GOVERNMENT OF WEST BENGAL

DEPARTMENT OF HEALTH & FAMILY WELFARE

WBSAP&CS

1st Floor, Swasthya Bhawan, Wing- B, GN- 29, Sector- V, Salt Lake, Kolkata- 91

Memo No.: ACS/1E-05-2015/621

Dated: 17th July, 2015

To
The Director (Finance), NACO
Department of AIDS Control, Govt. of India,
6th Floor, Chanderlok Building,
36, Janpath,
New Delhi – 110001

Sir,

Sub: - Submission of Statutory Audit Report for the F.Y. 2014-15

I am forwarding herewith the Statutory Audit Report of this society for the Financial Year 2014-15 for your kind perusal and necessary action.

In this connection, I would also request you to release the 2nd Instalment of Grant due for WBSAP&CS in view of the fact that the 1st instalment of Grant released from your end is going to be exhausted shortly.

Thanking you,

Yours faithfully,

17.7.15

Joint Director (Finance)
WBSAP&CS

Abhijit Dutt & Associates
Chartered Accountants

8/2, Kiran Shankar Roy Road, Rooms 2 & 3, Second floor, Calcutta 700 001
Telephones 2248 1962, 2248 5052; Telefax 2210 3894;
e-mail dutt@vsnl.net, cadutt@gmail.com

Management Letter
(GLOBAL FUND RCC-II)

To,

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

Sir,

Subject: Management Letter

We have audited the accompanying financial statement of the West Bengal State AIDS Prevention and Control Society **(GLOBAL FUND RCC-II)** for the period April 1, 2014 to March 31, 2015. 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 funds, as directed by National AIDS Control Organization.
2) Books of Accounts of the Society have been maintained on the CPFMS Accounting Software provided by National AIDS Control Organization, i.e., Cash Book Bank Book, Journal Book and General Ledger.
3) Two accounting policies suggested by National AIDS Control Organization differ from the accounting standards prescribed by the institute 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) Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 50,20,388.00 ((Previous Year Rs. 1,71, 74,113.50)** was not made available to us. However, from verification of records, it has seen that **"Inter Unit Fund Transfer"** amounting to **Rs. 64, 20,699.00 (Cr.)** has been adjusted against such Advances besides disclosing the same under the head **"Current Liabilities"**. As such irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.
5) Party wise and age wise details of **Security/Earnest Money Received (Rs. 4, 67,067.00)** and **TDS (Others) (Rs. 19,030.00)** aggregating Rs. **4, 86,097.00 (Previous Year – Rs. 16, 65,063.00)** included in Current liabilities as on 31.03.2015 has not been submitted by the Society to us.

ABHIJIT DUTT & ASSOCIATES Chartered Accountants

6) Fixed Assets Register has not been maintained by the Society. System of physical verification of Fixed Assets is not in vogue .Like previous year, no depreciation has been charged on Fixed Assets by the Society during the financial year 2014-15.
7) Bank Account No. 1432010087470 with United Bank of India, Sector – V Branch stands reconciled as on 31st March, 2015 subject to one old item of Rs. 2,000.00 excess debited by Bank on 01.12.2012 against cheque no. 970369 dated 01.08.2011still lying unadjusted in the reconciliation.

8) The office address of the Society is wrongly entered in the CPFMS system. The cored office address of the society is Swasthya Bhawan, GN-29, Sector-V, Salt Lake City, Kolkata-700091.

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

List of ineligible Expenses
For the period April 1, 2014 to March 31, 2015

During the course of our audit we did not come across any ineligible expenses under the **GLOBAL FUND RCC-II.**

Reconciliation of expenditure as per IFR with the actual expenditure as reported in the Audited Financial Statements for the period April 1, 2014 to March 31, 2015.

Particulars	Amount (in lacs)	Amount (in lacs)
Expenditure as per Consolidated Financial Statement		1,170.42
Utilization of Fund		
Total Expenses as per Income & Expenditure A/c.		1,169.56
Addition in Fixed Assets		0.86

Exceptions with adherence to the procurement procedures for the period April 1, 2014 to March 31, 2015

During the course of our audit we did not come across any material exception with the adherence to the procurement procedures in the **GLOBAL FUND RCC-II.**

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

Significant Accounting Policies

1) **Basis of Preparation of Accounts**

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

2) **Fixed Assets**

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

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.

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

Abhijit Dutt & Associates
Chartered Accountants

8/2, Kiran Shankar Roy Road, Rooms 2 & 3, Second floor, Calcutta 700 001
Telephones 2248 1962, 2248 5052; Telefax 2210 3894;
e-mail cadutt@gmail.com

AUDITORS' REPORT

1. We have audited the attached Balance Sheet of **West Bengal State AIDS Prevention & Control Society, Global Fund RCC - II** as at 31st March, 2015. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. Financial Statement relating to this fund comprises of accounts of 18 Districts and Head Office of **West Bengal State AIDS Prevention & Control Society**.

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

4. Further to our comments in Para 3 above, we report that:
   a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit subject to the following:
      I. Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 50,20,388.00 ((Previous Year Rs. 1,71, 74,113.50)** was not made available to us. However, from verification of records, it has seen that **"Inter Unit Fund Transfer"** amounting to **Rs. 64, 20,699.00 (Cr.)** has been adjusted against such Advances besides disclosing the same under the head **"Current Liabilities"**. As such irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

      II. Party wise and age wise details of **Security/Earnest Money Received (Rs. 4, 67,067.00)** and **TDS (Others) (Rs. 19,030.00)** aggregating Rs. 4, 86,097.00 **(Previous Year – Rs. 16, 65,063.00)** included in Current liabilities as on 31.03.2015 has not been submitted by the Society to us.

      III. Fixed Assets Register has not been maintained by the Society. System of physical verification of Fixed Assets is not in vogue .Like previous year, no depreciation has been charged on Fixed Assets by the Society during the financial year 2014-15.

      IV. Bank Account No. 1432010087470 with United Bank of India, Sector – V Branch stands reconciled as on 31st March, 2015 subject to one old item of Rs. 2,000.00 excess debited by Bank on 01.12.2012 against cheque no. 970369 dated 01.08.2011still lying unadjusted in the reconciliation.

ABHIJIT DUTT & ASSOCIATES Calcutta

V. Regarding Fund utilization vis-à-vis Annual Action Plan (AAP) of the funds, we report that there is no deficiencies in regard to the Fund utilization vis-à-vis Annual Action Plan (AAP) of the funds of the said program. Regarding Physical Achievement of the funds, we are not in a position to make any comments.

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

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

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

i. In the case of the Balance Sheet, of the state of affairs of the Society as at 31st March, 2015

ii. In the case of the Income & Expenditure Accounts, of the Grants utilized to the extent of revenue expenditure for the year 2014-15 and

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

for ABHIJIT DUTT & ASOCIATES
Chartered Accountants

ABHIJIT DUTT & ASSOCIATES Calcutta

Calcutta
Date: 08.07.2015

P.C.Sarkar
Partner
Mem. No. – 050121

NACO

West Bengal SACS - GLOBAL FUND RCC-II

[Draft]

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

National AIDS Control Project - Phase III

Balance Sheet

For The Period From : 01-Apr-2014 To :31-Mar-2015

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
53,454,353.66	GENERAL FUND	01	5,912,693.16	1,095,774.00	FIXED ASSETS	02	1,181,485.00
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
1,665,063.00	CURRENT LIABILITIES	0501	486,097.00	17,174,113.50	LOANS AND ADVANCES	0401	5,020,388.00
1,095,774.00	FIXED ASSET FUND		1,181,485.00	37,945,303.16	UBI - See Sl - 1432010087470.	301	1,378,402.16
56,215,190.66			7,580,275.16	56,215,190.66			7,580,275.16

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

FC/FM/FO

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

Project Director

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Opening grant in aid	**53,454,353.66**	**12,881,484.16**
Add: Received during the year		
Grant from NACO to SACS	68,000,000.00	123,522,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	115,455,949.50	81,918,494.50
Grants utilised to the extent of fixed asset expenditure	85,711.00	1,030,636.00
Closing grant in aid	**5,912,693.16**	**53,454,353.66**

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Office Equipment (2206)	1,095,774.00	85,711.00	0.00	1,181,485.00
Grand Total	**1,095,774.00**	**85,711.00**	**0.00**	**1,181,485.00**

Joint Director (Finance)
WB State AIDS Prevention
& Control Society

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Recieved	Grant Utilised/ Refunded	Closing Balance
State Govt Fund (23)	0.00	7,100,000.00	7,100,000.00	0.00
Grand Total	**0.00**	**7,100,000.00**	**7,100,000.00**	**0.00**

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

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

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Others	374,363.00	65,087.00
Advance to NGOs	64,862.00	108,623.00
Advance to Staff	11,180.00	1,180.00
Advance to District Authorities	10,990,682.00	16,999,223.50
Inter Unit Fund Transfer	(6,420,699.00)	0.00
Total	**5,020,388.00**	**17,174,113.50**

Schedule 301

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Bank2	1,378,402.16	37,945,303.16
Total	**1,378,402.16**	**37,945,303.16**

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

SOHIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Recoveries	0.00	407,328.00
Security / Earnest Deposit (Received)	467,067.00	1,257,735.00
TDS (Others)	19,030.00	0.00
Total	**486,097.00**	**1,665,063.00**

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

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

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

NACO

West Bengal SACS - GLOBAL FUND RCC-II

[Draft]

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

National AIDS Control Project - Phase III

Income And Expenditure Account

For The Period From : 01-Apr-2014 To :31-Mar-2015

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
2,344.00	Monitoring & Evaluation (SIMS)		0.00	2,514,549.00	Other Income	28	1,500,527.00
2,517,695.00	Training and Workshops	08	2,682,451.00	81,918,494.50	**Grants utilised to the extent of revenue expenditure**		115,455,949.50
73,428,328.00	Salary (Pay and Allowances)	13	94,928,758.00				
5,984,583.50	Maintenance Costs	14	15,527,948.50				
2,500,093.00	Operational Expenses	15	3,817,319.00				
84,433,043.50			**116,956,476.50**	**84,433,043.50**			**116,956,476.50**

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

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

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

Other Income

Schedule 28

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Receipts	55,813.00	0.00
Interest from Bank	1,444,714.00	2,514,549.00
Total	**1,500,527.00**	**2,514,549.00**

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	2,682,451.00	2,517,695.00
Total	**2,682,451.00**	**2,517,695.00**

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	94,928,758.00	73,428,328.00
Total	**94,928,758.00**	**73,428,328.00**

Joint Director (Finance)
WB State AIDS Prevention
& Control Society

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Building Maintenance	10,000.00	394,380.00
Vehicle Maintenance	450,572.50	134,727.50
Expenses on ICTC centre set up and maintenance	15,067,376.00	5,455,476.00
Total	**15,527,948.50**	**5,984,583.50**

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Travelling Expenses	2,211,901.00	523,991.00
Telephone/Communication Expenses	1,156,735.00	588,020.00
Bank Charges	390.00	57,916.00
Review Meeting and Supervision of Councellors	448,293.00	1,330,166.00
Total	**3,817,319.00**	**2,500,093.00**

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

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

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Inter Unit Fund Transfer	6,881,547.00	0.00
Total	**6,881,547.00**	**0.00**

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Grant from NACO to SACS	68,000,000.00	123,522,000.00
Total	**68,000,000.00**	**123,522,000.00**

Balance with Bank

Schedule 30

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

Joint Director, Health & Family Welfare
Department of Health & Family Welfare, Government of West Bengal
Addl. Director, H&FW &CS

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

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

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Security / Earnest Deposit (Received)	0.00	1,257,735.00
TDS (Others)	19,030.00	0.00
Other Recoveries	1,177,349.00	785,160.00
Total	**1,196,379.00**	**2,042,895.00**

Other Income

Schedule 56

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Receipts	55,813.00	0.00
Interest from Bank	1,424,830.00	2,398,480.00
Total	**1,480,643.00**	**2,398,480.00**

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

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

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAPCS

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Others	714,354.00	1,179,641.00
Advance to NGOs	30,800.00	54,926.00
Advance to Staff	10,000.00	14,582.50
Advance to District Authorities	5,629,436.00	10,053,631.50
Inter Unit Fund Transfer	0.00	4,110,730.00
Total	**6,384,590.00**	**15,413,511.00**

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Office Equipment	85,711.00	1,030,636.00
Total	**85,711.00**	**1,030,636.00**

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Security / Earnest Deposit (Received)	790,668.00	0.00
Total	**790,668.00**	**0.00**

Joint Secretary, Department of Health & Family Welfare Government of West Bengal

Addl. Project Director, WBSACS

BHABIT DUTT & ASSOCIATES Chartered Accountants Calcutta

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

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	71,069.00	68,735.00
Total	71,069.00	68,735.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	95,905,784.00	72,323,820.00
Total	95,905,784.00	72,323,820.00

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Expenses on ICTC centre set up and maintenance	10,863,947.00	1,262,212.00
Total	10,863,947.00	1,262,212.00

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

Joint Director (Finance)
WB State AIDS Prevention
& Control Society

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Telephone/Communication Expenses	3,899.00	89,081.00
Review Meeting and Supervision of Councellors	19,802.00	0.00
Total	**23,701.00**	**89,081.00**

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Bank2	1,378,402.16	37,945,303.16
Total	**1,378,402.16**	**37,945,303.16**

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

NACO

West Bengal SACS - GLOBAL FUND RCC-II

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

National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. **68,000,000.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year **2014-15** vide letter No. given below and opening Cash/Bank Balance Rs. **37,945,303.16** (and Current Liabilities of Rs.**1,665,063.00**)and outstanding Advances for Rs. **17,174,113.50** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **1,500,527.00**. a sum of Rs. **117,042,187.50** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **1,378,402.16** (and Current Liabilities of Rs. **486,097.00**)and outstanding advances of Rs.**5,020,388.00**. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

Sl. No.	Sanction letter Number and Date	Amount
	Total	**68,000,000.00**

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

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned

(Chartered Accountant)

ABHIJIT DUTT & ASSOCIATES Chartered Accountants

Addl. (Project Director)

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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Opening balance of Net Current Assets	Amount (Rs.)
Bank2	37,945,303.16
Advance to Others	65,087.00
Advance to NGOs	108,623.00
Advance to Staff	1,180.00
Advance to District Authorities	16,999,223.50
	55,119,416.66

Opening balance of Net Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	1,257,735.00
Other Recoveries	407,328.00
	1,665,063.00

Sources of funds	Amount (Rs.)
Grant from NACO to SACS	68,000,000.00
	68,000,000.00

Utilisation of funds	Amount (Rs.)
Training	2,682,451.00
Salary	94,928,758.00
Building Maintenance	10,000.00
Vehicle Maintenance	450,572.50
Travelling Expenses	2,211,901.00
Telephone/Communication Expenses	1,156,735.00
Bank Charges	390.00
Expenses on ICTC centre set up and maintenance	15,067,376.00
Review Meeting and Supervision of Councellors	448,293.00
Office Equipment	85,711.00
	117,042,187.50

Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	55,813.00
Interest from Bank	1,444,714.00
	1,500,527.00

Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	467,067.00
TDS (Others)	19,030.00
	486,097.00

Closing balance of Net Current Assets	Amount (Rs.)
Bank2	1,378,402.16
Advance to Others	374,363.00
Advance to NGOs	64,862.00
Advance to Staff	11,180.00
Advance to District Authorities	10,990,682.00
Inter Unit Fund Transfer	(6,420,699.00)

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

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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	6,398,790.16

Joint Director (Finance)
WB State AIDS Prevention
& Control Society

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

NACO

West Bengal SACS - GLOBAL FUND RCC-II

National AIDS Control Project - Phase III

United Bank of India - Sector-V Branch.

Bank Reconciliation Statement

A/c No. 1432010087470.

