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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,

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**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.
- 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.
  - 1. 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

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# 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.

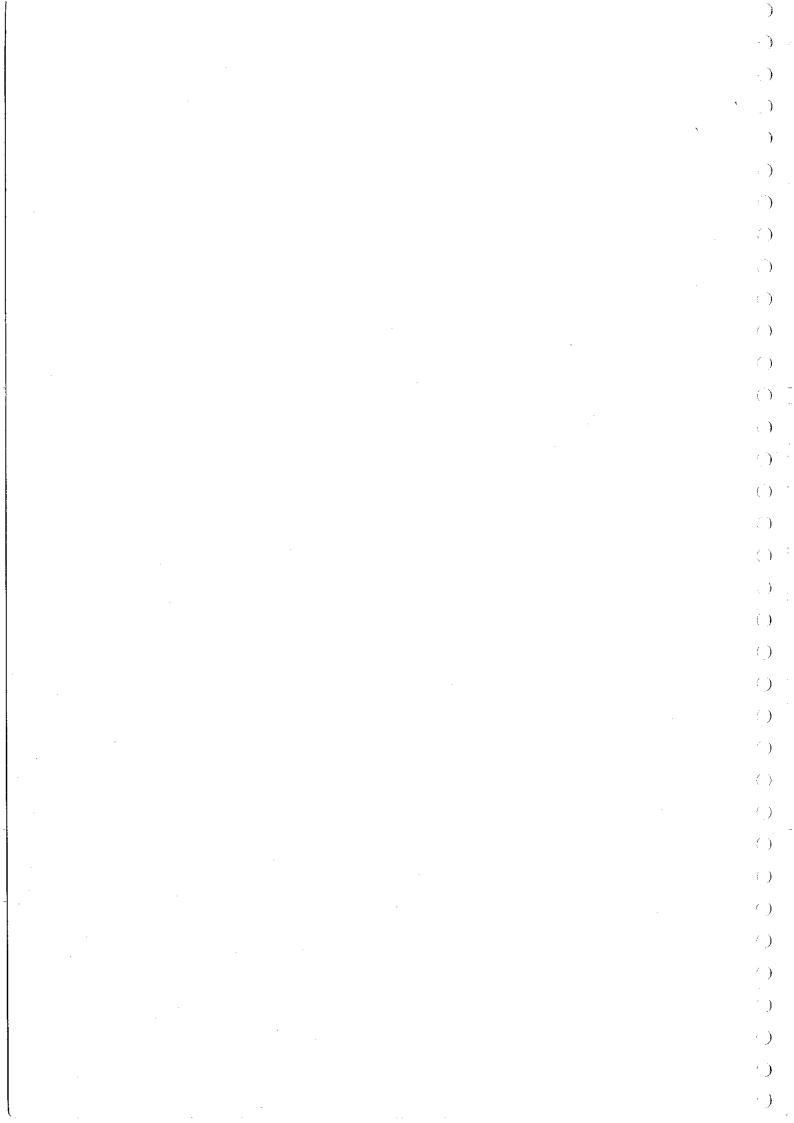
# Actual Expenditure as reported in the Audited Financial Statements for the Period of April 1, 2017 to March 31, 2018

Particulars Utilization of Fund	Amount(in lakh)	Amount(in lakh)
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.



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## **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:

SI.	Category of Advances	100	<del>                                     </del>	
No.		Account code	Year	Amount (Rs.)
1.	Advances to Others	2202		
		3202	2011-12	25,000.00
			2011-12	40,087.00
			2014-15	0.00
		Sub - total		65,087.00
		·		33/40/100
			2014-15	58012.00
2.	Opening Balance	Sub - total	!	58012.00
	Advance			57,90,922.50
	Adjusted during the year			53,34,174.00
-	Refunded during the year			23,93,917.00
	The second secon			6,54,129.50
	Balance			
				80.77.050.00



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- 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
- 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 31 st 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:

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**GADLY SHAW & ASSOCIATES** Chartered Accountants

Prabitra kumar Mukherjee Partner

M. No: 05093



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○ ○ West Bengal SACS-ICTC ○ □

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 current Period (Rs.)	4,318,475.00		8,211,329.00	13,408,176.91		25,937,980.91
Schedule Reference	00	·	0401	301		
ASSETS	4,318,475.00   FIXED ASSETS	CURRENT ASSETS, LOANS AND ADVANCES	LOANS AND ADVANCES			
Figures for the previous Period (Rs.)	4,318,475.00		-44,214,844.50	340,484.16		(39,555,885.34)
Figures for the current Period (Rs.)	20,636,028.91		983,477.00	4,318,475.00	00.00	25,937,980.91
Schedule Reference	01		0501		03	
LIABILITIES	(49,524,647.34) GENERAL FUND	CURRENT LIABILITIES AND PROVISIONS	CURRENT LIABILITIES	FIXED ASSET FUND	Funds from Other Sources	
Figures for the evious Period	(49,524,647.34)	_)	650,287.00	4,318,475.00	5,000,000.00	(39,555,885.34)

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# Project Director

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Surencine Gupte, I.S. Project Director Wast Sengal State ADD Township & Control Sodety Townment of West Engal

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Figures in Rupees

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

Fixed Asset

Schedule 02

4,318,475.00	0.00	O 0.00	4,318,475.00	Grand Total
4,293,475.00	0.00	0.00	4,293,475.00	Office Equipment (2206)
25,000.00	0.00	0.00	25,000.00	Equipment (Other) (2204)
Figures in Rupees  Closing Balance	Delction	Addition	Opening Balance	Particulars

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Funds from Other Sources

Schedule 03

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



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# LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

			,
-44,214,844.50	8,211,329.00	Total	
-50,174,896.00	0.00	Inter Unit Fund Transfer	
5,790,922.50	8,077,050.00	Advance to District Authorities	
11,180.00	11,180.00	Advance to Staff	
92,862.00	58,012.00	Advance to NGOs	
65,087.00	65,087.00	Advance to Others	
As at 31=Mar=17. (Rs)	As at 31-Mar-18 (Rs:)	Particulars	r specialist 2 2 2

# Schedule 301

_	340,484.16	13,408,176.91	Total
	340,484.16	13,408,176.91	Bank2
Committee of the second of the	As at	Asat 31-Mar-18 (Rs)	Particulars
Ġ	Figures in Rupees		





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# CURRENT LIABILITIES

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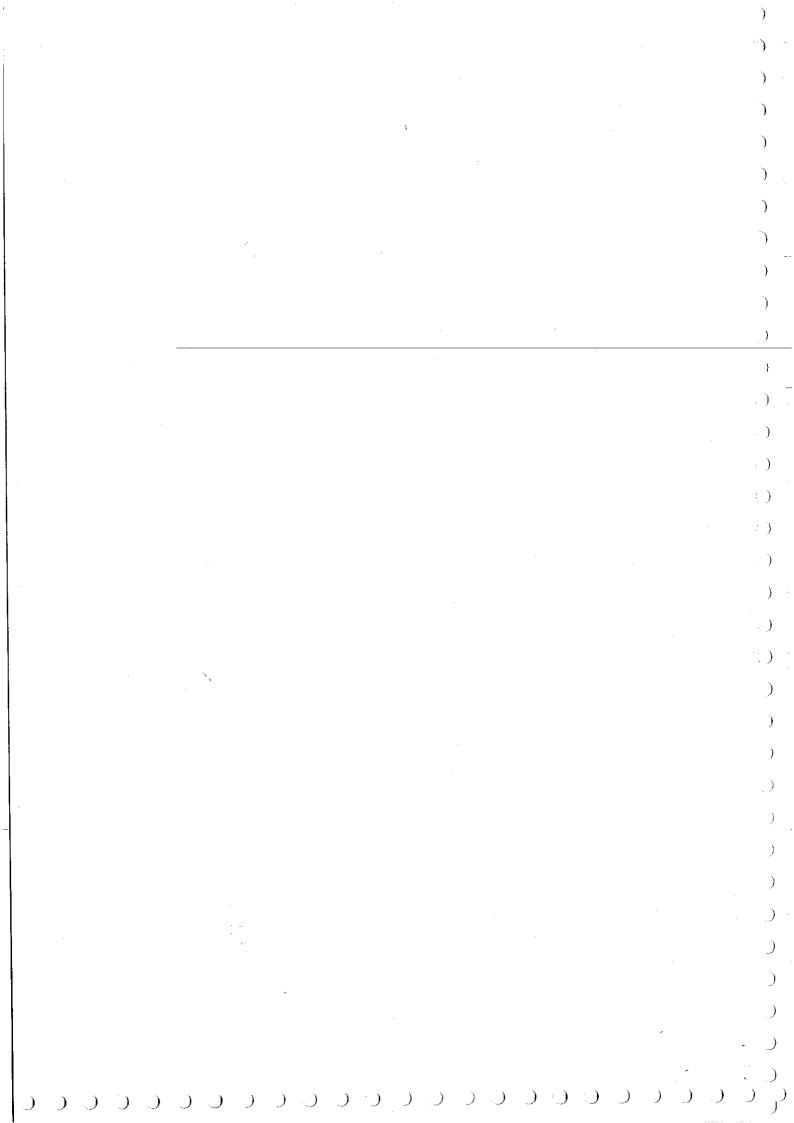
Schedule 0501

650,287.00	983,477.00	Total
19,030.00	19,030.00	TDS (Others)
400.00	400.00	Security / Earnest Deposit (Received)
007/00/00	0000161	Security / Earnest Denosit (Recaired)
	718 166 00	Other Recoveries
000	122,934.00	General Provident Fund
0.00	122,947.00	Employees Contribution to CPF
As at 3I-Mar-17 (Rs.)	As at 31-Mar-18 (Rs.)	<b>Farticulars</b>
Figures in Rupees	The state of the s	



Joint Director Mr. 17 3 2 X H & C Sept. of Health & Family

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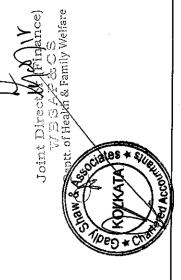
31/1, Belvedere Road Bhawani Bhawan Complex, Kolkata - 700027

National AIDS Control Project - Phase IV

# Income And Expenditure Account

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

Figures for the (Rs.)  (Rs.)  1,422,360.00 Training and Workshops  120,678,320.00 Salary (Pay and Allowances)	Schedule Reference 08 13	Figures for the current Period (Rs.) 529,411.00 89,975,614.00	Figures for the previous Period (Rs.) 494,747.00 130,801,058.00	revious Period  (Rs.)  494,747.00 Other Income  130,801,058.00 Grants utilised to the extent of revenue	Schedule Reference 28	Figures for the current Period (Rs.) 1,390,847.50
	14	2,139,271.00		expenditure		
5,497,464.00 Operational Expenses	15	2,330,728.25				
	·	94,975,024.25	131,295,805.00			94,975,024.25



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

# Training and Workshops

Schedule 08

	( A / ) - A / (	A Creat
1,422,360,00	529 411 00	Total
1,419,084.00	529,411.00	Training
	0.00	Workshops
As at 31-Mar-1	As at	Particulars 22

# Salary (Pay and Allowances)

Schedule 13

120,678,320.00	89,975,614.00	
120,678,320.00	89,975,614.00	Salary
As at 31-Mar-17 (Rs.)	Avat 31-Mar-18	中的。 中的一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个

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Maintenance Costs

Schedule 14

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3,697,661.00	2,139,271.00	Total
3,449,379.00	2,009,269.00	Expenses on ICTC centre set up and maintenance
179,282.00	130,002.00	Vehicle Maintenance
69,000.00	00:00	Equipment Maintenance
As at 31-Mar-17 (Rs.)	Asat 31-Mar-18 (Rs.)	Particulars

