



14-15

AUDITOR'S REPORT

We have audited the Balance Sheet of the **WEST BENGAL STATE NGRBA PROGRAM MANAGEMENT GROUP (SPMG)**, Urban Development Department, Govt. of West Bengal at NAGARYAN, DF Block, Sector - I, Salt Lake City, Kolkata 700 064, as at 31st March, 2015 and also the Income & Expenditure Account and Receipt & Payment Account of the said Agency for the year ended on that date annexed thereto. These Financial Statements are the responsibility of the Management. Our responsibility is to express an opinion on these Financial Statements based on our Audit.

We have conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require to plan and perform the audit to obtain a 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 estimate made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

On the basis of the audit indicated herein, we report as under:

1. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. The Balance Sheet, Income & Expenditure Account and Receipt & Payment Account as at 31st March 2015, as authenticated by us, contains the necessary particulars and are in agreement with the books of accounts of the Agency.
3. In our opinion, and to the best of our information and according to the explanation given to us, the said financial statements, read together with the notes thereon presents a true and fair view and are in conformity with the accounting principles generally accepted in India.
 - (a) In case of the Balance Sheet, of the state of affairs as at 31st March 2015, and
 - (b) In case of the Income & Expenditure Account of the Deficits for the year ended on that date.

Place: Kolkata
Date: 22nd June '2015



For, D. Bandyopadhyay & Co.
Chartered Accountants

Sourav Saha

Sourav Saha
(Partner)

Mem.No:- 065216
FRN: 323321E


WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)
URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL
 NAGARYAN 6TH FLOOR, DF - BLOCK, SECTOR-I, SALT LAKE CITY, KOLKATA-700064

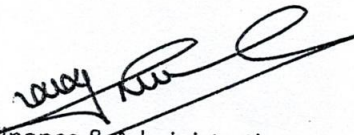
BALANCE SHEET AS AT 31st March 2015

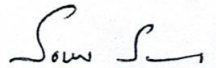
(Amount-Rs)

CORPUS / CAPITAL FUND AND LIABILITIES	Schedule	Current Year	Previous Year
Corpus / Capital Fund	1	38,59,12,337.20	1,01,83,62,861.70
Reserves and Surplus	2	NIL	
Endowment Funds	3	NIL	
Secured Loans and Borrowings	4	NIL	
Unsecured Loans and Borrowings	5	NIL	
Deferred credit Liabilities	6	NIL	
Current Liabilities and Provisions	7	5,05,781.00	91,628.00
Total		38,64,18,118.20	1,01,84,54,489.70
ASSETS			
Fixed assets	8	16,88,026.00	14,81,981.00
Investments-earmarked /endowment funds	9	NIL	
Investment-others	10	NIL	
Current Assets, Loans and Advances, etc.	11	38,47,30,092.20	1,01,69,72,508.70
Miscellaneous expenditure (to the extent not written off or adjusted)		NIL	
Total		38,64,18,118.20	1,01,84,54,489.70
Significant accounting policies	24		
Contingent liabilities and Notes on Accounts	25		

Place: Kolkata
 Date: 22nd June 2015


 Program Director


 Director Finance & Administration


 Auditor




**WEST BENGAL STATE NGRDA PROGRAMME MANAGEMENT GROUP (PMG)
URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL
NAGARYAN 6TH FLOOR, DF - BLOCK, SECTOR-I, SALT LAKE CITY, KOLKATA-700064**


