

INDEPENDENT AUDITOR'S REPORT

To,
West Bengal State NGRBA Program Management Group (SPMG)
Urban Development and Municipal Affairs Department, Govt. of West Bengal.

Report on the Financial Statements

We have audited the accompanying Financial Statements of WEST BENGAL STATE NGRBA PROGRAM MANAGEMENT GROUP (SPMG) under Urban Development and Municipal Affairs Department, Govt. of West Bengal which comprises the Balance Sheet as at 31st March '2022 and the Statement of Income and Expenditure and the Receipts & Payments Account for the year ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the entity in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India and Generally Accepted Accounting Principles in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with standards on auditing issued by the 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 misstatements. An audit includes examining on test basis evidence supporting the amounts and disclosures in the financial statements.

An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the financial statements. The procedures selected depend on the auditor's judgment including the assessment of risks of material misstatement of the Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes assessing the accounting principles used and significant estimates made by entity's management, as well as evaluating the overall Financial Statement presentation. Audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of financial statements.

We believe that our audit provides a reasonable and appropriate basis for our opinion and we further report our audit observations as per *Schedule 24 & 25*.

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Opinion

In our opinion and to the best of our information and according to the explanation given to us and subject to our observation sated in **Schedule 24 & 25**, the said financial statements give the information in the manner so required and give a true and fair view:-

1. In the case of the Balance Sheet, of the State of affairs as at 31st March' 2022.
2. In case of the Income and Expenditure Account of the deficit of income over expenditure for the year ended on that date.
3. In case of Receipts and Payments account of the receipts and payments during the year ended on that date.

Emphasis of Matter

Without qualifying our opinion we draw attention to the following matters related to the financial statements:

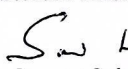
- a) Schedule 25.
- b) Because of the current situation cause by COVID19 pandemic our checking and verification functions required for forming our opinion was constrained and restricted during the audit process.

We further Report that:

- a. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our examination.
- b. In our opinion, proper books of account have been kept by the entity, so far as appears from our examination of the books.
- c. The statements of account dealt with this report are in agreement with the books of accounts.

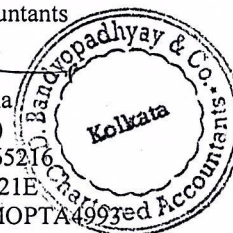
Place: Kolkata
Date: 15th June '2022

For, D.Bandyopadhyay & Co.
Chartered Accountants


Sourav Saha
(Partner)

Mem.No:- 065216
FRN: 323321E

UDIN: 22065216AMOPTA4993ed




WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)
URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL
 3rd Floor Unnayan Bhawan, DJ - BLOCK, SECTOR-II, SALT LAKE CITY, KOLKATA-700091


BALANCE SHEET AS AT 31st March 2022

(Amount-Rs)

	Schedule	Current Year	Previous Year
CORPUS / CAPITAL FUND AND LIABILITIES			
Corpus / Capital Fund	1	281,852,991.41	545,061,271.60
Reserves and Surplus	2	NIL	NIL
Interest Funds	3	-	-
Secured Loans and Borrowings	4	NIL	NIL
Unsecured Loans and Borrowings	5	NIL	NIL
Deferred credit Liabilities	6	NIL	NIL
Current Liabilities and Provisions	7	897,234.00	848,344.00
Total		282,750,225.41	545,909,615.60
ASSETS			
Fixed assets	8	-	-
Investments-earmarked /endowment funds	9	NIL	NIL
Investment-others	10	NIL	NIL
Current Assets, Loans and Advances, etc.	11	282,750,225.41	545,909,615.60
Miscellaneous expenditure (to the extent not written off or adjusted)		NIL	
Total		282,750,225.41	545,909,615.60
Significant accounting policies	24		
Contingent liabilities and Notes on Accounts	25		

Place: Kolkata
 Date: 15th June 2022


 Program Director
PROGRAM DIRECTOR
 West Bengal State NGRBA
 Program Management Group