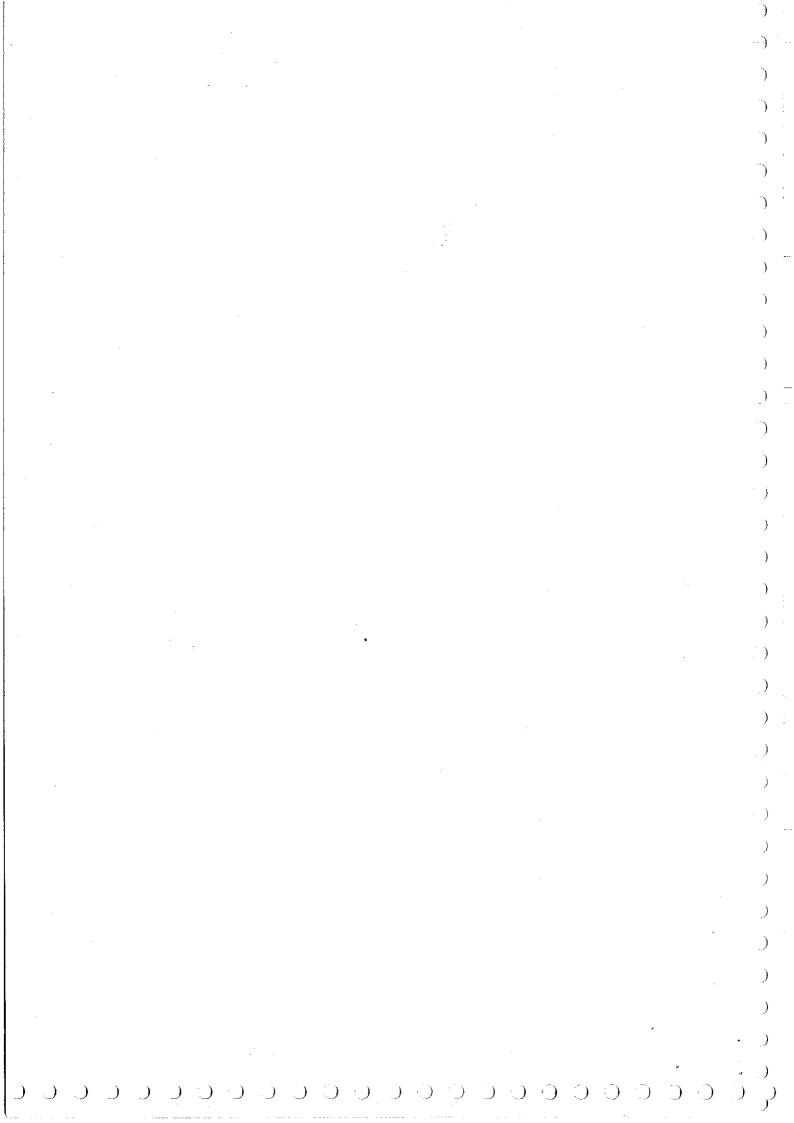
Operational Expenses

Schedule 15

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



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31/1, Belvedere Road Bhawani Bhawan Complex, Kolkata - 700027 West Bengal SACS - ICTC

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National AIDS Control Project - Phase IV

# Receipt And Payment Account

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

Tgures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
)	Opening Balance:	•		4,768,406.00	4,768,406.00 LOANS AND ADVANCES	17	4,605,622.50
0000	Cash in hand		00.00	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	00:00
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	99	1,388,213.50	224,278.50	Operational Expenses	27	517,481.25
147,253,240.66			115,635,120.66		Closing Balance:		
		•••		0.00	Cash in hand		0.00
				340,484.16	Balance with Bank	31	13,408,176.91
)			<del></del>	147,253,240.66			115,635,120.66
)							



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

Schedule 32

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

Training and Workshops

Schedule 20

556,588.00	239,068.00	Total
556,588.00	239,068.00	Training
31:Mar-17. (Rs.)	As at	Particulars - 1:



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Deptt. of Health & Family Welfare

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Schedule 25

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

Salary

2.318.615.00	1.885.882.00	Total
2,318,615.00	1,876,144.00	Expenses on ICTC centre set up and maintenance
0.00	9,738.00	Vehicle Maintenance
As at 31-Mar-17 (Rs.)	As at 31-Mar-18 (Rs)	Particulars
Schedule 26	<b>&amp;</b>	Maintenance Costs

222,112.00 556.50 1,610.00 224,278.50	497,364.00 1,299.25 18,818.00 517,481.25	Bank Charges Review Meeting and Supervision of Councellors Total
03 733	1 200 75	Bank Charges
222,112.00	497,364.00	Travelling Expenses
Asat 31:Mar: 17	- As a! 31-Mar-18 - ' (Rs.)	Particulars
Schedule 27	ses	Operational Expenses



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340,484.16	13,408,176.91	Total
340,484.16	13,408,176.91	Bank2
As at 31-Mar-17 (Rs)	As at 31-Mar-18 (Rs.)	Particulars
Schedule 31	nk	Balance with Bank





# West Bengal SACS - ICTC



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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-1101763/2017-18/11ACO/Pin 21.100,17.0x. 15/05/17	3,78,22,000
	4 HO1 76 - 18, 58, 671, 12 (MA) OSAN 181-61 OB LOPE 1011 7	
**	51/102/02/2014-18/12/2014/31/12/2014-18/02/2014-13/2011-13/2014-13/201	1,89,12,000
	81/00/21 the 280 000, 12 (47) 00 94 18 81-5105 (50) 41011-T	13.18,000
	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 5

(Project Director)

Surendra Gupta, IAS Project Director West Rengal State AIDS runtion & Control Society

vernment of West Bengal



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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
and the second section of the second section is a second section of the second section of the second section of	-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
Ufilisation 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 Councellors	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



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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



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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.
  - 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** 

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**ASSAM** 

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# 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.

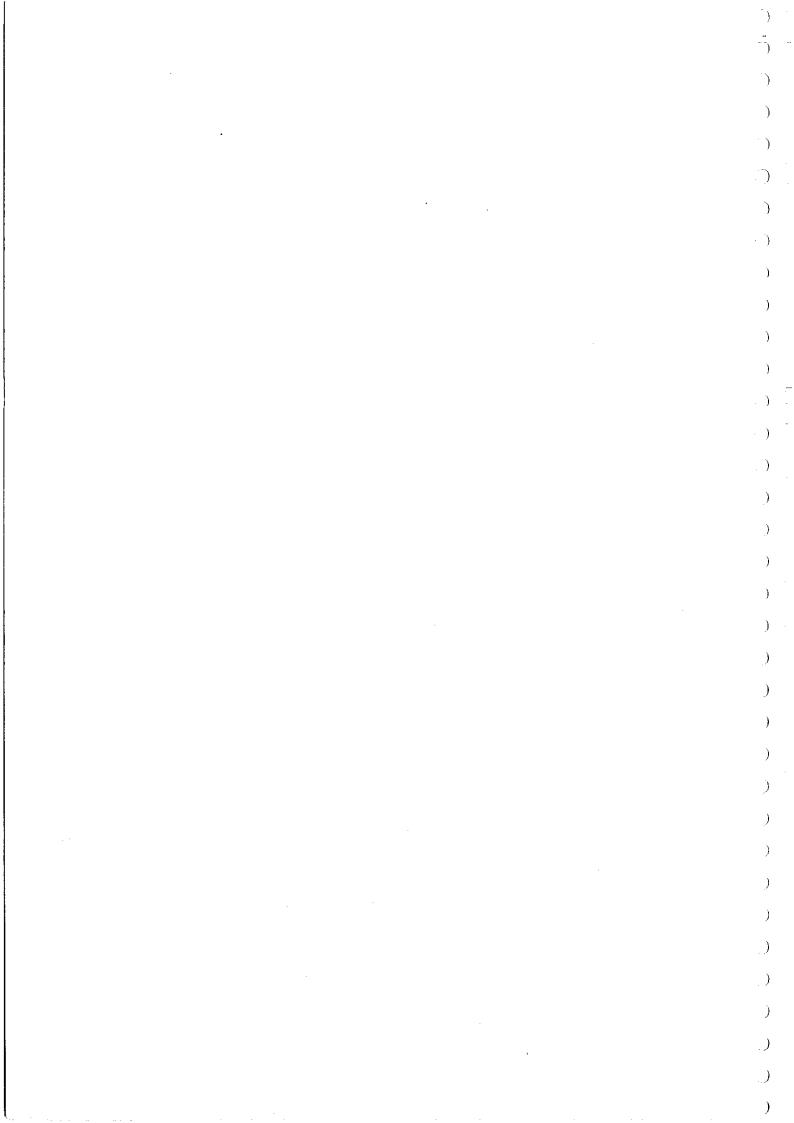
# Actual Expenditure as reported in the Audited Financial Statements for the Period of April 1, 2017 to March 31, 2018

		10
Particulars Utilization of Fund	Amount(in lakh)	Amount(in lakh)
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.

