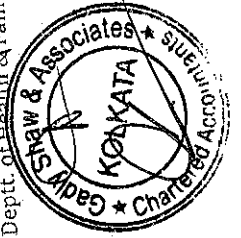
| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|------------------|-----------------------------|-----------------------------|
| Meeting Expenses | 0.00 | 5,681.00 |
| Total | 0.00 | 5,681.00 |

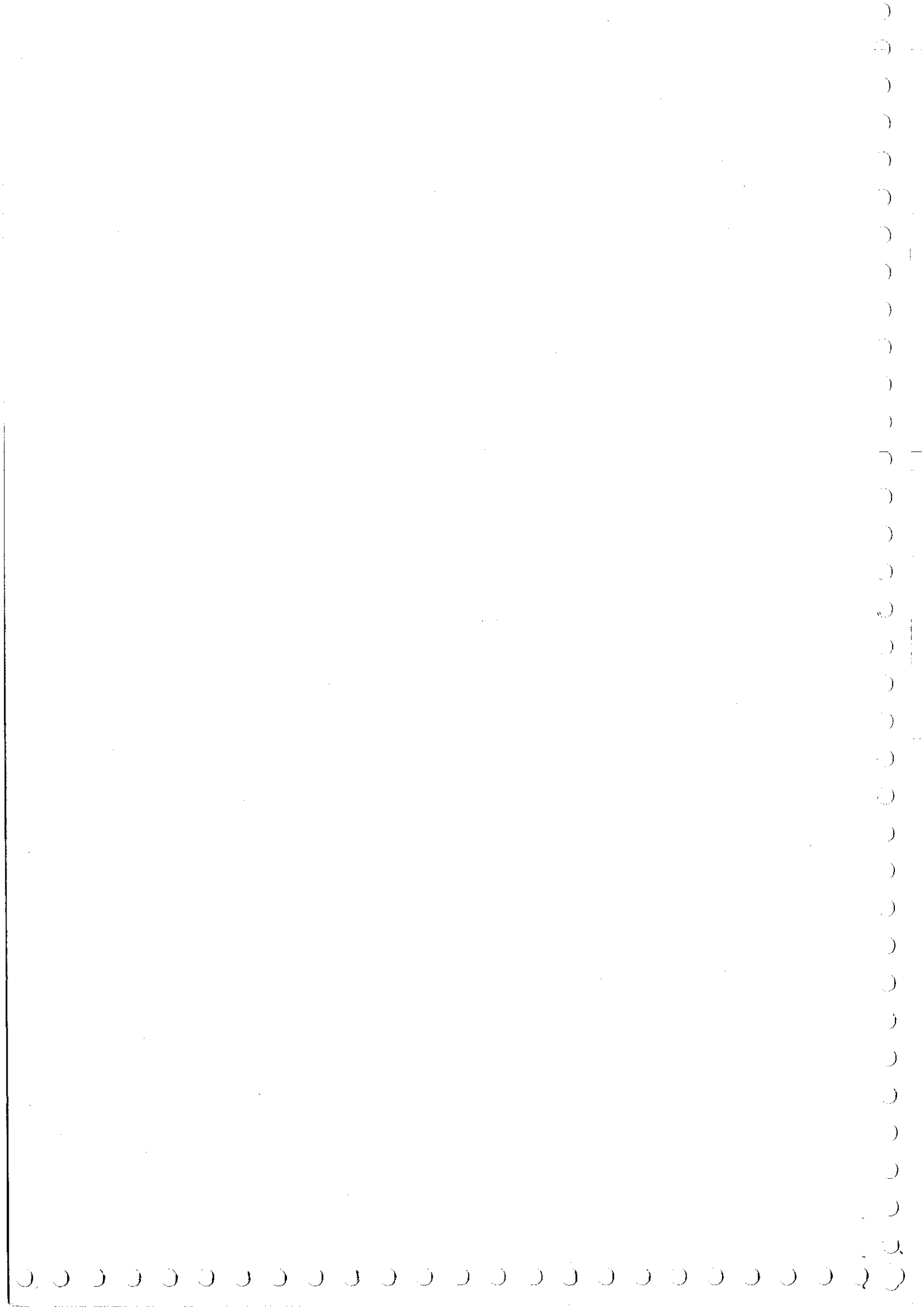
Balance with Bank

Schedule 31

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--------------|-----------------------------|-----------------------------|
| TIPF-Bank | 33,958,471.45 | 432,375.60 |
| Total | 33,958,471.45 | 432,375.60 |

Joint Director (Finance)
 W B Suresh Babu
 Deptt. of Health & Family Welfare







West Bengal SACS - TI POOL FUND

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

National AIDS Control Project - Phase IV

Utilisation Certificate

Certified that an amount of Rs.79,651,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2017-18 vide letter No. given below and opening Cash/Bank Balance Rs. 432,375.60 (and Current Liabilities of Rs.0.00)and outstanding Advances for Rs. 37,508,225.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 1,220,880.96. a sum of Rs. 36,766,332.42 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 33,958,471.45 (and Current Liabilities of Rs. 0.00)and outstanding advances of Rs.18,887,361.69. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year . **Deducted Fund Rs. 29,200,316.00**

| Sl. No. | Sanction letter Number and Date | Amount |
|---------|--|----------------------|
| | T-1101A/02/2017-18 - NACO (Fin) dt. 21/05/17 | 2,65,50,000 |
| | T-1101A/03/2017-18 - NACO (Fin) dt. 16/05/17 | 85,11,000 |
| | T-1101A/02/2017-18 - NACO (Fin) dt. 16/01/18 | 4,03,88,000 |
| | T-1101A/03/2017-18 - NACO (Fin) dt. 13/03/18 | 42,02,000 |
| | Total | 79,651,000.00 |

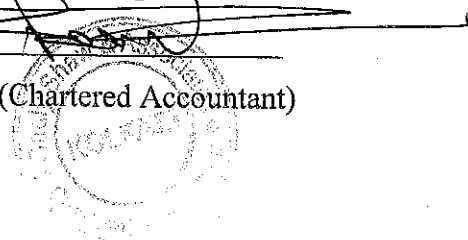
2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned

(Chartered Accountant)



(Project Director)

Jyoti Gupta, IAS
Project Director
West Bengal State AIDS
Control Society
Department of West Bengal



| Opening balance of Net Current Assets | Amount (Rs.) |
|---|----------------------|
| TIPF-Bank | 432,375.60 |
| Advance to NGOs | 7,310,264.00 |
| Advance to District Authorities | 997,645.00 |
| Inter Unit Fund Transfer | 29,200,316.00 |
| | <u>37,940,600.60</u> |
| Sources of funds | Amount (Rs.) |
| Grant from NACO to SACS | 79,651,000.00 |
| Recovery/Deduction of Grants | -29,200,316.00 |
| | <u>50,450,684.00</u> |
| Utilisation of funds | Amount (Rs.) |
| Other Lab. Supplies | 650,339.00 |
| Training | 711,192.00 |
| Salary | 29,446,438.04 |
| Travelling Expenses | 1,067,773.00 |
| Rent, Rates & Taxes | 1,749,790.00 |
| Honorarium | 90,000.00 |
| Bank Charges | 1,110.80 |
| NGO Services for Priority Interventions | 366,925.00 |
| Other Administration Cost | 1,307,795.58 |
| Campaigns | 1,110,973.00 |
| Meeting Expenses | 30,898.00 |
| Office Equipment | 233,098.00 |
| | <u>36,766,332.42</u> |
| Bank Interest & Miscellaneous Receipts | Amount (Rs.) |
| Other Receipts | 449,838.96 |
| Interest from Bank | 771,042.00 |
| | <u>1,220,880.96</u> |
| Closing balance of Net Current Assets | Amount (Rs.) |
| TIPF-Bank | 33,958,471.45 |
| Advance to NGOs | 15,523,034.69 |
| Advance to District Authorities | 3,364,327.00 |
| | <u>52,845,833.14</u> |



Gady Shaw & Associates

Chartered Accountants

Head Office:
148A. Salkia School Road
Maan Sarovar Apartment,
Kolkata(Howrah) 711101 (W.B)
Ph.: (O) 033 26768122
(M) 9007096234
gadlyshaw@gmail.com
www.gsap.co.in

(LINK WORKS SCHEME FUND)

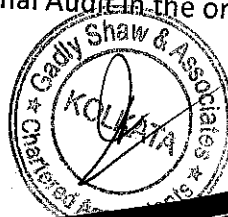
To,
The Project Director,
West Bengal AIDS Prevention & Control Society,
Swasthya Bhawan , GN-29, Sector-V
Salt Lake City, Kolkata-700091

Sir,

Subject: Management Letter

We have audited the accompanying financial statement of the West Bengal State AIDS Prevention and Control Society (LINK WORKS SCHEME Fund) for the period of April 1, 2017 to March 31, 2018. This Management Letter has been issued for expressing our audit observations related to accounts, accounting systems, operation and records of the Society.

1. Final Account, i.e. Balance Sheet, Income & Expenditure A/c. and Receipts & Payment A/c. have been prepared separately, fund and other fund, as directed by National AIDS Control Organisation.
2. Books of Accounts of the society have been maintained on the CPFMS Accounting Software provided by National AIDS Control Organisation, i.e. Cash Book, Bank Book, Journal Book and General Ledger.
3. Two accounting policies suggested by National AIDS Control Organisation differ from the accounting standards prescribed by the institute of Chartered Accountants of India, i.e.
 - I. Cash Basis of accounting being followed by the Society.
 - II. Depreciation not being provided for by the Society.
4. We recommend introduction of Internal Audit in the organization for better control.



Our Office :