RECEIPTS AND PAYMENTS FOR THE PERIOD / YEAR ENDED 31st March 2015

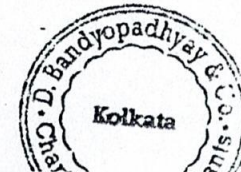
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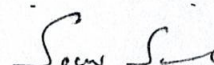
RECEIPTS	CURRENT YEAR				PREVIOUS YEAR	PAYMENTS	CURRENT YEAR				PREVIOUS YEAR
	NON EAP	EAP	NAMAMI GANGA	TOTAL			NON EAP	EAP	NAMAMI GANGA	TOTAL	
1. Opening Balances						1. Expenses					
a) Cash in hand					1,463.00	a) Establishment Expenses (corresponding to Schedule 20)		30,32,473.00		30,32,473.00	34,79,325.00
b) Bank Balances						b) Administrative Expenses (corresponding to Schedule 21)	730.00	27,08,375.00	15.00	27,09,120.00	17,31,850.30
i) In current accounts	84,94,36,691.00	16,75,34,254.70	-	1,01,69,70,945.70	30,19,84,857.00	II. Payments made against funds for various projects	1,63,78,12,524.50	11,68,625.00	1,50,00,000.00	1,65,39,81,149.50	13,12,043.00
ii) In deposit accounts						(Name of the fund or project should be shown along with the particulars of payments made for each project)				-	
iii) Savings accounts						III. Investments and deposits made				-	
II. Grants Received						a) Out of Earmarked / Endowment funds				-	
a) From Government of India	44,16,09,000.00			44,16,09,000.00	69,86,78,572.00	b) Out of own Funds (Investments-Others)				-	
b) From State Government	42,66,12,135.00	7,16,57,143.00	2,25,00,000.00	52,07,69,278.00		IV. Expenditure of Fixed Assets & Capital Work-in-Progress				-	
c) From other sources (details) (Grants for capital & revenue exp. To be shown separately).						a) Purchase of Fixed Assets		4,85,541.00		4,85,541.00	81,090.00
III. Income on Investments from						b) Expenditure on Capital Work-in-progress				-	
a) Earmarked / Endow. Funds						v. Refund of Surplus money / Loans				-	
b) Own Funds (Other Investment)						a) To the Government of India				-	
IV. Interest Received						b) To the State Government				-	
a) On Bank deposits	4,65,96,433.00	1,89,14,453.00	78,904.00	6,55,89,790.00	2,29,10,362.00	c) To other providers of Funds				-	
b) Loans, Advances etc.						VI. Finance Charges (Interest)				-	
v) OTHER INCOME (SPECIFY)						VII. Other Payments (Specify)				-	
VI. Amount Borrowed						River Festival	25,80,714.00			25,80,714.00	
VII. Any other receipts (give details)						G P F		84,000.00		84,000.00	
River Festival	25,80,714.00			25,80,714.00		GSLIS		560.00		560.00	
G P F		84,000.00		84,000.00		Income Tax:					
GSLIS		560.00		560.00		Salary		2,97,530.00		2,97,530.00	
Income Tax:						Vehicles Hireing		5,777.00		5,777.00	
Salary		2,97,530.00		2,97,530.00		Others		297.00		297.00	
Vehicles Hireing		4,924.00		4,924.00		P. Tax		11,360.00		11,360.00	
Others		297.00		297.00		Outstanding TDS		638.00		638.00	
P. Tax		11,360.00		11,360.00							
						a) Cash in hand		4,437.00		4,437.00	
						b) Bank balances				-	
						i) In current accounts	12,64,41,004.50	25,07,04,908.70	75,78,889.00	38,47,24,802.20	1,01,69,70,945.70
						ii) In deposit accounts				-	
						iii) Savings accounts				-	
TOTAL	1,76,68,34,973.00	25,85,04,521.70	2,25,78,904.00	2,04,79,18,398.70	1,02,35,75,254.00	TOTAL	1,76,68,34,973.00	25,85,04,521.70	2,25,78,904.00	2,04,79,18,398.70	1,02,35,75,254.00

Place: Kolkata
Date: 22nd June 2015


Program Director


Director Finance & Administration




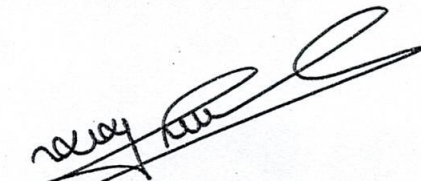

Auditor

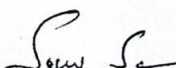
WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)
URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL
 NAGARYAN 6TH FLOOR, DF - BLOCK, SECTOR-I, SALT LAKE CITY, KOLKATA-700064
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD / YEAR ENDED 31st March 2015
 (Amount-Rs)