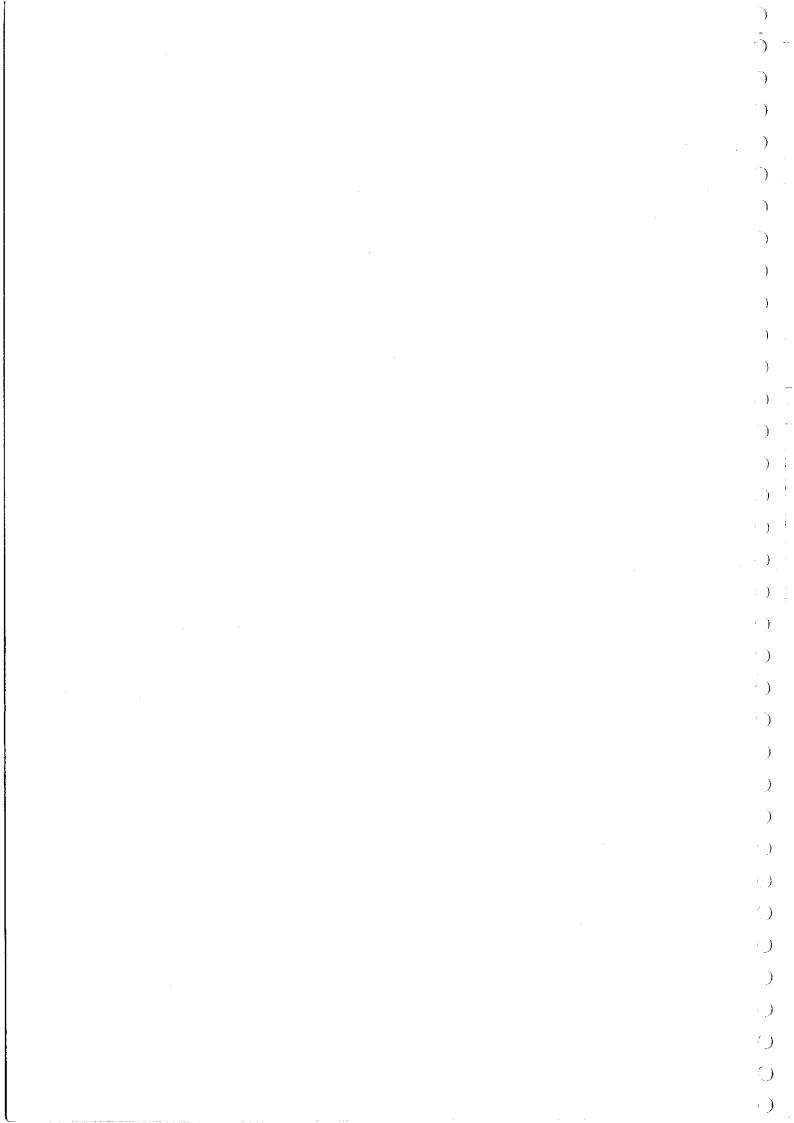
### 3) Depreciation

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**

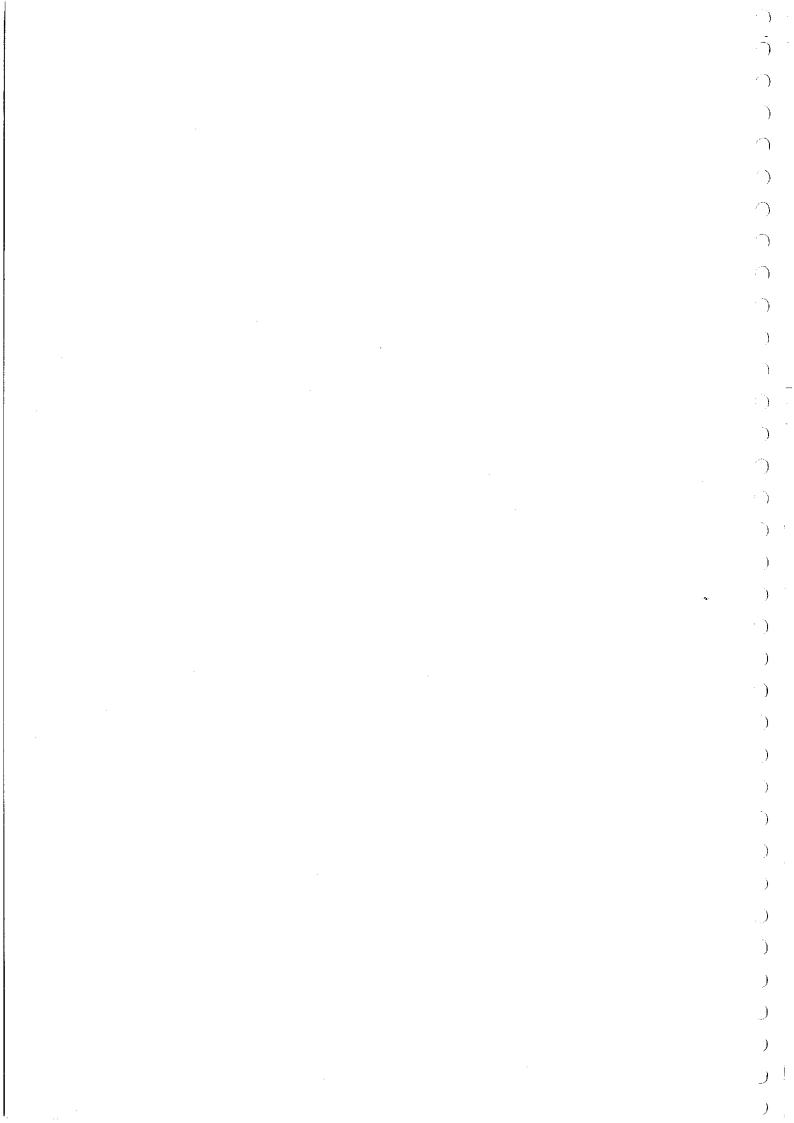
- 1. We have audited the attached balance sheet of West Bengal State AIDS Prevention & Control Society, CST FUND as at 31 March, 2018. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our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

SI. No.	Category of Advances	Account code	Year	Amount (Rs.)
1. Advances t	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	Advance to NGO's	3203	2012-13	-
		Sub - total	2013-14	
			2015-16	
			Total	8,97,103.00
3. Adva	Advance to Staff	3205	2016-17	10,002,00
		Sub - total		10,002.00
 4.	Advance to Autonomous Bodies	-	2047 10	
	The state of the s	Cul- L-L	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



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

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 31 st 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: Wollder.
Dated: 25/5/18

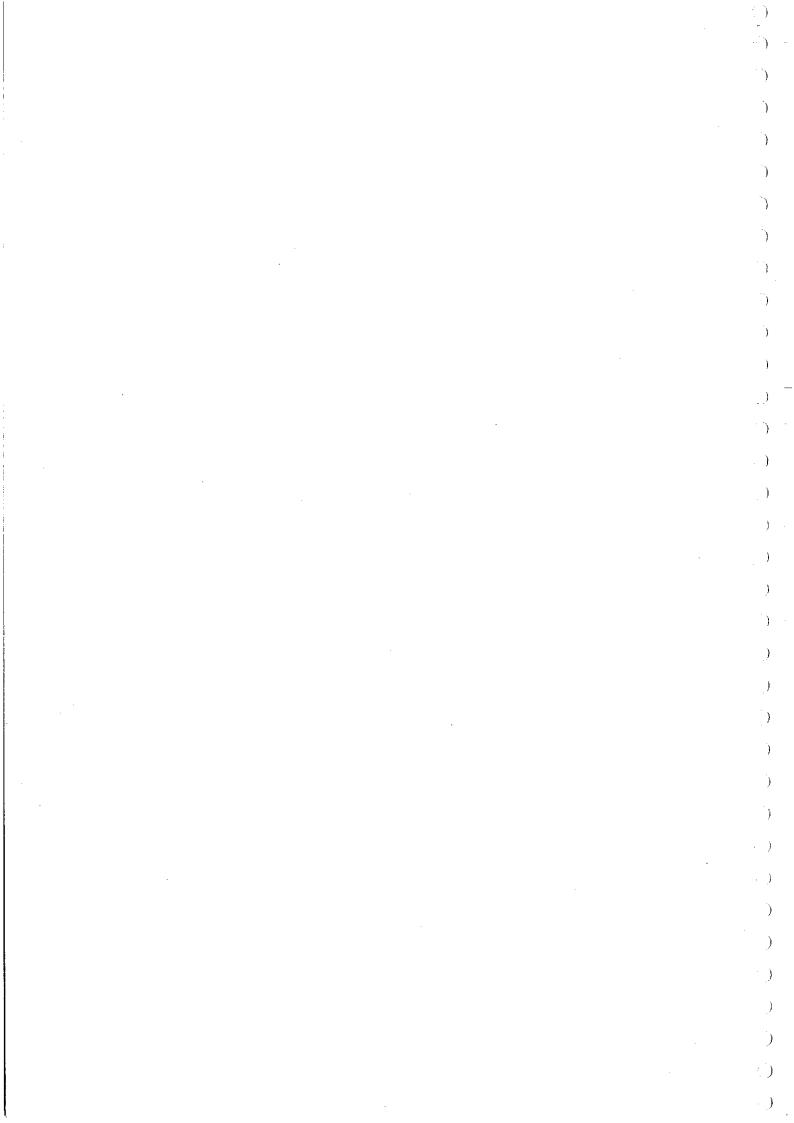
Prabitra Kumar Mukherjee

Partner M.No: 050935

**GADLY SHAW & ASSOCIATES** 

Chartered Accountants





CUC U U U U U U U U U U West Bengal SACS "NEW DBS FOR NACFIV U

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 vious Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period	ASSETS	-Schedule Reference	Figures for the current Period (Rs.)
14,454,154.55	GENERAL FUND	01	54,716,917.03	98,195,016.81	FIXED ASSETS	02	98,833,754.81
.)	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
2,074,278.00	CURRENT LIABILITIES	0501	2,161,255.00	583,855.50	CURRENT ASSETS	0301	17,844,291.38
98,195,016.81	FIXED ASSET FUND		98,833,754.81	16,398,512.67	LOANS AND ADVANCES	0401	39,487,816.27
( 453,935.62	Funds from Other Sources	03	453,935.62				
15,177,384.98			156,165,862.46	115,177,384.98			156,165,862.46



Joint Direct WBSA Deptt. of Health



### Project Director

Chandra Gupda, Ma Project Director Mass sental State AIDS Mass & Control Society Massaw of Mest Rengal

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### General Fund

### Schedule 01

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



Fixed Asset

Schedule 02

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( )				
98.833.754.81	000	638,738.00	98,195,016.81	Grand Total
3,303,899.00	0.00	632,858.00	2,671,041.00	Office Equipment (2206)
7,767,642.36	0.00	0.00	7,767,642.36	NACPIII Office Equipment (2406)
				(2402)
3,444,794,00	00.00	0.00	3,444,794.00	NACPIII Furniture, Fixtures & Supplies
6,069,461.00	00.0	0.00	6,069,461.00	NACPIII Equipment (Other) (2404)
21,894,599.00	0.00	0.00	21,894,599.00	NACPIII Civil Works (2401)
50,717,083.00	0.00	0.00	50,717,083.00	NACPIII Blood Bank Equipments (2403)
276,051.00	0.00	5,880.00	270,171.00	Furniture, Fixtures & Supplies (2202)
423,567.00	0.00	00'0	423,567.00	Civil Works (2201)
4,936,658.45	0.00	00:0	4,936,658.45	Blood Bank Equipments (2203)
Closing Balance	Deletion	Addition	Opening Balance	Particulars
Figures in Rupees		-		の Test Andrews (Andrews Constitution Const



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# **Funds from Other Sources**

Schedule 03

Figures in Rupees

				Citing a cont	
453,935,62	14,000,000.00	14,000,000,00	453.935.62	Grand Total	
0.00	14,000,000.00	14,000,000.00	0.00	State Govt Fund (23)	
0.00	0.00	0.00	0.00	State Blood Transfusion Council (SBTC) (100)	
453,935.62	0.00	0.00	453,935.62	Manas Bangla (28)	
Closing Balance	Grant Utilised/ Refunded	Grant Recieved	Opening Balance	Particulars	



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Page 4 of 6

### CURRENT ASSETS

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Schedule 0301

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Figures in Rupees

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

Schedule 0401

LOANS AND ADVANCES

Figures in Rupees

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

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Joint Direct Reliables WESAPESSAPESSA \*Note of Realth & Family Welfere

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Figures in Rupees

00 0.00		I OLAI
	2 161 255 00	Total
	30.00	TDS (Others)
00 1,918,332.00	1,953,832.00	Security / Earnest Deposit (Received)
00 155,946.00	189,117.00	Other Recoveries
00 304.00	304.00	Group Insurance Scheme
00 -304.00	304.00	General Provident Fund
0.00	18,276.00	Employees Contribution to CPF
As at 31-Mar-17 (Rs.)	As at 31-Mar-18 (Rs.)	Particulars



West Bengal SACS - NEW DBS FOR NACPIV

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

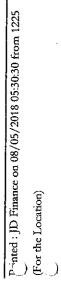
National AIDS Control Project - Phase IV

# Income And Expenditure Account

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

Schedule Figures for the Current Period (Rs.)	28 2,137,617.00	of revenue 68,263,824.52								
Figures for the previous Period (Rs.)	1,379,408.00 Other Income	97,494,807.18 Grants utilised to the extent of revenue	expenditure							08 974 715 10
Figures for the Figures current Period previou	9,662,991.00	1,625,574.00	1,081,491.75	2,955,913.00	00.00	45,167,340.00	343,495.00	9,564,636.77	00.00	70 401 441 52 08 97
Schedule			90	80	111	13	14	15	TION	
ĒXPENDITURE	IEC	Surveillance	Kits and Other Lab Supplies	Training and Workshops	NGO Services	Salary (Pay and Allowances)	1,524,926.00 Maintenance Costs	Operational Expenses		·
Figures for the revious Period	13,784,024.00	1,387,680.00	<b>4,058,706.18</b>	11,316,987.00	6,975.00	58,387,711.00	1,524,926.00	8,407,206.00	6,625.00	98.874.215.18