KOLKATA

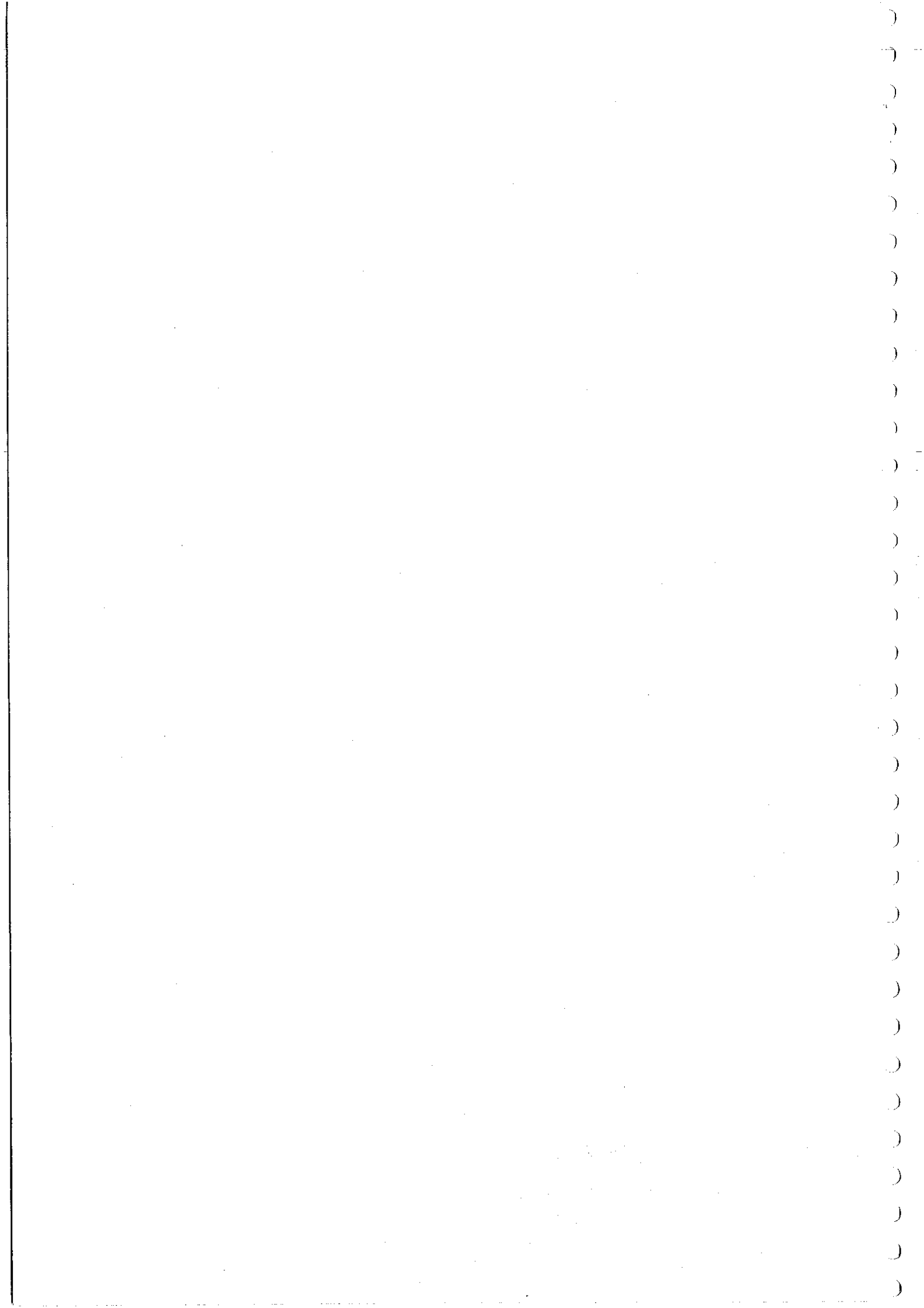
BENGALURU

PATNA

HYDERABAD

LUCKNOW

ASSAM



**List of Ineligible Expenses
For the period of April 1, 2017 to March 31, 2018**

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

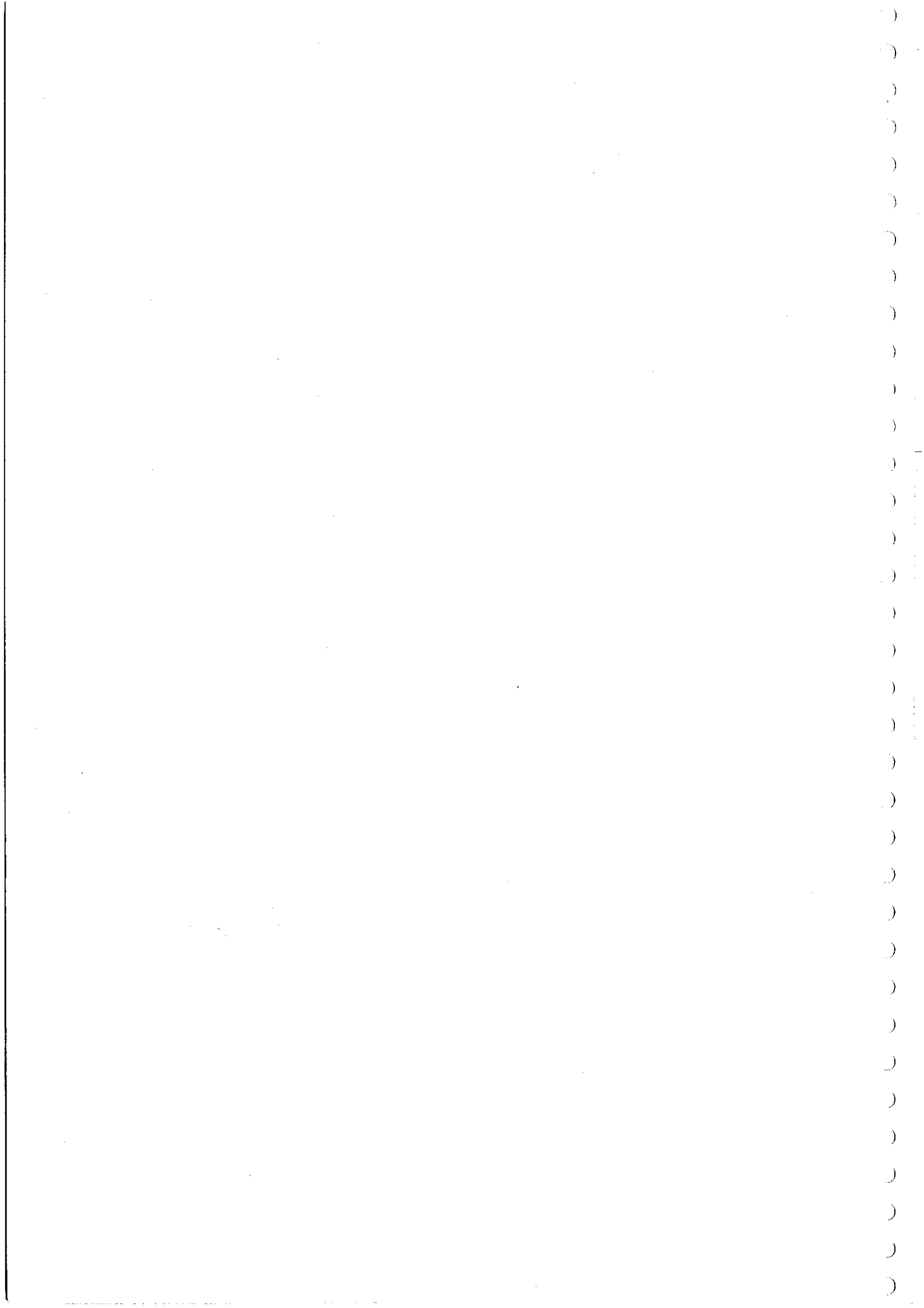
**Actual Expenditure as reported in the Audited Financial Statements for the
Period of
April 1, 2017 to March 31, 2018**

| Particulars | Amount(in lakh) | Amount(in lakh) |
|---|-----------------|-----------------|
| Utilization of Fund | | |
| Total Expenses as per Income & Expenditure A/c. | | 92,91,774.25 |
| Addition in Fixed Assets | | 0.00 |

**Exceptions with adherence to the procurement procedures for the period April
1, 2017 to March 31, 2018**

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





Significant of Accounting Policy

1) Basis of Preparation of Accounts

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

2) Fixed Assets

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

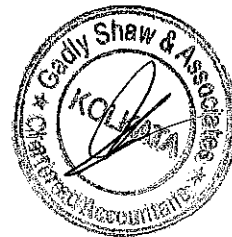
Last 3 years there is no Verification of fixed asset either by the department or any other outside agency. Considering the assets in nature, there may be, misplacent or broken and not in useable condition. Therefore the value of asset reflected in the balance sheet may not represent the actual state of affairs.

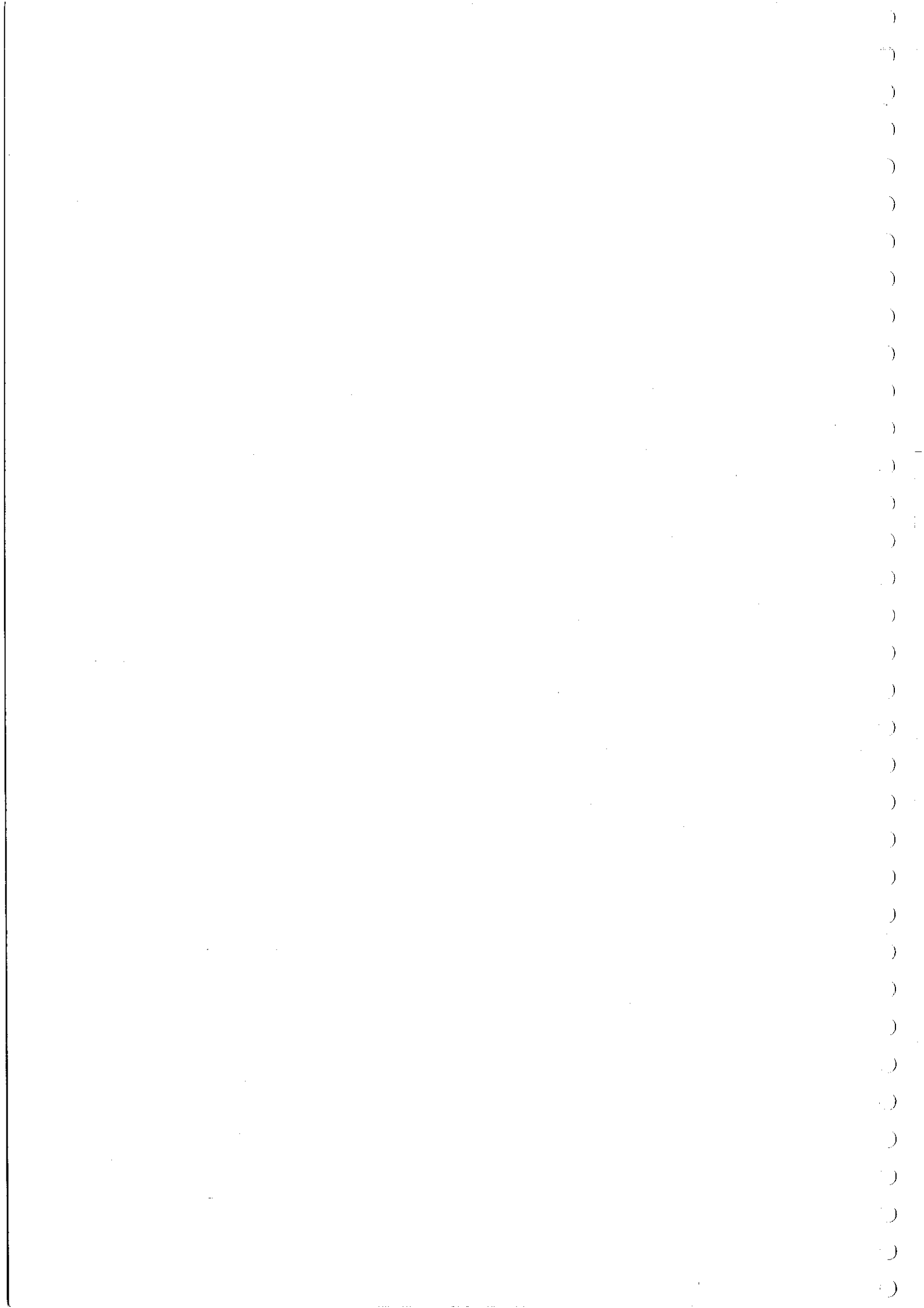
3) Depreciation

No depreciation has been provided on the fixed assets.

4) Disclosure of Accounting Heads

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





AUDITOR'S REPORT

1. We have audited the attached balance sheet of West Bengal State AIDS Prevention & Control Society, LWS FUND as at 31 March, 2018. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. Financial Statement relating to this fund comprises of accounts of 23 Districts and Head Office of West Bengal State AIDS Prevention & Control Society.
3. We conducted our audit in accordance with Audit and Assurance Standards of Auditing Issued by the Institute of Chartered Accountants of India. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principal used in the significant estimates made by management as well as evaluating the overall financial statement presentation.
4. Year wise, Category wise and Party wise details of Outstanding Loans & Advances as on 31st March, 2018 as per Accounting System are as under:

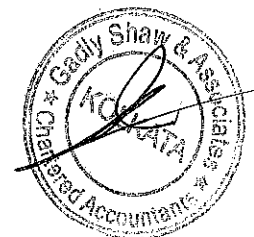
| Sl. No. | Category of Advances | Account Code | Year | Amount (Rs.) |
|---------|----------------------|--------------|---------|--------------|
| 1. | Advances to NGOs | 3203 | 2017-18 | 72,33,248 |
| | | | | |
| | | | | |

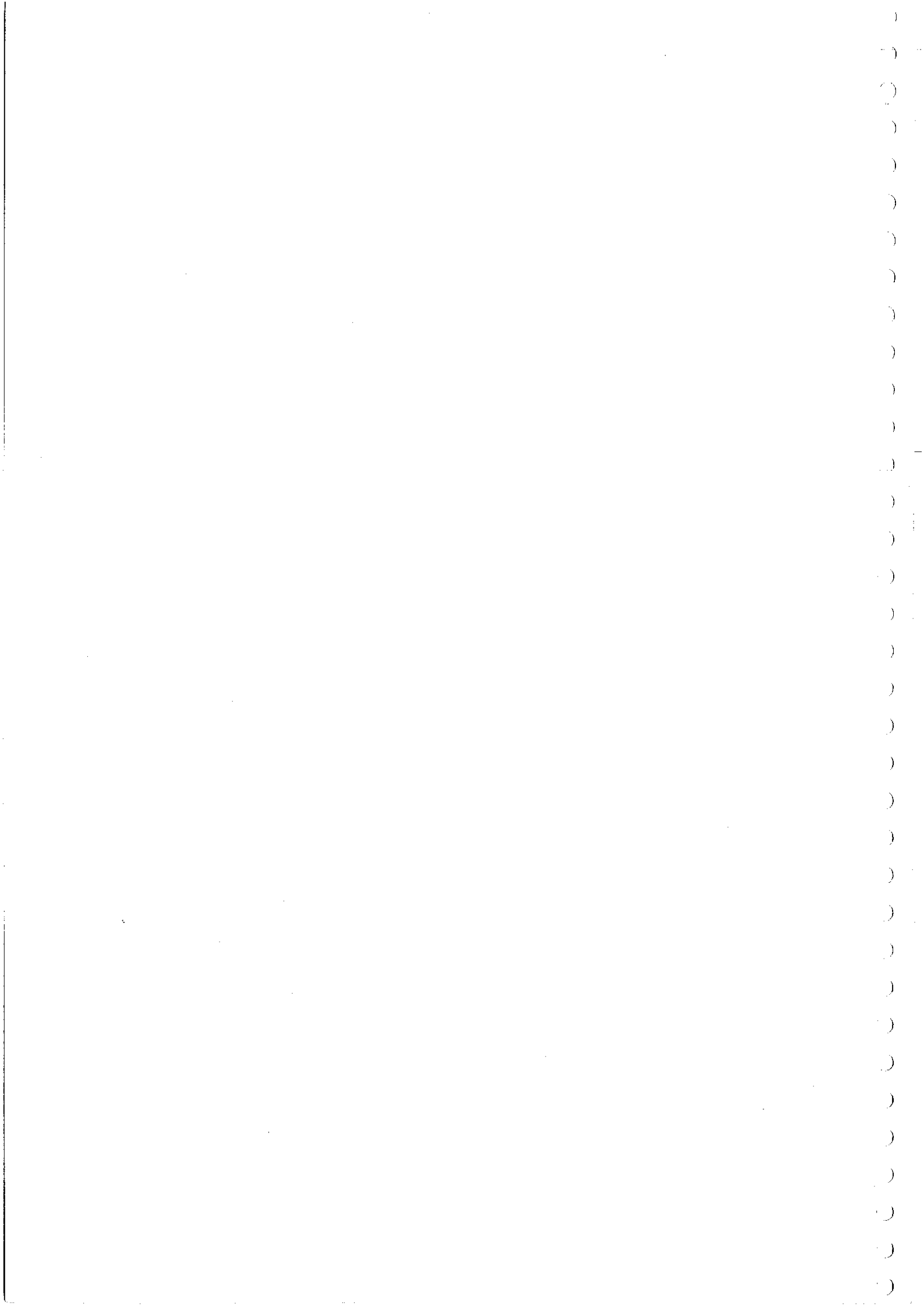
5. Further to our comments in Para 3 above, we report that:

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

1. We have been given to understand that as the Society has not been provided with any specific format by the NACO in respect of Fixed Assets Register, the register maintained by the society needs much improvement. Physical verification of Fixed Assets at regular interval should be introduced under the supervision of competent authorities. The Society has no system of charging depreciation on Fixed Assets.