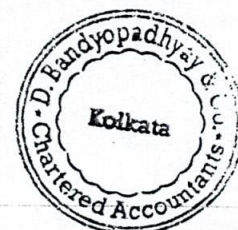
INCOME	Schedule	Current Year	Previous Year
Income from Sale / Services			
Grants / Subsidies	13	96,23,78,278.00	
Fees / Subscriptions			
Income from Investments (Income on Invest. from earmarked / endow. Funds transferred to Funds)			
Income from Royalty, publication etc.			
Interest Earned	17	6,55,88,227.00	
Other Income			
Increase / (decrease) in stock of Finished goods and works-in-progress			
TOTAL (A)		1,02,79,66,505.00	-
EXPENDITURE			
Establishment Expenses	20	33,74,300.00	
Other Administrative Expenses etc.	21	27,82,084.00	
Expenditure on Grants, Subsidies etc.	22	1,65,39,81,149.50	
Interest			
Depreciation(Net total at the -end-corresponding to Schedule8)	8	2,79,496.00	
TOTAL(B)		1,66,04,17,029.50	-
Balance being excess of Income over Expenditure (A-B)		-63,24,50,524.50	
Transfer to Special Reserve (Specify each)		NIL	
Transfer to / from General Reserve		NIL	
BALANCES BEING SURPLUS / (DEFICIT) CARRIED TO CORPUS / CAPITAL FUND		-63,24,50,524.50	
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Place: Kolkata
 Date: 22nd June 2015


 Program Director


 Director Finance & Administration


 Auditor



WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)
 URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL
 NAGARYAN 6TH FLOOR, DF - BLOCK, SECTOR-I, SALT LAKE CITY, KOLKATA-700064

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March 2015

<i>SCHEDULES 7 - CURRENT LIABILITIES AND PROVISIONS</i>		Current Year				Previous Year		
		NON EAP	EAP	NAMAMI GANGA	TOTAL	NON EAP	EAP	TOTAL
A. CURRENT LIABILITIES								
1.	Acceptances	90,000.00			90,000.00	90,000.00		90,000.00
2.	Sundry Creditors :				-			-
	a) For Goods				-			-
	b) Others				-			-
3.	Advances Received				-			-
4.	Interest accrued but not due on :				-			-
	a) Secured Loans / borrowings				-			-
	b) Unsecured Loans / borrowings				-			-
5.	Statutory Liabilities :				-			-
	a) Overdue		990.00		990.00		1,628.00	1,628.00
	b) Others		3,41,827.00		3,41,827.00			-
6.	Other current Liabilities		72,964.00		72,964.00			-
TOTAL (A)		90,000.00	4,15,781.00	-	5,05,781.00	90,000.00	1,628.00	91,628.00



WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)
URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL
NAGARYAN 6TH FLOOR, DF - BLOCK, SECTOR-1, SALT LAKE CITY, KOLKATA-700064

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March 2015

(AMOUNT - RS)

SCHEDULE 1 - CORPUS/CAPTIAL FUND :	Current Year				Previous Year **		
	NON EAP	EAP	NAMAMI GANGA	TOTAL	NON EAP	EAP	TOTAL
Balance as at the beginning of the year	85,07,50,292.00	16,76,12,569.70	-	1,01,83,62,861.70	29,82,31,092.00	52,77,942.00	30,35,09,034.00
Add : Contributions towards Corpus / Capital Fund	-	-	-	-	55,40,66,354.00	16,75,24,143.00	72,15,90,497.00
Add / (Deduct) : Balance of net income / expenditure transferred from the Income and Expenditure Account	-72,31,84,061.50	8,31,54,648.00	75,78,889.00	-63,24,50,524.50	15,47,154.00	51,89,515.30	67,36,669.30
BALANCE AS THE YEAR - END	12,75,66,230.50	25,07,67,217.70	75,78,889.00	38,59,12,337.20	85,07,50,292.00	16,76,12,569.70	1,01,83,62,861.70

**Note: For the Financial Year 2013-14 Contributions towards Corpus / Capital Fund includes interest earned from bank and Balance of net income / expenditure transferred from the Income and Expenditure Account is the total expenditure for the year as no Income Expenditure statement was prepared for the FY 2013-14.



SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March 2015

(AMOUNT - RS)

SCHEDULE 8 - FIXED ASSETS

Description	GROSS BLOCK			DEPRECIATION				NET BLOCK		
	Cost / valuation as at the beginning of the year	Additions during the year	Deductions during the year	Cost / Valuation at the year end	As at the beginning of the year	On Additions during the year	On deductions during the year	Total up to the year-end	As at the current year-end	As at the previous year-end
Land										
a) Freehold										
b) Leasehold										
Buildings :										
a) On Freehold Land										
b) On leasehold land										
c) Ownership flats / premises										
d) Superstructures on land not belonging to the entity										
j. Plant, machinery and equipment	1,62,850.00			1,62,850.00	37,537.00	18,797.00		56,334.00	1,06,516.00	1,25,313.00
k. Vehicles				-		-		-	-	-
l. Furniture and fixtures	11,07,939.00	4,72,521.00		15,80,460.00	2,55,380.00	1,32,508.00		3,87,888.00	11,92,572.00	8,52,559.00
a. Office equipment	5,21,248.00			5,21,248.00	1,16,613.00	60,695.00		1,77,308.00	3,43,940.00	4,04,635.00
b. Computer peripherals				-		-		-	-	-
c. Electric installations				-		-		-	-	-
d. Library books				-		-		-	-	-
e. Tube wells and water supply				-		-		-	-	-
m. Other fixed assets (Computers)	4,60,015.00	13,020.00		4,73,035.00	3,60,541.00	67,496.00		4,28,037.00	44,998.00	99,474.00
Total of current year	22,52,052.00	4,85,541.00	-	27,37,593.00	7,70,071.00	2,79,496.00	-	10,49,567.00	16,88,026.00	14,81,981.00
Previous year	21,70,962.00	81,090.00	-	22,52,052.00	5,48,248.00	2,21,823.00	-	7,70,071.00	14,81,981.00	16,22,714.00
B. Capital works										
Total									NIL	
									16,88,026.00	14,81,981.00

(Note to be given as to cost of assets on hire purchase basis included above)

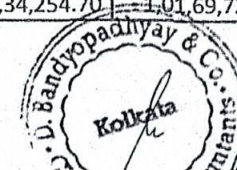


WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)
URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL
 NAGARYAN 6TH FLOOR, DF - BLOCK, SECTOR-I, SALT LAKE CITY, KOLKATA-700064
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March 2015

(AMOUNT - RS)

Schedule 11 - CURRENT ASSETS, LOANS and ADVANCES ETC.

	Current Year				Previous Year		
	NON EAP	EAP	NAMAMI GANGA	TOTAL	NON EAP	EAP	TOTAL
A. CURRENT ASSETS :							
1. Inventories :							
a) Stores and Spares							
b) Loose Tools							
c) Stock-in-trade							
Finished Goods							
Work-in-Progress							
Raw Materials							
2. Sundry Debtors :							
a) Debts Outstanding for a period exceeding six months							
b) Others							
3. Cash balances in hand (including cheques / drafts and imprest)		4,437.00		4,437.00	-	-	-
4. Bank Balances :							
a) With Scheduled Banks :							
On Current Accounts	12,64,41,004.50	25,07,04,908.70	75,78,889.00	38,47,24,802.20	84,94,36,691.00	16,75,34,254.70	1,01,69,70,945.70
On Deposit Account (includes margin money)							
On Saving Accounts							
b) With non-Scheduled Banks :							
On Current Accounts							
On Deposit Account							
On Saving Accounts							
5. Post Office - Saving Accounts							
6. Advances:							
Receivables (Accrued Interest)					-	1,563.00	1,563.00
Prepaid Expenses (Adv TDS Paid)		853.00		853.00			
TOTAL (A)	12,64,41,004.50	25,07,09,345.70	75,78,889.00	38,47,30,092.20	84,94,36,691.00	16,75,34,254.70	1,01,69,72,508.70



WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)
URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL
 NAGARYAN 6TH FLOOR, DF - BLOCK, SECTOR-I, SALT LAKE CITY, KOLKATA-700064

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD / YEAR ENDED 31st March 2015

SCHEDULE 13 - GRANTS / SUBSIDIES	Current Year				Previous Year**			(AMOUNT - RS)
	NON EAP	EAP	NAMAMI GANGA	TOTAL	NON EAP	EAP	TOTAL	
(Irrevocable Grants & Subsidies Received)								
1) Central Government	44,16,09,000.00			44,16,09,000.00				
2) State Government (S)		7,16,57,143.00	2,25,00,000.00	9,41,57,143.00				
3) Government Agencies	42,66,12,135.00			42,66,12,135.00				
4) Institutions / Welfare Bodies				-				
5) International Organizations				-				
5) Others (Specify)				-				
TOTAL	86,82,21,135.00	7,16,57,143.00	2,25,00,000.00	96,23,78,278.00				-

*Note: Refer to Schedule 25 Point No.4.



WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)
URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL
 NAGARYAN 6TH FLOOR, DF - BLOCK, SECTOR-I, SALT LAKE CITY, KOLKATA-700064

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD / YEAR ENDED 31st March 2015

(AMOUNT - RS)

SCHEDULE 17 - INTEREST EARNED

	Current Year				Previous Year**		
	NON EAP	EAP	NAMAMI GANGA	TOTAL	NON EAP	EAP	TOTAL
1. On Term Deposits :							
a) With Schedule Banks	4,65,96,433.00	1,89,12,890.00	78,904.00	6,55,88,227.00			
b) With Non-Scheduled Banks							
c) With Institutions							
d) Others							
2. On Savings Accounts :							
a) With Schedule Banks							
b) With Non-Scheduled Banks							
c) Post Office Savings Accounts							
d) Others							
3. On Loans :							
a) Employees / Staff							
b) Others							
4. Interest on Debtors and Others Receivables							
TOTAL	4,65,96,433.00	1,89,12,890.00	78,904.00	6,55,88,227.00			
NOTE - Tax deducted at source to be indicated							

**Note: Refer to Schedule 25 Point No.4.



WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)
URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL
 NAGARYAN 6TH FLOOR, DF - BLOCK, SECTOR-I, SALT LAKE CITY, KOLKATA-700064

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD / YEAR ENDED 31st March 2015

(AMOUNT - RS)

SCHEDULE 20 - ESTABLISHMENT EXPENSES	Current Year				Previous Year**		
	NON EAP	EAP	NAMAMI GANGA	TOTAL	NON EAP	EAP	TOTAL
a) Salaries and Wages		33,74,300.00		33,74,300.00			
b) Allowances and Bonus							
c) Contribution to Provident Fund							
d) Contribution to Other Fund (specify)							
e) Staff Welfare Expenses							
f) Expenses on 'Employees'							
TOTAL	-	33,74,300.00	-	33,74,300.00			-

**Note: Refer to Schedule 25 Point No.4.

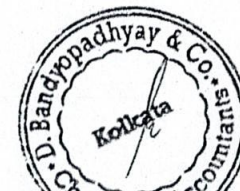


WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)
URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL
 NAGARYAN 6TH FLOOR, DF - BLOCK, SECTOR-I, SALT LAKE CITY, KOLKATA-700064

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD / YEAR ENDED 31st March 2015

(AMOUNT-RS)