 Director Finance & Administration
 Director (Finance & Administration)
 West Bengal State NGRBA
 Program Management Group
 Unnayan Bhawan, Salt Lake
 Kolkata-700 091




WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)
URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL
 3rd Floor Unnayan Bhawan, DJ - BLOCK, SECTOR-II, SALT LAKE CITY, KOLKATA-700091
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD / YEAR ENDED 31st March 2022
 (Amount-Rs)

INCOME	Schedule	Current Year	Previous Year
Income from Sale / Services Grants / Subsidies Fees / Subscriptions	13	1,306,053,138.00	1,084,180,824.00
Income from Investments (Income on Invest. from earmarked / endow. Funds transferred to Funds) Income from Royalty, publication etc. Interest Earned Other Income	17	13,660,684.00	11,369,412.00
Increase / (decrease) in stock of Finished goods and works-in-progress TOTAL (A)		1,319,713,822.00	1,095,550,236.00
EXPENDITURE			
Establishment Expenses	20	6,944,423.00	3,866,042.00
Other Administrative Expenses etc.	21	4,399,769.90	2,003,437.18
Expenditure on Grants, Subsidies etc.	22	1,571,577,909.29	1,493,761,578.69
Interest Depreciation(Net total at the -end-corresponding to Schedule8)	8	-	-
TOTAL(B)		1,582,922,102.19	1,499,631,057.87
Balance being excess of Income over Expenditure (A-B)		-263,208,280.19	-404,080,821.87
Transfer to Special Reserve (Specify each)		NIL	
Transfer to / from General Reserve		NIL	
BALANCES BEING SURPLUS / (DEFICIT) CARRIED TO CORPUS / CAPITAL FUND		-263,208,280.19	-404,080,821.87
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Place: Kolkata
 Date: 15th June 2022


 Program Director
PROGRAM DIRECTOR
 West Bengal State NGRBA
 Program Management Group


 Director Finance & Administration
 Director (Finance & Administration)
 West Bengal State NGRBA
 Programme Management Group
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WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)
URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL
 3rd Floor Unnayan Bhawan, DJ - BLOCK, SECTOR-II, SALT LAKE CITY, KOLKATA-700091
RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD / YEAR ENDED 31st March 2022

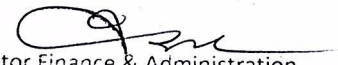
(Amount-Rs)

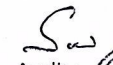
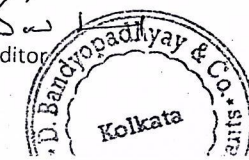
Receipts	Current Year									Previous Year
	NON EAP	EAP (Bank)	EAP TSA*	NGP (Bank)	NGP TSA*	NAMAMI GANGA	FOREST	CLEAN GANGA	TOTAL	TOTAL
Opening Balance										
Bank Accounts	178,869,210.10	133,306,595.10	-	220,776,903.05	-	7,362,907.74	4.61	592,936.00	540,908,556.60	944,575,982.47
Cash										
Grant Receipt										
Fund from Govt of India	-	300,000,000.00	2,451,596.00	100,000,000.00	552,433,542.00				954,885,138.00	318,870,000.00
Fund from State Govt	-	350,000,000.00							350,000,000.00	750,000,000.00
Fund from State Govt(EAP fund received in NON EAP A/c)										
Other Receipts										
Interest Received	3,743,740.00	7,670,136.00		1,968,244.00		260,731.00		17,833.00	13,660,684.00	11,369,412.00
Inter Fund Transfer Non EAP										
Inter Fund Transfer NGP		1,148,000.00								200,000,000.00
Refund adjusted from NON EAP to EAP									1,148,000.00	226,401.00
Contra										
Other Adjustment										
PF										16,000.00
Group Insurance										
DS(Income Tax)										
On salary		907,537.00							907,537.00	260,074.00
On Vehicle Hiring & others		11,598.00		6,351.00	82.00				18,031.00	10,278.00
On Othrs				23,023.00	5,030.00				28,053.00	5,821.00
Tax		24,390.00							24,390.00	13,080.00
Cash Deposit										
ST				17,278.00	3,000.00				20,278.00	3,408.00
Misc Receipts/KMDA										
Statutory Deduction										15,310,824.00
Penalty on Vehicle Hiring										
TOTAL	182,612,950.10	793,068,256.10	2,451,596.00	322,791,799.05	552,441,654.00	7,623,638.74	4.61	610,769.00	1,861,600,667.60	2,240,661,280.47