2. Reconciliation of Bank Account No. 1432010084251 with United Bank of India, Sector -V Branch reveals a favourable bank balance of Rs. 1,54,23,132.36 and cheques issued to the various parties amounting to Rs. 27,35,361.00 not presented to the bank of payment.





3. Regarding Fund Utilisation vis-avis Annual Action Plan (AAP) of the funds, we have not found any deficiency but we are not in a position to make any comments regarding Physical Achievement of the funds.

B) In our opinion, proper books of accounts as required by law have been kept by the Society so far as it appears from our examination of such books.

C) The Balance Sheet dealt with by this report is in agreement with the books of accounts.

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

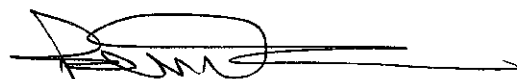
i) In the case of Balance Sheet of the state of affairs of the Society as at 31st March, 2018.

ii) In the case of Income & Expenditure accounts, of the Grants utilized to the extent of revenue expenditure for the year 2017-2018 and

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

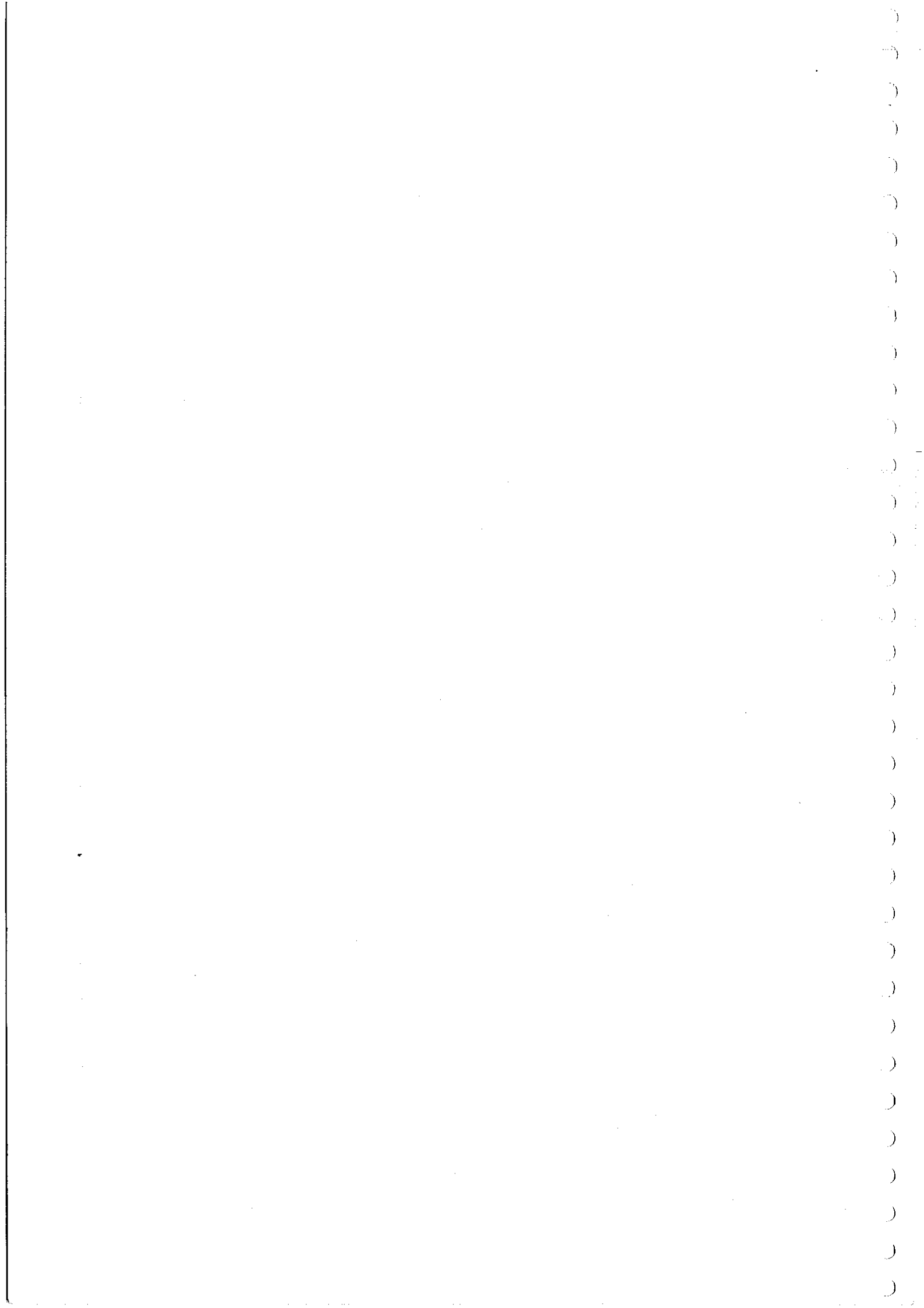
Place: Kolkata.
Dated: 28.3.18

GADLY SHAW & ASSOCIATES
Chartered Accountants



Prabitra Kumar Mukherjee
Partner
M. No: 050935





Balance Sheet

For The Period From : 01-Apr-2017 To :31-Mar-2018

| Figures for the previous Period (Rs.) | LIABILITIES | Schedule Reference | Figures for the current Period (Rs.) | ASSETS | Schedule Reference | Figures for the current Period (Rs.) |
|---------------------------------------|------------------|--------------------|--------------------------------------|------------------------------------|--------------------|--------------------------------------|
| 17,391,127.61 | GENERAL FUND | 01 | 22,656,380.36 | FIXED ASSETS | 02 | 1,356,087.51 |
| 1,356,087.51 | FIXED ASSET FUND | | 1,356,087.51 | CURRENT ASSETS, LOANS AND ADVANCES | | 15,423,132.36 |
| | | | | CURRENT ASSETS | 0301 | 7,233,248.00 |
| | | | | LOANS AND ADVANCES | 0401 | |
| <u>18,747,215.12</u> | | | <u>24,012,467.87</u> | | | <u>24,012,467.87</u> |



FC/FM/FO

Joint Director (Finance)
WBSA/F&DS
Deptt. of Health & Family Welfare

Project Director

Joint Director (Finance)
Project Director
West Bengal State AIDS
Prevention & Control Society
Government of West Bengal

General Fund

Schedule 01

Figures in Rupees

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--|-----------------------------|-----------------------------|
| Opening grant in aid | 17,391,127.61 | 3,509,696.11 |
| Add: Received during the year | | |
| Grant from NACO to SACS | 29,795,000.00 | 29,844,000.00 |
| Recovery/Deduction of Grants | (15,500,000.00) | 0.00 |
| Less: Utilised during the year | | |
| Grants utilised to the extent of revenue expenditure | (9,029,747.25) | 15,962,568.50 |
| Closing grant in aid | 22,656,380.36 | 17,391,127.61 |

Fixed Asset

Schedule 02

Figures in Rupees

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

Joint Director (Finance)

W.B. S. S. S.
Deptt. of Health, Patna

Funds from Other Sources

Schedule 03

Figures in Rupees

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

[Signature]
 Joint Director (Finance)
 Deptt. of Health & Family Welfare
 KOLKATA
 GADY SHAW & ASSOCIATES ★ Chartered Accountants

CURRENT ASSETS

Schedule 0301

Figures in Rupees

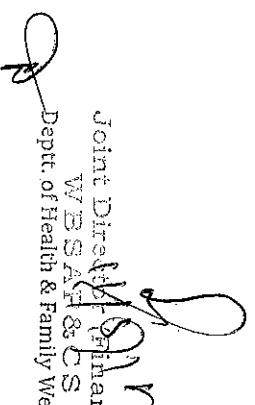
| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--------------|-----------------------------|-----------------------------|
| Bank Rd7 | 15,423,132.36 | 1,686,631.61 |
| Total | 15,423,132.36 | 1,686,631.61 |

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

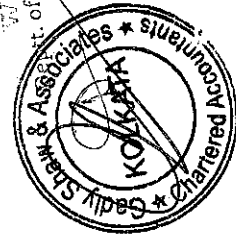
| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--------------------------|-----------------------------|-----------------------------|
| Advance to NGOs | 7,233,248.00 | 204,496.00 |
| Inter Unit Fund Transfer | 0.00 | 15,500,000.00 |
| Total | 7,233,248.00 | 15,704,496.00 |


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

Income And Expenditure Account**For The Period From : 01-Apr-2017 To :31-Mar-2018**

| 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.) |
|---------------------------------------|-----------------------------|--------------------|--------------------------------------|---------------------------------------|--|--------------------|--------------------------------------|
| 49,260.00 | IEC | | 307,378.00 | 405,072.00 | Other Income | 28 | 262,027.00 |
| 14,663,064.00 | Salary (Pay and Allowances) | 13 | 6,823,113.00 | 15,962,568.50 | Grants utilised to the extent of revenue expenditure | | 9,029,747.25 |
| 9,525.00 | Maintenance Costs | 14 | 31,708.00 | | | | |
| 1,645,791.50 | Operational Expenses | 15 | 2,129,575.25 | | | | |
| 600.00 | | NULL | 28,743.00 | | | | |
| 16,367,640.50 | | | 9,291,774.25 | 16,367,640.50 | | | 9,291,774.25 |

[Signature]
 Joint Director (Finance)
 W B S A P & C S
 Department of Health & Family Welfare



Other Income

Schedule 28

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--------------------|-----------------------------|-----------------------------|
| Interest from Bank | 262,027.00 | 405,072.00 |
| Total | 262,027.00 | 405,072.00 |

Salary (Pay and Allowances)

Schedule 13

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--------------|-----------------------------|-----------------------------|
| Salary | 6,823,113.00 | 14,663,064.00 |
| Total | 6,823,113.00 | 14,663,064.00 |

Maintenance Costs

Schedule 14

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|-----------------------|-----------------------------|-----------------------------|
| Equipment Maintenance | 31,708.00 | 9,525.00 |
| Total | 31,708.00 | 9,525.00 |

Joint Director (Finance)