Bank Code Bank2 (3102) **As on** 31-Mar-2015

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Balance as per Bank Book		1,378,402.16
ADD		
Cheques issued but not presented for payment	0.00	
Directly Credited by Bank	0.00	
		0.00
LESS		
Cheques deposited but not cleared	733,887.00	
Directly Debited by Bank	0.00	
		733,887.00
Closing Balance as per Bank Statement		644,515.16
Less:- Excess of Rs. 2,000/- charges by bank on 01/12/2012, vide cheque No. 970369, dt. 01/08/2011 for Rs. 3,000/- to Director School of Tropical medicine, (STM), Kolkata.		2,000-00
		6,42,515-16

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

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

Cheques deposited but not cleared

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BRV/0	31-Mar-2015	**Inter Unit Fund Transfer (4402)**	Being amount transferred from GFATM Rd. IV Fund to RCC Rd. II Fund, due to settlement of Previous IFUT, now recorded & rectified.	698352	31-Mar-2015	195,596.00
BRV/0	31-Mar-2015	**Inter Unit Fund Transfer (4402)**	Being amount transferred from New DBS Fund to RCC Rd. II Fund, due to settlement of Previous IFUT, now recorded & rectified.	813010	31-Mar-2015	64,016.00
BRV/0	31-Mar-2015		Being amount received as refund of unspend balance of advance for the FY. 2014-2015, now deposited into UBI.	141240	31-Mar-2015	211,603.00
BRV/0	31-Mar-2015	**Advance to District Authorities (3208)**	Being amount received as refund of unspend balance of advance for Training under SRL for the FY. 2014-2015, now deposited into UBI.	296130	27-Mar-2015	64,013.00
BRV/0	31-Mar-2015		Being amount received as refund of unspend balance of advance for Travel of TOs' under SRL for the FY. 2014-2015, now deposited into UBI.	296129	27-Mar-2015	25,930.00
BRV/0	31-Mar-2015		Being amount received as refund of unspend balance of advance for the FY. 2014-2015, now recorded.	566278	31-Mar-2015	6,300.00
BRV/0	31-Mar-2015		Being amount received as refund of unspend balance of advance for the FY. 2014-2015, now deposited into UBI.	141247	31-Mar-2015	166,429.00
						733,887.00

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

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

Abhijit Dutt & Associates
Chartered Accountants

8/2, Kiran Shankar Roy Road, Rooms 2 & 3, Second floor, Calcutta 700 001
Telephones 2248 1962, 2248 5052; Telefax 2210 3894;
e-mail cadutt@gmail.com

FORM NO. 10B

[See rule 17B]

Audit Report under section 12A (b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

We have examined the Balance Sheet of West Bengal State AIDS Prevention & Control Society, Swastha Bhawan, GN – 29, Sector-V, Salt Lake City, Kolkata – 700091[name of the trust or institution] as 31st March, 2015 and Profit and Loss Account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or Institution. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of audit. In our opinion, proper books of account have been kept by the head office and the branches of the abovementioned trust/institution visited by us so far as it appears from our examination of the books and proper returns adequate for the purposes of audit have been received from the branches not visited by us, subject to the comments given below:

1. TI POOL FUND:

a) Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 4,91,76725.00 (Previous Year Rs. 55,77,110.00)** was not made available to us. However, from verification of records, it has seen that "**Inter Unit Fund Transfer**" amounting to **Rs. 35, 90,000.00** has been disclosed under such Advances besides disclosing the same separately. As such irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

b) Party wise and age wise details of **Security/Earnest Money Received of Rs. 10,000.00 (Previous Year – Rs. Nil)** included in Current liabilities as on 31.03.2015 has not been submitted by the Society to us.

2. Global Fund RCC VII:

c) Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 35,00,000.00 (Previous Year Rs. 14,56,012 Cr.)** in the form of Inter Unit Fund Transfer was not made available to us. As such irrecoverable amount, if any, included in the item wise details of Loans & Advances as on

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31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

d) Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 77,93,638.20 (Previous Year Rs. 89,17,691.00)** was not made available to us. However, from verification of records, it has seen that **"Inter Unit Fund Transfer"** amounting to **Rs. 35, 90,000.00** has been disclosed under such Advances besides disclosing the same separately. Under such circumstances, irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

3. <u>Global Fund RCC – II</u>:

e) Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 50,20,388.00 ((Previous Year Rs. 1,71, 74,113.50)** was not made available to us. However, from verification of records, it has seen that **"Inter Unit Fund Transfer"** amounting to **Rs. 64, 20,699.00 (Cr.)** has been adjusted against such Advances besides disclosing the same under the head **"Current Liabilities"**. As such irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

f) Party wise and age wise details of **Security/Earnest Money Received (Rs. 4, 67,067.00)** and **TDS (Others) (Rs. 19,030.00)** aggregating Rs. 4, 86,097.00 **(Previous Year – Rs. 16, 65,063.00)** included in Current liabilities as on 31.03.2015 has not been submitted by the Society to us.

4. <u>New DBS For NACPIV</u>:

g) Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 2, 51,553.28 Cr. (Previous Year Rs. 5, 38, 17,374.92)** after adjustment of Inter Unit Fund Transfer of Rs. 2,48,69,617.00 (Cr.) was not made available to us. As such irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

h) Party wise and age wise details of Current Liabilities involving **Rs. 30, 79,219.00 (Previous Year Rs. 42, 28,008.00)** as on 31.03.2015 has not been submitted by the Society to us.

i) 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.

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

5. Global Fund RCC – IV:

j) Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 77,93,638.20 (Previous Year Rs. 89,17,691.00)** was not made available to us. However, from verification of records, it has seen that **"Inter Unit Fund Transfer"** amounting to **Rs. 35, 90,000.00** has been disclosed under such Advances besides disclosing the same separately. Under such circumstances, irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

k) Fixed Assets Register has not been maintained by the Society in the case of **TI Tool Fund, Global Fund VII, Global Fund RCC - IV, Global Fund RCC – II and** New **DBS for NACPIV**. System of physical verification of Fixed Assets is not in vogue .Like previous year, no depreciation has been charged on Fixed Assets by the Society during the financial year 2014-15.

l) Compliance of Earlier audit Report:

a) The following stale cheques included in the reconciliation as on 31.03.2014 have been reversed in the year 2014-15.

Name of the Fund	Cheque No. & Date	Amount (Rs)	Remarks
New DBS NACPIV	019291 dated 22.11.2012	2,665.00	Reimbursement of TA/DA for attending on TOT
Global Fund RCC - IV	969650 dated 01.06.2012	15,029.00	For Advertisement on Newspapers
	016032 dated 09.04.2013	1,529.00	Advance to Staff

m) Fund utilization vis-à-vis Annual Action Plan (AAP):

Regarding Fund utilization vis-à-vis Annual Action Plan (AAP) of the funds, we report that there is no deficiencies in regard to the Fund utilization vis-à-vis Annual Action Plan (AAP) of the funds of the programs we have audited. Regarding Physical Achievement of the funds, we are not in a position to make any comments.

In our opinion and to the best of our information and according to information given to us, the said accounts give a true and fair view

(i) In the case of the Balance Sheet, of the state of affairs of the above mentioned trust/institution as at 31st March, 2015 and

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

(ii) In the case of the Income & Expenditure Account, of the grant utilized to the extent of revenue expenditure of the account year ending on 31st March, 2015.

The prescribed particulars are annexed hereto.

Place: Kolkata
Date: July, 8, 2015

for ABHIJIT DUTT & ASSOCIATES
Chartered Accountants

(P.C. SARKAR)
Partner
Membership No. – 050121

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

ANNEXURE

STATEMENT OF PARTICULARS

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1. Amount of income of the previous year applied to charitable or religious Purposes in India during that year

i. TI Tool Fund,	Rs. 514, 28,933.40
ii. Global Fund VII,	Rs. 2, 03, 31640.00
iii. Global Fund RCC - IV,	Rs. 4, 02, 11,881.08
iv. Global FundRCC – II	Rs. 11, 69, 56,476.50
v. New DBS for NACPIV	Rs. 15, 39, 06,510.75

2. Whether the trust/institution * has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year — No

3. Amount of income accumulated or set apart* /finally set apart for application to charitable or religious purposes, to the extent it does not exceed 25 per cent of the income derived from property held under trust wholly * /in part only for such purposes. — Nil

4. Amount of income eligible for exemption under section 11(1)(c) (Give details) — Nil

5. Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) — Nil

6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof — Not Applicable

7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof — No

8. Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year- — No

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or — No

(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or — No

(c) has not been utilized for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof — No

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1. Whether any part of the income or property of the * trust/institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any — No

2. Whether any land, building or other property of the * trust/institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any — No

3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details — No

4. Whether the services of the * trust/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any — No

5. Whether any share, security or other property was purchased by or on behalf of the * trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid — No

6. Whether any share, security or other property was sold by or on behalf of the * trust/institution during the previous year to any such person? If so, give details thereof together with the consideration received — No

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

7. Whether any income or property of the * trust/institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted — No

8. Whether the income or property of the * trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details — No

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN
WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

Sl. No.	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of The Investment	Income from the investment	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year – say Yes/No
1	2	3	4	5	6
		N	I	L	

Place: Kolkata
Date: July, 8, 2015

For ABHIJIT DUTT & ASSOCIATES
Chartered Accountants

(P.C. Sarkar)
Partner
Membership No. – 050121

Abhijit Dutt & Associates
Chartered Accountants

8/2, Kiran Shankar Roy Road, Rooms 2 & 3, Second floor, Calcutta 700 001
Telephones 2248 1962, 2248 5052; Telefax 2210 3894;
e-mail dutt@vsnl.net, cadutt@gmail.com

Management Letter
(GLOBAL FUND RCC-IV)

To,

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

Sir,

Subject: Management Letter

We have audited the accompanying financial statement of the West Bengal State AIDS Prevention and Control Society **(GLOBAL FUND RCC-IV)** for the period April 1, 2014 to March 31, 2015. 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 funds, as directed by National AIDS Control Organization.
2) Books of Accounts of the Society have been maintained on the CPFMS Accounting Software provided by National AIDS Control Organization, i.e., Cash Book Bank Book, Journal Book and General Ledger.
3) Two accounting policies suggested by National AIDS Control Organization differ from the accounting standards prescribed by the institute 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) Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 77,93,638.20 (Previous Year Rs. 89,17,691.00)** was not made available to us. However, from verification of records, it has seen that "**Inter Unit Fund Transfer**" amounting to **Rs. 35, 90,000.00** has been disclosed under such Advances besides disclosing the same separately. Under such circumstances, irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.
5) Fixed Assets Register has not been maintained by the Society. System of physical verification of Fixed Assets is not in vogue .Like previous year, no depreciation has been charged on Fixed Assets by the Society during the financial year 2014-15.

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

6) Bank Account No. 1432010080617 with United Bank of India, Sector – V Branch stands reconciled as on 31st March, 2015.

7) The office address of the Society is wrongly entered in the CPFMS system. The cored office address of the society is Swasthya Bhawan, GN-29, Sector-V, Salt Lake City, Kolkata-700091.

BHUJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

List of ineligible Expenses
For the period April 1, 2014 to March 31, 2015

During the course of our audit we did not come across any ineligible expenses under the **GLOBAL FUND RCC-IV.**

Reconciliation of expenditure as per IFR with the actual expenditure as reported in the Audited Financial Statements for the period April 1, 2014 to March 31, 2015.

Particulars	Amount (in lacs)	Amount (in lacs)
Expenditure as per Consolidated Financial Statement		428.93
Utilization of Fund		
Total Expenses as per Income & Expenditure A/c.		402.12
Addition in Fixed Assets		26.81

Exceptions with adherence to the procurement procedures for the period April 1, 2014 to March 31, 2015

During the course of our audit we did not come across any material exception with the adherence to the procurement procedures in the **GLOBAL FUND RCC-IV**.

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

Significant Accounting Policies

1) **Basis of Preparation of Accounts**

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

2) **Fixed Assets**

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

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.

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

Abhijit Dutt & Associates
Chartered Accountants

8/2, Kiran Shankar Roy Road, Rooms 2 & 3, Second floor, Calcutta 700 001
Telephones 2248 1962, 2248 5052; Telefax 2210 3894;
e-mail cadutt@gmail.com

AUDITORS' REPORT

1. We have audited the attached Balance Sheet of **West Bengal State AIDS Prevention & Control Society, Global Fund VII** as at 31st March, 2015. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. Financial Statement relating to this fund comprises of accounts of 18 Districts and Head Office of **West Bengal State AIDS Prevention & Control Society.**

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

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

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

      I. Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 35,00,000.00 (Previous Year Rs. 14,56,012 Cr.)** in the form of Inter Unit Fund Transfer was not made available to us. As such irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

      II. Fixed Assets Register has not been maintained by the Society. System of physical verification of Fixed Assets is not in vogue .Like previous year, no depreciation has been charged on Fixed Assets by the Society during the financial year 2014-15.

      III. Bank Account No. 1432010084251 with United Bank of India, Sector – V Branch Stands reconciled as on 31st March, 2015.

      IV. Regarding Fund utilization vis-à-vis Annual Action Plan (AAP) of the funds, we report that there is no deficiencies in regard to the Fund utilization vis-à-vis Annual Action Plan (AAP) of the funds of the said program. Regarding Physical Achievement of the funds, we are not in a position to make any comments.

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

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

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

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

i. In the case of the Balance Sheet, of the state of affairs of the Society as at 31st March, 2015

ii. In the case of the Income & Expenditure Accounts, of the Grants utilized to the extent of revenue expenditure for the year 2014-15 and

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

for ABHIJIT DUTT & ASOCIATES
Chartered Accountants

P.C.Sarkar
Partner
Mem. No. – 050121

Calcutta
Date: 08.07.2015

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

NACO

West Bengal SACS - GLOBAL FUND VII

[Draft]

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

National AIDS Control Project - Phase III

Balance Sheet

For The Period From : 01-Apr-2014 To :31-Mar-2015

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
(1,456,006.89)	GENERAL FUND	01	3,510,480.11	1,356,087.51	FIXED ASSETS	02	1,356,087.51
1,356,087.51	FIXED ASSET FUND		1,356,087.51		CURRENT ASSETS, LOANS AND ADVANCES		
				5.11	CURRENT ASSETS	0301	10,480.11
				(1,456,012.00)	UBI - Sec - I - 143201008425 LOANS AND ADVANCES	0401	3,500,000.00
(99,919.38)			4,866,567.62	(99,919.38)			4,866,567.62

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

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

Project Director
Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Opening grant in aid	**1,456,006.89**	**12,747,571.46**
Add: Received during the year		
Grant from NACO to SACS	25,200,000.00	15,947,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	20,233,513.00	29,850,758.35
Grants utilised to the extent of fixed asset expenditure	0.00	299,820.00
Closing grant in aid	**3,510,480.11**	**1,456,006.89**

Fixed Asset

Schedule 02

Figures in Rupees

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

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

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Chartered Accountants
Calcutta

Funds from Other Sources

Schedule 03

Figures in Rupees

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

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Kolkata

CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Bank Rd7	10,480.11	5.11
Total	**10,480.11**	**5.11**

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to NGOs	0.00	3,684,093.00
Inter Unit Fund Transfer	3,500,000.00	(5,140,105.00)
Total	**3,500,000.00**	**(1,456,012.00)**

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director
WBSAP&CS

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

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
Addl. Project Director
WBSAP&CS

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

NACO

West Bengal SACS - GLOBAL FUND VII

[Draft]

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

National AIDS Control Project - Phase III

Income And Expenditure Account

For The Period From : 01-Apr-2014 To :31-Mar-2015

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
2,422,035.00	IEC		1,964,402.00	349,449.00	Other Income	28	98,127.00
1,480,012.00	Monitoring & Evaluation (SIMS)		30,679.00	29,850,758.35	**Grants utilised to the extent of revenue expenditure**		20,233,513.00
3,019,063.85	Training and Workshops	08	1,532,743.00				
17,609,309.55	Salary (Pay and Allowances)	13	12,514,536.00				
50,725.00	Maintenance Costs	14	45,967.00				
5,619,061.95	Operational Expenses	15	4,243,313.00				
97,263.00		NULL	91,668.00				
30,200,207.35			**20,331,640.00**	**30,200,207.35**			**20,331,640.00**

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

ABHIJIT BUTT & ASSOCIATES
Chartered Accountants
Calcutta

Other Income

Schedule 28

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Interest from Bank	98,127.00	349,449.00
Total	**98,127.00**	**349,449.00**

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	1,493,820.00	2,932,580.00
Red Ribbon Clubs/Youth Friendly Clubs	38,923.00	86,483.85
Total	**1,532,743.00**	**3,019,063.85**

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	12,514,536.00	17,609,309.55
Total	**12,514,536.00**	**17,609,309.55**

Joint Secretary, Department of Health & Family Welfare Government of West Bengal & Addl. Project Director, WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Equipment Maintenance	39,092.00	27,154.00
Building Maintenance	6,875.00	23,571.00
Total	**45,967.00**	**50,725.00**

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Operational Expenses	160,113.00	320,612.00
Travelling Expenses	3,258,326.00	4,231,073.00
Rent, Rates & Taxes	280,000.00	389,150.00
Telephone/Communication Expenses	158,994.00	225,886.45
Bank Charges	5.00	0.00
Miscellaneous Expenses	55,914.00	23,787.00
Printing & Stationery	134,503.00	188,866.50
Water and Electricity Charges	30,400.00	46,764.00
Postage/Courier	9,518.00	5,889.00
PLHA Expenses	63,872.00	89,771.00

Schedule NULL

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Meeting Expenses	91,668.00	97,263.00
Total	**91,668.00**	**97,263.00**

