SPEED POST

PHONE: 2213-3151 / 3152 / 3163
FAX: (033) 2213-3174

भारतीय लेखा तथा लेखा परीक्षा विभाग
कार्यालय – प्रधान महालेखाकार (सामान्य और सामाजिक क्षेत्र, लेखा परीक्षा), पश्चिम बंगाल
द्वारका बिल्डिंग, 2, गवर्नमेंट प्लेस (पश्चिम), कोलकाता - 700 001

INDIAN AUDIT AND ACCOUNTS DEPARTMENT
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL
(GENERAL & SOCIAL SECTOR AUDIT), WEST BENGAL
TREASURY BUILDINGS, 2, GOVT. PLACE (WEST), KOLKATA - 700 001


दिनांक / Date: 23/02/2016 24 FEB 2016

सेवा में
महानिर्देशक (ऑडिट),
वैज्ञानिक विभाग,
ए जी एस अंग्रेजी, आई.एस.टी.एस.
नई दिल्ली - 110 002.

विषय: विश्व बैंक से सहायता प्राप्त राष्ट्रीय गंगा नदी वेसिक परियोजनाओं के
संबंध में आधि- ऑडिट रिपोर्ट जारी करना वर्ष 2014-15.

महोदय,

I am to forward herewith the Part-Audit Report enclosing the ‘Project Financial
Statement’ and Management Assertion letter as well as incorporating therein the Audit

In this connection it is requested that a note of Acknowledgement may please be
arranged to be sent at this end for official record.

शंभर,

संबंधित: यथोपरिचार

DA (EA)
Audit Report – Unqualified Opinion

Report of the Comptroller and Auditor General of India

To
The Director General of Audit,
Scientific Departments,
AGCR Building, I.P Estate
New Delhi-110002

Report on the Project Financial Statements

We have audited the accompanying financial statements of the National Ganga River Basin Project financed under World Bank Loan No 8065-IN/IDA, which comprise the Statement of Sources and Application of Funds, the Reconciliation of claims to total application of funds, and the Management Assertion Letter for the year ended 31 March 2015. These statements are the responsibility of the Project’s management. Our responsibility is to express an opinion on the accompanying financial statements based on our audit.

We conducted our audit in accordance with the Auditing Standards promulgated by the Comptroller and Auditor General 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. Our audit examines, on a test basis, evidence supporting the amounts and disclosures in the financial statements. It also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements present fairly, in all material respects, the sources and applications of funds of the National Ganga River Basin Project for the year ended 31 March, 2015, in accordance with Government of India accounting standards.
In addition, in our opinion, (a) with respect to SOEs (IUFRs), adequate supporting documentation has been maintained to support claims to the World Bank for reimbursements of expenditures incurred; and (b) except for ineligible expenditures as detailed in the audit observations, if any, appended to this audit report, expenditures are eligible for financing under the Loan/Credit Agreement. During the course of the audit, SOEs/FMRs (IUFRs) and the connected documents were examined and these can be relied upon to support reimbursement under the Loan/Credit Agreement.

This report is issued without prejudice to CAG’s right to incorporate the audit observations in the Report of CAG of India for being laid before Parliament/State Legislature.

Audit Observations:

The Project Financial Statement (PFS) in respect of World Bank assisted National Ganga River Basin Project 2014-2015, furnished by the Project Authority, disclosed a total expenditure of Rs 73.97 lakh of which Rs. 0.11 lakh has not been admitted in audit. Details are given below:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Items of work</th>
<th>Expenditure incurred (As per PFS) (Rs.in lakh)</th>
<th>Expenditure not admitted in audit (Rs.in lakh)</th>
<th>Expenditure admitted in audit (Rs.in lakh)</th>
<th>Reasons for inadmissibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Institutional Development -NBRGA Operationalisation and Program Management</td>
<td>73.97</td>
<td>0.11</td>
<td>73.86</td>
<td>1. SPMG booked higher amount than expenditure actually incurred by KMDA-Rs.841/- 2. Penalty for late submission of IT return-Rs.6410/- 3. Penalty for late submission of Professional Tax return—Rs.3600/-</td>
</tr>
</tbody>
</table>

Total | 73.97 | 0.11 | 73.86 | -- |

(P. K. DAS)
Sr. Deputy Accountant General (Admn. & FAW)
Office of the Principal Accountant General (General and Social Sector Audit), West Bengal
2 Government Place (West), Treasury Buildings, Kolkata – 700 001

[Signature]

[Date: 08 January 2016]
West Bengal State NGRBA Program Management Group (SPMG)
Urban Development Department, Govt. of West Bengal
6th Floor, “Nagarayan”, DF – 8, Sector – I, Salt Lake City,
Kolkata – 700 064

Memo No.655 - NGRBA / SPMG / Audit Certification-223/2015

To
Principal Accountant General (G & SS – A),
Office of the Principal Accountant General,
(General & Social Sector Audit), West Bengal,
Treasury Buildings,
2, Govt. Place (West), Kolkata – 700001

Dated: 23-12-2015

Subject: Management assertion letter

Sir,

This assertion letter is provided in connection with your audit of the financial
statements (World Bank aided Fund) of the West Bengal State NGRBA Program Management
Group (SPMG) for the year ended 31.03.2015. We acknowledge our responsibility for the fair
presentation of the financial statements in accordance with the cash basis of accounting
followed by the Government of India and we confirm to the best of our knowledge and belief
the following representations made to you during your audit:

1. The project financial statements are free of material misstatements including omissions;
2. Project funds have been used for the purposes for which they were provided;
3. Project expenditures are eligible for financing under the Loan Agreement;
4. There have no irregularities involving management or employees who have a significant
   role in internal control or that could have a material effect on the project financial
   statements;
5. We have made available to you all books of account and supporting documents relating
   to the project.
6. The project has complied with the conditions of all relevant legal agreements, including
   the Financing Agreement. As per World Bank (copy enclosed), no separate Project
   Agreement was signed between the Bank and the States for this project.