WBSAP&CS

Deptt. of Health & Family Welfare

Operational Expenses

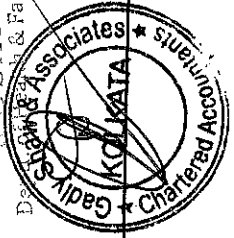
Schedule 15

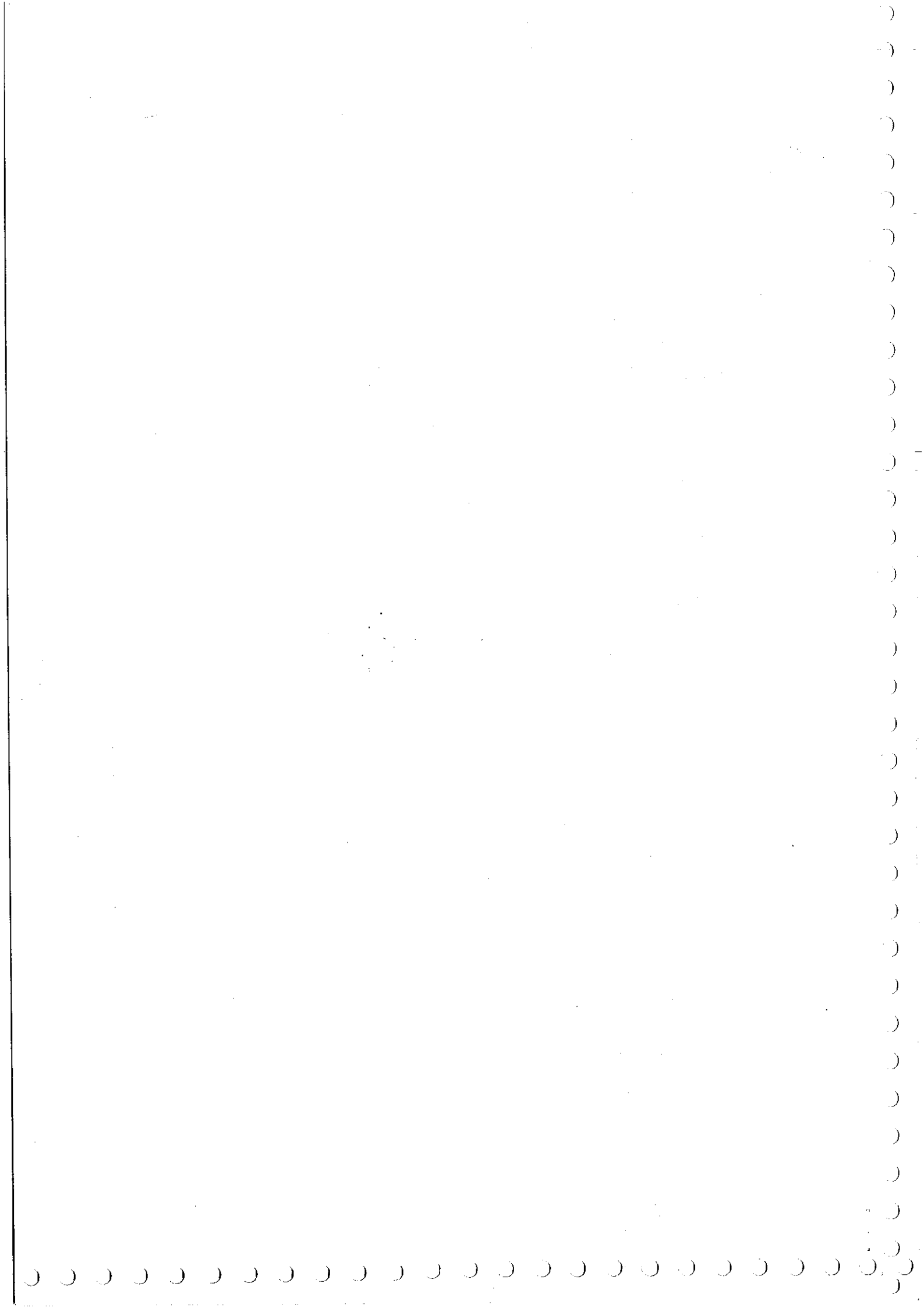
| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|----------------------------------|-----------------------------|-----------------------------|
| Operational Expenses | 15,350.00 | 0.00 |
| Travelling Expenses | 1,675,161.00 | 1,031,781.00 |
| Rent, Rates & Taxes | 212,000.00 | 126,738.00 |
| Telephone/Communication Expenses | 27,445.00 | 5,700.00 |
| Bank Charges | 0.00 | 4.00 |
| Miscellaneous Expenses | 168,376.25 | 479,318.50 |
| Printing & Stationery | 0.00 | 1,650.00 |
| PLHA Expenses | 2,500.00 | 0.00 |

Schedule NULL

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|------------------|-----------------------------|-----------------------------|
| Meeting Expenses | 28,743.00 | 600.00 |
| Total | 28,743.00 | 600.00 |

[Signature]
 Joint Director (Finance)
 W.B. S.A.P. & S.
 Social & Family Welfare

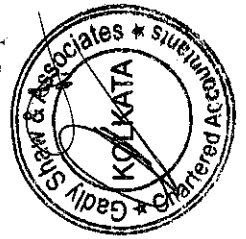




Receipt And Payment Account
For The Period From : 01-Apr-2017 To :31-Mar-2018

| Figures for the previous Period (Rs.) | RECEIPTS | Schedule Reference | Figures for the current Period (Rs.) | PAYMENTS | Schedule Reference | Figures for the current Period (Rs.) |
|---------------------------------------|-------------------|--------------------|--------------------------------------|----------------------|--------------------|--------------------------------------|
| 0.00 | Opening Balance: | | | LOANS AND ADVANCES | 17 | 16,308,671.00 |
| | Cash in hand | | 0.00 | Operational Expenses | 27 | 2,643.25 |
| 9,696.11 | Balance with Bank | 30 | 1,686,631.61 | Closing Balance: | | |
| 29,844,000.00 | GENERAL FUND | 29 | 29,795,000.00 | Cash in hand | | 0.00 |
| | Other Income | 56 | 252,815.00 | Balance with Bank | 31 | 15,423,132.36 |
| 405,072.00 | | | 252,815.00 | | | |
| <u>30,258,768.11</u> | | | <u>31,734,446.61</u> | | | <u>31,734,446.61</u> |

[Signature]
Joint Director (Finance)
WB SACS
Deptt. of Health & Family Welfare



GENERAL FUND

Schedule 29

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|-------------------------|-----------------------------|-----------------------------|
| Grant from NACO to SACS | 29,795,000.00 | 29,844,000.00 |
| Total | 29,795,000.00 | 29,844,000.00 |

Balance with Bank

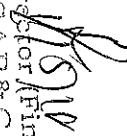
Schedule 30

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

Other Income

Schedule 56

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--------------------|-----------------------------|-----------------------------|
| Interest from Bank | 252,815.00 | 405,072.00 |
| Total | 252,815.00 | 405,072.00 |


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

Q

LOANS AND ADVANCES

Schedule 17

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--------------------------|-----------------------|-----------------------|
| Advance to NGOs | 16,308,671.00 | 16,538,416.00 |
| Inter Unit Fund Transfer | 0.00 | 12,000,000.00 |
| Total | 16,308,671.00 | 28,538,416.00 |

Operational Expenses

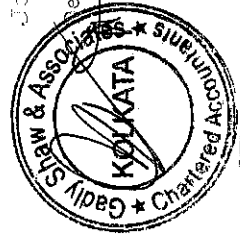
Schedule 27

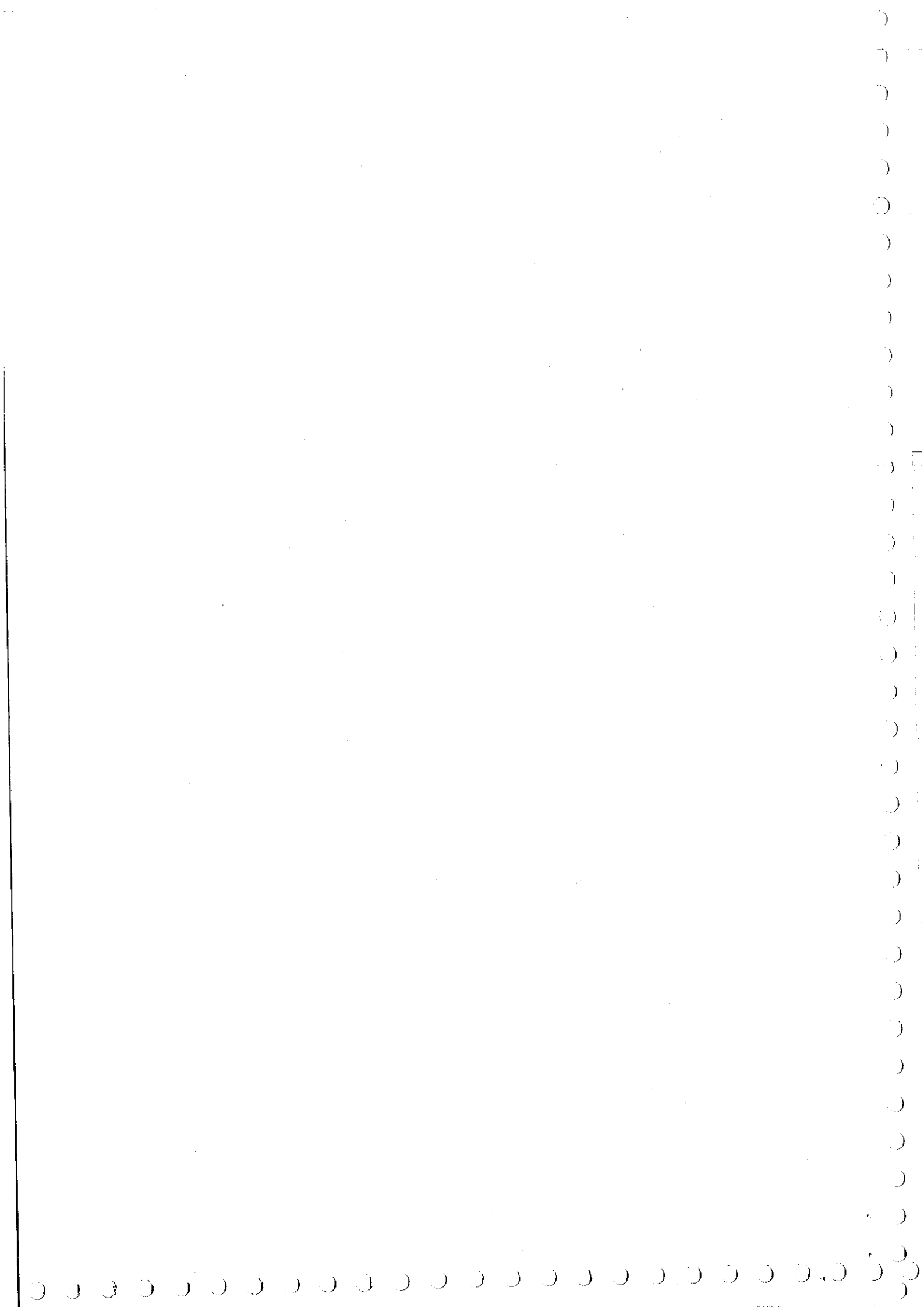
| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|------------------------|-----------------------|-----------------------|
| Bank Charges | 0.00 | 4.00 |
| Miscellaneous Expenses | 2,643.25 | 33,716.50 |
| Total | 2,643.25 | 33,720.50 |

Balance with Bank

Schedule 31

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--------------|-----------------------|-----------------------|
| Bank Rd7 | 15,423,132.36 | 1,686,631.61 |
| Total | 15,423,132.36 | 1,686,631.61 |







West Bengal SACS - LWS

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

National AIDS Control Project - Phase IV

Utilisation Certificate

Certified that an amount of Rs.29,795,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2017-18 vide letter No. given below and opening Cash/Bank Balance Rs. 1,686,631.61 (and Current Liabilities of Rs.0.00)and outstanding Advances for Rs. 15,704,496.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 262,027.00. a sum of Rs. 9,291,774.25 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 15,423,132.36 (and Current Liabilities of Rs. 0.00)and outstanding advances of Rs.7,233,248.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year . Deducted Fund Rs. 15,500,000.00

Table with 3 columns: Sl. No., Sanction letter Number and Date, Amount. It lists four entries of sanction letters and their corresponding amounts, totaling 29,795,000.00.