### Other Income

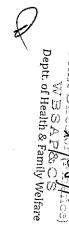
Schedule 28

ſ				 Segetjar (1771)
	Total	Interest from Bank	Other Receipts	Particulars
	2,137,617.00	2,074,764.00	62,853.00	As at 31-Mar-18 (Rs.)
	1,379,408.00	1,379,408.00	0.00	As at 31:Mar-17 (Rs)

# Kits and Other Lab Supplies

Schedule 06

4,058,706.18	1,081,491.75	Total
3,330,563.18	401,580.50	Consumable Items
728,143.00	679,911.25	Other Lab. Supplies
As at 31!Mar-17- (Rs:)	As at 312Mar-18 (Rs?)	Particulars





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# Training and Workshops

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Schedule 08

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

NGO Services

Schedule 11

6,975.00	0.00	Total
6,975.00	00.0	NGO Services for Priority Interventions
Asat31.Mar-17	As at 31-Mar-18 . (Rs.)	Particulars s

Salary (Pay and Allowances)

Schedule 13

	Z Tank	Direction of the	or Control of the Con
58,387,711.00	45,167,340.00	Total	8.48
0.00	-18,278.00		Employer's Contribution to CPF
58,387,711.00	45,185,618.00		Salary
As at 31-Mar-17 (Rs.)	As at		Particulars :

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### Maintenance Costs

### Schedule 14

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



## Operational Expenses

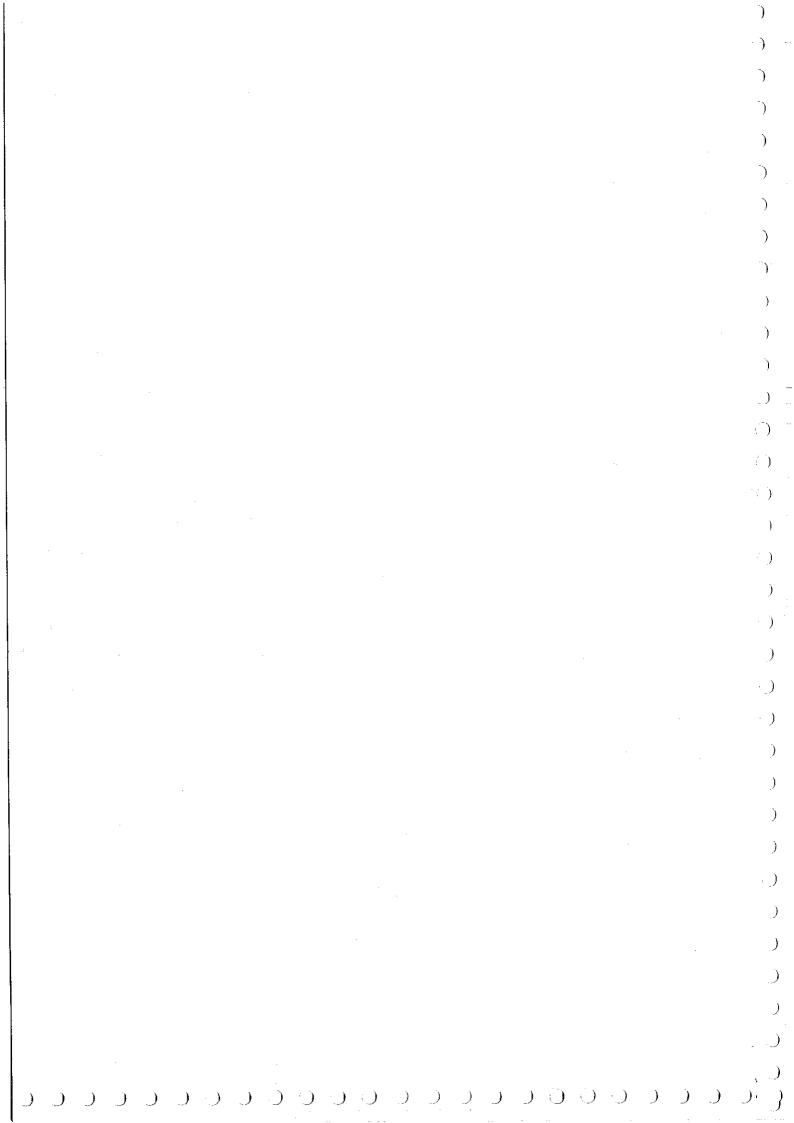
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Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Travelling Expenses	2,043,394.00	1.719.452.00
Rent, Rates & Taxes	290,215.00	120.873.00
Telephone/Communication Expenses	163,260.00	251.907.00
Bank Charges	35,087.00	-4.558.50
Miscellaneous Expenses	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	321 851 00
Contractual Services - Companies	94.221.00	1 355 188 00
Contigency	740.552.00	248 167 00
	animanta	70,101,00

### Schedule NULL

		A SHOT AUTOCO
6,625.00	0.00	Total Total
0,020,00		We A We
00 569 9	0.00	Meeting Expenses
	(Rs)	Particulars and
Asat A Mar 17	31=Mar=18	
		11-11-11-11-11-11-11-11-11-11-11-11-11-

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West Bengal SACS - NEW DBS FOR NACPIV

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

National AIDS Control Project - Phase IV

# Receipt And Payment Account

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

,				WEST STORY	es		<u>i</u>
			(əc	oireotar (Finishabe)	ocial	The Albert	<u>.)</u>
115,667,644.50			112,921,794.18		<i>[.</i> ]	Lyaw & A.	) )
17,844,291.38	31	Balance with Bank	583,855.50	(			<u>)</u>
00:00		Cash in hand	00.0				)
		Closing Balance:					)
626.00		Surveillance	218,703.00				) .
2,899,070.00		EC .	2,330,009.00				)
00:00	NULL		6,625.00	115,667,644.50			112,921,794.18
7,166,645.00	27	Operational Expenses	6,339,047.00	1,930,893.00	56	Other Income	756,435.00
57,392.00	56	Maintenance Costs	1,015,100.00	0.00	43	Operational Expenses	211,827.00
44,714,839.00	25	Salary (Pay and Allowances)	58,288,224.00	14,598.00	41	Salary (Pay and Allowances)	0000
178,490.00	20	Training and Workshops	81,459.00	83,298.00	32	CURRENT LIABILITIES	86,979.00
00.00	18	Kits and Other Lab Supplies	528,570.00	113,055,000.00	29	GENERAL FUND	111,479,000.00
00.00	32	CURRENT LIABILITIES	34,558.00	00.00	17	LOANS AND ADVANCES	21,250.00
342,826.00	16	FIXED ASSETS	835,943.00	583,855.50	30	Balance with Bank	366,303.18
0.00	15	Funds from Other Sources	1,000,000.00	00.00		Cash in hand	0.00
42,463,465.12	17	LOANS AND ADVANCES	41,666,325.68			Opening Balance:	
Figures for the current Period (Rs.)	Schedule Reference	PAYMENTS	Eigures for the previous Period	Figures for the current Period (Rg.)	Schedule Reference	RECEIPTS	☐ igures for the previous Period
Control of the contro	等等的 医多种性 医多种性 医多种性 医多种性 医多种性	19. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	THE RESIDENCE OF THE PROPERTY	かけばい 様ではない なる 世界 ままずけれる	別ない 神経の神経の神経の		

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Schedule 17

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21,250.00	0.00	Total
18,000.00	00:00	NACPIII Advance to District Authorities
3,250.00	00:00	NACPIII Advance to NGOs
As at 31-Mar-17 (R5.)	As at 31-Mar-18 (Rs.)	Particulars

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

### **Balance with Bank**

#### Schedule 30

SESSION AND SESSION	~	<b>∞</b>
As at	366,303.18	366,303.18
As at	583,855.50	583,855.50
Purticulars	NEW DBS Bank Code	Total



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## CURRENT LIABILITIES

Schedule 32

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

# Salary (Pay and Allowances)

Schedule 41

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

## Operational Expenses

Schedule 43

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





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Schedule 56

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

LOANS AND ADVANCES

Schedule 17

As at         As at           Advance to Others         Particulars         (Rs.)           Advance to Others         202,267.00         40,150.00           Advance to NGOs         897,103.00         445,085.00           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	41,666,325.68	42,463,465.12	Total
As at 31-Mar-18 31-Mar-18 31-Mar-18 31-Mar-18 (Rs.)  Particulars (Rs.)	16,500,000.00	00.00	Inter Unit Fund Transfer
As at	14,446,125.68	19,157,095.12	Advance to District Authorities
As at 31±Mar-18 31±Mar-18 31±Mar-18 31±Mar-18 31±Mar-18 (Rs.)  Particulars (Rs.)  202,267.00 (Rs.)	10,000,000.00	22,197,000.00	Advance to Autonomous Bodies
As at 31-Mar-18 31-Mar-18 31-Mar-18 (Re.)  Particulars — (Re.)  (Re.)  202,267.00  897,103.00 6	34,965.00	10,000.00	Advance to Staff
As at	645,085.00	897,103.00	Advance to NGOs
Asat Si Mar-18 (Rs)	40,150.00	202,267.00	Advance to Others
The second of th	As at	As at 31-Mar-18 (Rs.)	Particulars



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Funds from Other Sources

Schedule 15

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

### FIXED ASSETS

Schedule 16

835,943.00	342,826.00	Total
692,372.00	336,946.00	Office Equipment
143,571.00	5,880.00	Furniture, Fixtures & Supplies
(Rs)	(Rs)	Particulars
As at	As at	

# CURRENT LIABILITIES

Schedule 32

34,558.00	0.00	Total
20,058.00	0.00	TDS (Others)
14,500.00	0.00	Security / Earnest Deposit (Received)
31 <u>5Mar</u> e17. (Rs.)	As at	Particulars





As a 31-Mar	528,570.00	00.0	Total
	528,570.00	00.0	
	As at 31-Mar-17 (Rs.)	As at	Particulars

81,459.00	178,490.00	Total
81,459.00	178,490.00	Training
As at 31-Mar-17 (Rs)	As at 31:Mar-18 (Rs)	Particulars
Schedule 20	sdoi	Training and Workshops

Salary (Pay and Allowances) Schedule 25	As at As at 31-Mar-17 (Rs.)	44,714,839.00 54,506,370.00	0.00 3,781,854.00	Total 44,714,839.00 58,288,224.00
S	Particulars	Salary	Employer's Contribution to CPF	



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	01,000	10001
1 015 100 00	57 307 00	T-4-1
1,000,000.00	0.00	Building Maintenance
15,100.00	57,392.00	Equipment Maintenance
As at 31-Mar-17 (Rs.)	As at 31-Mar-18 (Rs.)	Particulars



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

(For the Location)

Operational Expenses

Schedule 27

Particulars	As at	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

6,625.00	0.00	Total
6,625.00	0.00	Meeting Expenses
As at	Asat 2. 31-Mar-18 (Rs)	Earticulars



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Balance with Bank

Schedule 31

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

Joint Director (Pupance)
WBSAP&DS
Deptt. 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
	<u>*</u>	
	7-11017/03/2018-18-NACO(Flow)-11-100, 17-30-15/05/1A	3,76,84,000
	140/12/2018-18-18-19-18-19-18-18-18-18-18-18-18-18-18-18-18-18-18-	3,76,84,000
٩	FINO1762 2017-8-NACO (Fin) - 11,100,101, dh. 07/07/17	1,88,44,000
	81/10/20 76, 4466 001-12- (mig) 000AM-81-4105/20/41011-77	000, 52,0F,1
	1/20/21/01/12-12-12-12-12-12-12-12-12-12-12-12-12-1	15,40,000
:	Total	113,055,000.00