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

N/CO

West Bengal SACS - GLOBAL FUND VII

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

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2014 To :31-Mar-2015

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
	Opening Balance:			25,349,091.00	LOANS AND ADVANCES	17	25,252,004.00
3,935,092.11	Balance with Bank	30	5.11	22,550.00	Training and Workshops	20	0.00
5,140,105.00	LOANS AND ADVANCES	17	0.00	0.00	Operational Expenses	27	35,648.00
15,947,000.00	GENERAL FUND	29	25,200,000.00		**Closing Balance:**		
349,449.00	Other Income	56	98,127.00	0.00	Cash in hand		0.00
25,371,646.11			**25,298,132.11**	5.11	Balance with Bank	31	10,480.11
				25,371,646.11	UBI - Sec-V - 143201008425 1		**25,298,132.11**

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Inter Unit Fund Transfer	0.00	5,140,105.00
Total	**0.00**	**5,140,105.00**

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Grant from NACO to SACS	25,200,000.00	15,947,000.00
Total	**25,200,000.00**	**15,947,000.00**

Balance with Bank

Schedule 30

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

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAPACS

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

ABHIJIT BUTT & ASSOCIATES
Chartered Accountants
Calcutta

Other Income

Schedule 56

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Interest from Bank	98,127.00	349,449.00
Total	98,127.00	349,449.00

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Others	22,172.00	0.00
Advance to NGOs	16,589,727.00	25,349,091.00
Inter Unit Fund Transfer	8,640,105.00	0.00
Total	25,252,004.00	25,349,091.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	0.00	22,550.00
Total	0.00	22,550.00

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

Jt. Director (Finance)
WB [illegible] Education
[illegible]

ABHIJIT BUTT & ASSOCIATES
Chartered Accountants
Calcutta

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Travelling Expenses	17,730.00	0.00
Bank Charges	5.00	0.00
Miscellaneous Expenses	17,913.00	0.00
Total	**35,648.00**	**0.00**

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Bank Rd7	10,480.11	5.11
Total	**10,480.11**	**5.11**

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

Jt. Director (Finance)
WB State AIDS Prevention
&

ABHIJIT BUTT & ASSOCIATES
Chartered Accountants
Calcutta

NACO

West Bengal SACS - GLOBAL FUND VII

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

National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. **25,200,000.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year **2014-15** vide letter No. given below and opening Cash/Bank Balance Rs. **5.11** (and Current Liabilities of Rs.**0.00**)and outstanding Advances for Rs. **(1,456,012.00)** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **98,127.00**. a sum of Rs. **20,331,640.00** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **10,480.11** (and Current Liabilities of Rs. **0.00**)and outstanding advances of Rs.**3,500,000.00**. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

Sl. No.	Sanction letter Number and Date	Amount
	Total	**25,200,000.00**

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)

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

(Project Director)

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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Opening balance of Net Current Assets	Amount (Rs.)
Bank Rd7	5.11
Advance to NGOs	3,684,093.00
Inter Unit Fund Transfer	(5,140,105.00)
	(1,456,006.89)

Sources of funds	Amount (Rs.)
Grant from NACO to SACS	25,200,000.00
	25,200,000.00

Utilisation of funds	Amount (Rs.)
IEC	1,964,402.00
Operational Expenses	160,113.00
Training	1,493,820.00
Salary	12,514,536.00
Equipment Maintenance	39,092.00
Building Maintenance	6,875.00
Travelling Expenses	3,258,326.00
Rent, Rates & Taxes	280,000.00
Telephone/Communication Expenses	158,994.00
Bank Charges	5.00
Miscellaneous Expenses	55,914.00
Printing & Stationery	134,503.00
Monitoring & Evaluation (SIMS)	30,679.00
Water and Electricity Charges	30,400.00
Postage/Courier	9,518.00
Red Ribbon Clubs/Youth Friendly Clubs	38,923.00
PLHA Expenses	63,872.00
Meeting Expenses	91,668.00
	20,331,640.00

Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	98,127.00
	98,127.00

Closing balance of Net Current Assets	Amount (Rs.)
Bank Rd7	10,480.11
Inter Unit Fund Transfer	3,500,000.00
	3,510,480.11

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

Joint Secretary
Department of Health
Government of West Bengal
&
Addl. Project Director,

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

Printed : Finance Assistant on 15/06/2015 11:14:41 from 1225

NACO

West Bengal SACS - GLOBAL FUND VII

National AIDS Control Project - Phase III

United Bank of India - Sector-V Branch.

Bank Reconciliation Statement

A/c No. 1432010084251

Bank Code Bank Rd7 (3113) **As on** 31-Mar-2015

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Balance as per Bank Book		10,480.11
ADD		
Cheques issued but not presented for payment	0.00	
Directly Credited by Bank	0.00	
		0.00
LESS		
Cheques deposited but not cleared	0.00	
Directly Debited by Bank	0.00	
		0.00
Closing Balance as per Bank Statement		10,480.11

Joint Secretary, Department of Health & Family Welfare Government of West Bengal & Addl. Project Director, WBSACS

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

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)

Abhijit Dutt & Associates
Chartered Accountants

8/2, Kiran Shankar Roy Road, Rooms 2 & 3, Second floor, Calcutta 700 001
Telephones 2248 1962, 2248 5052; Telefax 2210 3894;
e-mail cadutt@gmail.com

FORM NO. 10B

[See rule 17B]

Audit Report under section 12A (b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

We have examined the Balance Sheet of West Bengal State AIDS Prevention & Control Society, Swastha Bhawan, GN – 29, Sector-V, Salt Lake City, Kolkata – 700091[name of the trust or institution] as 31st March, 2015 and Profit and Loss Account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or Institution. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of audit. In our opinion, proper books of account have been kept by the head office and the branches of the abovementioned trust/institution visited by us so far as it appears from our examination of the books and proper returns adequate for the purposes of audit have been received from the branches not visited by us, subject to the comments given below:

1. TI POOL FUND:

a) Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 4,91,76725.00 (Previous Year Rs. 55,77,110.00)** was not made available to us. However, from verification of records, it has seen that "**Inter Unit Fund Transfer**" amounting to **Rs. 35, 90,000.00** has been disclosed under such Advances besides disclosing the same separately. As such irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

b) Party wise and age wise details of **Security/Earnest Money Received of Rs. 10,000.00 (Previous Year – Rs. Nil)** included in Current liabilities as on 31.03.2015 has not been submitted by the Society to us.

2. Global Fund RCC VII:

c) Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 35,00,000.00 (Previous Year Rs. 14,56,012 Cr.)** in the form of Inter Unit Fund Transfer was not made available to us. As such irrecoverable amount, if any, included in the item wise details of Loans & Advances as on

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

d) Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 77,93,638.20 (Previous Year Rs. 89,17,691.00)** was not made available to us. However, from verification of records, it has seen that **"Inter Unit Fund Transfer"** amounting to **Rs. 35, 90,000.00** has been disclosed under such Advances besides disclosing the same separately. Under such circumstances, irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

3. <u>Global Fund RCC – II</u>:

e) Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 50,20,388.00 ((Previous Year Rs. 1,71, 74,113.50)** was not made available to us. However, from verification of records, it has seen that **"Inter Unit Fund Transfer"** amounting to **Rs. 64, 20,699.00 (Cr.)** has been adjusted against such Advances besides disclosing the same under the head **"Current Liabilities"**. As such irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

f) Party wise and age wise details of **Security/Earnest Money Received (Rs. 4, 67,067.00)** and **TDS (Others) (Rs. 19,030.00)** aggregating **Rs. 4, 86,097.00 (Previous Year – Rs. 16, 65,063.00)** included in Current liabilities as on 31.03.2015 has not been submitted by the Society to us.

4. <u>New DBS For NACPIV</u>:

g) Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 2, 51,553.28 Cr. (Previous Year Rs. 5, 38, 17,374.92)** after adjustment of Inter Unit Fund Transfer of Rs. 2,48,69,617.00 (Cr.) was not made available to us. As such irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

h) Party wise and age wise details of Current Liabilities involving **Rs. 30, 79,219.00 (Previous Year Rs. 42, 28,008.00)** as on 31.03.2015 has not been submitted by the Society to us.

i) 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.

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

5. Global Fund RCC – IV:

j) Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 77,93,638.20 (Previous Year Rs. 89,17,691.00)** was not made available to us. However, from verification of records, it has seen that **"Inter Unit Fund Transfer"** amounting to **Rs. 35, 90,000.00** has been disclosed under such Advances besides disclosing the same separately. Under such circumstances, irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

k) Fixed Assets Register has not been maintained by the Society in the case of **TI Tool Fund, Global Fund VII, Global Fund RCC - IV, Global Fund RCC – II and** New **DBS for NACPIV**. System of physical verification of Fixed Assets is not in vogue .Like previous year, no depreciation has been charged on Fixed Assets by the Society during the financial year 2014-15.

l) Compliance of Earlier audit Report:

a) The following stale cheques included in the reconciliation as on 31.03.2014 have been reversed in the year 2014-15.

Name of the Fund	Cheque No. & Date	Amount (Rs)	Remarks
New DBS NACPIV	019291 dated 22.11.2012	2,665.00	Reimbursement of TA/DA for attending on TOT
Global Fund RCC - IV	969650 dated 01.06.2012	15,029.00	For Advertisement on Newspapers
	016032 dated 09.04.2013	1,529.00	Advance to Staff

m) Fund utilization vis-à-vis Annual Action Plan (AAP):

Regarding Fund utilization vis-à-vis Annual Action Plan (AAP) of the funds, we report that there is no deficiencies in regard to the Fund utilization vis-à-vis Annual Action Plan (AAP) of the funds of the programs we have audited. Regarding Physical Achievement of the funds, we are not in a position to make any comments.

In our opinion and to the best of our information and according to information given to us, the said accounts give a true and fair view

(i) In the case of the Balance Sheet, of the state of affairs of the above mentioned trust/institution as at 31st March, 2015 and

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

(ii) In the case of the Income & Expenditure Account, of the grant utilized to the extent of revenue expenditure of the account year ending on 31st March, 2015.

The prescribed particulars are annexed hereto.

Place: Kolkata
Date: July, 8, 2015

for ABHIJIT DUTT & ASSOCIATES
Chartered Accountants

(P.C. SARKAR)
Partner
Membership No. – 050121

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

ANNEXURE

STATEMENT OF PARTICULARS

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1. Amount of income of the previous year applied to charitable or religious Purposes in India during that year

i. TI Tool Fund,	Rs. 514, 28,933.40
ii. Global Fund VII,	Rs. 2, 03, 31640.00
iii. Global Fund RCC - IV,	Rs. 4, 02, 11,881.08
iv. Global FundRCC – II	Rs. 11, 69, 56,476.50
v. New DBS for NACPIV	Rs. 15, 39, 06,510.75

2. Whether the trust/institution * has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year — No

3. Amount of income accumulated or set apart* /finally set apart for application to charitable or religious purposes, to the extent it does not exceed 25 per cent of the income derived from property held under trust wholly * /in part only for such purposes. — Nil

4. Amount of income eligible for exemption under section 11(1)(c) (Give details) — Nil

5. Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) — Nil

6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof — Not Applicable

7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof — No

8. Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year- — No

(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or — No

(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or — No

(c) has not been utilized for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof — No

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1. Whether any part of the income or property of the * trust/institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any — No

2. Whether any land, building or other property of the * trust/institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any — No

3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details — No

4. Whether the services of the * trust/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any — No

5. Whether any share, security or other property was purchased by or on behalf of the * trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid — No

6. Whether any share, security or other property was sold by or on behalf of the * trust/institution during the previous year to any such person? If so, give details thereof together with the consideration received — No

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

7. Whether any income or property of the * trust/institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted — No

8. Whether the income or property of the * trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details — No

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN
WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

Sl. No.	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of The Investment	Income from the investment	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year – say Yes/No
1	2	3	4	5	6
		N	I	L	

Place: Kolkata
Date: July, 8, 2015

For ABHIJIT DUTT & ASSOCIATES
Chartered Accountants

(P.C. Sarkar)
Partner
Membership No. – 050121

Abhijit Dutt & Associates
Chartered Accountants

8/2, Kiran Shankar Roy Road, Rooms 2 & 3, Second floor, Calcutta 700 001
Telephones 2248 1962, 2248 5052; Telefax 2210 3894;
e-mail cadutt@gmail.com

AUDITORS' REPORT

1. We have audited the attached Balance Sheet of **West Bengal State AIDS Prevention & Control Society, TI POOL FUND** as at 31st March, 2015. These financial statements are the responsibility of the Society's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. Financial Statement relating to this fund comprises of accounts of 18 Districts and Head Office of **West Bengal State AIDS Prevention & Control Society**.

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

4. Further to our comments in Para 3 above, we report that:
   a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit subject to the following:

   I. Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 4,91,76725.00 (Previous Year Rs. 55,77,110.00)** was not made available to us. However, from verification of records, it has seen that "**Inter Unit Fund Transfer**" amounting to **Rs. 35, 90,000.00** has been disclosed under such Advances besides disclosing the same separately. As such irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

   II. Party wise and age wise details of **Security/Earnest Money Received of Rs. 10,000.00 (Previous Year – Rs. Nil)** included in Current liabilities as on 31.03.2015 has not been submitted by the Society to us.

   III. Fixed Assets Register has not been maintained by the Society. System of physical verification of Fixed Assets is not in vogue .Like previous year, no depreciation has been charged on Fixed Assets by the Society during the financial year 2014-15.

   IV. Bank Account No. 1432010100021 with United Bank of India, Sector – V Branch Stands reconciled as on 31st March, 2015.

   V. Regarding Fund utilization vis-à-vis Annual Action Plan (AAP) of the funds, we report that there is no deficiencies in regard to the Fund

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

utilization vis-à-vis Annual Action Plan (AAP) of the funds of the said program. Regarding Physical Achievement of the funds, we are not in a position to make any comments.

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

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

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

i. In the case of the Balance Sheet, of the state of affairs of the Society as at 31st March, 2015

ii. In the case of the Income & Expenditure Accounts, of the Grants utilized to the extent of revenue expenditure for the year 2014-15 and

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

for ABHIJIT DUTT & ASOCIATES
Chartered Accountants

P.C.Sarkar
Partner
Mem. No. – 050121

Calcutta
Date: 08.07.2015

N.CO

West Bengal SACS - TI POOL FUND

[Draft]

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

National AIDS Control Project - Phase III

Balance Sheet

For The Period From : 01-Apr-2014 To :31-Mar-2015

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
16,150,763.00	GENERAL FUND	01	49,166,890.60	57,094.00	FIXED ASSETS	02	1,004,907.00
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
0.00	CURRENT LIABILITIES	0501	10,000.00	10,573,653.00	CURRENT ASSETS UBI - Sec - U - 143201010021	0301	165.60
57,094.00	FIXED ASSET FUND		1,004,907.00	5,577,110.00	LOANS AND ADVANCES	0401	49,176,725.00
16,207,857.00			50,181,797.60	16,207,857.00			50,181,797.60

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

FC/FM/FO

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

Project Director

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Opening grant in aid	**16,150,763.00**	**0.00**
Add: Received during the year		
Grant from NACO to SACS	84,600,000.00	0.00
Recovery/Deduction of Grants	0.00	20,000,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	50,636,059.40	3,792,143.00
Grants utilised to the extent of fixed asset expenditure	947,813.00	57,094.00
Closing grant in aid	**49,166,890.60**	**16,150,763.00**

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Office Equipment (2206)	57,094.00	624,559.00	0.00	681,653.00
Procurement of Goods (2207)	0.00	323,254.00	0.00	323,254.00
Grand Total	**57,094.00**	**947,813.00**	**0.00**	**1,004,907.00**

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director
WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

Funds from Other Sources **Schedule 03**

Figures in Rupees

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

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
TIPF-Bank	165.60	10,573,653.00
Total	**165.60**	**10,573,653.00**

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Consultants	0.00	461,025.00
Advance to Others	0.00	3,000.00
Advance to NGOs	22,604,000.00	5,113,085.00
Advance to District Authorities	2,372,409.00	0.00
Inter Unit Fund Transfer	24,200,316.00	0.00
Total	**49,176,725.00**	**5,577,110.00**

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Security / Earnest Deposit (Received)	10,000.00	0.00
Total	10,000.00	0.00

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

NACO

West Bengal SACS - TI POOL FUND

[Draft]

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

National AIDS Control Project - Phase III

Income And Expenditure Account

For The Period From : 01-Apr-2014 To :31-Mar-2015

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
0.00	Kits and Other Lab Supplies	06	700,610.00	0.00	Other Income	28	792,874.00
102,325.00	Medicines	07	272,433.00	3,792,143.00	**Grants utilised to the extent of revenue expenditure**		50,636,059.40
1,069,480.00	Training and Workshops	08	8,302,886.00				
0.00	NGO Services	11	1,567,140.00				
1,960,673.00	Salary (Pay and Allowances)	13	33,228,720.00				
1,871.00	Maintenance Costs	14	42,009.00				
657,794.00	Operational Expenses	15	7,315,135.40				
6,960.00		NULL	128,272.00				
3,792,143.00			**51,428,933.40**	**3,792,143.00**			**51,428,933.40**