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)
M No 5093

(Project Director)
Gadly Shaw & Associates
KOLKATA
Chartered Accountants

| Opening balance of Net Current Assets | Amount (Rs.) |
|---|----------------------|
| Bank Rd7 | 1,686,631.61 |
| Advance to NGOs | 204,496.00 |
| Inter Unit Fund Transfer | 15,500,000.00 |
| | <u>17,391,127.61</u> |
| Sources of funds | Amount (Rs.) |
| Grant from NACO to SACS | 29,795,000.00 |
| Recovery/Deduction of Grants | -15,500,000.00 |
| | <u>14,295,000.00</u> |
| Utilisation of funds | Amount (Rs.) |
| IEC | 307,378.00 |
| Operational Expenses | 15,350.00 |
| Salary | 6,823,113.00 |
| Equipment Maintenance | 31,708.00 |
| Travelling Expenses | 1,675,161.00 |
| Rent, Rates & Taxes | 212,000.00 |
| Telephone/Communication Expenses | 27,445.00 |
| Miscellaneous Expenses | 168,376.25 |
| PLHA Expenses | 2,500.00 |
| Meeting Expenses | 28,743.00 |
| | <u>9,291,774.25</u> |
| Bank Interest & Miscellaneous Receipts | Amount (Rs.) |
| Interest from Bank | 262,027.00 |
| | <u>262,027.00</u> |
| Closing balance of Net Current Assets | Amount (Rs.) |
| Bank Rd7 | 15,423,132.36 |
| Advance to NGOs | 7,233,248.00 |
| | <u>22,656,380.36</u> |

NACO

West Bengal SACS - LWS

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

National AIDS Control Project - Phase IV

Utilisation Certificate

Certified that an amount of Rs.29,795,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2017-18 vide letter No. given below and opening Cash/Bank Balance Rs. 1,686,631.61 (and Current Liabilities of Rs.0.00)and outstanding Advances for Rs. 15,704,496.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 262,027.00. a sum of Rs. 9,291,774.25 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 15,423,132.36 (and Current Liabilities of Rs. 0.00)and outstanding advances of Rs.7,233,248.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year . **Deducted Fund Rs. 15,500,000.00**

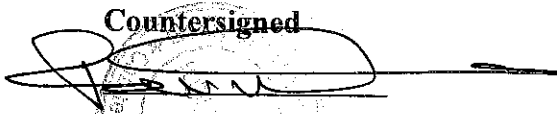
| Sl. No. | Sanction letter Number and Date | Amount |
|---------|---|----------------------|
| | T-11017/03/2017-18/NACO(Pinj), dt-21/06/17 | 99,31,000 |
| | T-11017/03/2017-18/NACO(Pinj) SI. No-165, dt-17/11/17 | 37,84,000 |
| | T-11017/03/2017-18/NACO(Pinj) SI. No-221, dt-16/01/18 | 1,57,08,000 |
| | T-11017/03/2017-18/NACO(Pinj) SI. No-256, dt-13/03/18 | 15,72,000 |
| | Total | 29,795,000.00 |

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)
 M No. 50935

(Project Director)

Surendra Gupta, IAS
 Project Director
 West Bengal State AIDS
 Control Society
 Department of West Bengal



| Opening balance of Net Current Assets | Amount (Rs.) |
|---|----------------------|
| Bank Rd7 | 1,686,631.61 |
| Advance to NGOs | 204,496.00 |
| Inter Unit Fund Transfer | 15,500,000.00 |
| | <u>17,391,127.61</u> |
| Sources of funds | Amount (Rs.) |
| Grant from NACO to SACS | 29,795,000.00 |
| Recovery/Deduction of Grants | -15,500,000.00 |
| | <u>14,295,000.00</u> |
| Utilisation of funds | Amount (Rs.) |
| IEC | 307,378.00 |
| Operational Expenses | 15,350.00 |
| Salary | 6,823,113.00 |
| Equipment Maintenance | 31,708.00 |
| Travelling Expenses | 1,675,161.00 |
| Rent, Rates & Taxes | 212,000.00 |
| Telephone/Communication Expenses | 27,445.00 |
| Miscellaneous Expenses | 168,376.25 |
| PLHA Expenses | 2,500.00 |
| Meeting Expenses | 28,743.00 |
| | <u>9,291,774.25</u> |
| Bank Interest & Miscellaneous Receipts | Amount (Rs.) |
| Interest from Bank | 262,027.00 |
| | <u>262,027.00</u> |
| Closing balance of Net Current Assets | Amount (Rs.) |
| Bank Rd7 | 15,423,132.36 |
| Advance to NGOs | 7,233,248.00 |
| | <u>22,656,380.36</u> |



Gadly Shaw & Associates

Chartered Accountants

Head Office:
148A. Salkia School Road
Maan Sarovar Apartment,
Kolkata(Howrah) 711101 (W.B)
Ph.: (O) 033 26768122
(M) 9007096234
gadlyshaw@gmail.com
www.gsap.co.in

(CARE SUPPORT TREATMENT FUND)

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

Sir,

Subject: Management Letter

We have audited the accompanying financial statement of the West Bengal State AIDS Prevention and Control Society (**CARE SUPPORT TREATMENT FUND**) for the period of April 1, 2017 to March 31, 2018. This Management Letter has been issued for expressing our audit observations related to accounts, accounting systems, operation and records of the Society.

1. Final Account, i.e. Balance Sheet, Income & Expenditure A/c. and Receipts & Payment A/c. have been prepared separately, fund and other fund, as directed by National AIDS Control Organisation.
2. Books of Accounts of the Society have been maintained on the CPFMS Accounting Software provided by National AIDS Control Organisation, i.e. Cash Book, Bank Book, Journal Book and General Ledger.
3. Two accounting policies suggested by National AIDS Control Organisation differ from the accounting standards prescribed by the institute of chartered Accountants of India, i.e.
 - I. Cash Basis of accounting being followed by the Society.
 - II. Depreciation not being provided for by the Society.
4. We recommend introduction of Internal Audit in the organisation for better control.



Our Office :

KOLKATA

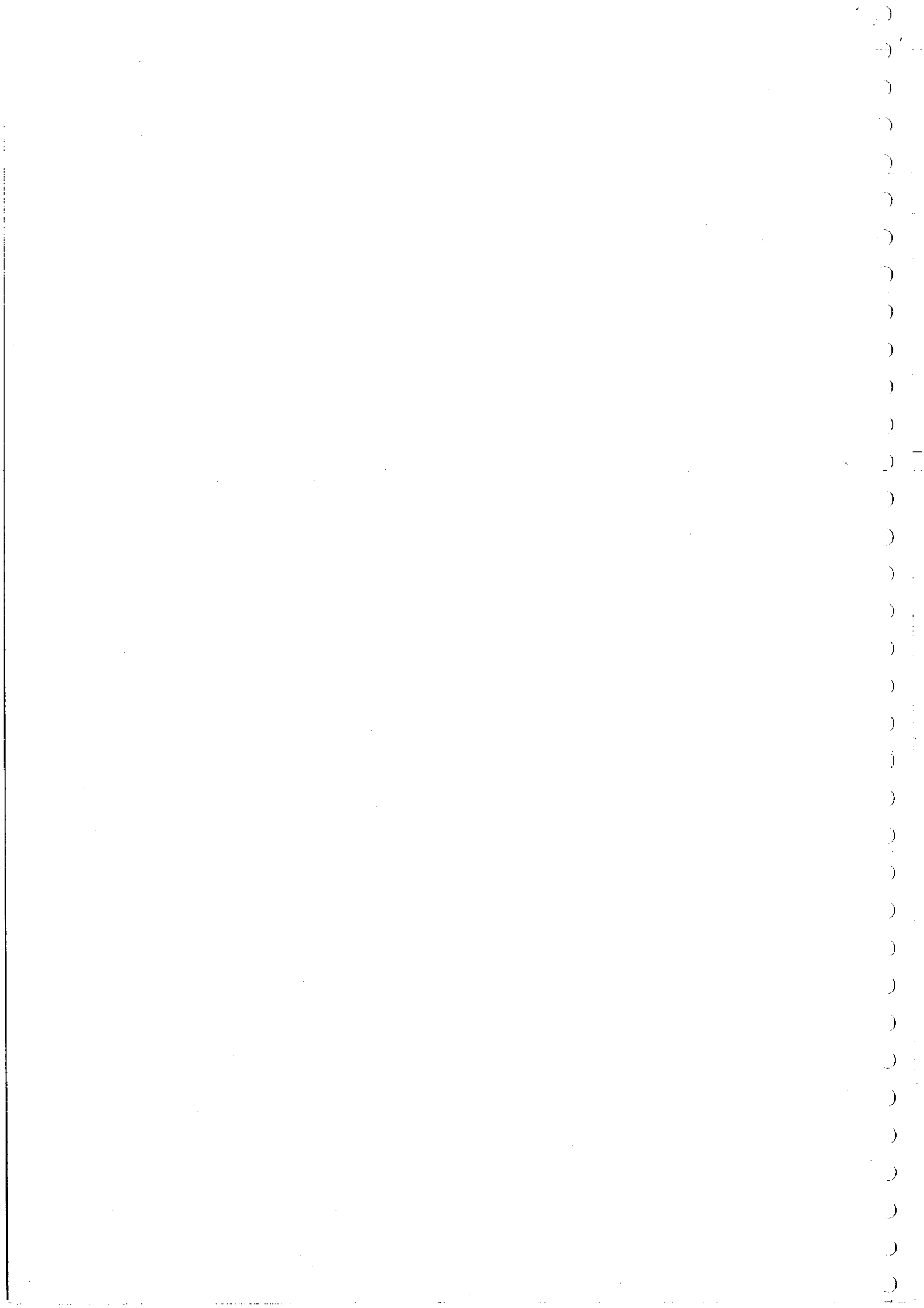
BENGALURU

PATNA

HYDERABAD

LUCKNOW

ASSAM



**List of Ineligible Expenses
For the period of April 1, 2017 to March 31, 2018**

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

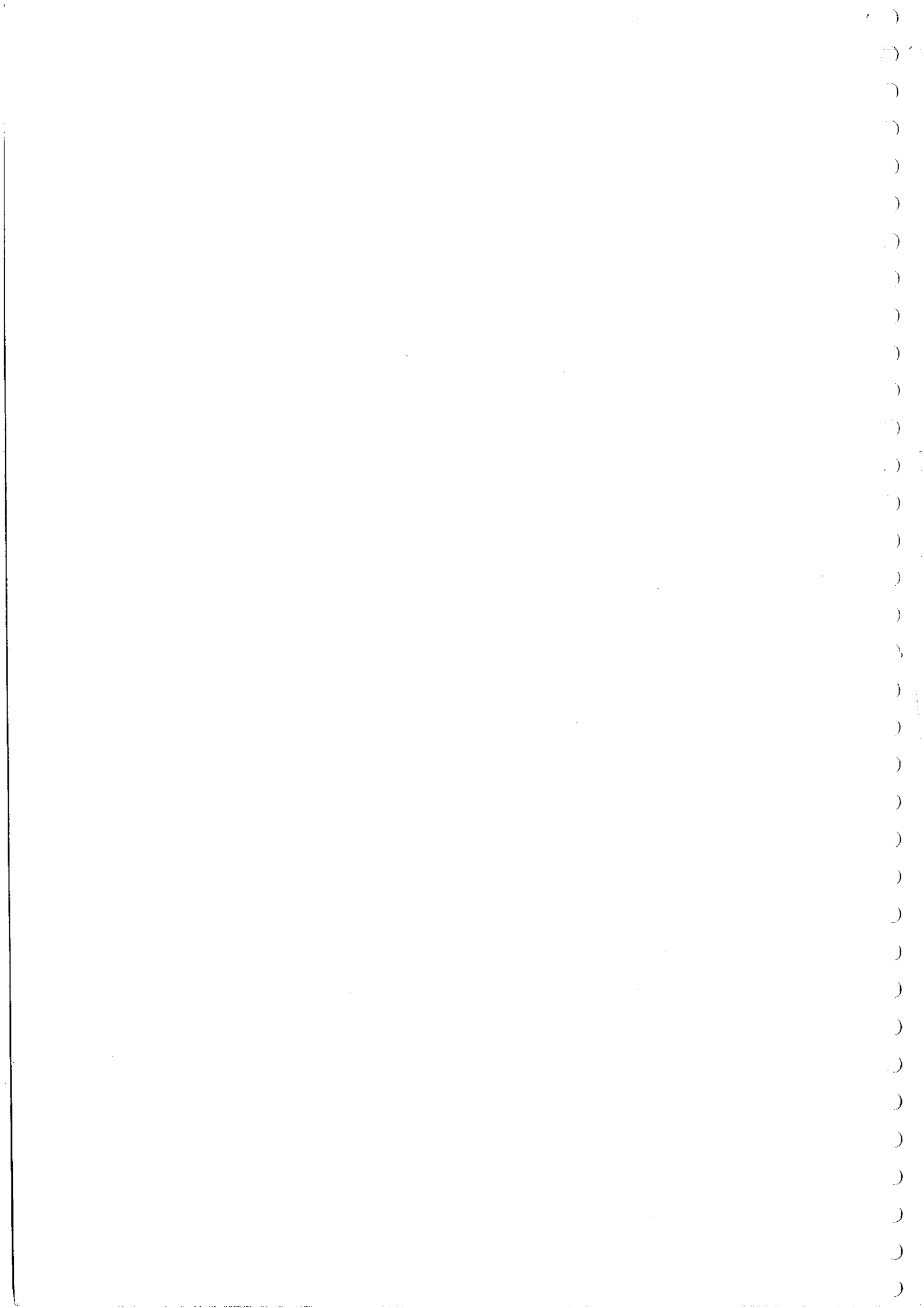
**Actual Expenditure as reported in the Audited Financial Statements for the Period of
April 1, 2017 to March 31, 2018**

| Particulars | Amount(in lakh) | Amount(in lakh) |
|---|-----------------|-----------------|
| Utilization of Fund | | |
| Total Expenses as per Income & Expenditure A/c. | | 3,85,73,432.95 |
| Addition in Fixed Assets | | 2,89,248 |

**Exceptions with adherence to the procurement procedures for the period April
1, 2017 to March 31, 2018**

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





Significant of Accounting Policy

1) Basis of Preparation of Accounts

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

2) Fixed Assets

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

Last 3 years there is no Verification of fixed asset either by the department or any other outside agency. Considering the assets in nature, there may be, misplacent or broken and not in useable condition. Therefore the value of asset reflected in the balance sheet may not represent the actual state of affairs.