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

KOLKATA

Countersigned

(Chartered Accountant) M NO50933

ahaw &

(Project Director)

urendra Guota, IAS Publication Director Most Šangal <mark>State AIDS</mark> ation & Control Society Covernment of West Bengal

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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
	16,982,368.17
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
	2,528,213.62
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	113,055,000.00
Recovery/Deduction of Grants	-3,889,675.00
	109,165,325.00
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
	45,165,016.00
Equipment Maintenance	289,547.00
1	
Equipment Maintenance	289,547.00
Equipment Maintenance Vehicle Maintenance	289,547.00 53,948.00
Equipment Maintenance Vehicle Maintenance Travelling Expenses	289,547.00 53,948.00 2,043,394.00
Equipment Maintenance Vehicle Maintenance Travelling Expenses Rent, Rates & Taxes	289,547.00 53,948.00 2,043,394.00 290,215.00
Equipment Maintenance Vehicle Maintenance Travelling Expenses Rent, Rates & Taxes Telephone/Communication Expenses	289,547.00 53,948.00 2,043,394.00 290,215.00 163,260.00
Equipment Maintenance Vehicle Maintenance Travelling Expenses Rent, Rates & Taxes Telephone/Communication Expenses Bank Charges	289,547.00 53,948.00 2,043,394.00 290,215.00 163,260.00 35,087.00
Equipment Maintenance Vehicle Maintenance Travelling Expenses Rent, Rates & Taxes Telephone/Communication Expenses Bank Charges Miscellaneous Expenses	289,547.00 53,948.00 2,043,394.00 290,215.00 163,260.00 35,087.00 1,109,557.50
Equipment Maintenance Vehicle Maintenance Travelling Expenses Rent, Rates & Taxes Telephone/Communication Expenses Bank Charges Miscellaneous Expenses Printing & Stationery	289,547.00 53,948.00 2,043,394.00 290,215.00 163,260.00 35,087.00 1,109,557.50 342,064.00
Equipment Maintenance Vehicle Maintenance Travelling Expenses Rent, Rates & Taxes Telephone/Communication Expenses Bank Charges Miscellaneous Expenses Printing & Stationery Advertisement (Other than IEC)	289,547.00 53,948.00 2,043,394.00 290,215.00 163,260.00 35,087.00 1,109,557.50 342,064.00 18,000.00
Equipment Maintenance Vehicle Maintenance Travelling Expenses Rent, Rates & Taxes Telephone/Communication Expenses Bank Charges Miscellaneous Expenses Printing & Stationery Advertisement (Other than IEC) Water and Electricity Charges	289,547.00 53,948.00 2,043,394.00 290,215.00 163,260.00 35,087.00 1,109,557.50 342,064.00 18,000.00 446,822.00

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Postage/Courier	Postage (Count	1
Other Administration Cost Contractual Services - Companies Campaigns Contigency Consumable Items Furniture, Fixtures & Supplies Office Equipment  Bank Interest & Miscellaneous Receipts  Bank Interest & Miscellaneous Receipts  Current Liabilities  General Provident Fund Employees Contribution to CPF Group Insurance Scheme Security / Earnest Deposit (Received) TDS (Others) Other Recoveries Funds from Other Sources  Closing balance of Net Current Assets  NEW DBS Bank Code Advance to Others Advance to District Authorities Security Deposit (Paid) NACPIII Advance to Others Advance to Staff T7,364.00 NACPIII Advance to District Authorities S5,455.90 NACPIII Advance to District Authorities S5,455.90	ļ <b>*</b>	1,561,667.00
Contractual Services - Companies Campaigns Contigency Consumable Items Furniture , Fixtures & Supplies Office Equipment  632,858.00 71,040,179.52  Bank Interest & Miscellaneous Receipts Other Receipts Interest from Bank  Current Liabilities General Provident Fund Employees Contribution to CPF Group Insurance Scheme Security / Earnest Deposit (Received) TDS (Others) Other Recoveries Funds from Other Sources  Closing balance of Net Current Assets  NEW DBS Bank Code Advance to Others Advance to Others Advance to District Authorities Security Deposit (Paid) NACPIII Advance to NGOs NACPIII Advance to Others NACPIII Advance to District Authorities Spans Supplies Spans Advance to District Authorities Spans Spans Code 1,657,742.27 NACPIII Advance to District Authorities Spans Spans Code 1,687,742.27 NACPIII Advance to District Authorities		541,575.27
Campaigns Contigency Consumable Items Furniture , Fixtures & Supplies Office Equipment  Coffice Equipment  C	ļ	1,453,710.00
Contigency		94,221.00
Consumable Items	1	1,657,937.00
Furniture , Fixtures & Supplies		740,552.00
Office Equipment		401,580.50
Bank Interest & Miscellaneous Receipts	<del>-</del>	5,880.00
Descript	Office Equipment	632,858.00
Other Receipts         62,853.00           Interest from Bank         2,074,764.00           2,137,617.00         2,137,617.00           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           2,615,190.62         2           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 District Authorities         15,750,380.10           Security Deposit (Paid)         168,850.00           NACPHII Advance to NGOs         1,687,742.27           NACPHII Advance to District Authorities         55,455.90		71,040,179.52
Other Receipts         62,853.00           Interest from Bank         2,074,764.00           2,137,617.00         2,137,617.00           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           2,615,190.62         2,615,190.62           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 District Authorities         15,750,380.10           Security Deposit (Paid)         168,850.00           NACPIII Advance to Others         334,465.00           NACPIII Advance to District Authorities         55,455.90	Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	Other Receipts	
2,137,617.00	Interest from Bank	• ]
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           2,615,190.62         2,615,190.62           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 Staff         77,364.00           NACPIII Advance to District Authorities         55,455.90		<del></del>
General Provident Fund	Current Liabilities	
Employees Contribution to CPF Group Insurance Scheme Security / Earnest Deposit (Received) TDS (Others) Other Recoveries Funds from Other Sources  Closing balance of Net Current Assets NEW DBS Bank Code Advance to Others Advance to Staff Advance to Autonomous Bodies Advance to District Authorities Security Deposit (Paid) NACPIII Advance to NGOs NACPIII Advance to Staff NACPIII Advance to District Authorities NACPIII Advance to District Authorities NACPIII Advance to District Authorities Staff NACPIII Advance to District Authorities Staff NACPIII Advance to District Authorities Staff T7,364.00 NACPIII Advance to District Authorities		Amount (Rs.)
Group Insurance Scheme   304.00	1	-304.00
Security / Earnest Deposit (Received)	·	18,276.00
TDS (Others) Other Recoveries Funds from Other Sources  Funds from Other Sources  Closing balance of Net Current Assets  NEW DBS Bank Code Advance to Others Advance to NGOs Advance to Staff Advance to Autonomous Bodies Advance to District Authorities  Security Deposit (Paid) NACPIII Advance to NGOs NACPIII Advance to NGOs NACPIII Advance to Staff NACPIII Advance to Staff NACPIII Advance to District Authorities NACPIII Advance to Staff T7,364.00 NACPIII Advance to District Authorities S5,455.90		304.00
Other Recoveries 189,117.00 Funds from Other Sources 2453,935.62  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		1,953,832.00
Funds from Other Sources    189,117.00	<b>!</b>	30.00
Ass,935.62   2,615,190.62     2,615,190.62	god -	189,117.00
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 District Authorities         55,455.90	ruitos from Other-Sources	453,935.62
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		2,615,190.62
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	Closing balance of Net Current Assets	Amount (Rs.)
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	NEW DBS Bank Code	
Advance to NGOs  Advance to Staff  Advance to Autonomous Bodies  Advance to District Authorities  Security Deposit (Paid)  NACPIII Advance to Others  NACPIII Advance to NGOs  NACPIII Advance to Staff  NACPIII Advance to District Authorities  NACPIII Advance to District Authorities  NACPIII Advance to Staff  NACPIII Advance to District Authorities  55,455.90	Advance to Others	l'
Advance to Staff  Advance to Autonomous Bodies  Advance to District Authorities  Security Deposit (Paid)  NACPIII Advance to Others  NACPIII Advance to NGOs  NACPIII Advance to Staff  NACPIII Advance to Staff  NACPIII Advance to District Authorities  10,000.00  21,058,809.00  15,750,380.10  168,850.00  334,465.00  1,687,742.27  NACPIII Advance to Staff  77,364.00  NACPIII Advance to District Authorities  55,455.90	Advance to NGOs	1
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	Advance to Staff	l I
Advance to District Authorities  Security Deposit (Paid)  NACPIII Advance to Others  NACPIII Advance to NGOs  NACPIII Advance to Staff  NACPIII Advance to District Authorities  15,750,380.10  168,850.00  334,465.00  1,687,742.27  77,364.00  NACPIII Advance to District Authorities  55,455.90	Advance to Autonomous Bodies	ı
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	Advance to District Authorities	1
NACPIII Advance to Others  NACPIII Advance to NGOs  NACPIII Advance to Staff  NACPIII Advance to District Authorities  334,465.00  1,687,742.27  77,364.00  55,455.90	Security Deposit (Paid)	1 1
NACPIII Advance to NGOs  NACPIII Advance to Staff  NACPIII Advance to District Authorities  1,687,742.27  77,364.00  55,455.90	NACPIII Advance to Others	1
NACPIII Advance to Staff  NACPIII Advance to District Authorities  77,364.00  55,455.90	NACPIII Advance to NGOs	1
NACPIII Advance to District Authorities 55,455.90	NACPIII Advance to Staff	
<del></del>	NACPIII Advance to District Authorities	1
		<del>  </del>

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Ph.: (O) 033 26768122
(M) 9007096234
gadlyshaw@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 con-

Our Office:

**KOLKATA** 

**BENGALURU** 

**PATNA** 

**HYDERABAD** 

LUCKNOW

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#### 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.

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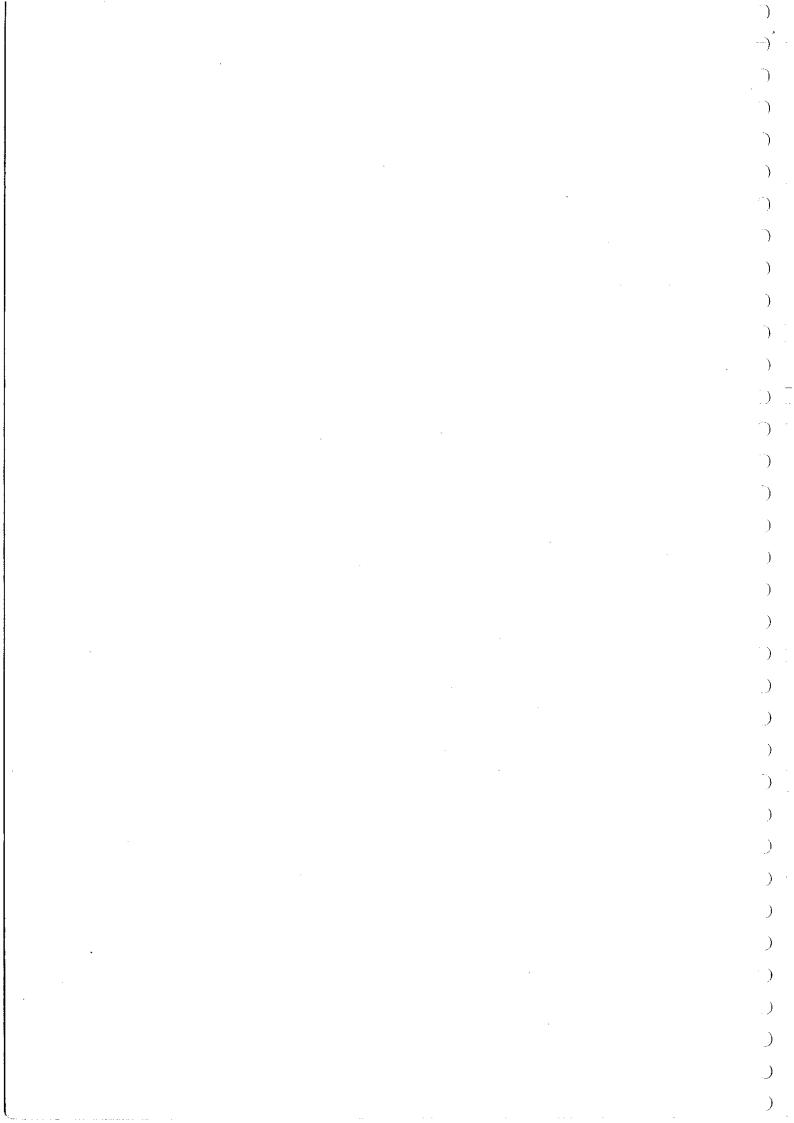
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#### Actual Expenditure as reported in the Audited Financial Statements for the Period of April 1, 2017 to March 31, 2018