Place: Kolkata
 Date: 15th June 2022

Treasury Single Account


 Program Director
PROGRAM DIRECTOR
 West Bengal State NGRBA
 Programme Management Group


 Director Finance & Administration
Director (Finance & Administration)
 West Bengal State NGRBA
 Programme Management Group


 Auditor


WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)
URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL
 3rd Floor Unnayan Bhawan, DJ - BLOCK, SECTOR-II, SALT LAKE CITY, KOLKATA-700091
 RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD / YEAR ENDED 31st March 2022

(Amount-Rs)

Payments	Current Year									Previous Year
	NON EAP	EAP (Bank)	EAP TSA*	NGP (Bank)	NGP TSA*	NAMAMI GANGA	FOREST	CLEAN GANGA	TOTAL	TOTAL
Payment of Liabilities										
Group Insurance		-							-	-
TDS(Income Tax)		-							-	-
On salary		907,537.00							907,537.00	260,074.00
On Vehicle Hiring & others		10,949.00		3,579.00					14,528.00	7,777.00
On Others		-		23,344.00					23,344.00	8,773.00
Outstanding Salary (Prior Period Exp)		-							-	-
Tax		24,390.00							24,390.00	13,080.00
Provision on TDS		11,040.00							11,040.00	-
Security Deposit		-							-	-
Purchase of Fixed Asset										
Office Equipments		-							-	-
Computer Peripherals		-							-	77,013.00
Water Purifier		-							-	-
Computer Software		-							-	-
Institutional Development Expenses		-							-	-
Home Expenses	62,250,379.60	653,197,095.48	2,451,596.00	300,395,625.21	552,112,009.00	-	-	3,204.00	1,570,409,909.29	1,482,779,545.69
Cross payment of Expenses among Funds Non EAP		-							-	-
Cross payment of Expenses among Funds NGP		-							-	-
Transfer to Kalyani		-							-	10,905,020.00
Inter Fund Transfer		-		1,148,000.00					1,148,000.00	200,226,401.00
Direct Expenses										
Accounting Charges										
Audit Fees				20,000.00					20,000.00	32,000.00
Bank Charges				100.80		53.10			153.90	162.18
Salary & Allowances		6,916,824.00							6,916,824.00	3,549,891.00
Vehicle Hiring charges		2,029,385.00		151,262.00					2,180,647.00	1,104,242.00
Meeting & conference				458,465.00	151,846.00				610,311.00	294,780.00
Travelling Expenses				308,156.00	115,143.00				423,299.00	8,936.00
Telephone & Fax		133,910.00		796.00					134,706.00	137,688.00
Annual Maintenance Charges										
Consumable Material				203,261.00	62,656.00				265,917.00	40,467.00
Newspaper, Books & periodicals										8,472.00
Postage & courier				4,258.00					4,258.00	1,918.00
Office Expenses				742,009.00					742,009.00	294,374.00
Advertisement										
Interest				14,949.00					14,949.00	2,110.00
Interest Payments										
Outstanding Balances										
Bank Accounts	120,362,570.50	129,837,125.62		19,317,994.04		7,623,585.64	4.61	607,565.00	277,748,845.41	540,908,556.60
Balance										
TOTAL	182,612,950.10	793,068,256.10	2,451,596.00	322,791,799.05	552,441,654.00	7,623,638.74	4.61	610,769.00	1,861,600,667.60	2,240,661,280.47

