AUDIT REPORT FORMAT

Unqualified Opinion (Consolidated Financial Statements for the Revised TB Control Project implemented through the West Bengal State Health & Family Welfare Samiti) (for Project Financial Statement including SOE)

To

The Additional Director of Health Services Cum STO

Swasthya Bhawan, Kolkata-700091

West Bengal

Introduction

We have audited the accompanying consolidated expenditure statements, Consolidated Financial Statements of the Revised TB Control Project implemented through West Bengal State Health & Family Welfare Samiti (under Revised TB Control Society Project RNTCP-II) financed under World Bank Credit No. 5376-IN as of March 31, 2016 [Indicate any other additional years necessary] for the year(s) then ended. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope

We conducted our audit in accordance with Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. In forming our opinion, we have relied upon the audit reports and considered all significant audit findings/observations in 23 (twelve) Districts Health & Family Welfare Samitis/State Health & Family Welfare Samiti's financial statements. We believe that our audit provides a reasonable basis for our opinion.

It is certified that Control over payment of Contractual Staff is adequate and the expenditure is eligible for financing under IDA Credit No. 5376-IN.

Opinion

In our opinion, the Consolidated Financial Statements give a true and fair view of the Sources and Application of Funds and the financial position of Revised TB Control project for the year ended March 31, 2016 in accordance with [Indicate International Accounting Standards or relevant national standards].

In addition, (a) with respect to SOEs, adequate supporting documentation has been maintained to support claims to the World Bank for reimbursements of expenditures incurred, and (b) which expenditures are eligible for financing (c) procurement of goods and services has been carried out as per the procurement manual issued by the Central TB Division, GoI.

Notes:

1. A "Source and Application of Funds" statement is always required for each project. A balance sheet is also required where the project has assets and liabilities.
2. In case a qualified opinion or disclaimer is given by the auditor, the audit report should state in a clear and informative manner all the reasons for such an opinion.
3. Audit report to be accompanied by (a) Management Letter (b) Listing on ineligible claims, if any (c) Reconciliation of SOE claims with the actual expenditure as reported in the audited financial statements.
WEST BENGAL STATE HEALTH & FAMILY WELFARE SAMITI (RNTCP)
Swasthya Bhawan, Salt Lake, Kolkata
Consolidated Balance Sheet as on 31.03.2016

<table>
<thead>
<tr>
<th>Previous Year ending 31.03.2015</th>
<th>LIABILITIES</th>
<th>Amount(Rs)</th>
<th>Amount(Rs)</th>
<th>Previous Year ending 31.03.2015</th>
<th>ASSETS</th>
<th>Amount(Rs)</th>
<th>Amount(Rs)</th>
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</thead>
<tbody>
<tr>
<td>Capital Fund</td>
<td>29897855</td>
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<td></td>
<td>Fixed Assets</td>
<td>29897855</td>
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<td>Opening Balance</td>
<td>199348735</td>
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<tr>
<td>Less : Excess of Expenditures over Income</td>
<td>10379118</td>
<td>188969617</td>
<td>0</td>
<td>Add: Addition</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Add : Excess of Income over Expenditures</td>
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<tr>
<td>Current Liabilities &amp; Provisions</td>
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<tr>
<td>Unsecured Loan / P.Tax / TDS / EMD / S.D.</td>
<td>9063563</td>
<td>109533480</td>
<td>Loans / Advances(State)</td>
<td>19563462</td>
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<td>459271</td>
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<td>193000000 Loan from Samiti</td>
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<tr>
<td>392808006 TOTAL</td>
<td>198033180</td>
<td>392808006</td>
<td>TOTAL</td>
<td>198033180</td>
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</tr>
</tbody>
</table>

Cash & Bank Balances
- Cash-in-Hand: 146169
- Cash-at-Bank: 253230502
- Remittance-in-Transit: 64749001

Audited: DH (FE) & SIO
Department of Health & Family Welfare
Govt. of West Bengal
Swasthya Bhawan, Salt Lake
Kolkata-700 001

[Signature]

[Signature]