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

#### 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.

SI. No.	Category of Advances	Account code	Year	Amount (Rs.)
1.	Advances to NGO'S	3203	2013-14	
	:		2015-16	
ļ			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 31 st 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: La Verto
Dated: 25.5.13

Prabitra kumar Mukherjee Partner

CON ACCOM

ASSOCIATES

Chartered Accountants

M. No: 05093

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# 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 current Period	1,880,244.00		33,958,471.45	18,887,361.69	54,726,077.14
Schedule Reference	02		0301	0401	·
ASSETS	1,647,146.00 FIXED ASSETS	CURRENT ASSETS, LOANS AND ADVANCES	CURRENT ASSETS	LOANS AND ADVANCES	
Eigures for the previous Period (Rg.)	1,647,146.00		432,375.60	37,508,225.00	39,587,746.60
Figures for the current Period (Rs.)	52,845,833.14	1,880,244.00			54,726,077.14
Schedule Reference	01				
LIABILITIES	L FUND	FIXED ASSET FUND			
	GENERAL FUND			:	
Figures for the evidous Period (Rs.)	37,940,600.60	1,647,146.00	)	.)	39,587,746.60

Joint Directoo (Finance) W B SA Wels & Deptt. of Health & Family Welfare

FC/FM/FO

Project Director

Linendra Gupta, 1945
Project Director
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That lengal State ABS
That I Control Society

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Figures in Rupees

		Company of the Compan
37,940,600.60	52,845,833.14	Closing grant in aid
190,835.00	(233,098.00)	Grants utilised to the extent of fixed asset expenditure
89,330,088.00	(35,312,353.46)	Grants utilised to the extent of revenue expenditure
		Less: Utilised during the year
0.00	(29,200,316.00)	Recovery/Deduction of Grants
92,026,000.00	79,651,000.00	Grant from NACO to SACS
		Add: Received during the year
35,435,523.60	37,940,600.60	Opening grant in aid
As at 3 <u>1-Mar-17</u> (Rs)	As at 31:Mar-18	Particulars
The same of the sa		

**Fixed Asset** 

Schedule 02

Procurement of Goods (2207) Office Equipment (2206) Grand Total -Opening Balance 1,647,146.00 1,323,892.00 323,254.00 Addition 2 233,098.00 233,098.00 0.00 0.00 0.00 0.00 Closing Balance Figures in Rupees 1,880,244.00 1,556,990.00 323,254.00

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(For the Location)

Page 2 of 4

## Funds from Other Sources

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Schedule 03

Figures in Rupees Closing Balance Grant Utilised/ Refunded Grant Recieved -Opening Balance Particulars Grand Total



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### Figures in Rupees

## LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Total	Inter Unit Fund Transfer	Advance to District Authorities	Advance to NGOs	Particulars (2.5)
18,887,361.69	0.00	3,364,327.00	15,523,034.69	As at 31-Mar-18 (Rs)
37,508,225.00	29,200,316.00	997,645.00	7,310,264.00	As at 31-Mar-17 (Rs.)

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Joint Diretto Plance)
WESAP&CS
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

## Income And Expenditure Account

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

Figures for the current Period (Rs.)	1,220,880.96	35,312,353,46					36,533,234.42
Schedule Reference	28						
INCOME	Other Income		expenditure				
Egures for the previous Period	1,133,688.00	89,330,088.00					90,463,776.00
Figures for the current Period (Rs.)	650,339.00	1,822,165.00	366,925.00	29,536,438.04	4,157,367.38	30,898.00	36,533,234.42
Schedule Reference	90	80	П	13	15	NULL	
EXPENDITURE	Kits and Other Lab Supplies	Training and Workshops	516,491.00 NGO Services	73,004,304.00 Salary (Pay and Allowances)	Operational Expenses		
Figures for the Crevious Period (Rs)	884,255.00	6,196,949.00	516,491.00	73,004,304.00	9,861,777.00	5,681.00	90,463,776.00



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

Kits and Other Lab Supplies

Schedule 06

884,255.0	650,339.00	Total
884,255.0	650,339.00	Other Lab. Supplies
Avat 31 Mar-17 1 (Rg)	ÀS at 31-Mar-18 (RS)	Particulars

Training and Workshops

Schedule 08

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

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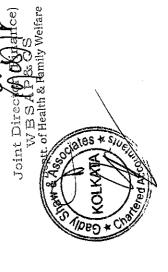
Schedule 11

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

Salary (Pay and Allowances)

Schedule 13

73,004,304.00	29,536,438.04	Total
137,140.00	90,000.00	Honorarium
72,867,164.00	29,446,438.04	Salary
As at	Asai *- 31-Mar-18 *- (Rc)	Particulars



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## Operational Expenses

Schedule 15

3,074,473.00	1,307,795.58	Other Administration Cost	
162.00	1,110.80	Bank Charges	
3,781,335.00	1,749,790.00	Rent, Rates & Taxes	
3,000,126.00	1,067,773.00	Travelling Expenses	
(Rs.)	(Rs)		:
As at 31-Mar-17	As at 31-Mar-18	Particulars	100

### Schedule NULL

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	Total	Meeting Expenses	Particulars:		
	30,898.00	30,898.00	(Rs.)	As at	
	5,681.00	5,681.00	(Rs)	As at	

Joint Dire WESAP & CS
Deptt. of Health & Family Welfare

Page 1 of 5

31/1, Belvedere Road Bhawani Bhawan Complex, Kolkata - 700027 CCCCCCCCCCCCCCCCCCCCCCCTI POOL FUND UNITY COLL FUND 131/1, Belvedere Road Bhawani Bhawan Complex, Kolkata - 700027

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National AIDS Control Project - Phase IV

## Receipt And Payment Account

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

Figures for the current Period (Rs.)	46,837,611.36	00.00	87,401.00	366,925.00	00:0	878.75	00.0		00.00	33,958,471.45	81,251,287.56	
Schedule Reference	17	18	20	23	25	27	NULL	÷		31		
PAYMENTS	92,427,571.00 LOANS AND ADVANCES	Kits and Other Lab Supplies	Training and Workshops	NGO Services	Salary (Pay and Allowances)	Operational Expenses		Closing Balance:	Cash in hand	Balance with Bank		
Figures for the previous Period	92,427,571.00	40,404.00	89,664.00	402,745.00	36,000.00	28,820.00	5,681.00		0.00	432,375.60	93,457,579.60	
Figures for the current Period (Rs.)		0.00	432,375.60	79,651,000.00	1,167,911.96	81,251,287.56						
Schedule Reference			30	29	56							
RECEIPTS	Opening Balance:	Cash in hand	Balance with Bank	GENERAL FUND	Other Income							
Tigures for the previous Period		00.00	300,702.60	92,026,000.00	1,130,877.00	93,457,579.60	. )	)	.)		)	)



Joint Director Flance)
WESA Faces
WESA Family Welfare

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GENERAL FUND

Schedule 29

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

Balance with Bank

Schedule 30

300,702.6	432,375.60	Total	
300,702.0	432,375.60	TIPF-Bank	
(Rs)		-Particulars	2
As at 31-Mar-16	As at 31-Mar-17		

Other Income

Schedule 56

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

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

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LOANS

Schedule 17

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

40,404.00	00.00	Total
40,404.00	0.00	Other Lab. Supplies
As at 31-Mar-17 (Rs.)	, Asat 31-Mar-18 = (Rs)	Particulars.
Schedule 18	pplies	Kits and Other Lab Supplies

Schedule 20	As at 1 31-Mar : 17 (Rs.)	89,664.00	89,664.00	
sdot	As at 31-Mar-18	87,401.00	O 87,401.00	
Training and Workshops	Particulars:	Training	Total C	

Joint Director WBSAP

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

Salary (Pay and Allowances)

Schedule 25

	Salary	Par
		Particulars
Total 0.00	0.00	(Rs.)
00 36,000.00	00 36,000.0	(Rs.)



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Schedule NULL

As at 31=Mar=18 31=Mar=17 (Rs) (Rs)  Meeting Expenses 0.00 5,681.00	5,681.00	0.00	Total
Particulars (Rs.)  Particulars (Rs.)	00:1006		
As at As at As at 31-Mar-17 (Rs.) (Rs.)	5.681.00	0.00	es
As at	を利用しているのでは、これは、これでは、これでは、これでは、これでは、これでは、これでは、これで	A CONTRACTOR OF THE STATE OF TH	
As at 31-Mar-18 31-Mar-17	(Rs)	(Rs.)	Farticulars
Asat	31-Mar-17	31-Mar-18	
	Asat	Asat	

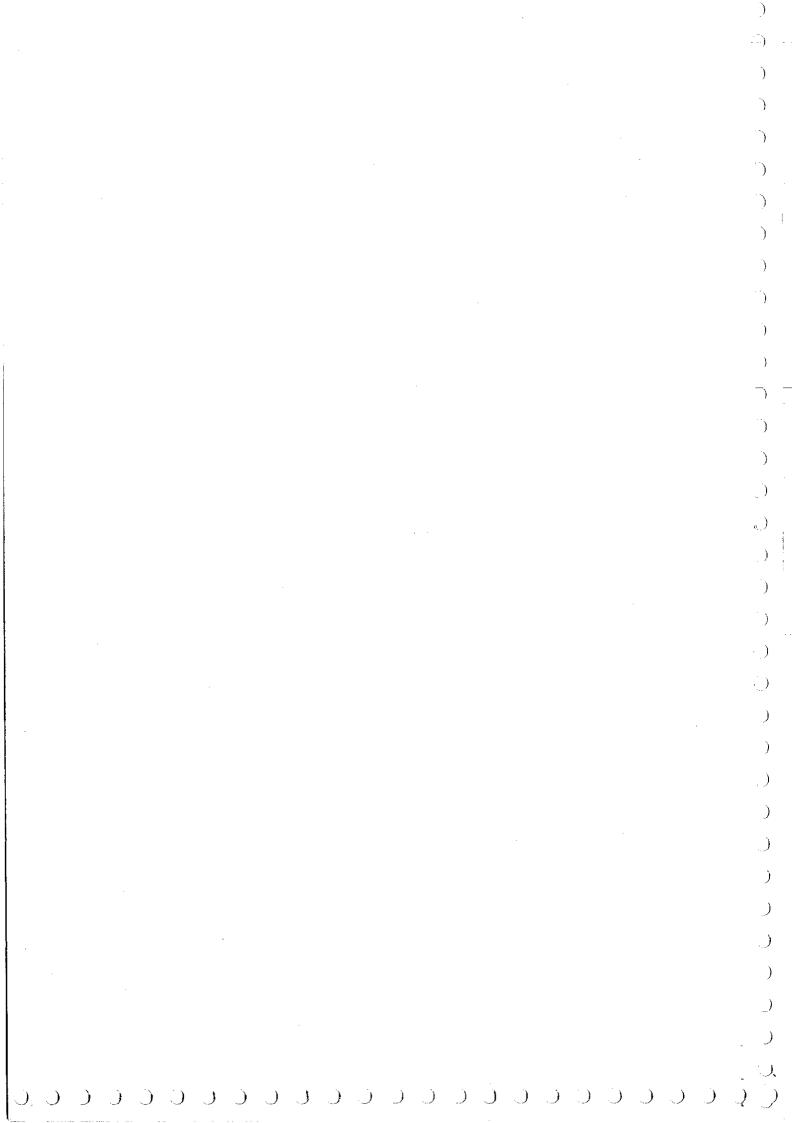
Balance with Bank

Schedule 31

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



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### West Bengal SACS - TI POOL FUND