Office: Kolkata
 Date: 15th June 2022
 Security: Single Account

PROGRAM DIRECTOR

Director Finance & Administration
 West Bengal State NGRBA
 Programme Management Group

Auditor
 Pandey Padhyay &

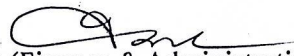
WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)
URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL
 3rd Floor Unnayan Bhawan, DJ - BLOCK, SECTOR-II, SALT LAKE CITY, KOLKATA-700091

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March 2022

SCHEDULE 1 - CORPUS/CAPITAL FUND :	Current Year									Previous Year
	NON EAP	EAP (Bank)	EAP TSA*	NGP (Bank)	NGP TSA	NAMAMI GANGA	FOREST	CLEAN GANGA	TOTAL	TOTAL
Balance as at the beginning of the year	383,801,843.10	-67,442,264.90		220,745,845.05	-	7,362,907.74	4.61	592,936.00	545,061,271.60	949,142,093.47
Added : Contributions towards Corpus / Capital Fund	-	-		-		-	-		-	-
Added / (Deduct) : Balance of net income / Expenditure transferred from the Income and Expenditure Account	-58,506,639.60	-3,502,156.48	-	-201,466,679.01	-8,112.00	260,677.90	-	14,629.00	-263,208,280.19	-404,080,821.87
Interfund Adjustment-(Prior Period) -Non-AP Fund Wrongly overstated and EAP Fund understated.	-200,000,000.00	200,000,000.00		-		-	-		-	-
BALANCE AS THE YEAR - END	125,295,203.50	129,055,578.62		19,279,166.04	-8,112.00	7,623,585.64	4.61	607,565.00	281,852,991.41	545,061,271.60

Treasury Single Account

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Director (Finance & Administration)
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 Programme Management Group
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WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)
URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL
 3rd Floor Unnayan Bhawan, DJ - BLOCK, SECTOR-II, SALT LAKE CITY, KOLKATA-700091

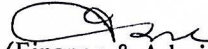
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March 2022

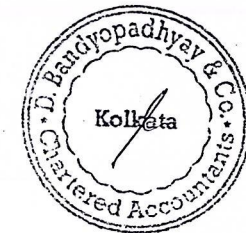
(AMOUNT - RS)

SCHEDULE 3 - INTEREST FUND										
FUNDS										
	NON EAP	EAP (Bank)	EAP TSA*	NGP (Bank)	NGP TSA*	NAMAMI GANGA	FOREST	CLEAN GANGA	Current Year	Previous Year
i) Opening balance of the funds	-	-		-		-	-		-	-
ii) Additions to the Funds :										
i. Donations / grants										
ii. Income from investments made on account of funds									-	-
iii. Other additions (specify nature)Interest on autosweep									-	-
Less: Amount Transferred to respective fund	-	-		-		-	-		-	-
TOTAL (a + b)	-	-		-		-	-		-	-

Treasury Single Account

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Director (Finance & Administration)
 West Bengal State NGRBA
 Programme Management Group
 Unnayan Bhawan, Salt Lake
 Kolkata-700 091



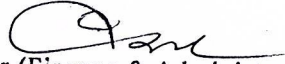
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URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL
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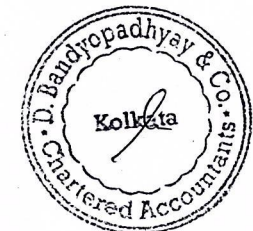
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March 2022

(AMOUNT - RS)