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

Other Income

Schedule 28

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Receipts	96,516.00	0.00
Interest from Bank	696,358.00	0.00
Total	792,874.00	0.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Lab. Supplies	700,610.00	0.00
Total	700,610.00	0.00

Medicines

Schedule 07

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
STI Drugs	272,433.00	102,325.00
Total	272,433.00	102,325.00

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

AMRIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	3,475,827.00	461,779.00
Campaigns	4,827,059.00	607,701.00
Total	**8,302,886.00**	**1,069,480.00**

NGO Services

Schedule 11

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NGO Services for Priority Interventions	1,567,140.00	0.00
Total	**1,567,140.00**	**0.00**

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	27,298,575.00	1,960,673.00
Honorarium	5,930,145.00	0.00
Total	**33,228,720.00**	**1,960,673.00**

Joint Secretary, Department of Health & Family Welfare Government of West Bengal & Addl. Project Director, WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Need Based Assisstance	42,009.00	1,871.00
Total	**42,009.00**	**1,871.00**

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Operational Expenses	8,872.00	0.00
Travelling Expenses	2,381,897.00	99,969.00
Rent, Rates & Taxes	2,420,263.40	284,609.00
Bank Charges	2,352.00	0.00
Printing & Stationery	1,503.00	2,478.00
Other Administration Cost	2,371,976.00	263,778.00

Schedule NULL

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Meeting Expenses	128,272.00	6,960.00
Total	**128,272.00**	**6,960.00**

Joint Secretary
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

NACO

West Bengal SACS - TI POOL FUND

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

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2014 To :31-Mar-2015

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
	Opening Balance:			7,569,899.00	LOANS AND ADVANCES	17	90,348,274.40
0.00	Cash in hand		0.00	57,094.00	FIXED ASSETS	16	323,254.00
0.00	Balance with Bank	30	10,573,653.00	0.00	CURRENT LIABILITIES	32	5,250.00
20,000,000.00	GENERAL FUND	29	84,600,000.00	634,179.00	Training and Workshops	20	2,712,999.00
0.00	CURRENT LIABILITIES	32	10,000.00	0.00	NGO Services	23	243,702.00
0.00	Other Income	56	732,133.00	877,500.00	Salary (Pay and Allowances)	25	1,705,000.00
20,000,000.00			95,915,786.00	0.00	Maintenance Costs	26	2,503.00
				287,675.00	Operational Expenses	27	574,638.00
				0.00		NULL	500.00
					Closing Balance:		
				0.00	Cash in hand		0.00
				10,573,653.00	Balance with Bank	31	165.60
				20,000,000.00	UBI - Lee - V - 143201010021		95,915,786.00

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Grant from NACO to SACS	84,600,000.00	0.00
Recovery/Deduction of Grants	0.00	20,000,000.00
Total	**84,600,000.00**	**20,000,000.00**

Balance with Bank

Schedule 30

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

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Security / Earnest Deposit (Received)	10,000.00	0.00
Total	**10,000.00**	**0.00**

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

Other Income

Schedule 56

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Receipts	96,516.00	0.00
Interest from Bank	635,617.00	0.00
Total	**732,133.00**	**0.00**

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Consultants	847,333.00	461,025.00
Advance to Others	172,387.00	8,448.00
Advance to NGOs	61,316,478.40	7,100,426.00
Advance to Staff	960.00	0.00
Advance to District Authorities	3,810,958.00	0.00
Inter Unit Fund Transfer	24,200,158.00	0.00
Total	**90,348,274.40**	**7,569,899.00**

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Office Equipment	0.00	57,094.00
Procurement of Goods	323,254.00	0.00
Total	**323,254.00**	**57,094.00**

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
TDS (Others)	5,250.00	0.00
Total	**5,250.00**	**0.00**

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	691,146.00	78,878.00
Campaigns	2,021,853.00	555,301.00
Total	**2,712,999.00**	**634,179.00**

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAPCO

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

NGO Services

Schedule 23

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NGO Services for Priority Interventions	243,702.00	0.00
Total	**243,702.00**	**0.00**

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	1,379,500.00	877,500.00
Honorarium	325,500.00	0.00
Total	**1,705,000.00**	**877,500.00**

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Need Based Assisstance	2,503.00	0.00
Total	**2,503.00**	**0.00**

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Operational Expenses	6,928.00	0.00
Travelling Expenses	12,480.00	62,700.00
Rent, Rates & Taxes	188,980.00	149,747.00
Bank Charges	77.00	0.00
Printing & Stationery	1,503.00	2,478.00
Other Administration Cost	364,170.00	72,750.00

Schedule NULL

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Meeting Expenses	500.00	0.00
Total	**500.00**	**0.00**

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
TIPF-Bank	165.60	10,573,653.00
Total	**165.60**	**10,573,653.00**

Joint Secretary, Department of Health & Family Welfare Government of West Bengal & Addl. Project Director, WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

NACO

West Bengal SACS - TI POOL FUND

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

National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. **84,600,000.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year **2014-15** vide letter No. given below and opening Cash/Bank Balance Rs. **10,573,653.00** (and Current Liabilities of Rs.**0.00**)and outstanding Advances for Rs. **5,577,110.00** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **792,874.00**. a sum of Rs. **52,376,746.40** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **165.60** (and Current Liabilities of Rs. **10,000.00**)and outstanding advances of Rs.**49,176,725.00**. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

Sl. No.	Sanction letter Number and Date	Amount
	Total	**84,600,000.00**

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)

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

(Project Director)

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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Opening balance of Net Current Assets	Amount (Rs.)
TIPF-Bank	10,573,653.00
Advance to Consultants	461,025.00
Advance to Others	3,000.00
Advance to NGOs	5,113,085.00
	16,150,763.00

Sources of funds	Amount (Rs.)
Grant from NACO to SACS	84,600,000.00
	84,600,000.00

Utilisation of funds	Amount (Rs.)
Other Lab. Supplies	700,610.00
STI Drugs	272,433.00
Operational Expenses	8,872.00
Training	3,475,827.00
Salary	27,298,575.00
Travelling Expenses	2,381,897.00
Rent, Rates & Taxes	2,420,263.40
Honorarium	5,930,145.00
Bank Charges	2,352.00
Printing & Stationery	1,503.00
NGO Services for Priority Interventions	1,567,140.00
Other Administration Cost	2,371,976.00
Need Based Assisstance	42,009.00
Campaigns	4,827,059.00
Meeting Expenses	128,272.00
Office Equipment	624,559.00
Procurement of Goods	323,254.00
	52,376,746.40

Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	96,516.00
Interest from Bank	696,358.00
	792,874.00

Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	10,000.00
	10,000.00

Closing balance of Net Current Assets	Amount (Rs.)
TIPF-Bank	165.60
Advance to NGOs	22,604,000.00
Advance to District Authorities	2,372,409.00
Inter Unit Fund Transfer	24,200,316.00
	49,176,890.60

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

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

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N.C.O

West Bengal SACS - TI POOL FUND

National AIDS Control Project - Phase III

United Bank of India - Sector-V Branch.

Bank Reconciliation Statement

A/c No. 1432010100021.

Bank Code TIPF-Bank (3133) **As on** 31-Mar-2015

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Balance as per Bank Book		165.60
ADD		
Cheques issued but not presented for payment	10,984,402.00	
Directly Credited by Bank	0.00	
		10,984,402.00
LESS		
Cheques deposited but not cleared	0.00	
Directly Debited by Bank	0.00	
		0.00
Closing Balance as per Bank Statement		10,984,567.60

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

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Add. Project Director,

BHUJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

Cheques issued but not presented for payment

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BPV/0	31-Mar-2015	**Advance to NGOs (3203)**	Being amount paid as 50% of advance for FSW projects for the period Oct.' 14 to Mar.' 15, vide memo no. ACS/1N-46-09/Vol-II/S-178, dt. 03-09-2014.	792048	31-Mar-2015	257,288.00
BPV/0	31-Mar-2015	**Advance to NGOs (3203)**	Being amount paid as 50% of advance for Truckers projects for the period Oct.' 14 to Mar.' 15, vide memo no. ACS/1N-09-2010/S-106, dt. 31-07-2014.	792047	31-Mar-2015	368,346.00
BPV/0	31-Mar-2015	**Advance to NGOs (3203)**	Being amount paid as 50% of advance for FSW projects for the period Oct.' 14 to Mar.' 15, vide memo no. ACS/1N-36-09/Vol-II/S-234, dt. 25-09-2014.	792049	31-Mar-2015	406,277.00
BPV/0	31-Mar-2015	**Advance to NGOs (3203)**	Being amount paid as 50% of advance for FSW projects for the period Oct.' 14 to Mar.' 15, vide memo no. ACS/1N-16-2012/Vol-II/S-151, dt. 01-09-2014.	792046	31-Mar-2015	525,060.00
BPV/0	31-Mar-2015	**Advance to NGOs (3203)**	Being amount paid as 50% of advance for FSW projects for the period Oct.' 14 to Mar.' 15, vide memo no. ACS/1N-19-2010/Vol-II/S-150, dt. 01-09-2014.	792046	31-Mar-2015	263,341.00
BPV/0	31-Mar-2015	**Advance to NGOs (3203)**	Being amount paid as 50% of advance for FSW projects for the period Oct.' 14 to Mar.' 15, vide memo no. ACS/1N-57-09/Vol-III/S-150, dt. 02-09-2014.	792046	31-Mar-2015	280,263.00
BPV/0	31-Mar-2015	**Advance to NGOs (3203)**	Being amount paid as 50% of advance for FSW projects for the period Oct.' 14 to Mar.' 15, vide memo no. ACS/1N-16-2010/Vol-II/S-179, dt. 03-09-2014.	792046	31-Mar-2015	230,245.00
BPV/0	31-Mar-2015	**Advance to NGOs (3203)**	Being amount paid as 50% of advance for FSW projects for the period Oct.' 14 to Mar.' 15, vide memo no. ACS/1N-15-2012/Vol-II/S-102, dt. 31-07-2014.	792046	31-Mar-2015	562,885.00
BPV/0	31-Mar-2015	**Advance to NGOs (3203)**	Being amount paid as 50% of advance for FSW projects for the period Oct.' 14 to Mar.' 15, vide memo no. ACS/1N-54-09/Vol-II/S-349, dt. 03-03-2015.	792046	31-Mar-2015	655,871.00
BPV/0	31-Mar-2015	**Advance to NGOs (3203)**	Being amount paid as 50% of advance for FSW projects for the period Oct.' 14 to Mar.' 15, vide memo no. ACS/1N-08-09/Vol-II/S-180, dt. 03-09-2014.	792046	31-Mar-2015	342,472.00

Joint Secretary
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

Director (Finance)
W.B. State AIDS Prevention
& Control Society

ABHIJIT DUTTA & ASSOCIATES Chartered Accountants Calcutta

BPV/0	31-Mar-2015	**Advance to NGOs (3203)**	Being amount paid as 50% of advance for FSW projects for the period Oct.' 14 to Mar.' 15, vide memo no. ACS/1N-13-09/S-94, dt. 30-07-2014.	792046	31-Mar-2015	389,303.00
BPV/0	31-Mar-2015	**Advance to NGOs (3203)**	Being amount paid as 50% of advance for FSW projects for the period Oct.' 14 to Mar.' 15, vide memo no. ACS/1N-19-2012/Vol-II/S-149, dt. 01-09-2014.	792046	31-Mar-2015	527,167.00
BPV/0	31-Mar-2015	**Advance to NGOs (3203)**	Being amount paid as 50% of advance for FSW projects for the period Oct.' 14 to Mar.' 15, vide memo no. ACS/1N-73-09/Vol-II/S-155, dt. 02-09-2014.	792046	31-Mar-2015	353,812.00
BPV/0	31-Mar-2015	**Advance to NGOs (3203)**	Being amount paid as 50% of advance for FSW projects for the period Oct.' 14 to Mar.' 15, vide memo no. ACS/1N-109-09/Vol-II/S-112, dt. 31-07-2014.	792046	31-Mar-2015	188,785.00
BPV/0	31-Mar-2015	**Advance to NGOs (3203)**	Being amount paid as 50% of advance for FSW projects for the period Oct.' 14 to Mar.' 15, vide memo no. ACS/1N-43-09/Vol-II/S-242, dt. 26-09-2014.	792046	31-Mar-2015	253,603.00
BPV/0	31-Mar-2015	**Advance to NGOs (3203)**	Being amount paid as 50% of advance for FSW projects for the period Oct.' 14 to Mar.' 15, vide memo no. ACS/1N-45-09/Vol-II/S-360, dt. 04-03-2015.	792046	31-Mar-2015	4,615,781.00
BPV/0	31-Mar-2015	**Inter Unit Fund Transfer (4402)**	Being amount transferred to New DBS Fund from TI Pool Fund, due to settlement of Previous IFUT, now recorded & rectified.	792051	31-Mar-2015	158.00
BPV/0	31-Mar-2015	**Advance to NGOs (3203)**	Being amount paid as 50% of advance for 2nd installments of FSW Projects from Oct.' 2014 to Mar.' 2015, vide memo no. ACS/1N-17-2012/Vol-II/S-153, dt. 02-09-2014.	792050	31-Mar-2015	545,745.00
BPV/0	31-Mar-2015	**Advance to NGOs (3203)**	Being amount paid as advance of MSM (New) Projects for the month of Mar.' 2015, vide memo no. ACS/1N-04-2014/S-354, dt. 04-03-2015.	792052	31-Mar-2015	218,000.00
						10,984,402.00

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

Abhijit Dutt & Associates
Chartered Accountants

8/2, Kiran Shankar Roy Road, Rooms 2 & 3, Second floor, Calcutta 700 001
Telephones 2248 1962, 2248 5052; Telefax 2210 3894;
e-mail cadutt@gmail.com

FORM NO. 10B

[See rule 17B]

Audit Report under section 12A (b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

We have examined the Balance Sheet of West Bengal State AIDS Prevention & Control Society, Swastha Bhawan, GN – 29, Sector-V, Salt Lake City, Kolkata – 700091[name of the trust or institution] as 31st March, 2015 and Profit and Loss Account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or Institution. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of audit. In our opinion, proper books of account have been kept by the head office and the branches of the abovementioned trust/institution visited by us so far as it appears from our examination of the books and proper returns adequate for the purposes of audit have been received from the branches not visited by us, subject to the comments given below:

1. TI POOL FUND:

a) Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 4,91,76725.00 (Previous Year Rs. 55,77,110.00)** was not made available to us. However, from verification of records, it has seen that "**Inter Unit Fund Transfer**" amounting to **Rs. 35, 90,000.00** has been disclosed under such Advances besides disclosing the same separately. As such irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

b) Party wise and age wise details of **Security/Earnest Money Received of Rs. 10,000.00 (Previous Year – Rs. Nil)** included in Current liabilities as on 31.03.2015 has not been submitted by the Society to us.

2. Global Fund RCC VII:

c) Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 35,00,000.00 (Previous Year Rs. 14,56,012 Cr.)** in the form of Inter Unit Fund Transfer was not made available to us. As such irrecoverable amount, if any, included in the item wise details of Loans & Advances as on

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31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

d) Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 77,93,638.20 (Previous Year Rs. 89,17,691.00)** was not made available to us. However, from verification of records, it has seen that **"Inter Unit Fund Transfer"** amounting to **Rs. 35, 90,000.00** has been disclosed under such Advances besides disclosing the same separately. Under such circumstances, irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

3. <u>Global Fund RCC – II</u>:

e) Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 50,20,388.00 ((Previous Year Rs. 1,71, 74,113.50)** was not made available to us. However, from verification of records, it has seen that **"Inter Unit Fund Transfer"** amounting to **Rs. 64, 20,699.00 (Cr.)** has been adjusted against such Advances besides disclosing the same under the head **"Current Liabilities"**. As such irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

f) Party wise and age wise details of **Security/Earnest Money Received (Rs. 4, 67,067.00)** and **TDS (Others) (Rs. 19,030.00)** aggregating **Rs. 4, 86,097.00 (Previous Year – Rs. 16, 65,063.00)** included in Current liabilities as on 31.03.2015 has not been submitted by the Society to us.

4. <u>New DBS For NACPIV</u>:

g) Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 2, 51,553.28 Cr. (Previous Year Rs. 5, 38, 17,374.92)** after adjustment of Inter Unit Fund Transfer of Rs. 2,48,69,617.00 (Cr.) was not made available to us. As such irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

h) Party wise and age wise details of Current Liabilities involving **Rs. 30, 79,219.00 (Previous Year Rs. 42, 28,008.00)** as on 31.03.2015 has not been submitted by the Society to us.

i) 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.