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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-11018/02/2012-18-1120 (Fin) 21-120/18-T-11018/03/2012-18-1120 (Fin) 21-120, 165, 24, 13/4	2,65,20,000
	T-11017/03/2017-18-MACO(Fix) 21-10,221, db. 15/01/18	4.03,88,000
	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)

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(Project Director)

Intervine Gupte, IAS Project Director Plat Lagal State AIDS La A Coptrol Society Carest of West Bengal

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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
	37,940,600.60
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	79,651,000.00
Recovery/Deduction of Grants	-29,200,316.00
Recovery/Beduction of Grand	50,450,684.00
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
	36,766,332.42
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	449,838.96
Interest from Bank	771,042.00
	1,220,880.96
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
	52,845,833.14



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,

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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.

- 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.
- 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** 

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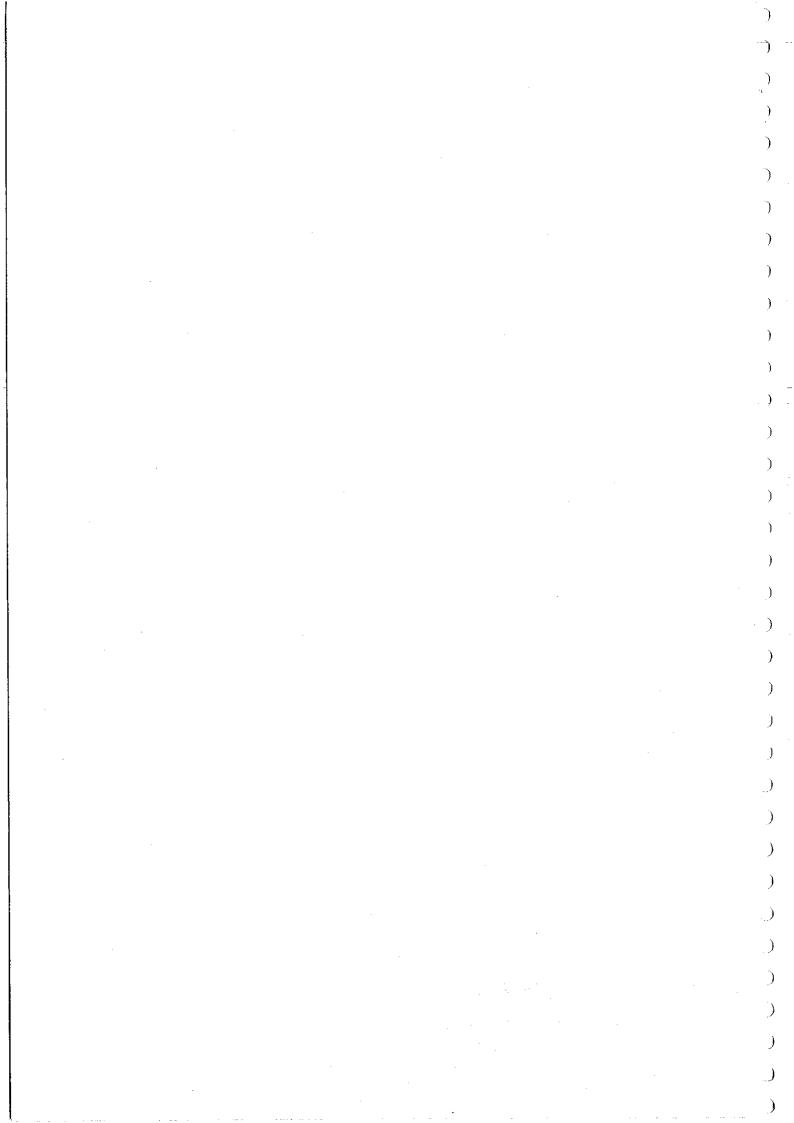
**BENGALURU** 

**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.



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### **Significant of Accounting Policy**

### 1) Basis of Preparation of Accounts

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

### 2) Fixed Assets

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

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.



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### **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
- 31 st March, 2018 as per Accounting System are as under:

SI.	Category of Advances	Account Code	Year	Amount (Rs.)
No.				
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.



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- 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 31 st 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: Wallad.

Dated: 25.5.18

GADLY SHAW & ASSOCIATES Chartered Accountants

Prabitra Kumar Mukherjee Partner M. No: 050935



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

West Bengal SACS-LWS

National AIDS Control Project - Phase IV

## **Balance Sheet**

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

Figures for the current Period (Rs.)	1,356,087.51		15,423,132.36	7,233,248.00	24,012,467.87
200	1,		15,	7,	24,(
Schedule Reference	70		0301	0401	
ASSIFTS	1,356,087.51 FIXED ASSETS	CURRENT ASSETS, LOANS AND ADVANCES	CURRENT ASSETS	LOANS AND ADVANCES	
Figures for the previous Period (Rs.)	1,356,087.51		1,686,631.61	15,704,496.00	18,747,215.12
Figures for the current Period (Rs)	22,656,380.36	1,356,087.51			24,012,467.87
Schedule Reference	01				
LIABILITIES	17,391,127.61 GENERAL FUND	FIXED ASSET FUND			
Figures for the vious Period (Rs.)	7,391,127.61	( 1,356,087.51			18,747,215.12

Project Director

New Sengal State AIDS
New Sengal State AIDS
Covernment of West Bengal

Joint Direct (Millance) WBSAP(&OS Deptt. of Health & Family Welfare

FC/FM/FO

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General Fund

Schedule 01

Figures in Rupees

31-Mar-18 (Rs.)	31-Mar-17 (Rs.)
17,391,127.61	3,509,696.11
29,795,000.00	29,844,000.00
(15,500,000.00)	0.00
(9,029,747.25)	15,962,568.50
22,656,380.36	17,391,127.61
	31-Mar-18 (Rs) 17,391,127.61 29,795,000.00 (15,500,000.00) (9,029,747.25) 22,656,380.36

Fixed Asset

Schedule 02

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

Joint Director (Finance)
WEST CS
Deptt of Health STame

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Page 2 of 4

Funds from Other Sources

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Schedule 03

Figures in Rupees Closing Balance Grant Utilised/ Refunded? Grant Recieved Opening Balance Grand Total Particulars



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Figures in Rupees

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

## LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

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



31/1, Belvedere Road Bhawani Bhawan Complex, Kolkata - 700027 West Bengal SACS - LWS

National AIDS Control Project - Phase IV

## Income And Expenditure Account

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

					•	
Figures for the current Period	262,027.00	9,029,747.25				9,291,774.25
Schedule Reference	28					
INCOME	405,072.00 Other Income	Grants utilised to the extent of revenue	expenditure			;
Figures for the previous Period	405,072.00	15,962,568.50				16,367,640.50
Figures for the current Period (Rs.)	307,378.00	6,823,113.00	31,708.00	2,129,575.25	28,743.00	9,291,774.25
Schedule Reference		13	14	15	NULL	
EXPENDITURE	IEC .	14,663,064.00 Salary (Pay and Allowances)	9,525.00 Maintenance Costs	1,645,791.50 Operational Expenses		
Figures for the vious Period	49,260.00 IEC	0 14,663,064.00	9,525.00	1,645,791.50	00009	16,367,640.50



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Other Income

Schedule 28

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

## Salary (Pay and Allowances)

Schedule 13

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

### Maintenance Costs

Schedule 14

3	Total 31,708.00	Equipment Maintenance 31,708.00	As at As at S1-Mar-18 31-Mar (Rs) (Rs)
	9,525.00	9,525.00	As at 31-Mar-17 (Rs.)

Joint Direct

## Operational Expenses

Schedule 15

Operational Expenses         15,350.00           Travelling Expenses         1,675,161.00           Rent, Rates & Taxes         212,000.00           Telephone/Communication Expenses         27,445.00           Bank Charses         27,445.00	
renses  Taxes  nmunication Expenses	
Taxes  nmunication Expenses	
nmunication Expenses	1,
Control of the contro	126,738.00
	5,700.00
0.00	0.00
Miscellaneous Expenses 168,376.25	6.25 479 318 50
Printing & Stationery 0.00	
PLHA Expenses 2.500.00	

## Schedule NULL

00.009	28,743.00	Total
00.009	28,743.00	Meeting Expenses
31-Marzi7	31-Mar-18 (Rs.)	Particulars
!!		是一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个



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

West Bengal SACS - LWS

National AIDS Control Project - Phase IV

# Receipt And Payment Account

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

)							
gures for the previous Period (Rs.)	RECEIPIS	Schedule Reference	Figures for the current Period (Rs)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
.)	Opening Balance:			28,538,416.00	28,538,416.00 LOANS AND ADVANCES	17	16,308,671.00
00.00	Cash in hand		0.00	33,720.50	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	0.00	Cash in hand		0.00
405,072.00	Other Income	26	252,815.00	1,686,631.61	Balance with Bank	31	15,423,132.36
30,258,768.11			31,734,446.61	30,258,768.11			31,734,446.61
.))							