Thanking you

Yours faithfully,

[Signature]
Program Director
SPMG, West Bengal

Director Finance & Administration
W. B. State NGRBA Preg. Mang. Group (SPMG)
Salt Lake, Kolkata - 700064

Program Director
West Bengal State NGRBA
Program Management Group
West Bengal State NGRBA Program Management Group  
CONSOLIDATED FINANCIAL STATEMENT (Externally Aided Account)  
(2014-2015)  
Sources & Application

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Particulars</th>
<th>Implementation of NGRBA Scheme (Rs.)</th>
<th>Operationalisation of SPMG under institutional development (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Gaining Balance</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Cash in Hand</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Cash at Bank</td>
<td>157,534,254.70</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a)</td>
<td>Fund received from GOI:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b)</td>
<td>Fund received from GOWB:</td>
<td>71,657,143.00</td>
<td></td>
</tr>
<tr>
<td>c)</td>
<td>Interest earned:</td>
<td>18,914,453.00</td>
<td></td>
</tr>
<tr>
<td>d)</td>
<td>Misc. Receipt (Recoupment of P.A.)</td>
<td>90,571,696.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total Receipt</td>
<td>258,185,850.70</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Grand Total</td>
<td>258,185,850.70</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Particulars</th>
<th>Implementation of NGRBA Scheme (Rs.)</th>
<th>Operationalisation of SPMG under institutional development (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Salary Expenses</td>
<td>3,032,475.00</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Hiring of Vehicles</td>
<td>738,186.00</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Telephone Charges</td>
<td>5,993.00</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>News paper &amp; Periodicals</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Travelling Charges (Boarding &amp; Lodging)</td>
<td>50,181.00</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Travelling Charges (Air-Ticket)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Meeting Expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Office Expenses</td>
<td>1,092,204.00</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>TDS Payable</td>
<td>636.00</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Professional Fees</td>
<td>213,658.00</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Income Tax (Vehicle)</td>
<td>853.00</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>AMC</td>
<td>1,056.00</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Bank Charges</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Computer peripherals</td>
<td>15,020.00</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Furniture</td>
<td>472,521.00</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Miscellaneous Expenses</td>
<td>1,168,625.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>1,168,625.00</td>
<td></td>
</tr>
</tbody>
</table>

Total Receipt: 258,185,850.70  
Less: Expenditure (Rs. 11,68,625+82,77,888) 7,368,506.00  
Balance 250,709,345.70

Balance in Hand 4,437.00  
Balance in Bank 250,704,908.70  
Balance in Bank 250,709,345.70

Notes:  
1. The above figure were calculated on the basis of quarterly IUF of 2014-2015 communicated to NAGF, Government of India  
2. The entire expenditures were made out of the available balance as indicated in quarterly  
vis-a-vis Annual IUF. The segregation of expenditure (70:30) could not be made  
without software for the purpose.  
3. The recoupment of permanent advance has not been shown in receipt portion since it has not also been shown  
in the expenditure column as drawn from the bank  
4. As the re-instatement process will be done by the Govt. of India directly from the World Bank, the  
application No. & Amount will be updated from their end.
West Bengal State NGRBA Program Management Group (SPMG)
Urban Development Department, Govt. of West Bengal
6th Floor, "Nagarayan", DF – 8, Sector – I, Salt Lake City,
Kolkata – 700 064

Reconciliation of claims to Total Application of Funds
(IDA Credit No: 4955-IN)
Report for the year ended 31.03.2015

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Schedules</th>
<th>Amount in Rs.</th>
<th>Amount in Rs.</th>
<th>Amount in Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank Funds Claimed during the year</td>
<td>As per Statement of Sources and Application of funds</td>
<td>73,96,505.00</td>
<td>52,67,665.30</td>
<td>1,63,01,485.30</td>
</tr>
<tr>
<td>Total Expenditure made during the year</td>
<td></td>
<td>73,96,505.00</td>
<td>52,67,665.30</td>
<td>1,63,01,485.30</td>
</tr>
<tr>
<td>Less: Outstanding AC Bills</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
</tr>
<tr>
<td>Ineligible Expenditure</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
</tr>
<tr>
<td>Expenditure not Claimed</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
</tr>
<tr>
<td>Total Eligible Expenditures Claimed</td>
<td></td>
<td>73,96,505.00</td>
<td>52,67,665.30</td>
<td>1,63,01,485.30</td>
</tr>
<tr>
<td>World Bank Share @100%</td>
<td></td>
<td>73,96,505.00</td>
<td>52,67,665.30</td>
<td>1,63,01,485.30</td>
</tr>
</tbody>
</table>

*All expenditures incurred are 100% reimbursable from World Bank.