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5. Global Fund RCC – IV:

j) Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 77,93,638.20 (Previous Year Rs. 89,17,691.00)** was not made available to us. However, from verification of records, it has seen that "**Inter Unit Fund Transfer**" amounting to **Rs. 35, 90,000.00** has been disclosed under such Advances besides disclosing the same separately. Under such circumstances, irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

k) Fixed Assets Register has not been maintained by the Society in the case of **TI Tool Fund, Global Fund VII, Global Fund RCC - IV, Global Fund RCC – II and** New **DBS for NACPIV**. System of physical verification of Fixed Assets is not in vogue .Like previous year, no depreciation has been charged on Fixed Assets by the Society during the financial year 2014-15.

l) Compliance of Earlier audit Report:

a) The following stale cheques included in the reconciliation as on 31.03.2014 have been reversed in the year 2014-15.

Name of the Fund	Cheque No. & Date	Amount (Rs)	Remarks
New DBS NACPIV	019291 dated 22.11.2012	2,665.00	Reimbursement of TA/DA for attending on TOT
Global Fund RCC - IV	969650 dated 01.06.2012	15,029.00	For Advertisement on Newspapers
	016032 dated 09.04.2013	1,529.00	Advance to Staff

m) Fund utilization vis-à-vis Annual Action Plan (AAP):

Regarding Fund utilization vis-à-vis Annual Action Plan (AAP) of the funds, we report that there is no deficiencies in regard to the Fund utilization vis-à-vis Annual Action Plan (AAP) of the funds of the programs we have audited. Regarding Physical Achievement of the funds, we are not in a position to make any comments.

In our opinion and to the best of our information and according to information given to us, the said accounts give a true and fair view

(i) In the case of the Balance Sheet, of the state of affairs of the above mentioned trust/institution as at 31st March, 2015 and

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ANNEXURE

STATEMENT OF PARTICULARS

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1. Amount of income of the previous year applied to charitable or religious Purposes in India during that year

i. TI Tool Fund,	Rs. 514, 28,933.40
ii. Global Fund VII,	Rs. 2, 03, 31640.00
iii. Global Fund RCC - IV,	Rs. 4, 02, 11,881.08
iv. Global FundRCC – II	Rs. 11, 69, 56,476.50
v. New DBS for NACPIV	Rs. 15, 39, 06,510.75

2. Whether the trust/institution * has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year — No

3. Amount of income accumulated or set apart* /finally set apart for application to charitable or religious purposes, to the extent it does not exceed 25 per cent of the income derived from property held under trust wholly * /in part only for such purposes. — Nil

4. Amount of income eligible for exemption under section 11(1)(c) (Give details) — Nil

5. Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) — Nil

6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof — Not Applicable

7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof — No

8. Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year- — No

(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or — No

(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or — No

(c) has not been utilized for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof — No

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1. Whether any part of the income or property of the * trust/institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any — No

2. Whether any land, building or other property of the * trust/institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any — No

3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details — No

4. Whether the services of the * trust/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any — No

5. Whether any share, security or other property was purchased by or on behalf of the * trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid — No

6. Whether any share, security or other property was sold by or on behalf of the * trust/institution during the previous year to any such person? If so, give details thereof together with the consideration received — No

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7. Whether any income or property of the * trust/institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted — No

8. Whether the income or property of the * trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details — No

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN
WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

Sl. No.	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of The Investment	Income from the investment	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year – say Yes/No
1	2	3	4	5	6
		N	I	L	

Place: Kolkata
Date: July, 8, 2015

For ABHIJIT DUTT & ASSOCIATES
Chartered Accountants

(P.C. Sarkar)
Partner
Membership No. – 050121

Abhijit Dutt & Associates
Chartered Accountants

8/2, Kiran Shankar Roy Road, Rooms 2 & 3, Second floor, Calcutta 700 001
Telephones 2248 1962, 2248 5052; Telefax 2210 3894;
e-mail cadutt@gmail.com

Management Letter
(New DBS for NACPIV Fund)

To,

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

Sir,

Subject: Management Letter

We have audited the accompanying financial statement of the West Bengal State AIDS Prevention and Control Society **(New DBS for NACPIV Fund)** for the period April 1, 2014 to March 31, 2015. 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 funds, as directed by National AIDS Control Organization.
2) Books of Accounts of the Society have been maintained on the CPFMS Accounting Software provided by National AIDS Control Organization, i.e., Cash Book Bank Book, Journal Book and General Ledger.
3) Two accounting policies suggested by National AIDS Control Organization differ from the accounting standards prescribed by the institute 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) Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 2, 51,553.28 Cr. (Previous Year Rs. 5, 38, 17,374.92)** after adjustment of Inter Unit Fund Transfer of Rs. 2,48,69,617.00 (Cr.) was not made available to us. As such irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

5) Party wise and age wise details of Current Liabilities involving **Rs. 30, 79,219.00 (Previous Year Rs. 42, 28,008.00)** as on 31.03.2015 has not been submitted by the Society to us.

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

6) 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.
7) Fixed Assets Register has not been maintained by the Society. System of physical verification of Fixed Assets is not in vogue .Like previous year, no depreciation has been charged on Fixed Assets by the Society during the financial year 2014-15.

8) The office address of the Society is wrongly entered in the CPFMS system. The cored office address of the society is Swasthya Bhawan, GN-29, Sector-V, Salt Lake City, Kolkata-700091.

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

List of ineligible Expenses
For the period April 1, 2014 to March 31, 2015

During the course of our audit we did not come across any ineligible expenses under the **New DBS for NACPIV Fund.**

Reconciliation of expenditure as per IFR with the actual expenditure as reported in the Audited Financial Statements for the period April 1, 2014 to March 31, 2015.

Particulars	Amount (in lacs)	Amount (in lacs)
Expenditure as per Consolidated Financial Statement		1,591.54
Utilization of Fund		
Total Expenses as per Income & Expenditure A/c.		1,539.07
Addition in Fixed Assets		52.47

Exceptions with adherence to the procurement procedures for the period April 1, 2014 to March 31, 2015

During the course of our audit we did not come across any material exception with the adherence to the procurement procedures in the **New DBS for NACPIV Fund.**

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

Significant Accounting Policies

1) **Basis of Preparation of Accounts**

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

2) **Fixed Assets**

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

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.

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

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8/2, Kiran Shankar Roy Road, Rooms 2 & 3, Second floor, Calcutta 700 001
Telephones 2248 1962, 2248 5052; Telefax 2210 3894;
e-mail cadutt@gmail.com

AUDITORS' REPORT

1. We have audited the attached Balance Sheet of **West Bengal State AIDS Prevention & Control Society, NEW DBS FOR NACPIV** as at 31st March, 2015. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. Financial Statement relating to this fund comprises of accounts of 18 Districts and Head Office of **West Bengal State AIDS Prevention & Control Society**.

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

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

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

I. Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 2, 51,553.28 Cr. (Previous Year Rs. 5, 38, 17,374.92)** after adjustment of Inter Unit Fund Transfer of Rs. 2,48,69,617.00 (Cr.) was not made available to us. As such irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

II. Party wise and age wise details of Current Liabilities involving **Rs. 30, 79,219.00 (Previous Year Rs. 42, 28,008.00)** as on 31.03.2015 has not been submitted by the Society to us.

III. 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.

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

IV. Fixed Assets Register has not been maintained by the Society. System of physical verification of Fixed Assets is not in vogue .Like previous year, no depreciation has been charged on Fixed Assets by the Society during the financial year 2014-15.

V. Bank Account No. 1432010095132 with United Bank of India, Sector – V Branch stands reconciled as on 31st March, 2015.

VI. Regarding Fund utilization vis-à-vis Annual Action Plan (AAP) of the funds, we report that there is no deficiencies in regard to the Fund utilization vis-à-vis Annual Action Plan (AAP) of the funds of the said program. Regarding Physical Achievement of the funds, we are not in a position to make any comments.

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

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

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

i. In the case of the Balance Sheet, of the state of affairs of the Society as at 31st March, 2015

ii. In the case of the Income & Expenditure Accounts, of the Grants utilized to the extent of revenue expenditure for the year 2014-15 and

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

for ABHIJIT DUTT & ASOCIATES
Chartered Accountants

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

P.C.Sarkar
Partner
Mem. No. – 050121

Calcutta
Date: 08.07.2015

NACO

West Bengal SACS - NEW DBS FOR NACPIV

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

National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. **90,100,000.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year **2014-15** vide letter No. given below and opening Cash/Bank Balance Rs. **22,070,129.63** (and Current Liabilities of Rs.**4,681,943.62**)and outstanding Advances for Rs. **53,817,374.92** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **1,643,304.00**. a sum of Rs. **159,153,912.20** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **7,579,660.63** (and Current Liabilities of Rs. **3,533,154.62**)and outstanding advances of Rs.**(251,553.28)**. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

Sl. No.	Sanction letter Number and Date	Amount
	Total	**90,100,000.00**

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)

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

(Project Director)

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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Opening balance of Net Current Assets	Amount (Rs.)
Cash in hand	5,224.00
NEW DBS Bank Code	22,064,905.63
Advance to Others	653,804.50
Advance to NGOs	10,134,100.25
Advance to Staff	14,715.00
Advance to Autonomous Bodies	2,427,246.00
Advance to District Authorities	26,562,809.00
Security Deposit (Paid)	10,000.00
NACPIII Advance to Others	354,465.00
NACPIII Advance to NGOs	2,642,673.27
NACPIII Advance to Staff	89,640.00
NACPIII Advance to District Authorities	5,787,816.90
Inter Unit Fund Transfer	5,140,105.00
	75,887,504.55

Opening balance of Net Current Liabilities	Amount (Rs.)
General Provident Fund	(304.00)
Group Insurance Scheme	304.00
Security / Earnest Deposit (Received)	4,048,235.00
TDS (Others)	13,500.00
Other Recoveries	166,273.00
Funds from Other Sources	453,935.62
	4,681,943.62

Sources of funds	Amount (Rs.)
Grant from NACO to SACS	90,100,000.00
	90,100,000.00

Utilisation of funds	Amount (Rs.)
HIV Kits	496,943.00
Other Lab. Supplies	760,320.00
STI Drugs	22,368.00
IEC	38,418,803.00
Operational Expenses	60,446.00
Training	2,327,633.00
Salary	59,381,861.00
Equipment Maintenance	30,899.00
Vehicle Maintenance	1,268,317.00
Travelling Expenses	2,537,577.00
Rent, Rates & Taxes	206,916.00
Telephone/Communication Expenses	140,074.00
Bank Charges	115,030.00
Miscellaneous Expenses	949,878.00
Printing & Stationery	249,653.00
Monitoring & Evaluation (SIMS)	3,471.00

Saha

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

Advertisement (Other than IEC)	111,864.00
Water and Electricity Charges	51,948.00
Audit Fees	593,851.00
NGO Services for Priority Interventions	9,735,147.25
Surveillance	1,492,238.00
Postage/Courier	1,218,861.00
Quality Assessment	47,880.00
Other Administration Cost	144,722.50
Contractual Services - Companies	2,037,339.00
Campaigns	17,902,894.00
Contigency	1,740,237.00
Consumable Items	11,828,581.00
Meeting Expenses	30,759.00
Civil Works	423,567.00
Blood Bank Equipments	4,741,714.45
Office Equipment	82,120.00
	159,153,912.20

Bank Interest & Miscellaneous Receipts	**Amount (Rs.)**
Other Receipts	2,938.00
Interest from Bank	1,640,366.00
	1,643,304.00

Current Liabilities	**Amount (Rs.)**
General Provident Fund	(304.00)
Group Insurance Scheme	304.00
Security / Earnest Deposit (Received)	3,054,312.00
TDS (Others)	24,907.00
Funds from Other Sources	453,935.62
	3,533,154.62

Closing balance of Net Current Assets	**Amount (Rs.)**
NEW DBS Bank Code	7,579,660.63
Advance to Others	354,646.00
Advance to NGOs	399,621.00
Advance to Staff	5,380.00
Advance to Autonomous Bodies	24,352.00
Advance to District Authorities	19,410,246.55
Security Deposit (Paid)	10,000.00
NACPIII Advance to Others	334,465.00
NACPIII Advance to NGOs	1,804,049.27
NACPIII Advance to Staff	89,640.00
NACPIII Advance to District Authorities	2,185,663.90
Inter Unit Fund Transfer	(24,869,617.00)
	7,328,107.35

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

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal

Addl. Project Director,
WBSAP&CS

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

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NACO

West Bengal SACS - NEW DBS FOR NACPIV

[Draft]

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

National AIDS Control Project - Phase III

Balance Sheet

For The Period From : 01-Apr-2014 To :31-Mar-2015

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
71,205,560.93	GENERAL FUND	01	3,794,952.73	90,184,727.36	FIXED ASSETS	02	95,432,128.81
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
4,228,008.00	CURRENT LIABILITIES	0501	3,079,219.00	22,070,129.63	CURRENT ASSETS	0301	7,579,660.63
90,184,727.36	FIXED ASSET FUND		95,432,128.81	53,817,374.92	UBI - Sec-V - 143201000 95132 LOANS AND ADVANCES	0401	(251,553.28)
453,935.62	Funds from Other Sources	03	453,935.62				
166,072,231.91			102,760,236.16	166,072,231.91			102,760,236.16

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

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

Project Director
Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Opening grant in aid	**71,205,560.93**	**128,420,618.43**
Add: Received during the year		
Grant from NACO to SACS	90,100,000.00	147,179,000.00
Recovery/Deduction of Grants	0.00	20,000,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	152,263,206.75	184,267,457.50
Grants utilised to the extent of fixed asset expenditure	5,247,401.45	126,600.00
Closing grant in aid	**3,794,952.73**	**71,205,560.93**

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	0.00	4,741,714.45	0.00	4,741,714.45
Civil Works (2201)	0.00	423,567.00	0.00	423,567.00
Furniture , Fixtures & Supplies (2202)	126,600.00	0.00	0.00	126,600.00
NACPIII Blood Bank Equipments (2403)	50,717,083.00	0.00	0.00	50,717,083.00
NACPIII Civil Works (2401)	21,894,599.00	0.00	0.00	21,894,599.00
NACPIII Equipment (Other) (2404)	6,069,461.00	0.00	0.00	6,069,461.00
NACPIII Furniture , Fixtures & Supplies (2402)	3,444,794.00	0.00	0.00	3,444,794.00
NACPIII Office Equipment (2406)	7,767,642.36	0.00	0.00	7,767,642.36
Office Equipment (2206)	164,548.00	82,120.00	0.00	246,668.00
Grand Total	**90,184,727.36**	**5,247,401.45**	**0.00**	**95,432,128.81**

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Recieved	Grant Utilised/ Refunded	Closing Balance
Manas Bangla (28)	453,935.62	0.00	0.00	453,935.62
State Govt Fund (23)	0.00	4,500,000.00	4,500,000.00	0.00
Grand Total	**453,935.62**	**4,500,000.00**	**4,500,000.00**	**453,935.62**

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

ASHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Cash in hand	0.00	5,224.00
NEW DBS Bank Code	7,579,660.63	22,064,905.63
Total	**7,579,660.63**	**22,070,129.63**

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Others	354,646.00	653,804.50
Advance to NGOs	399,621.00	10,134,100.25
Advance to Staff	5,380.00	14,715.00
Advance to Autonomous Bodies	24,352.00	2,427,246.00
Advance to District Authorities	19,410,246.55	26,562,809.00
Security Deposit (Paid)	10,000.00	10,000.00
NACPIII Advance to Others	334,465.00	354,465.00
NACPIII Advance to NGOs	1,804,049.27	2,642,673.27
NACPIII Advance to Staff	89,640.00	89,640.00
NACPIII Advance to District Authorities	2,185,663.90	5,787,816.90
Inter Unit Fund Transfer	(24,869,617.00)	5,140,105.00
Total	**(251,553.28)**	**53,817,374.92**

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

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Chartered Accountants
Calcutta

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
General Provident Fund	(304.00)	(304.00)
Group Insurance Scheme	304.00	304.00
Other Recoveries	0.00	166,273.00
Security / Earnest Deposit (Received)	3,054,312.00	4,048,235.00
TDS (Others)	24,907.00	13,500.00
Total	**3,079,219.00**	**4,228,008.00**

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director
WBSAPCS

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

NACO

[Draft]

West Bengal SACS - NEW DBS FOR NACPIV

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

National AIDS Control Project - Phase III

Income And Expenditure Account

For The Period From : 01-Apr-2014 To :31-Mar-2015

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
21,679,495.00	IEC		38,418,803.00	7,370,989.00	Other Income	28	1,643,304.00
0.00	Monitoring & Evaluation (SIMS)		3,471.00	184,267,457.50	**Grants utilised to the extent of revenue expenditure**		152,263,206.75
555,797.00	Surveillance		1,492,238.00				
5,939,773.00	Kits and Other Lab Supplies	06	13,085,844.00				
0.00	Medicines	07	22,368.00				
43,120,634.00	Training and Workshops	08	20,230,527.00				
60,325,522.50	NGO Services	11	9,735,147.25				
46,813,264.00	Salary (Pay and Allowances)	13	59,381,861.00				
564,722.00	Maintenance Costs	14	1,299,216.00				
12,639,239.00	Operational Expenses	15	10,237,035.50				
180,709.00		NULL	30,759.00				
191,638,446.50			153,906,510.75	191,638,446.50			153,906,510.75