SCHEDULE 21-OTHER ADMINISTRATIVE EXPENSES ETC.	CURRENT YEAR				PREVIOUS YEAR**		
	NON EAP	EAP	NAMAMI GANGA	TOTAL	NON EAP	EAP	TOTAL
i) Purchases				-			
i) Labour and Processing expenses				-			
) Cartage and Carriage Inwards				-			
l) Electricity and Power				-			
) Water charges				-			
) Insurance				-			
) Repairs and Maintenance				-			
) Excise Duty				-			
Rent, Rates and Taxes				-			
Vehicles Running and Maintenance(Vehicle Hiring Charges)		8,18,036.00		8,18,036.00			
) Postage, Telephone and Communication Charges				-			
Printing and Stationary				-			
i) Travelling and Conveyance Expenses		61,011.00		61,011.00			
) Expenses on Seminar / Workshops				-			
) Subscription Expenses				-			
) Expenses on Fees				-			
) Auditors Remuneration		2,13,568.00		2,13,568.00			
l Hospitality Expenses				-			
) Professional Charges				-			
l Provision for Bad and Doubtful Debts / Advances				-			
) Irrecoverable balances Written Off				-			
) Packing Charges				-			
i) Freight and Forwarding Expenses				-			
) Distribution Expenses				-			
) Advertisement and Publicity				-			
l Others (Specify)Contingent Expenses	730.00	16,88,724.00	15.00	16,89,469.00			
TOTAL	730.00	27,81,339.00	15.00	27,82,084.00			



*Note: Refer to Schedule 25 Point No.4.

WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)
URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL
 NAGARYAN 6TH FLOOR, DF - BLOCK, SECTOR-I, SALT LAKE CITY, KOLKATA-700064

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD / YEAR ENDED 31st March 2015

(AMOUNT - RS.)

SCHEDULE 22-EXPENDITURE ON GRANTS SUBSIDIES ETC.	Current Year				Previous Year**		
	NON EAP	EAP	NAMAMI GANGA	TOTAL	NON EAP	EAP	TOTAL
) Grants given to Institutions/Organisations	1,63,78,12,524.50	11,68,625.00	1,50,00,000.00	1,65,39,81,149.50			
) Subsidies given to Institutions/Organisations							
TOTAL	1,63,78,12,524.50	11,68,625.00	1,50,00,000.00	1,65,39,81,149.50	-	-	-

Note: Refer to Schedule 25 Point No.4.



**WEST BENGAL STATE NGRBA PROGRAM MANAGEMENT GROUP
(SPMG)**

**Schedule 24: Significant accounting policies adopted in preparing the
Financial statements**

1. The accompanying financial statements are prepared under the historical cost convention. They conform to the statutory provisions and Accounting principles under accrual basis of accounting.
2. Investment consisting of *Fixed Deposits in Nationalised Banks* are valued at cost.
3. Fixed assets are accounted for on historical cost basis.
4. Depreciation has been provided at the following rates & methods :

Particulars	Rate for 1 yr	Rate after 1/2 yr	Method
Furniture	10%	5%	W.D.V.
Office Equipment	15%	7.5%	W.D.V.
Computer & Accessories	60%	30%	W.D.V.
Electrical Equipments	15%	7.5%	W.D.V.

5. Government and other Grants are credited when they are actually received through Banks/ Treasury.

Schedule 25: Notes on Accounts

1. Reconciliation of all Bank Accounts are upto date and reconciled as on 31st March 2015.
2. Corresponding figures of previous year has been regrouped/ rearranged where ever necessary.
3. Schedule 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31st March 2015 and Income & Expenditure Account as on that date.
4. The organization upto F.Y 2013-14 followed the method of adjusting all income and expenditure relating to a fund for the year to the respective fund balance , therefore no Income & Expenditure Account was prepared till F.Y 2013-14, but from the current F.Y i.e 2014-15 accounts have been prepared as per the prescribed formats of The Indian Audit And Accounts Department comprising of Balance Sheet, Income & expenditure Account and Receipt & Payment Account with corresponding Schedules, hence in case of Income & Expenditure Account and its schedules the Previous Year figures are not present.
5. Rate of Depreciation on Office Equipment and Electrical Equipments has been applied as per Income Tax i.e @15% p.a in place of 10% p.a applied in the previous year.
6. NAMAMI GANGA was started from the F.Y 2014-15.