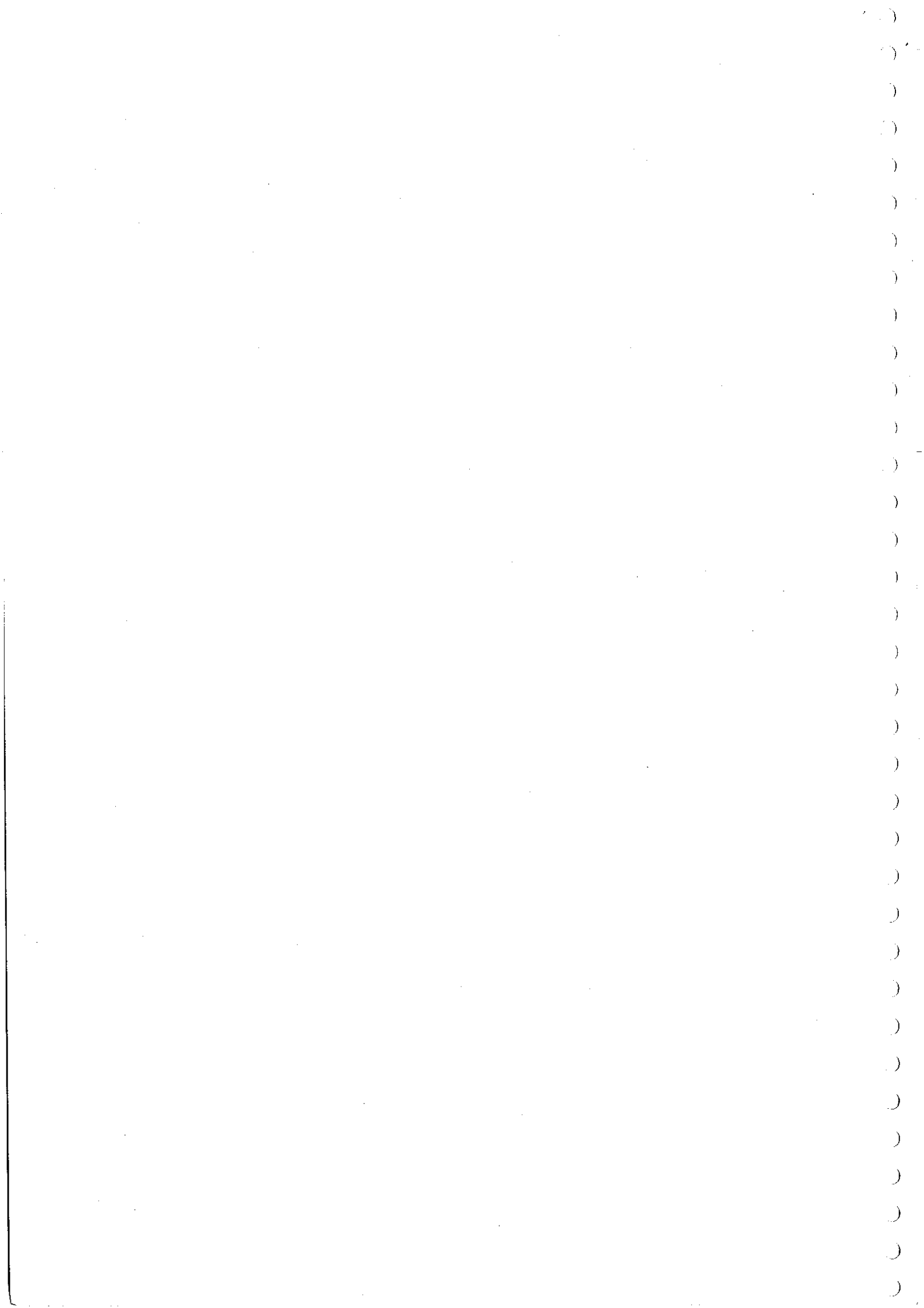
3) Depreciation

No depreciation has been provided on the fixed assets.

4) Disclosure of Accounting Heads

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





AUDITOR'S REPORT

1. We have audited the attached balance sheet of West Bengal State AIDS Prevention & Control Society, CST FUND as at 31 March, 2018. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. Financial Statement relating to this fund comprises of accounts of 23 Districts and Head Office of West Bengal State AIDS Prevention & Control Society.

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

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

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

1) Year wise, Category wise and Party wise details of Loans & Advances of Rs. 52,20,131.77(Previous year Rs. 32,20,131.77). As such irrecoverable amount, if any, included in the Loans & Advances could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

| Sl. No. | Category of Advances | Account code | Year | Amount (Rs.) |
|---------|---------------------------------|--------------|---------|--------------|
| 1. | Advances to Others | 3202 | 2011-12 | 10,210.00 |
| | | Sub - total | | 10,210.00 |
| 2. | Advances to Staff | 3205 | 2009-10 | 0.00 |
| | | | 2010-11 | 9,412.00 |
| | | | 2011-12 | 12,015.00 |
| | | | 2013-14 | 25,021.00 |
| | | Sub - total | | 46,448.00 |
| 3. | Advance to District Authorities | 3208 | | |
| | Opening balance | 53,67,089.25 | | |
| | Advance (C.Y) | 45,69,118.00 | | |





| | | | | |
|----------|--------------|-------------|---------|--------------|
| Adjusted | 39,38,265.70 | | | |
| Refund | 8,34,467.78 | | | |
| Balance | | Sub - total | 2017-18 | 51,63,473.77 |

Unadjusted advances get to adjusted for the FY 2011-12 is Rs. 10210.00 Advance to staff pending from 2009-10 to 2013-14 is Rs. 4,64,480.00.

2) We have been given to understand that as the Society has not been provided with any specific format by the NACO in respect of Fixed Assets Register, the register maintained by the society needs much improvement. Physical verification of Fixed Assets at regular interval should be introduced under the supervision of competent authorities. The Society has no system of charging depreciation on Fixed Assets.

3) Regarding Fund Utilisation vis-avis Annual Action Plan (AAP) of the funds, we have not found any deficiency but we are not in a position to make any comments regarding Physical Achievement of the funds.

B) In our opinion, proper books of accounts as required by law have been kept by the Society so far as it appears from our examination of such books.

C) The Balance Sheet deals with by this report is in agreement with the books of accounts.

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

i) In the case of Balance Sheet of the state of affairs of the Society as at 31st March, 2018.

ii) In the case of Income & Expenditure accounts, of the Grants utilized to the extent of revenue expenditure for the year 2017-2018 and

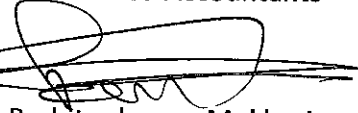
iii) In the case of Receipts & Payments accounts, of the amounts expended and received during the year ended on that date.

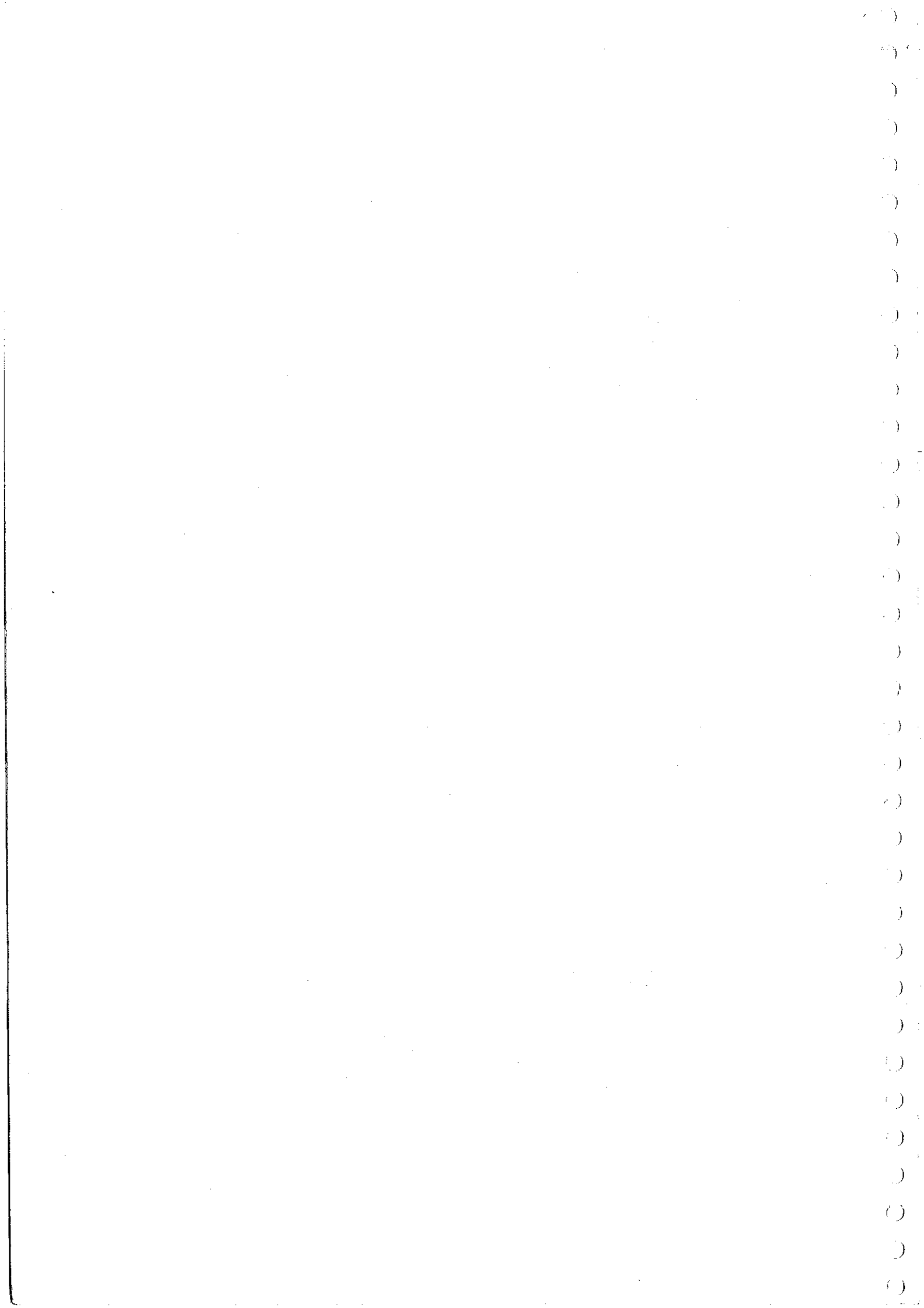
Place:
Dated:

Kolkata
25.5.18



GADLY SHAW & ASSOCIATES
Chartered Accountants

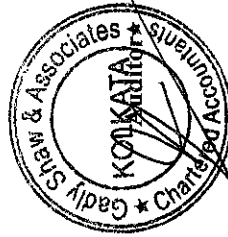

Prabitra kumar Mukherjee
Partner
M. No. 050935



Balance Sheet

For The Period From : 01-Apr-2017 To :31-Mar-2018

| Figures for the previous Period (Rs.) | LIABILITIES | Schedule Reference | Figures for the current Period (Rs.) | ASSETS | Schedule Reference | Figures for the current Period (Rs.) |
|---------------------------------------|------------------------------------|--------------------|--------------------------------------|------------------------------------|--------------------|--------------------------------------|
| 3,906,047.12 | GENERAL FUND | 01 | 2,538,728.17 | FIXED ASSETS | 02 | 31,832,212.80 |
| 254,048.00 | CURRENT LIABILITIES AND PROVISIONS | | 812,389.00 | CURRENT ASSETS, LOANS AND ADVANCES | | 5,220,131.77 |
| 31,542,964.80 | CURRENT LIABILITIES | 0501 | 31,832,212.80 | LOANS AND ADVANCES | 0401 | 1,630,985.40 |
| 3,500,000.00 | FIXED ASSET FUND | | 3,500,000.00 | | | |
| | Funds from Other Sources | | | | | |
| 39,203,059.92 | | 03 | 38,683,329.97 | | | 38,683,329.97 |



FC/FM/FO

Project Director

Dr. M. J. K. Ghosh
 Joint Director (Finance)
 National AIDS Control Society
 Deptt. of Health & Family Welfare


Dr. S. K. Ghosh
 Project Director
 National AIDS Control Society
 Deptt. of Health & Family Welfare