Joint Secretary,
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WB State AIDS Prevention
& Control Society

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Calcutta

Other Income

Schedule 28

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Receipts	2,938.00	5,031,250.00
Interest from Bank	1,640,366.00	2,339,739.00
Total	**1,643,304.00**	**7,370,989.00**

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
HIV Kits	496,943.00	217,607.00
Other Lab. Supplies	760,320.00	466,398.00
Consumable Items	11,828,581.00	5,255,768.00
Total	**13,085,844.00**	**5,939,773.00**

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
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Addl. Project Director,
WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES
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Calcutta

Medicines

Schedule 07

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
STI Drugs	22,368.00	0.00
Total	22,368.00	0.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	2,327,633.00	1,549,601.00
Campaigns	17,902,894.00	41,571,033.00
Total	20,230,527.00	43,120,634.00

NGO Services

Schedule 11

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NGO Services	0.00	1,512,214.00
NGO Services for Priority Interventions	9,735,147.25	58,813,308.50
Total	9,735,147.25	60,325,522.50

Joint Secretary,
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Government of West Bengal
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WBSAP&CS

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

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Calcutta

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	59,381,861.00	46,343,264.00
Honorarium	0.00	470,000.00
Total	**59,381,861.00**	**46,813,264.00**

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Equipment Maintenance	30,899.00	0.00
Building Maintenance	0.00	234,279.00
Vehicle Maintenance	1,268,317.00	330,443.00
Total	**1,299,216.00**	**564,722.00**

Joint Secretary,
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WBSAP&CS

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

BHUTT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Operational Expenses	60,446.00	4,127,129.00
Travelling Expenses	2,537,577.00	2,908,834.00
Rent, Rates & Taxes	206,916.00	215,731.00
Telephone/Communication Expenses	140,074.00	159,951.00
Bank Charges	115,030.00	113,962.00
Miscellaneous Expenses	949,878.00	693,086.00
Printing & Stationery	249,653.00	360,050.00
Advertisement (Other than IEC)	111,864.00	0.00
Water and Electricity Charges	51,948.00	22,771.00
Audit Fees	593,851.00	540,002.00
Postage/Courier	1,218,861.00	664,637.00
Quality Assessment	47,880.00	4,132.00
Other Administration Cost	144,722.50	124,645.00
Contractual Services - Companies	2,037,339.00	2,419,509.00
Contigency	1,740,237.00	104,091.00

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
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Addl. Project Director,
WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

Schedule NULL

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Meeting Expenses	30,759.00	180,709.00
Total	30,759.00	180,709.00

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
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WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

NACO

West Bengal SACS - NEW DBS FOR NACPIV

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

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2014 To :31-Mar-2015

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
	Opening Balance:			115,753,681.25	LOANS AND ADVANCES	17	47,313,244.00
326.00	Cash in hand		5,224.00	20,000,000.00	GENERAL FUND	13	0.00
67,506,054.88	Balance with Bank	30	22,064,905.63	8,100.00	FIXED ASSETS	16	4,492,408.00
21,969.00	LOANS AND ADVANCES	17	31,905,708.00	61,092.00	CURRENT LIABILITIES	32	1,021,478.00
147,179,000.00	GENERAL FUND	29	90,100,000.00	2,896,807.00	Kits and Other Lab Supplies	18	8,621,163.00
4,151,114.00	CURRENT LIABILITIES	32	71,667.00	0.00	Medicines	19	22,368.00
7,073,397.00	Other Income	56	1,224,623.00	27,375.00	Training and Workshops	20	9,838.00
225,931,860.88			**145,372,127.63**	1,108,113.00	NGO Services	23	0.00
				44,926,845.00	Salary (Pay and Allowances)	25	58,699,361.00
				234,279.00	Maintenance Costs	26	22,345.00
				10,632,340.00	Operational Expenses	27	6,852,194.00
				680.00		NULL	0.00
				8,213,099.00	IEC		10,254,688.00
				0.00	Monitoring & Evaluation (SIMS)		3,471.00
				0.00	Surveillance		479,909.00
					Closing Balance:		

Joint Secretary, Department of Health & Family Welfare Government of West Bengal & Addl. Project Director, WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

				5,224.00	Cash in hand		0.00
				22,064,905.63	Balance with Bank	31	7,579,660.63
				225,931,860.88	UBI - See - I - 143201095132		145,372,127.63

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NACPIII Advance to NGOs	216,120.00	21,647.00
NACPIII Advance to District Authorities	1,461,820.00	322.00
Inter Unit Fund Transfer	30,227,768.00	0.00
Total	**31,905,708.00**	**21,969.00**

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Grant from NACO to SACS	90,100,000.00	147,179,000.00
Total	**90,100,000.00**	**147,179,000.00**

Balance with Bank

Schedule 30

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

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
General Provident Fund	10,000.00	0.00
Group Insurance Scheme	480.00	224.00
Security / Earnest Deposit (Received)	0.00	4,048,235.00
Other Recoveries	61,187.00	102,655.00
Total	**71,667.00**	**4,151,114.00**

Other Income

Schedule 56

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Receipts	3,096.00	5,031,250.00
Interest from Bank	1,221,527.00	2,042,147.00
Total	**1,224,623.00**	**7,073,397.00**

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Consultants	0.00	577,198.00
Advance to Others	1,298,202.00	1,862,661.50
Advance to NGOs	289,539.00	50,007,599.75
Advance to Staff	159,674.00	524,971.00
Advance to Autonomous Bodies	15,500,000.00	32,508,000.00
Advance to District Authorities	30,065,829.00	25,066,372.00
Inter Unit Fund Transfer	0.00	5,206,879.00
Total	**47,313,244.00**	**115,753,681.25**

GENERAL FUND

Schedule 13

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Recovery/Deduction of Grants	0.00	20,000,000.00
Total	**0.00**	**20,000,000.00**

Joint Secretary,
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Government of West Bengal
&
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WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Furniture , Fixtures & Supplies	0.00	8,100.00
Blood Bank Equipments	4,428,705.00	0.00
Office Equipment	63,703.00	0.00
Total	**4,492,408.00**	**8,100.00**

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
General Provident Fund	0.00	224.00
Security / Earnest Deposit (Received)	993,923.00	0.00
TDS (Others)	27,555.00	60,868.00
Total	**1,021,478.00**	**61,092.00**

Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Consumable Items	8,621,163.00	2,896,807.00
Total	**8,621,163.00**	**2,896,807.00**

Joint Secretary
Department of Health
Government of West Bengal
&
Addl. Project Director
WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

Medicines

Schedule 19

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
STI Drugs	22,368.00	0.00
Total	**22,368.00**	**0.00**

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	9,838.00	27,375.00
Total	**9,838.00**	**27,375.00**

NGO Services

Schedule 23

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NGO Services for Priority Interventions	0.00	1,108,113.00
Total	**0.00**	**1,108,113.00**

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	58,699,361.00	44,832,845.00
Honorarium	0.00	94,000.00
Total	**58,699,361.00**	**44,926,845.00**

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Equipment Maintenance	22,345.00	0.00
Building Maintenance	0.00	234,279.00
Total	**22,345.00**	**234,279.00**

Joint Secretary,
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Government of West Bengal
&
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WBSAP&CS

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

BHUTT DUTT & ASSOCIATES
Chartered Accountants

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Operational Expenses	0.00	3,906,239.00
Travelling Expenses	2,319,987.00	2,259,187.00
Rent, Rates & Taxes	206,916.00	215,731.00
Telephone/Communication Expenses	140,074.00	151,049.00
Bank Charges	3,632.00	153.00
Miscellaneous Expenses	102,470.00	60,974.00
Printing & Stationery	201,681.00	302,651.00
Advertisement (Other than IEC)	111,864.00	0.00
Water and Electricity Charges	51,948.00	22,771.00
Audit Fees	593,851.00	540,002.00
Postage/Courier	1,218,861.00	664,637.00
Quality Assessment	13,896.00	1,100.00
Other Administration Cost	98,689.00	87,657.00
Contractual Services - Companies	1,788,325.00	2,419,509.00

Schedule NULL

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Meeting Expenses	0.00	680.00
Total	**0.00**	**680.00**

Joint Secretary,
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&
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WBSAP&CS

Director (Finance)
WB State AIDS Prevention
& Control Society

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NEW DBS Bank Code	7,579,660.63	22,064,905.63
Total	7,579,660.63	22,064,905.63

Joint Secretary,
Department of Health & Family Welfare
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Chartered Accountants
Calcutta

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West Bengal SACS - NEW DBS FOR NACPIV

National AIDS Control Project - Phase III

United Bank of India - Sector-V Branch.

Bank Reconciliation Statement

A/c No. 1432010095132.

Bank Code NEW DBS Bank Code (3121) **As on** 31-Mar-2015

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Balance as per Bank Book		7,579,660.63
ADD		
Cheques issued but not presented for payment	1,278,220.00	
Directly Credited by Bank	0.00	
		1,278,220.00
LESS		
Cheques deposited but not cleared	4,903,274.00	
Directly Debited by Bank	0.00	
		4,903,274.00
Closing Balance as per Bank Statement		3,954,606.63

Joint Secretary,
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Government of West Bengal

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

Bank Code NEW DBS Bank Code (3121) As on 31-Mar-2015

Cheques deposited but not cleared

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BRV/0	31-Mar-2015	**Inter Unit Fund Transfer (4402)**	Being amount transferred from GFATM IV Fund to DBS Fund, due to settlement of Previous IFUT, now recorded & rectified.	698352	31-Mar-2015	5,000.00
BRV/0	31-Mar-2015	**Inter Unit Fund Transfer (4402)**	Being amount transferred from TI Pool Fund to DBS Fund, due to settlement of Previous IFUT, now recorded & rectified.	813010	31-Mar-2015	158.00
BRV/0	31-Mar-2015		Being amount received as refund of unspend balance of advance for the FY. 2014-15, vide a consolidated Cheque (also for rcc-ii), now deposited into DBS Fund.	665619	31-Mar-2015	311,830.00
BRV/0	31-Mar-2015		Being amount received as refund of unspend balance of advance for the FY. 2014-2015, now deposited into UBI.	141239	31-Mar-2015	464,196.00
BRV/0	31-Mar-2015		Being amount received as refund of unspend balance of advance for the FY. 2014-2015.	296131	27-Mar-2015	207,251.00
BRV/0	31-Mar-2015		Being amount received as refund of unspend balance of advance for the FY. 2011-12 to FY. 2014-2015, now deposited into UBI.	524562	31-Mar-2015	2,080,233.00
BRV/0	31-Mar-2015		Being amount received as refund of unspend balance of advance for the FY. 2014-2015, now deposited into UBI.	314330	31-Mar-2015	463,182.00
BRV/0	31-Mar-2015	**Advance to District Authorities (3208)**	Being amount received as refund of unspend balance of advance for the STI/RTI Clinics for the FY. 2014-2015, now deposited into UBI.	268541	31-Mar-2015	5,000.00
BRV/0	31-Mar-2015		Being amount received as refund of unspend balance of advance for the FY. 2014-2015, now deposited into UBI.	141249	31-Mar-2015	479,173.00
BRV/0	31-Mar-2015		Being refund receeived from 24 pargonas North for the FY. 2014-2015 by a consolidated chq. & excess refund for RCC-II by IFUT, now recorded.	546220	30-Mar-2015	887,251.00
						4,903,274.00

Cheques issued but not presented for payment

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BPV/0	20-Mar-2015	**Telephone/Communication Expenses (2125)**	Being amount paid for reimbursement of telephone bill of Deputy Project Director of WBSAP & CS for the month of February, 2015	812978	20-Mar-2015	400.00
BPV/0	25-Mar-2015	**Other Administration Cost (2165)**	Being amount paid as reimbursement of recurrement cost for the WBSAP & CS for Photocopiers & others.	812981	24-Mar-2015	3,310.00

Joint Secretary, Health & Family Welfare Department, Government of West Bengal

Addl. Project Director, WBSAP&CS

Jt. Director (Finance) State AIDS Prevention & Control

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

BPV/0	30-Mar-2015	**Telephone/Communication Expenses (2125)**	Being amount paid for the bill for the internet usage for the office of WBSAP & CS for the period from 27-01-2015 to 26-02-2015.	812990	27-Mar-2015	141.00
BPV/0	30-Mar-2015	**Telephone/Communication Expenses (2125)**	Being amount paid for the bill for the internet usage for the office of WBSAP & CS for the period from 27-01-2015 to 26-02-2015.	812990	27-Mar-2015	140.00
BPV/0	30-Mar-2015	**Telephone/Communication Expenses (2125)**	Being amount paid for the bill for the internet usage for the office of WBSAP & CS for the period from 27-01-2015 to 26-02-2015.	812990	27-Mar-2015	140.00
BPV/0	30-Mar-2015	**Telephone/Communication Expenses (2125)**	Being amount paid for the bill for the internet usage for the office of WBSAP & CS for the period from 27-01-2015 to 26-02-2015.	812990	27-Mar-2015	140.00
BPV/0	31-Mar-2015	**Telephone/Communication Expenses (2125)**	Being amount paid as reimbusement of Telephone bill for the Deputy Projects Director of the WBSAP & CS for the month pf Feb.' 2015.	812999	31-Mar-2015	400.00
BPV/0	31-Mar-2015	**IEC (2107)**	Being amount paid for IEC flok Troup performances at L & T Constuction on 28-02-2015.	813004	31-Mar-2015	2,700.00
BPV/0	31-Mar-2015		Being amount paid for the car hire charges of the ART division for the Dists. ART visits.	813007	31-Mar-2015	15,375.00
BPV/0	31-Mar-2015		Being amount paid as 50% of AMC/CMC of Blood Banks equipements for the period from 04-12-2013 to 03-12-2014, vide memo no. ACS/2B-004-2011/Pt.-I/S-0411, dt. 04-12-2013.	813013	31-Mar-2015	1,182,215.00
BPV/0	31-Mar-2015		Being amount paid for car hire charges of the SACS Officials for participating for IEC Workshop in the Dists.	813011	31-Mar-2015	9,243.00
BPV/0	31-Mar-2015	**Inter Unit Fund Transfer (4402)**	Being amount transferred to RCC Rd. II Fund from New DBS Fund, due to settlement of Previous IFUT, now recorded & rectified.	813010	31-Mar-2015	64,016.00
						1,278,220.00

8/7

Joint Secretary,
Department of ... Family Welfare
Govern...
Addl. ...
WBSA...

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

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

Abhijit Dutt & Associates
Chartered Accountants
Calcutta

Abhijit Dutt & Associates
Chartered Accountants

8/2, Kiran Shankar Roy Road, Rooms 2 & 3, Second floor, Calcutta 700 001
Telephones 2248 1962, 2248 5052; Telefax 2210 3894;
e-mail cadutt@gmail.com

FORM NO. 10B

[See rule 17B]

Audit Report under section 12A (b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

We have examined the Balance Sheet of West Bengal State AIDS Prevention & Control Society, Swastha Bhawan, GN – 29, Sector-V, Salt Lake City, Kolkata – 700091[name of the trust or institution] as 31st March, 2015 and Profit and Loss Account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or Institution. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of audit. In our opinion, proper books of account have been kept by the head office and the branches of the abovementioned trust/institution visited by us so far as it appears from our examination of the books and proper returns adequate for the purposes of audit have been received from the branches not visited by us, subject to the comments given below:

1. TI POOL FUND:

a) Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 4,91,76725.00 (Previous Year Rs. 55,77,110.00)** was not made available to us. However, from verification of records, it has seen that "**Inter Unit Fund Transfer**" amounting to **Rs. 35, 90,000.00** has been disclosed under such Advances besides disclosing the same separately. As such irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

b) Party wise and age wise details of **Security/Earnest Money Received of Rs. 10,000.00 (Previous Year – Rs. Nil)** included in Current liabilities as on 31.03.2015 has not been submitted by the Society to us.

2. Global Fund RCC VII:

c) Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 35,00,000.00 (Previous Year Rs. 14,56,012 Cr.)** in the form of Inter Unit Fund Transfer was not made available to us. As such irrecoverable amount, if any, included in the item wise details of Loans & Advances as on

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

d) Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 77,93,638.20 (Previous Year Rs. 89,17,691.00)** was not made available to us. However, from verification of records, it has seen that **"Inter Unit Fund Transfer"** amounting to **Rs. 35, 90,000.00** has been disclosed under such Advances besides disclosing the same separately. Under such circumstances, irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

3. Global Fund RCC – II:

e) Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 50,20,388.00 ((Previous Year Rs. 1,71, 74,113.50)** was not made available to us. However, from verification of records, it has seen that **"Inter Unit Fund Transfer"** amounting to **Rs. 64, 20,699.00 (Cr.)** has been adjusted against such Advances besides disclosing the same under the head **"Current Liabilities"**. As such irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

f) Party wise and age wise details of **Security/Earnest Money Received (Rs. 4, 67,067.00)** and **TDS (Others) (Rs. 19,030.00)** aggregating Rs. 4, 86,097.00 **(Previous Year – Rs. 16, 65,063.00)** included in Current liabilities as on 31.03.2015 has not been submitted by the Society to us.