SCHEDULES 7 - CURRENT LIABILITIES AND PROVISIONS	Current Year									Previous Year
	NON EAP	EAP (Bank)	EAP TSA	NGP (Bank)	NGP TSA	NAMAMI GANGA	FOREST	CLEAN GANGA	TOTAL	TOTAL
CURRENT LIABILITIES										
1. Acceptances (Deposits)	62,125.00								62,125.00	62,125.00
2. Sundry Creditors :										
a) For Goods										
b) Others										
3. (a) Interfund Adjustment Required for Excess transfer of Fund in the previous Year	-								-	-
(b) Interfund Adjustment Required for Cross payment of Expenses	-			6,301.00					6,301.00	6,301.00
(C) Interfund Loan	-								-	-
4. Interest accrued but not due on :										
a) Secured Loans / borrowings										
b) Unsecured Loans / borrowings										
5. Statutory Liabilities :										
a) Overdue (TDS) old		137.00							137.00	137.00
b) Overdue (TDS)		1,316.00		4,257.00	5,112.00				10,685.00	2,152.00
c) Others (Salary)		598,750.00							598,750.00	571,151.00
d) Oveddue (GST)		1,727.00		3,573.00	3,000.00				8,300.00	2,971.00
6. Provision for Audit Fees				20,000.00					20,000.00	20,000.00
7. Other current Liabilities (Vehicle Hiring)		185,918.00		5,018.00					190,936.00	183,507.00
TOTAL (A)	62,125.00	787,848.00		39,149.00	8,112.00	-			897,234.00	848,344.00

Treasury Single Account


Director (Finance & Administration)
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WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)
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 3rd Floor Unnayan Bhawan, DJ - BLOCK, SECTOR-II, SALT LAKE CITY, KOLKATA-700091

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March 2022

(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 Opening Bal during the year	On Additions 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										
Plant, machinery and equipment	-			-	-	-	-	-	-	-
Vehicles	-			-	-	-	-	-	-	-
Furniture and fixtures	-			-	-	-	-	-	-	-
a. Office equipment	-			-	-	-	-	-	-	-
b. Computer peripherals	-			-	-	-	-	-	-	-
c. Electric installations	-			-	-	-	-	-	-	-
d. Library books	-			-	-	-	-	-	-	-
e. Tube wells and water supply	-			-	-	-	-	-	-	-
Other fixed assets (computers)	-			-	-	-	-	-	-	-
Total of current year	-	-	-	-	-	-	-	-	-	-
Previous year	-	-	-	-	-	-	-	-	-	-

B. Capital works

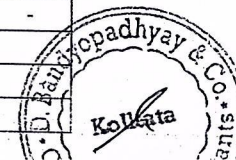
Total

NIL

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

Director (Finance & Administration)

West Bengal State NGRBA



WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)
URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL
 3rd Floor Unnayan Bhawan, DJ - BLOCK, SECTOR-II, SALT LAKE CITY, KOLKATA-700091
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March 2022

(AMOUNT - RS)

Schedule 11 - CURRENT ASSETS, LOANS and ADVANCES ETC.	Current Year								Previous Year	
	NON EAP	EAP (Bank)	EAP TSA*	NGP (Bank)	NGP TSA*	NAMAMI GANGA	FOREST	CLEAN GANGA	TOTAL	TOTAL
A. CURRENT ASSETS :										
Inventories :										
a) Stores and Spares										
b) Loose Tools										
c) Stock-in-trade										
Sundry Debtors :										
a) Debts Outstanding for a period exceeding six months										
b) Others										
Cash balances in hand (including cheques / drafts and nprest)										
Bank Balances :										
a) With Scheduled Banks :										
On Current Accounts										
On Deposit Account (includes margin money)										
On Saving Accounts	120,362,570.50	129,837,125.62	-	19,317,994.04	-	7,623,585.64	4.61	607,565.00	277,748,845.41	540,908,556.60
b) With non-Scheduled Banks :										
On Current Accounts										
On Deposit Account										
On Saving Accounts										
Post Office - Saving Accounts										
Advances:										
DS on Bank Interest 2016-17	3,888,384.00								3,888,384.00	3,888,384.00
DS on Bank Interest 2017-18	421,448.00								421,448.00	421,448.00
DS on Bank Interest 2018-19	684,926.00								684,926.00	684,926.00
Receivables (TDS EXCESS PAID)				321.00					321.00	-
Interfund Loan										-
Interfund Adjustment Required for Excess Transfer of Fund the previous Year										-
Interfund Adjustment Required for Cross payment of expenses		6,301.00							6,301.00	6,301.00
TOTAL (A)	125,357,328.50	129,843,426.62		19,318,315.04		7,623,585.64	4.61	607,565.00	282,750,225.41	545,909,615.60



WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)
URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL
 3rd Floor Unnayan Bhawan, DJ - BLOCK, SECTOR-II, SALT LAKE CITY, KOLKATA-700091

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD / YEAR ENDED 31st March 2022

(AMOUNT - RS)

SCHEDULE 13 - GRANTS / SUBSIDIES	Current Year									Previous Year
	NON EAP	EAP (Bank)	EAP TSA*	NGP (Bank)	NGP TSA*	NAMAMI GANGA	FOREST	CLEAN GANGA	TOTAL	TOTAL
Irrevocable Grants & Subsidies Received)										
Central Government	-	300,000,000.00	2,451,596.00	100,000,000.00	552,433,542.00	-	-	-	954,885,138.00	318,870,000.00
State Government (S)	-	350,000,000.00				-			350,000,000.00	750,000,000.00
Government Agencies(KMDA)	-								-	-
Institutions / Welfare Bodies									-	-
International Organizations									-	-
Project Expenses Reversed	-	1,168,000.00							1,168,000.00	-
Others (Specify)Accounting Charges	-									
Reversed / Misc Income KMDA Refund										15,310,824.00
TOTAL	-	651,168,000.00	2,451,596.00	100,000,000.00	552,433,542.00	-	-	-	1,306,053,138.00	1,084,180,824.00

Treasury Single Account


Director (Finance & Administration)
 West Bengal State NGRBA
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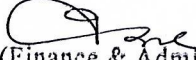


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URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL
 3rd Floor Unnayan Bhawan, DJ - BLOCK, SECTOR-II, SALT LAKE CITY, KOLKATA-700091

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD / YEAR ENDED 31st March 2022

(AMOUNT - RS)

SCHEDULE 17 - INTEREST EARNED	Current Year									Previous Year
	NON EAP	EAP (Bank)	EAP TSA*	NGP (Bank)	NGP TSA*	NAMAMI GANGA	FOREST	CLEAN GANGA	TOTAL	TOTAL
On Term Deposits :(Auto Sweep)										
a) With Schedule Banks	3,743,740.00	7,670,136.00	-	1,968,244.00	-	260,731.00	-	17,833.00	13,660,684.00	11,369,412.00
b) With Non-Scheduled Banks										
c) With Institutions										
d) Others										
1. TDS on Interest Prior Period	-								-	-
2. TDS on Interest	-								-	-
On Savings Accounts :										
a) With Schedule Banks										
b) With Non-Scheduled Banks										
c) Post Office Savings Accounts										
d) Others										
On Loans :										
a) Employees / Staff										
b) Others										
Interest on Debtors and Others Receivables										
TOTAL	3,743,740.00	7,670,136.00	-	1,968,244.00	-	260,731.00	-	17,833.00	13,660,684.00	11,369,412.00
NOTE - Tax deducted at source to be indicated										


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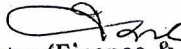
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD / YEAR ENDED 31st March 2022

(AMOUNT - RS)

SCHEDULE 20 - ESTABLISHMENT EXPENSES	Current Year									Previous Year
	NON EAP	EAP (Bank)	EAP TSA*	NGP (Bank)	NGP TSA*	NAMAMI GANGA	FOREST	CLEAN GANGA	TOTAL	TOTAL
Salaries and Wages		6,944,423.00							6,944,423.00	3,866,042.00
Allowances and Bonus										
Contribution to Provident Fund										
Contribution to Other Fund (specify)										
Staff Welfare Expenses										
Expenses on 'Employees'										
TOTAL	-	6,944,423.00		-		-	-	-	6,944,423.00	3,866,042.00

Treasury Single Account

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SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD / YEAR ENDED 31st March 2022