General Fund

Schedule 01

Figures in Rupees

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--|-----------------------------|-----------------------------|
| Opening grant in aid | 3,906,047.12 | 984,728.62 |
| Add: Received during the year | | |
| Grant from NACO to SACS | 38,745,000.00 | 42,487,000.00 |
| Recovery/Deduction of Grants | (1,687,862.00) | 0.00 |
| Less: Utilised during the year | | |
| Grants utilised to the extent of revenue expenditure | (38,135,208.95) | 38,097,849.50 |
| Grants utilised to the extent of fixed asset expenditure | (289,248.00) | 1,467,832.00 |
| Closing grant in aid | 2,538,728.17 | 3,906,047.12 |


 Joint Director (Finance)
 W.B. SACS
 Deptt. of Health & Family Welfare

Fixed Asset

Schedule 02

Figures in Rupees

| Particulars | Opening Balance | Addition | Deletion | Closing Balance |
|--------------------------|----------------------|-------------------|-------------|----------------------|
| Civil Works (2201) | 8,707,238.00 | 250,000.00 | 0.00 | 8,957,238.00 |
| Equipment (Other) (2204) | 37,300.00 | 0.00 | 0.00 | 37,300.00 |
| Office Equipment (2206) | 22,798,426.80 | 39,248.00 | 0.00 | 22,837,674.80 |
| Grand Total | 31,542,964.80 | 289,248.00 | 0.00 | 31,832,212.80 |

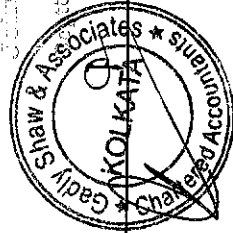
Funds from Other Sources

Schedule 03

Figures in Rupees

| Particulars | Opening Balance | Grant Received | Grant Utilised/ Refunded | Closing Balance |
|--|---------------------|---------------------|-----------------------------|---------------------|
| Capacity Building (11) | 3,500,000.00 | 0.00 | 0.00 | 3,500,000.00 |
| Clinton Foundation (18) | 0.00 | 0.00 | 0.00 | 0.00 |
| SBTC (24) | 0.00 | 0.00 | 0.00 | 0.00 |
| State Blood Transfusion Council (SBTC) (100) | 0.00 | 0.00 | 0.00 | 0.00 |
| State Govt Fund (23) | 0.00 | 7,000,000.00 | 7,000,000.00 | 0.00 |
| UNICEF (06) | 0.00 | 0.00 | 0.00 | 0.00 |
| Grand Total | 3,500,000.00 | 7,000,000.00 | 7,000,000.00 | 3,500,000.00 |

Joint Director
Department of Health & Family Welfare



LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|---------------------------------|-----------------------------|-----------------------------|
| Advance to Others | 10,210.00 | 10,210.00 |
| Advance to Staff | 46,448.00 | 46,448.00 |
| Advance to District Authorities | 5,163,473.77 | 5,367,089.25 |
| Inter Unit Fund Transfer | 0.00 | 1,687,862.00 |
| Total | 5,220,131.77 | 7,111,609.25 |

Schedule 301

Figures in Rupees

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--------------|-----------------------------|-----------------------------|
| Bank6 | 1,630,985.40 | 548,485.87 |
| Total | 1,630,985.40 | 548,485.87 |

Joint Director (Finance)
772, 2nd Floor
Dept. of Health & Family Welfare

Q

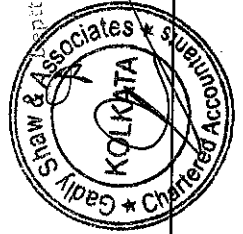
CURRENT LIABILITIES

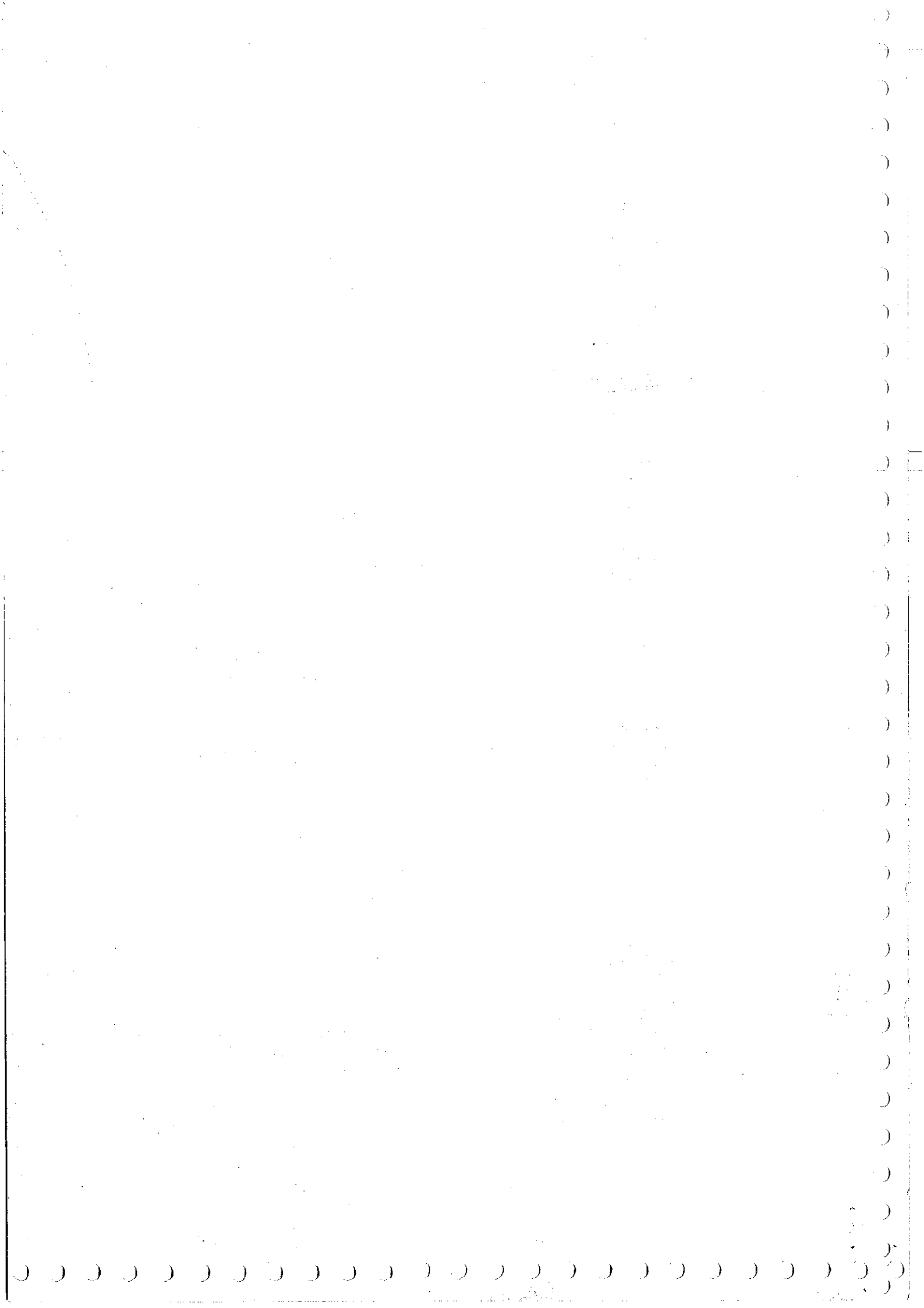
Schedule 0501

Figures in Rupees

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|-------------------------------|-----------------------------|-----------------------------|
| Employees Contribution to CPF | 231,696.00 | 0.00 |
| General Provident Fund | 231,703.00 | 6.00 |
| Other Recoveries | 348,990.00 | 2,54,042.00 |
| Total | 812,389.00 | 254,048.00 |



 Joint Director (Finance)
 W.B. State & C.G.
 Deptt. of Health & Family Welfare





Income And Expenditure Account
For The Period From : 01-Mar-2017 To :31-Mar-2018

| 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.) |
|---------------------------------------|--------------------------------|--------------------|--------------------------------------|---------------------------------------|--|--------------------|--------------------------------------|
| 880,616.00 | Kits and Other Lab Supplies | 06 | 1,678,574.00 | 427,200.00 | Other Income | 28 | 503,377.00 |
| 551,067.00 | Medicines | 07 | 2,272,350.00 | 36,231,717.50 | Grants utilised to the extent of revenue expenditure | | 40,001,340.95 |
| 403,941.00 | Training and Workshops | 08 | 691,231.00 | | | | |
| 15,149.00 | Operational and Other Research | 12 | 0.00 | | | | |
| 31,818,167.00 | Salary (Pay and Allowances) | 13 | 34,375,233.00 | | | | |
| 64,999.00 | Maintenance Costs | 14 | 78,558.00 | | | | |
| 2,924,978.50 | Operational Expenses | 15 | 1,408,771.95 | | | | |
| 36,658,917.50 | | | 40,504,717.95 | 36,658,917.50 | | | 40,504,717.95 |


 Ananta Das (Finance)
 West Bengal SACs
 National AIDS Control Project
 of Health & Family Welfare


Other Income


Schedule 28

| Particulars | As at 31-Mar-18 (Rs.) | As at 28-Feb-17 (Rs.) |
|--------------------|-----------------------------|-----------------------------|
| Other Receipts | 50,034.00 | 735.00 |
| Interest from Bank | 453,343.00 | 426,465.00 |
| Total | 503,377.00 | 427,200.00 |

Kits and Other Lab Supplies

Schedule 06

| Particulars | As at 31-Mar-18 (Rs.) | As at 28-Feb-17 (Rs.) |
|------------------|-----------------------------|-----------------------------|
| CD4/CD8 kits | 56,129.00 | 23,488.00 |
| Consumable Items | 1,622,445.00 | 857,128.00 |
| Total | 1,678,574.00 | 880,616.00 |


 John D. Hipence
 Director
 Dept. of Health & Family Welfare

Medicines

Schedule 07

| Particulars | As at 31-Mar-18 (Rs.) | As at 28-Feb-17 (Rs.) |
|--------------|-----------------------|-----------------------|
| OI Drugs | 70,847.00 | 115,440.00 |
| ARV Drugs | 2,201,503.00 | 435,627.00 |
| Total | 2,272,350.00 | 551,067.00 |

Training and Workshops

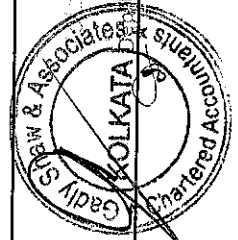
Schedule 08

| Particulars | As at 31-Mar-18 (Rs.) | As at 28-Feb-17 (Rs.) |
|--------------|-----------------------|-----------------------|
| Training | 691,231.00 | 403,941.00 |
| Total | 691,231.00 | 403,941.00 |

Operational and Other Research

Schedule 12

| Particulars | As at 31-Mar-18 (Rs.) | As at 28-Feb-17 (Rs.) |
|------------------------|-----------------------|-----------------------|
| Research & Development | 0.00 | 15,149.00 |
| Total | 0.00 | 15,149.00 |



Salary (Pay and Allowances)

Schedule 13

| Particulars | As at 31-Mar-18 (RS.) | As at 28-Feb-17 (RS.) |
|--------------|-----------------------------|-----------------------------|
| Salary | 34,375,233.00 | 31,818,167.00 |
| Total | 34,375,233.00 | 31,818,167.00 |