4. New DBS For NACPIV:

g) Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 2, 51,553.28 Cr. (Previous Year Rs. 5, 38, 17,374.92)** after adjustment of Inter Unit Fund Transfer of Rs. 2,48,69,617.00 (Cr.) was not made available to us. As such irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

h) Party wise and age wise details of Current Liabilities involving **Rs. 30, 79,219.00 (Previous Year Rs. 42, 28,008.00)** as on 31.03.2015 has not been submitted by the Society to us.

i) 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.

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

5. Global Fund RCC – IV:

j) Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 77,93,638.20 (Previous Year Rs. 89,17,691.00)** was not made available to us. However, from verification of records, it has seen that **"Inter Unit Fund Transfer"** amounting to **Rs. 35, 90,000.00** has been disclosed under such Advances besides disclosing the same separately. Under such circumstances, irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

k) Fixed Assets Register has not been maintained by the Society in the case of **TI Tool Fund, Global Fund VII, Global Fund RCC - IV, Global Fund RCC – II and** New **DBS for NACPIV**. System of physical verification of Fixed Assets is not in vogue .Like previous year, no depreciation has been charged on Fixed Assets by the Society during the financial year 2014-15.

l) Compliance of Earlier audit Report:

a) The following stale cheques included in the reconciliation as on 31.03.2014 have been reversed in the year 2014-15.

Name of the Fund	Cheque No. & Date	Amount (Rs)	Remarks
New DBS NACPIV	019291 dated 22.11.2012	2,665.00	Reimbursement of TA/DA for attending on TOT
Global Fund RCC - IV	969650 dated 01.06.2012	15,029.00	For Advertisement on Newspapers
	016032 dated 09.04.2013	1,529.00	Advance to Staff

m) Fund utilization vis-à-vis Annual Action Plan (AAP):

Regarding Fund utilization vis-à-vis Annual Action Plan (AAP) of the funds, we report that there is no deficiencies in regard to the Fund utilization vis-à-vis Annual Action Plan (AAP) of the funds of the programs we have audited. Regarding Physical Achievement of the funds, we are not in a position to make any comments.

In our opinion and to the best of our information and according to information given to us, the said accounts give a true and fair view

(i) In the case of the Balance Sheet, of the state of affairs of the above mentioned trust/institution as at 31st March, 2015 and

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

(ii) In the case of the Income & Expenditure Account, of the grant utilized to the extent of revenue expenditure of the account year ending on 31st March, 2015.

The prescribed particulars are annexed hereto.

Place: Kolkata
Date: July, 8, 2015

for ABHIJIT DUTT & ASSOCIATES
Chartered Accountants

(P.C. SARKAR)
Partner
Membership No. – 050121

ANNEXURE

STATEMENT OF PARTICULARS

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1. Amount of income of the previous year applied to charitable or religious Purposes in India during that year

i. TI Tool Fund,	Rs. 514, 28,933.40
ii. Global Fund VII,	Rs. 2, 03, 31640.00
iii. Global Fund RCC - IV,	Rs. 4, 02, 11,881.08
iv. Global FundRCC – II	Rs. 11, 69, 56,476.50
v. New DBS for NACPIV	Rs. 15, 39, 06,510.75

2. Whether the trust/institution * has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year — No

3. Amount of income accumulated or set apart* /finally set apart for application to charitable or religious purposes, to the extent it does not exceed 25 per cent of the income derived from property held under trust wholly * /in part only for such purposes. — Nil

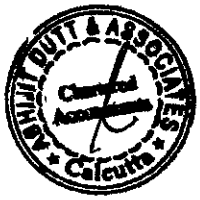
4. Amount of income eligible for exemption under section 11(1)(c) (Give details) — Nil

5. Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) — Nil

6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof — Not Applicable

7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof — No

8. Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year- — No



(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or — No

(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or — No

(c) has not been utilized for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof — No

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1. Whether any part of the income or property of the * trust/institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any — No

2. Whether any land, building or other property of the * trust/institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any — No

3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details — No

4. Whether the services of the * trust/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any — No

5. Whether any share, security or other property was purchased by or on behalf of the * trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid — No

6. Whether any share, security or other property was sold by or on behalf of the * trust/institution during the previous year to any such person? If so, give details thereof together with the consideration received — No

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

7. Whether any income or property of the * trust/institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted — No

8. Whether the income or property of the * trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details — No

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN
WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

Sl. No.	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of The Investment	Income from the investment	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year – say Yes/No
1	2	3	4	5	6
		N	I	L	

Place: Kolkata
Date: July, 8, 2015

For ABHIJIT DUTT & ASSOCIATES
Chartered Accountants

(P.C. Sarkar)
Partner
Membership No. – 050121

Abhijit Dutt & Associates
Chartered Accountants
8/2, Kiran Shankar Roy Road, Rooms 2 & 3, Second floor, Calcutta 700 001
Telephones 2248 1962, 2248 5052; Telefax 2210 3894;
e-mail cadutt@gmail.com

Management Letter
(TI POOL Fund)

To,

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

Sir,

Subject: Management Letter

We have audited the accompanying financial statement of the West Bengal State AIDS Prevention and Control Society **(TI POOL Fund)** for the period April 1, 2014 to March 31, 2015. 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 funds, as directed by National AIDS Control Organization.
2) Books of Accounts of the Society have been maintained on the CPFMS Accounting Software provided by National AIDS Control Organization, i.e., Cash Book Bank Book, Journal Book and General Ledger.
3) Two accounting policies suggested by National AIDS Control Organization differ from the accounting standards prescribed by the institute by the institute of Chartered Accountants of India, i.e.,
   i) Cash Basis of accounting being followed by the Society.

9) Depreciation not being provided for by the Society.

4) Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 4,91,76725.00 (Previous Year Rs. 55,77,110.00)** was not made available to us. However, from verification of records, it has seen that **"Inter Unit Fund Transfer"** amounting to **Rs. 35, 90,000.00** has been disclosed under such Advances besides disclosing the same separately. As such irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

5) Party wise and age wise details of **Security/Earnest Money Received of Rs. 10,000.00 (Previous Year – Rs. Nil)** included in Current liabilities as on 31.03.2015 has not been submitted by the Society to us.

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

6) Fixed Assets Register has not been maintained by the Society. System of physical verification of Fixed Assets is not in vogue .Like previous year, no depreciation has been charged on Fixed Assets by the Society during the financial year 2014-15.

7) The office address of the Society is wrongly entered in the CPFMS system. The cored office address of the society is Swasthya Bhawan, GN-29, Sector-V, Salt Lake City, Kolkata-700091.

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

List of ineligible Expenses
For the period April 1, 2014 to March 31, 2015

During the course of our audit we did not come across any ineligible expenses under the **TI POOL Fund.**

Reconciliation of expenditure as per IFR with the actual expenditure as reported in the Audited Financial Statements for the period April 1, 2014 to March 31, 2015.

Particulars	Amount (in lacs)	Amount (in lacs)
Expenditure as per Consolidated Financial Statement		523.77
Utilization of Fund		
Total Expenses as per Income & Expenditure A/c.		514.29
Addition in Fixed Assets		9.48

Exceptions with adherence to the procurement procedures for the period April 1, 2014 to March 31, 2015

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

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

Significant Accounting Policies

1) **Basis of Preparation of Accounts**

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

2) **Fixed Assets**

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

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.

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

Abhijit Dutt & Associates
Chartered Accountants

8/2, Kiran Shankar Roy Road, Rooms 2 & 3, Second floor, Calcutta 700 001
Telephones 2248 1962, 2248 5052; Telefax 2210 3894;
e-mail dutt@vsnl.net, cadutt@gmail.com

Management Letter
(GLOBAL FUND VII)

To,

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

Sir,

Subject: Management Letter

We have audited the accompanying financial statement of the West Bengal State AIDS Prevention and Control Society **(GLOBAL FUND VII)** for the period April 1, 2014 to March 31, 2015. 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 funds, as directed by National AIDS Control Organization.
2) Books of Accounts of the Society have been maintained on the CPFMS Accounting Software provided by National AIDS Control Organization, i.e., Cash Book Bank Book, Journal Book and General Ledger.
3) Two accounting policies suggested by National AIDS Control Organization differ from the accounting standards prescribed by the institute 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) Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 35,00,000.00 (Previous Year Rs. 14,56,012 Cr.)** in the form of Inter Unit Fund Transfer was not made available to us. As such irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.
5) Fixed Assets Register has not been maintained by the Society. System of physical verification of Fixed Assets is not in vogue .Like previous year, no depreciation has been charged on Fixed Assets by the Society during the financial year 2014-15.

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

6) The office address of the Society is wrongly entered in the CPFMS system. The cored office address of the society is Swasthya Bhawan, GN-29, Sector-V, Salt Lake City, Kolkata-700091.

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

List of ineligible Expenses
For the period April 1, 2014 to March 31, 2015

During the course of our audit we did not come across any ineligible expenses under the **GLOBAL FUND VII.**

Reconciliation of expenditure as per IFR with the actual expenditure as reported in the Audited Financial Statements for the period April 1, 2014 to March 31, 2015.

Particulars	Amount (in lacs)	Amount (in lacs)
Expenditure as per Consolidated Financial Statement		203.32
Utilization of Fund		
Total Expenses as per Income & Expenditure A/c.		203.32
Addition in Fixed Assets		0.00

Exceptions with adherence to the procurement procedures for the period April 1, 2014 to March 31, 2015

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

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

Significant Accounting Policies

1) **Basis of Preparation of Accounts**

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

2) **Fixed Assets**

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

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.

Abhijit Dutt & Associates
Chartered Accountants

8/2, Kiran Shankar Roy Road, Rooms 2 & 3, Second floor, Calcutta 700 001
Telephones 2248 1962, 2248 5052; Telefax 2210 3894;
e-mail cadutt@gmail.com

AUDITORS' REPORT

1. We have audited the attached Balance Sheet of **West Bengal State AIDS Prevention & Control Society, Global Fund RCC - IV** as at 31st March, 2015. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. Financial Statement relating to this fund comprises of accounts of 18 Districts and Head Office of **West Bengal State AIDS Prevention & Control Society**.

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

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

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

      I. Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 77,93,638.20 (Previous Year Rs. 89,17,691.00)** was not made available to us. However, from verification of records, it has seen that "**Inter Unit Fund Transfer**" amounting to **Rs. 35, 90,000.00** has been disclosed under such Advances besides disclosing the same separately. Under such circumstances, irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

      II. Fixed Assets Register has not been maintained by the Society. System of physical verification of Fixed Assets is not in vogue .Like previous year, no depreciation has been charged on Fixed Assets by the Society during the financial year 2014-15.

      III. Bank Account No. 1432010080617 with United Bank of India, Sector – V Branch stands reconciled as on 31st March, 2015.

      IV. Regarding Fund utilization vis-à-vis Annual Action Plan (AAP) of the funds, we report that there is no deficiencies in regard to the Fund utilization vis-à-vis Annual Action Plan (AAP) of the funds of the said program. Regarding Physical Achievement of the funds, we are not in a position to make any comments.

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

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

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

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

i. In the case of the Balance Sheet, of the state of affairs of the Society as at 31st March, 2015

ii. In the case of the Income & Expenditure Accounts, of the Grants utilized to the extent of revenue expenditure for the year 2014-15 and

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

for ABHIJIT DUTT & ASOCIATES
Chartered Accountants

P.C.Sarkar
Partner
Mem. No. – 050121

Calcutta
Date: 08.07.2015

ABHIJIT DUTT & ASSOCIATES Calcutta

NGO

West Bengal SACS - GLOBAL FUND RCC-IV

[Draft]

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

National AIDS Control Project - Phase III

Balance Sheet

For The Period From : 01-Apr-2014 To :31-Mar-2015

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
15,775,328.50	GENERAL FUND	01	8,373,898.62	27,243,946.00	FIXED ASSETS	02	29,925,132.80
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
86,538.00	CURRENT LIABILITIES	0501	0.00	11,610.00	CURRENT ASSETS	0301	0.00
27,243,946.00	FIXED ASSET FUND		29,925,132.80	8,917,691.00	LOANS AND ADVANCES	0401	7,793,638.20
				6,932,565.50	UBI - See - V - 143201008067	301	580,260.42
43,105,812.50			38,299,031.42	43,105,812.50			38,299,031.42

ABHIJIT DUTT & ASSOCIATES Calcutta Chartered Accountants

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

Project Director

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Opening grant in aid	**15,775,328.50**	**19,309,702.50**
Add: Received during the year		
Grant from NACO to SACS	35,001,000.00	19,935,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	39,721,243.08	22,721,226.00
Grants utilised to the extent of fixed asset expenditure	2,681,186.80	748,148.00
Closing grant in aid	**8,373,898.62**	**15,775,328.50**

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Civil Works (2201)	6,885,358.00	1,448,346.00	0.00	8,333,704.00
Office Equipment (2206)	20,358,588.00	1,232,840.80	0.00	21,591,428.80
Grand Total	**27,243,946.00**	**2,681,186.80**	**0.00**	**29,925,132.80**

Joint Secretary, Department of Health & Family Welfare Government of West Bengal & Addl. Project Director, WBSAP&CS

Director (Finance) WB State AIDS Prevention & Control Society

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Recieved	Grant Utilised/ Refunded	Closing Balance
Clinton Foundation (18)	0.00	0.00	0.00	0.00
SBTC (24)	0.00	0.00	0.00	0.00
State Govt Fund (23)	0.00	2,300,000.00	2,300,000.00	0.00
UNICEF (06)	0.00	0.00	0.00	0.00
Grand Total	**0.00**	**2,300,000.00**	**2,300,000.00**	**0.00**

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Cash in hand	0.00	11,610.00
Total	**0.00**	**11,610.00**

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Others	10,210.00	26,310.00
Advance to Staff	83,414.00	133,964.00
Advance to District Authorities	4,110,014.20	8,757,417.00
Inter Unit Fund Transfer	3,590,000.00	0.00
Total	**7,793,638.20**	**8,917,691.00**

Schedule 301

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Bank6	580,260.42	6,932,565.50
Total	**580,260.42**	**6,932,565.50**

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Recoveries	0.00	86,538.00
Total	**0.00**	**86,538.00**

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

NGO

West Bengal SACS - GLOBAL FUND RCC-IV

[Draft]

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

National AIDS Control Project - Phase III

Income And Expenditure Account

For The Period From : 01-Apr-2014 To :31-Mar-2015

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
56,911.00	IEC		39,095.00	446,218.00	Other Income	28	490,638.00
842,337.00	Kits and Other Lab Supplies	06	621,949.56	22,721,226.00	**Grants utilised to the extent of revenue expenditure**		39,721,243.08
1,343,926.00	Medicines	07	1,671,928.52				
1,887,294.00	Training and Workshops	08	2,789,854.00				
16,707,840.00	Salary (Pay and Allowances)	13	30,290,730.00				
99,037.00	Maintenance Costs	14	92,567.00				
2,230,099.00	Operational Expenses	15	4,705,757.00				
23,167,444.00			**40,211,881.08**	**23,167,444.00**			**40,211,881.08**

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

Other Income

Schedule 28

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Receipts	59,088.00	272.00
Interest from Bank	431,550.00	445,946.00
Total	**490,638.00**	**446,218.00**

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
CD4/CD8 kits	95,539.00	0.00
Consumable Items	526,410.56	842,337.00
Total	**621,949.56**	**842,337.00**

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

Medicines

Schedule 07

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
OI Drugs	212,429.52	1,343,926.00
ARV Drugs	1,459,499.00	0.00
Total	1,671,928.52	1,343,926.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	2,789,854.00	1,887,294.00
Total	2,789,854.00	1,887,294.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	30,290,730.00	16,707,840.00
Total	30,290,730.00	16,707,840.00

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Equipment Maintenance	92,567.00	99,037.00
Total	**92,567.00**	**99,037.00**
Transportation Expenses	718,863.00	10,730.00
Operational Expenses	281,158.00	43,242.00
Travelling Expenses	25,870.00	65,288.00
Telephone/Communication Expenses	282,687.00	147,247.00
Bank Charges	27,064.00	43,553.00
Printing & Stationery	336,145.00	1,235.00
Other Administration Cost	147,632.00	132,450.00
Contigency	2,594,611.00	1,742,441.00
Local Conveyance	291,727.00	43,913.00
Total	**4,705,757.00**	**2,230,099.00**