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

Bank Rd7
----------

Total

1,686,631.61

9,696.11

	Interest from Bank	
${f T}$	ank	Particulars
Total 252,815.00	252,815.00	31:Mar-18 (RS)
405,072.00	405,072.00	As:at 31=Mar-17 (Rs)

Other Income

Schedule 56

Joint Dir of AFinance)
WBSAP&CS
Deptt. of Health & Family Welfare

NCES	
S AND ADVANCES	
SAND	
LOANS	

Schedule 17

000000000000000000000000000000000000000		
28.538.416.00	16,308,671.00	Total
12,000,000.00	0.00	
16,338,416.00	OOT O'COC'C	Inter Unit Fund Transfer
	16 308 671 00	Travalled to MOUS
(\$2)		
31-Mar-17	CRs.	Particulars
As at	41-Mo-70	· · · · · · · · · · · · · · · · · · ·

33,720.50	2,643.25	Total
33,716.50	2,643.25	
4.00	0.00	Miscellaneous Expenses
	o o	Dank Charges
(Rs.)	(65)	
31-Mar-17	31-Mar-18	Particulars
Asat	Asat	
Schedule 27	ses	Operational Expenses

Bank
with
Balance

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Schedule 31

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



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### West Bengal SACS - LWS



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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 (02) MACO(Fin) 12017-18 dt. 20/06 2018	99,31,000
	7-11017 [02] MACO(Fin) 12017-18, dt. 20/06/2018 7-11017(02) 2017-18/MCO(Fin) 21-120, 161, de 13/11/17	31,84,000
	T-11017 03/2017-18/14800 (For) 51-10, 221, dt. 16/01/18	000,80,12,1
	# 11017/02/2017-18 NACO (Pior) 14 170,256, 04.1707	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)

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Shaw &

(Project Director)

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pening 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
	17,391,127.61
ources of funds	Amount (Rs.)
Grant from NACO to SACS	29,795,000.00
Recovery/Deduction of Grants	-15,500,000.00
	14,295,000.00
tillisation 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
	9,291,774.25
ank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	262,027.00
	262,027.00
losing balance of Net Current Assets	Amount (Rs.)
Bank Rd7	15,423,132.36
Advance to NGOs	7,233,248.00
	22,656,380.36

### West Bengal SACS - LWS



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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
	1-11017(03) 2017-18 NACO(1-W) & 21/01/17	99,31,000
(	7-11017/03/2017-18/NACO/Pin), & 21/06/17 T-11017/03/2017-18/NACO/Pin) S1-400/65 dt 13/10/17 T-11017/03/2017-18/NACO/Pin) S1-40-16/06/17	31,84,000
	J-11013/03/2014-18 NHCO/Fin) 21. Nov 356, Ot 12/03/18	15,72,800
	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 20935

(Project Director)

Sursentine Gupte, 1/45) Project Director Mast Gargel State AIDS Tomostion is Control Society Povernment of West Durgel

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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
	17,391,127.61
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	29,795,000.00
Recovery/Deduction of Grants	-15,500,000.00
	14,295,000.00
Itilisation of funds	Amount (Rs.)
IEC A	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
	9,291,774.25
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	262,027.00
	262,027.00
Closing balance of Net Current Assets	Amount (Rs.)
Bank Rd7	15,423,132.36
Advance to NGOs	7,233,248.00
	22,656,380.36



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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 co

Our Office :

KOLKATA BENGALURU

**PATNA** 

**HYDERABAD** 

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## 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.

SI. 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
<u></u>				2010-11	9,412.00
	-			2011-12	12,015.00
<u></u>				2013-14	25,021.00
		·····	Sub - total		46,448.00
3.	Advance to District Author	orities	3208		
_	Opening balance 5	3,67,089.25			
		15,69,118.00	-		



Adjusted	39,38,265.70			<u> </u>
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 31 st 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.

Cod Accou

Place: Dated:

25 8.18

Prabitra kumar Mukherjee

Partner M. No. 050935

**GADLY SHAW & ASSOCIATES** 

Chartered Accountants

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West Bengal SACS - CST

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

38,683,329.97			39,203,059.92	38,683,329.97			39,203,059.92
				3,500,000.00	03	Funds from Other Sources	3,500,000.00
1,630,985.40	301		548,485.87	31,832,212.80		FIXED ASSET FUND	31,542,964.80
5,220,131.77	0401	LOANS AND ADVANCES	7,111,609.25	812,389.00	0501	CURRENT LIABILITIES	254,048.00
		CURRENT ASSETS, LOANS AND ADVANCES	•			CURRENT LIABILITIES AND PROVISIONS	.) (
31,832,212.80	02	FIXED ASSETS	31,542,964.80	2,538,728.17	01	GENERAL FUND	3,906,047.12
Figures for the current Period (Rs.)	Schedule Reference	ASSETS	Figures for the previous Period (Rs.)	Figures for the current Period	. Schedule Reference	LIABILITIES	Figures for the evious Period (Rs.)
:			at a			The state of the s	

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Project Director

FC/FM/FØ

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## General Fund

## Schedule 01

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



Fixed Asset

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Schedule 02

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

**Funds from Other Sources** 

Schedule 03

	3,500,000.00	7,000,000.00	7,000,000.00	3,500,000.00	Grand Total
	0.00	0.00	0.00	0.00	UNICEF (06)
	0.00	7,000,000.00	7,000,000.00	0.00	State Govt Fund (23)
	00'0	0.00	0.00	0.00	State Blood Transfusion Council (SBTC) (100)
1	0.00	0.00	0.00	0.00	SBTC (24)
т —	0.00	00.0	0.00	0.00	Clinton Foundation (18)
	3,500,000.00	0.00	00.00	3,500,000.00	Capacity Building (11)
Salvania manufus	Closing Balance	Grant Utilised/ Refunded	Grant Recieved	Opening Balance	a Particulars
S.	Figures in Rupees				And the second s

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Figures in Rupees

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

## Schedule 301

Figures in Rupees

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



## CURRENT LIABILITIES

Schedule 0501

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<u>.</u>(\_\_)

Figures in Rupees 9.00 0.00 254,042.00 254,048.00 - As at 31-Mar-17 (Rs.) 231,703.00 231,696.00 348,990.00 812,389.00 As at 31-Mar-18 (Rs.) Total **Particulars** Employees Contribution to CPF General Provident Fund Other Recoveries

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

National AIDS Control Project - Phase IV

# Income And Expenditure Account

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

Figures for the current Period (Rs.)	503,377.00	40,001,340.95						40,504,717.95
Schedule Reference	28							
INCOME	427,200.00 Other Income		expenditure					
Figures for the preyious Period (Rs.)	427,200.00	36,231,717.50						36,658,917.50
Eigures for the current Period (Rs.)	1,678,574.00	2,272,350.00	691,231.00	00:00	34,375,233.00	78,558.00	1,408,771.95	40,504,717.95
Schedule Reference,	90	07	80	12	13	14	15	
EXPENDITURE	Kits and Other Lab Supplies	Medicines	Training and Workshops	15,149.00 Operational and Other Research	Salary (Pay and Allowances)	Maintenance Costs	2,924,978.50 Operational Expenses	
Figures for the vrevious Period (Rs.)	880,616.00	551,067.00	403,941.00	15,149.00	31,818,167.00	64,999.00	2,924,978.50	36,658,917.50



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## Other Income

## Schedule 28

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

## Kits and Other Lab Supplies

## Schedule 06

880,616.00	1,678,574.00	Total
857,128.00	1,622,445.00	Consumable Items
23,488.00	56,129.00	CD4/CD8 kits
Xs.at 28-Reb-17; (Rs.)	As at	Particulars

Medicines

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Schedule 07

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*****		
551.067.00	2,272,350.00	Total
435,627.00	2,201,503.00	ARV Drugs
115,440.00	70,847.00	OI Drugs
As at 28-Feb-17 (Rs.)	As at 31-Mar-18 (Rs.)	Particulars

Training and Workshops

Schedule 08

403,941.00	691,231.00	Total
403,941.00	691,231.00	រាច្ឆ
As at	31-Asat 31-Mar-18 2. (Rs.)	Particulars Research

Operational and Other Research

Schedule 12

·		
15.149.00	0.00	Total
00:71 1621		
15 149 00	0.00	Research & Development
(Ks.)	(NS.)	
28-Feb-17	31=Mar-18	Tailman Section 1
As at	Asat	Particulors

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(For the Location)

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

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Schedule 14

	7	
2,924,978.50	/) 1,408,771.95	Total
154,230.00	66,270.00	Local Conveyance
2,166,745.50	1,012,069.20	Contigency
28,000.00	43,614.00	Other Administration Cost
42,403.00	6,000.00	Printing & Stationery
0.00	1,433.00	Miscellaneous Expenses
3,336.00	8,147.75	Bank Charges
281,519.00	40,493.00	Telephone/Communication Expenses
4,000.00	0.00	Travelling Expenses
9,000.00	0.00	Operational Expenses
235,745.00	230,745.00	Transportation Expenses
64,999.00	78,558.00	Total
64,999.00	78,558.00	Equipment Maintenance
As at 28 Fcb-17 (Rs)	As at 31:Mai-18 1:(Rs)	Particulars ( )

(For the Location)

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 West Bengal SACS - CST 31/1, Belvedere Road Bhawani Bhawan Complex, Kolkata - 700027

National AIDS Control Project - Phase IV

# Receipt And Payment Account

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

	PRO   The Second Control of the Second Control of Second Contr		And the second s				
rigures for the previous Period	RECEIPTS	Schedule Reference	Figures for the current Period	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
<u>.</u>	Opening Balance:			4,169,410.55	LOANS AND ADVANCES	17	3,464,419.22
00.00	Cash in hand		00:00	5,500,000.00	Funds from Other Sources	15	00:00
164,584.92	Balance with Bank	30	548,485.87	980,532.00	FIXED ASSETS	91	0.00
400,000.00	LOANS AND ADVANCES	17	0.00	0.00	Kits and Other Lab Supplies	18	456,028.00
42,487,000.00	GENERAL FUND	29	38,745,000.00	222,480.00	Training and Workshops	20	278,388.00
130,921.00	CURRENT LIABILITIES	32	558,341.00	31,818,167.00	Salary (Pay and Allowances)	25	34,375,233.00
274,804.00	Other Income	56	379,006.00		Closing Balance:		,,,
43,457,309.92			40,230,832.87	0.00	Cash in hand		00.00
				548,485.87	Balance with Bank	31	1,630,985.40
			<u>' "</u> ]	43,457,309.92			40,230,832.87
				·			





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400,000.00	0.00	Total	
400,000.00	0.00	Inter Unit Fund Transfer	
(RŠ.)	(Rs.)	Particulars	
CI-IRIAI-I	OI-JRIVI-IC		
27 16 21	AS AL		
			٠.

GENERAL FUND

Schedule 29

	Total
Particulars	

**Balance with Bank** 

Schedule 30

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

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WESTIPESOS Deptt. of Health & Family Welfare

## CURRENT LIABILITIES

Schedule 32

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130,921.00	558,341,00	Total
130,915.00	94,948.00	Other Recoveries
0.00	231,696.00	Employees Contribution to CPF
00.9	231,697.00	General Provident Fund
As at 31-Mar-17 (Rs.).	As at 31-Mar-18 (Rs.)	Particulars

Other Income

Schedule 56

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

LOANS AND ADVANCES

Schedule 17

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

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Funds from Other Sources

Schedule 15

	Funds fro	i i i i i i i i i i i i i i i i i i i	
	Funds from Other Sources		
		Particulars	
Total		(14) gr	
0.00	0.00	(Rs)	As at 31-Mar-18
5,500,000.00	5,500,000.00	(Rs).	As at 31-Mar-17

## FIXED ASSETS

Schedule 16

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

# Kits and Other Lab Supplies

Schedule 18

0.00	456,028.00	Total
0.00	456,028.00	Consumable Items
Asal 5 31-Mar-17 (Rs:)	As at 3.1-Mar-18	Particulars

Family Welfare

)

Salary (Pay and Allowances)	ances)	Schedule 25
Particulars	As at	As at
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	00:0	1,340.00
Contigency	00:0	5,177.00
Local Conveyance	0.00	2,600.00
Total	25,779.25	218,234.50



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Dalance	
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Dallk	

## Schedule 31

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



### 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
	THAIR HOLD IN IN A CALL IN The decis	
	T-1101762/2017-18-MACO/FM)2/m, 17/dF12/05/1A	1.55/12.000
· ·	4/10/20 tho. 26, 12, 100 12 (MA) BAM-81- 4102/20161011-T	P d' Z5' 200
	T-11017 2013-18-11 ACO (Pin) 21.10, 267 B, dd-17 102/8	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 Covernment of West Bengal

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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
	7,660,095.12
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
	3,754,048.00
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	38,745,000.00
Recovery/Deduction of Grants	-1,687,862.00
	37,057,138.00
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
Contigency	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
	38,862,680.95
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	50,034.00
Interest from Bank	388,190.00
	438,224.00
Current Liabilities	Amount (Rs.)
General Provident Fund	231,703.00
Employees Contribution to CPF	231,696.00
Other Recoveries	348,990.00

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. Funds from Other Sources	3,500,000.00
	4,312,389.00
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
	6,851,117.17



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