(AMOUNT-RS)

SCHEDULE 21-OTHER ADMINISTRATIVE EXPENSES ETC.	CURRENT YEAR									Previous Year
	NON EAP	EAP (Bank)	EAP TSA*	NGP (Bank)	NGP TSA*	NAMAMI GANGA	FOREST	CLEAN GANGA	TOTAL	TOTAL
Purchases		-							-	-
Labour and Processing expenses									-	-
Cartage and Carriage Inwards									-	-
Office Expenses				742,009.00					-	-
Consumables		-		203,261.00	62,656.00				742,009.00	294,374.00
Insurance									265,917.00	40,467.00
Repairs and Maintenance									-	-
Excise Duty									-	-
Rent, Rates and Taxes									-	-
Vehicles Running and Maintenance(Vehicle Hiring Charges)		2,053,824.00		134,252.00					-	-
Postage, Telephone and Communication Charges		133,910.00		5,054.00					2,188,076.00	1,196,640.00
Printing and Stationary									138,964.00	139,606.00
Travelling and Conveyance Expenses									-	-
Expenses on Seminar / Workshops				308,156.00	115,143.00				423,299.00	8,936.00
Subscription Expenses				458,465.00	151,846.00				610,311.00	294,780.00
Expenses on Fees(AMC)									-	-
Auditors Remuneration									-	-
Hospitality Expenses				20,000.00					20,000.00	20,000.00
Professional Charges(Accounting Charges)									-	-
Provision for Bad and Doubtful Debts / Advances									-	-
Irrecoverable balances Written Off									-	-
Newspaper									-	-
Bank Charges									-	8,472.00
Distribution Expenses				100.80		53.10			153.90	162.18
Advertisement and Publicity									-	-
Others (Specify) Penalty on TDS		11,040.00							11,040.00	-
TOTAL		2,198,774.00		1,871,297.80	329,645.00	53.10			4,399,769.90	2,003,437.18

Passary Single Account

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WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)
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SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD / YEAR ENDED 31st March 2022

SCHEDULE 22-EXPENDITURE ON GRANTS SUBSIDIES ETC.	Current Year									Previous Year
	NON EAP	EAP (Bank)	EAP TSA*	NGP (Bank)	NGP TSA*	NAMAMI GANGA	FOREST	CLEAN GANGA	TOTAL	TOTAL
) Grants given to Institutions/Organisations (Project Exp)	62,250,379.60	653,197,095.48	2,451,596.00	300,395,625.21	552,112,009.00	-	-	3,204.00	1,570,409,909.29	1,493,761,578.69
)Subsidies given to Institutions/Organisations)Expenditure(Prior Period)				1,168,000.00					1,168,000.00	
)Grants for Priority Infrastructure										
TOTAL	62,250,379.60	653,197,095.48	2,451,596.00	301,563,625.21	552,112,009.00	-	-	3,204.00	1,571,577,909.29	1,493,761,578.69

Treasury Single Account

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**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. Investments consisting of Fixed Deposits in Nationalized Banks are valued at cost.
3. Fixed Assets were fully charged from the respective funds.
4. 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 2022.
2. The unspent balance lying in the KMDA controlled child accounts has been included in the closing bank balance of EAP , Non EAP and NGP and the corresponding expenses reversed.
3. Corresponding figures of previous year has been regrouped/ rearranged where ever necessary.
4. Schedule 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31st March 2022 and Income & Expenditure Account as on that date.
5. In the previous accounting year Audit Fees of Rs.20,000.00 was charged to EAP instead of NGP. It has been rectified during the current FY.
6. Expenses amounting to Rs.11,48,000.00 was charged to EAP instead of NGP during the FY 2020-21. The said amount has been adjusted to the scheme expenses of the respective funds during the current FY. i.e the EAP expense has been reduced by the amount and NGP expense has been increased by that amount.
7. Non EAP fund closing balance was wrongly overstated and EAP fund closing balance understated in the previous year is rectified in the current FY.