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

NAGO

West Bengal SACS - GLOBAL FUND RCC-IV

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

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2014 To :31-Mar-2015

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
	Opening Balance:			10,957,960.00	LOANS AND ADVANCES	17	10,021,138.08
0.00	Cash in hand		11,610.00	0.00	Kits and Other Lab Supplies	18	238,451.00
7,304,829.50	Balance with Bank	30	6,932,565.50	0.00	Medicines	19	859,530.00
4,403,910.00	LOANS AND ADVANCES	17	0.00	111,107.00	Training and Workshops	20	37,419.00
19,935,000.00	GENERAL FUND	29	35,001,000.00	14,048,426.00	Salary (Pay and Allowances)	25	30,180,177.00
114,590.00	CURRENT LIABILITIES	32	119,805.00	46,307.00	Operational Expenses	27	503,145.00
0.00	Medicines	35	15,029.00	0.00	IEC		31,472.00
349,646.00	Other Income	56	371,583.00		**Closing Balance:**		
32,107,975.50			**42,451,592.50**	11,610.00	Cash in hand		0.00
				6,932,565.50	Balance with Bank	31	580,260.42
				32,107,975.50	UBI - Sec V - 143201008061 7.		**42,451,592.50**

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Inter Unit Fund Transfer	0.00	4,403,910.00
Total	**0.00**	**4,403,910.00**

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Grant from NACO to SACS	35,001,000.00	19,935,000.00
Total	**35,001,000.00**	**19,935,000.00**

Balance with Bank

Schedule 30

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

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Recoveries	119,805.00	114,590.00
Total	119,805.00	114,590.00

Medicines

Schedule 35

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
OI Drugs	15,029.00	0.00
Total	15,029.00	0.00

Other Income

Schedule 56

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Other Receipts	59,088.00	272.00
Interest from Bank	312,495.00	349,374.00
Total	371,583.00	349,646.00

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Others	241,173.00	128,016.00
Advance to Staff	404,473.00	260,011.00
Advance to District Authorities	5,785,492.08	10,569,933.00
Inter Unit Fund Transfer	3,590,000.00	0.00
Total	**10,021,138.08**	**10,957,960.00**

Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Consumable Items	238,451.00	0.00
Total	**238,451.00**	**0.00**

Medicines

Schedule 19

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
ARV Drugs	859,530.00	0.00
Total	**859,530.00**	**0.00**

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	37,419.00	111,107.00
Total	**37,419.00**	**111,107.00**

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	30,180,177.00	14,048,426.00
Total	**30,180,177.00**	**14,048,426.00**

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Telephone/Communication Expenses	64,245.00	45,980.00
Printing & Stationery	336,145.00	0.00
Contigency	1,185.00	0.00
Local Conveyance	101,570.00	327.00
Total	**503,145.00**	**46,307.00**

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Cheque in Transit	0.00	0.00
Bank6	580,260.42	6,932,565.50
Total	**580,260.42**	**6,932,565.50**

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

SMAJIT DUTT & ASSOCIATES
Chartered Accountants
Calcutta

NACO

West Bengal SACS - GLOBAL FUND RCC-IV

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

National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. **35,001,000.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year **2014-15** vide letter No. given below and opening Cash/Bank Balance Rs. **6,944,175.50** (and Current Liabilities of Rs.**86,538.00**)and outstanding Advances for Rs. **8,917,691.00** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **490,638.00**. a sum of Rs. **42,893,067.88** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **580,260.42** (and Current Liabilities of Rs. **0.00**)and outstanding advances of Rs.**7,793,638.20**. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

Sl. No.	Sanction letter Number and Date	Amount
	Total	**35,001,000.00**

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)

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

(Project Director)

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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Opening balance of Net Current Assets	Amount (Rs.)
Cash in hand	11,610.00
Bank6	6,932,565.50
Advance to Others	26,310.00
Advance to Staff	133,964.00
Advance to District Authorities	8,757,417.00
	15,861,866.50

Opening balance of Net Current Liabilities	Amount (Rs.)
Other Recoveries	86,538.00
	86,538.00

Sources of funds	Amount (Rs.)
Grant from NACO to SACS	35,001,000.00
	35,001,000.00

Utilisation of funds	Amount (Rs.)
OI Drugs	212,429.52
IEC	39,095.00
Operational Expenses	281,158.00
Training	2,789,854.00
Salary	30,290,730.00
Equipment Maintenance	92,567.00
Travelling Expenses	25,870.00
Telephone/Communication Expenses	282,687.00
Bank Charges	27,064.00
Printing & Stationery	336,145.00
ARV Drugs	1,459,499.00
CD4/CD8 kits	95,539.00
Other Administration Cost	147,632.00
Contigency	2,594,611.00
Local Conveyance	291,727.00
Consumable Items	526,410.56
Transportation Expenses	718,863.00
Civil Works	1,448,346.00
Office Equipment	1,232,840.80
	42,893,067.88

Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	59,088.00
Interest from Bank	431,550.00
	490,638.00

Closing balance of Net Current Assets	Amount (Rs.)
Bank6	580,260.42
Advance to Others	10,210.00
Advance to Staff	83,414.00

Sarkar

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

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

F.B. DUTT & ASSOCIATES
Chartered Accountants
Calcutta

Advance to District Authorities	4,110,014.20
Inter Unit Fund Transfer	3,590,000.00
	8,373,898.62

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

Jt. Director (Finance)
West State AIDS Prevention
Control Society

ABHIJIT DUTT & ASSOCIATES
Calcutta

NGO

West Bengal SACS - GLOBAL FUND RCC-IV

National AIDS Control Project - Phase III

United Bank of India - Sector - V Branch.

Bank Reconciliation Statement

Bank Code Bank6 (3109) A/c No. 14320100 80617. **As on** 31-Mar-2015

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Balance as per Bank Book		580,260.42
ADD		
Cheques issued but not presented for payment	318,487.00	
Directly Credited by Bank	0.00	
		318,487.00
LESS		
Cheques deposited but not cleared	254,993.92	
Directly Debited by Bank	0.00	
		254,993.92
Closing Balance as per Bank Statement		643,753.50

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

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

ABHIJIT DUTT & ASSOCIATES Calcutta

Cheques deposited but not cleared

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BRV/0	30-Mar-2015		Being amount received as refund of unspend balance of advance for the FY. 2014-2015, now deposited into UBI.	293751	24-Mar-2015	27,234.00
BRV/0	31-Mar-2015		Being amount received as refund of unspend balance of advance for the FY. 2014-2015, now deposited into UBI.	505215	31-Mar-2015	140,711.00
BRV/0	31-Mar-2015		Being amount received as refund of unspend balance of advance including of WAD'14 advance made from DBS fund , now IUFT done for rectification & recorded.	190193	31-Mar-2015	14,248.92
BRV/0	31-Mar-2015	**Advance to District Authorities (3208)**	Being amount received as refund of unspend balance of advance for the FY. 2014-2015, now deposited into UBI.	679693	17-Mar-2015	35,000.00
BRV/0	31-Mar-2015		Being amount received as refund of unspend balance of advance for the FY. 2014-2015, now deposited into UBI, excess refund recorded as other recipts.	307327	30-Mar-2015	37,800.00
						254,993.92

Cheques issued but not presented for payment

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BPV/0	31-Mar-2015	**Telephone/Communication Expenses (2125)**	Being amount paid for the fooding & lodging charges of the Dr. Sripati Das Mahapatra, Regional Coordinator, NACO.	698348	27-Mar-2015	5,660.00
BPV/0	31-Mar-2015	**Telephone/Communication Expenses (2125)**	Being amount paid as reimbursement of Ta/DA for attending the various local meeting & programme and also review meeting at DAC, New Delhi.	698350	31-Mar-2015	22,738.00
BPV/0	31-Mar-2015	**Telephone/Communication Expenses (2125)**	Being amount paid for Air Fare of the review meeting of CST at DAC, New Delhi for Dr. Anindya Sen, Regional Coordinator, NACO.	698350	31-Mar-2015	17,793.00
BPV/0	31-Mar-2015	**Inter Unit Fund Transfer (4402)**	Being amount transferred to New DBS Fund from GFATM IV Fund, due to settlement of Previous IFUT, now recorded & rectified.	698352	31-Mar-2015	5,000.00
BPV/0	31-Mar-2015	**Inter Unit Fund Transfer (4402)**	Being amount transferred to RCC Rd. II Fund from GFATM IV Fund, due to settlement of Previous IFUT, now recorded & rectified.	698352	31-Mar-2015	195,596.00
BPV/0	31-Mar-2015	**Advance to District Authorities (3208)**	Being amount paid as advance for Training Prog. of Lab C Staffs training at R.G. Kar, Tala from 09th to 10th April' 2015, vide memo no. ACS/3D-3 Dept.-IIIfect/182, dt. 31-03-2015	698351	31-Mar-2015	17,250.00

Joint Secretary Department of Health & Family Welfare Government of West Bengal

Addl. Project Director WBSAPCS

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

ABHIJIT DUTTA & ASSOCIATES Calcutta

BPV/0	31-Mar-2015	**Advance to District Authorities (3208)**	Being amount paid as advance for Training Prog. of new ART & FI-ART Staffs at STM on 09th & 10th April' 2015, vide memo no. ACS/3D-23-09/Pt.-III/S-383, dt. 31-03-2015.	698353	31-Mar-2015	54,450.00
						318,487.00

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

Joint Secretary,
Department of Health & Family Welfare
Government of West Bengal
&
Addl. Project Director,
WBSAP&CS

ABHIJIT DUTT & ASSOCIATES
Calcutta
Accountants

Abhijit Dutt & Associates
Chartered Accountants

8/2, Kiran Shankar Roy Road, Rooms 2 & 3, Second floor, Calcutta 700 001
Telephones 2248 1962, 2248 5052; Telefax 2210 3894;
e-mail cadutt@gmail.com

FORM NO. 10B

[See rule 17B]

Audit Report under section 12A (b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

We have examined the Balance Sheet of West Bengal State AIDS Prevention & Control Society, Swastha Bhawan, GN – 29, Sector-V, Salt Lake City, Kolkata – 700091[name of the trust or institution] as 31st March, 2015 and Profit and Loss Account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or Institution. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of audit. In our opinion, proper books of account have been kept by the head office and the branches of the abovementioned trust/institution visited by us so far as it appears from our examination of the books and proper returns adequate for the purposes of audit have been received from the branches not visited by us, subject to the comments given below:

1. TI POOL FUND:

a) Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 4,91,76725.00 (Previous Year Rs. 55,77,110.00)** was not made available to us. However, from verification of records, it has seen that "**Inter Unit Fund Transfer**" amounting to **Rs. 35, 90,000.00** has been disclosed under such Advances besides disclosing the same separately. As such irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

b) Party wise and age wise details of **Security/Earnest Money Received of Rs. 10,000.00 (Previous Year – Rs. Nil)** included in Current liabilities as on 31.03.2015 has not been submitted by the Society to us.

2. Global Fund RCC VII:

c) Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 35,00,000.00 (Previous Year Rs. 14,56,012 Cr.)** in the form of Inter Unit Fund Transfer was not made available to us. As such irrecoverable amount, if any, included in the item wise details of Loans & Advances as on

ABHIJIT DUTT & ASSOCIATES Calcutta

31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

d) Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 77,93,638.20 (Previous Year Rs. 89,17,691.00)** was not made available to us. However, from verification of records, it has seen that **"Inter Unit Fund Transfer"** amounting to **Rs. 35, 90,000.00** has been disclosed under such Advances besides disclosing the same separately. Under such circumstances, irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

3. Global Fund RCC – II:

e) Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 50,20,388.00 ((Previous Year Rs. 1,71, 74,113.50)** was not made available to us. However, from verification of records, it has seen that **"Inter Unit Fund Transfer"** amounting to **Rs. 64, 20,699.00 (Cr.)** has been adjusted against such Advances besides disclosing the same under the head **"Current Liabilities"**. As such irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

f) Party wise and age wise details of **Security/Earnest Money Received (Rs. 4, 67,067.00)** and **TDS (Others) (Rs. 19,030.00)** aggregating Rs. 4, 86,097.00 **(Previous Year – Rs. 16, 65,063.00)** included in Current liabilities as on 31.03.2015 has not been submitted by the Society to us.

4. New DBS For NACPIV:

g) Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 2, 51,553.28 Cr. (Previous Year Rs. 5, 38, 17,374.92)** after adjustment of Inter Unit Fund Transfer of Rs. 2,48,69,617.00 (Cr.) was not made available to us. As such irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

h) Party wise and age wise details of Current Liabilities involving **Rs. 30, 79,219.00 (Previous Year Rs. 12, 28,008.00)** as on 31.03.2015 has not been submitted by the Society to us.

i) 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.

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

5. Global Fund RCC – IV:

j) Party wise details as well as age wise details of item wise details of Loans & Advances of **Rs. 77,93,638.20 (Previous Year Rs. 89,17,691.00)** was not made available to us. However, from verification of records, it has seen that "**Inter Unit Fund Transfer**" amounting to **Rs. 35, 90,000.00** has been disclosed under such Advances besides disclosing the same separately. Under such circumstances, irrecoverable amount, if any, included in the item wise details of Loans & Advances as on 31.03.2015 could not be commented upon and its impact on Income & Expenditure Account remains unascertained.

k) Fixed Assets Register has not been maintained by the Society in the case of **TI Tool Fund, Global Fund VII, Global Fund RCC - IV, Global Fund RCC – II and** New **DBS for NACPIV**. System of physical verification of Fixed Assets is not in vogue .Like previous year, no depreciation has been charged on Fixed Assets by the Society during the financial year 2014-15.

l) Compliance of Earlier audit Report:

a) The following stale cheques included in the reconciliation as on 31.03.2014 have been reversed in the year 2014-15.

Name of the Fund	Cheque No. & Date	Amount (Rs)	Remarks
New DBS NACPIV	019291 dated 22.11.2012	2,665.00	Reimbursement of TA/DA for attending on TOT
Global Fund RCC - IV	969650 dated 01.06.2012	15,029.00	For Advertisement on Newspapers
	016032 dated 09.04.2013	1,529.00	Advance to Staff

m) Fund utilization vis-à-vis Annual Action Plan (AAP):

Regarding Fund utilization vis-à-vis Annual Action Plan (AAP) of the funds, we report that there is no deficiencies in regard to the Fund utilization vis-à-vis Annual Action Plan (AAP) of the funds of the programs we have audited. Regarding Physical Achievement of the funds, we are not in a position to make any comments.

In our opinion and to the best of our information and according to information given to us, the said accounts give a true and fair view

(i) In the case of the Balance Sheet, of the state of affairs of the above mentioned trust/institution as at 31st March, 2015 and

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

(ii) In the case of the Income & Expenditure Account, of the grant utilized to the extent of revenue expenditure of the account year ending on 31st March, 2015.

The prescribed particulars are annexed hereto.

Place: Kolkata
Date: July, 8, 2015

for ABHIJIT DUTT & ASSOCIATES
Chartered Accountants

(P.C. SARKAR)
Partner
Membership No. – 050121

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

ANNEXURE

STATEMENT OF PARTICULARS

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1. Amount of income of the previous year applied to charitable or religious Purposes in India during that year

i. TI Tool Fund,	Rs. 514, 28,933.40
ii. Global Fund VII,	Rs. 2, 03, 31640.00
iii. Global Fund RCC - IV,	Rs. 4, 02, 11,881.08
iv. Global FundRCC – II	Rs. 11, 69, 56,476.50
v. New DBS for NACPIV	Rs. 15, 39, 06,510.75

2. Whether the trust/institution * has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year — No

3. Amount of income accumulated or set apart* /finally set apart for application to charitable or religious purposes, to the extent it does not exceed 25 per cent of the income derived from property held under trust wholly * /in part only for such purposes. — Nil

4. Amount of income eligible for exemption under section 11(1)(c) (Give details) — Nil

5. Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) — Nil

6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof — Not Applicable

7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof — No

8. Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year- — No

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No
(c) has not been utilized for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1. Whether any part of the income or property of the * trust/institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any	No
2. Whether any land, building or other property of the * trust/institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any	No
3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	No
4. Whether the services of the * trust/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	No
5. Whether any share, security or other property was purchased by or on behalf of the * trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid	No
6. Whether any share, security or other property was sold by or on behalf of the * trust/institution during the previous year to any such person? If so, give details thereof together with the consideration received	No

ABHIJIT DUTT & ASSOCIATES Chartered Accountants Calcutta

7. Whether any income or property of the * trust/institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted — No

8. Whether the income or property of the * trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details — No

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN
WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

Sl. No.	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of The Investment	Income from the investment	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year – say Yes/No
1	2	3	4	5	6
		N	I	L	

Place: Kolkata
Date: July, 8, 2015

For ABHIJIT DUTT & ASSOCIATES
Chartered Accountants

(P.C. Sarkar)
Partner
Membership No. – 050121