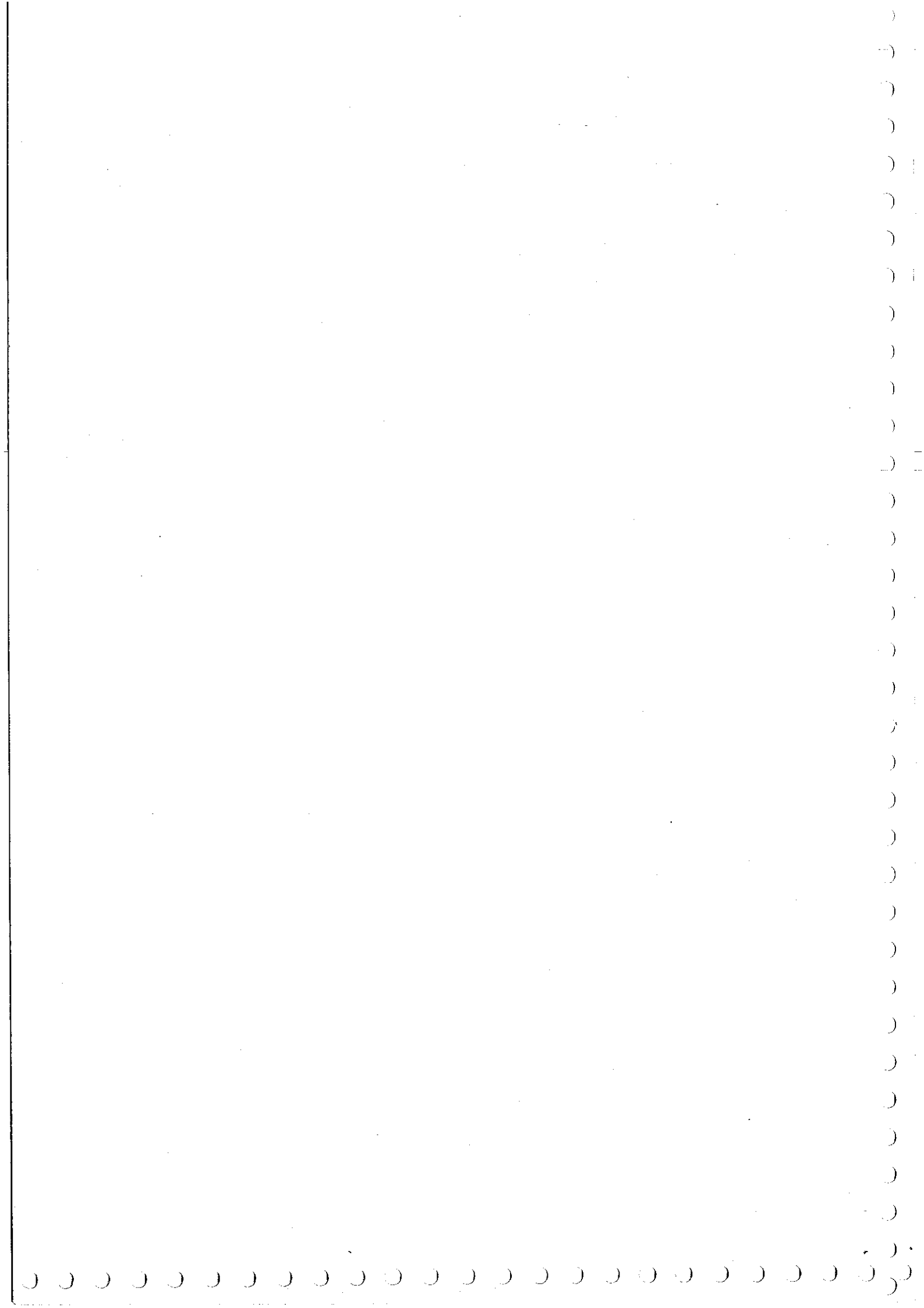
Maintenance Costs

Schedule 14

| Particulars | As at 31-Mar-18 (RS.) | As at 28-Feb-17 (RS.) |
|----------------------------------|-----------------------------|-----------------------------|
| Equipment Maintenance | 78,558.00 | 64,999.00 |
| Total | 78,558.00 | 64,999.00 |
| Transportation Expenses | 230,745.00 | 235,745.00 |
| Operational Expenses | 0.00 | 9,000.00 |
| Travelling Expenses | 0.00 | 4,000.00 |
| Telephone/Communication Expenses | 40,493.00 | 281,519.00 |
| Bank Charges | 8,147.75 | 3,336.00 |
| Miscellaneous Expenses | 1,433.00 | 0.00 |
| Printing & Stationery | 6,000.00 | 42,403.00 |
| Other Administration Cost | 43,614.00 | 28,000.00 |
| Contingency | 1,012,069.20 | 2,166,745.50 |
| Local Conveyance | 66,270.00 | 154,230.00 |
| Total | 1,408,771.95 | 2,924,978.50 |

Tarun Dey (Finance)
 Deputy Director & Family Welfare





Receipt And Payment Account

For The Period From : 01-Apr-2017 To :31-Mar-2018

| Figures for the previous Period (Rs.) | RECEIPTS | Schedule Reference | Figures for the current Period (Rs.) | PAYMENTS | Schedule Reference | Figures for the current Period (Rs.) |
|---------------------------------------|---------------------|--------------------|--------------------------------------|-----------------------------|--------------------|--------------------------------------|
| 0.00 | Opening Balance: | | | LOANS AND ADVANCES | 17 | 3,464,419.22 |
| | Cash in hand | | 0.00 | Funds from Other Sources | 15 | 0.00 |
| 164,584.92 | Balance with Bank | 30 | 548,485.87 | FIXED ASSETS | 16 | 0.00 |
| 400,000.00 | LOANS AND ADVANCES | 17 | 0.00 | Kits and Other Lab Supplies | 18 | 456,028.00 |
| 42,487,000.00 | GENERAL FUND | 29 | 38,745,000.00 | Training and Workshops | 20 | 278,388.00 |
| 130,921.00 | CURRENT LIABILITIES | 32 | 558,341.00 | Salary (Pay and Allowances) | 25 | 34,375,233.00 |
| 274,804.00 | Other Income | 56 | 379,006.00 | Closing Balance: | | |
| <u>43,457,309.92</u> | | | <u>40,230,832.87</u> | Cash in hand | | 0.00 |
| | | | | Balance with Bank | 31 | 1,630,985.40 |
| | | | | | | <u>40,230,832.87</u> |



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

LOANS AND ADVANCES

Schedule 17

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--------------------------|-----------------------------|-----------------------------|
| Inter Unit Fund Transfer | 0.00 | 400,000.00 |
| Total | 0.00 | 400,000.00 |

GENERAL FUND


Schedule 29

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|-------------------------|-----------------------------|-----------------------------|
| Grant from NACO to SACS | 38,745,000.00 | 42,487,000.00 |
| Total | 38,745,000.00 | 42,487,000.00 |

Balance with Bank

Schedule 30

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


 J. D. Finance
 W. S. S.
 Dept. of Health & Family Welfare

Schedule 32

CURRENT LIABILITIES

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|-------------------------------|-----------------------|-----------------------|
| General Provident Fund | 231,697.00 | 6.00 |
| Employees Contribution to CPF | 231,696.00 | 0.00 |
| Other Recoveries | 94,948.00 | 130,915.00 |
| Total | 558,341.00 | 130,921.00 |

Schedule 56

Other Income


| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--------------------|-----------------------|-----------------------|
| Other Receipts | 50,034.00 | 735.00 |
| Interest from Bank | 328,972.00 | 274,069.00 |
| Total | 379,006.00 | 274,804.00 |

Schedule 17

LOANS AND ADVANCES

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|---------------------------------|-----------------------|-----------------------|
| Advance to District Authorities | 3,464,419.22 | 4,169,410.55 |
| Total | 3,464,419.22 | 4,169,410.55 |

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



Funds from Other Sources

Schedule 15

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--------------------------|-----------------------------|-----------------------------|
| Funds from Other Sources | 0.00 | 5,500,000.00 |
| Total | 0.00 | 5,500,000.00 |

FIXED ASSETS

Schedule 16

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|------------------|-----------------------------|-----------------------------|
| Office Equipment | 0.00 | 980,532.00 |
| Total | 0.00 | 980,532.00 |

Kits and Other Lab Supplies

Schedule 18

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|------------------|-----------------------------|-----------------------------|
| Consumable Items | 456,028.00 | 0.00 |
| Total | 456,028.00 | 0.00 |

Joint Director (Finance)
 W. S. V. A.
 Dept. of Health & Family Welfare

Training and Workshops

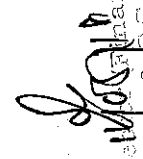
Schedule 20

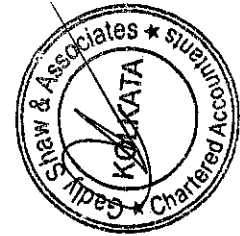
| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|--------------|-----------------------------|-----------------------------|
| Training | 278,388.00 | 222,480.00 |
| Total | 278,388.00 | 222,480.00 |

Salary (Pay and Allowances)

Schedule 25

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|----------------------------------|-----------------------------|-----------------------------|
| Salary | 34,375,233.00 | 31,818,167.00 |
| Total | 34,375,233.00 | 31,818,167.00 |
| Transportation Expenses | 0.00 | 10,811.00 |
| Telephone/Communication Expenses | 24,893.00 | 197,988.00 |
| Bank Charges | 886.25 | 318.50 |
| Printing & Stationery | 0.00 | 1,340.00 |
| Contingency | 0.00 | 5,177.00 |
| Local Conveyance | 0.00 | 2,600.00 |
| Total | 25,779.25 | 218,234.50 |


 Joint Director (Finance)
 W.B. Saha & Co.
 Deptt. of Health & Family Welfare

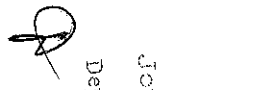


Balance with Bank

Schedule 31

| Particulars | As at 31-Mar-18 (Rs.) | As at 31-Mar-17 (Rs.) |
|-------------------|-----------------------------|-----------------------------|
| Cheque in Transit | 0.00 | 0.00 |
| Bank6 | 1,630,985.40 | 548,485.87 |
| Total | 1,630,985.40 | 548,485.87 |

Joint Director (Finance)
 W/ESAPB & CS
 Dept. of Health & Family Welfare



NACO

West Bengal SACS - CST

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

National AIDS Control Project - Phase IV

Utilisation Certificate

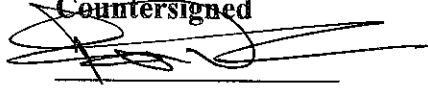
Certified that an amount of Rs.38,745,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2017-18 vide letter No. given below and opening Cash/Bank Balance Rs. 548,485.87 (and Current Liabilities of Rs.3,754,048.00)and outstanding Advances for Rs. 7,111,609.25 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 438,224.00. a sum of Rs. 38,862,680.95 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 1,630,985.40 (and Current Liabilities of Rs. 4,312,389.00)and outstanding advances of Rs.5,220,131.77. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year . **Deducted Fund Rs. 1,687,862.00**

| Sl. No. | Sanction letter Number and Date | Amount |
|---------|---|----------------------|
| | T-11017/02/2017-18-NACO(Fin) S.No. 17 dt. 15/05/17 | 1,29,15,000 |
| | F-11017/02/2017-18-NACO(Fin) S.No. 82 dt. 27/07/17 | 1,29,15,000 |
| | T-11017/02/2017-18-NACO(Fin) S.No. 121 dt. 07/09/17 | 64,58,000 |
| | T-11017/02/2017-18-NACO(Fin) S.No. 214 dt. 05/01/18 | 58,42,000 |
| | T-11017/02/2017-18-NACO(Fin) S.No. 267 dt. 12/02/18 | 6,14,000 |
| | Total | 38,745,000.00 |

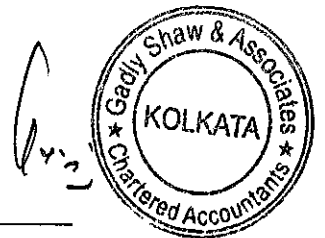
2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned

 (Chartered Accountant)
 M No 50935

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



| Opening balance of Net Current Assets | Amount (Rs.) |
|---|----------------------|
| Bank6 | 548,485.87 |
| Advance to Others | 10,210.00 |
| Advance to Staff | 46,448.00 |
| Advance to District Authorities | 5,367,089.25 |
| Inter Unit Fund Transfer | 1,687,862.00 |
| | <u>7,660,095.12</u> |
| Opening balance of Net Current Liabilities | Amount (Rs.) |
| General Provident Fund | 6.00 |
| Other Recoveries | 254,042.00 |
| Funds from Other Sources | 3,500,000.00 |
| | <u>3,754,048.00</u> |
| Sources of funds | Amount (Rs.) |
| Grant from NACO to SACS | 38,745,000.00 |
| Recovery/Deduction of Grants | -1,687,862.00 |
| | <u>37,057,138.00</u> |
| Utilisation of funds | Amount (Rs.) |
| OI Drugs | 50,847.00 |
| Training | 415,240.00 |
| Salary | 34,375,233.00 |
| Equipment Maintenance | 58,546.00 |
| Telephone/Communication Expenses | 24,893.00 |
| Bank Charges | 6,722.75 |
| Miscellaneous Expenses | 1,433.00 |
| ARV Drugs | 1,445,330.00 |
| CD4/CD8 kits | 36,137.00 |
| Other Administration Cost | 43,614.00 |
| Contingency | 562,327.20 |
| Local Conveyance | 31,655.00 |
| Consumable Items | 1,374,769.00 |
| Transportation Expenses | 146,686.00 |
| Civil Works | 250,000.00 |
| Office Equipment | 39,248.00 |
| | <u>38,862,680.95</u> |
| Bank Interest & Miscellaneous Receipts | Amount (Rs.) |
| Other Receipts | 50,034.00 |
| Interest from Bank | 388,190.00 |
| | <u>438,224.00</u> |
| Current Liabilities | Amount (Rs.) |
| General Provident Fund | 231,703.00 |
| Employees Contribution to CPF | 231,696.00 |
| Other Recoveries | 348,990.00 |

| | |
|--|---------------------|
| Funds from Other Sources | 3,500,000.00 |
| | <u>4,312,389.00</u> |
| Closing balance of Net Current Assets | Amount (Rs.) |
| Bank6 | 1,630,985.40 |
| Advance to Others | 10,210.00 |
| Advance to Staff | 46,448.00 |
| Advance to District Authorities | 5,163,473.77 |
| | <u>6,851,117.17</u> |



