

**Statement Of Accounts
&
Audit Report
Of**

**WEST BENGAL STATE NGRBA PROGRAM
MANAGEMENT GROUP (SPMG)
For the Year ended 31st March 2024**

D. BANDYOPADHYAY & CO.

CHARTERED ACCOUNTANTS

PURBACHAL, HALISAHAR

PO: NABANAGAR, DT: 24 PARGANAS (N)



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 '2024 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' 2024.
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.

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: 27th August '2024

For, D.Bandyopadhyay & Co.
Chartered Accountants


Sourav Saha
(Partner)

Mem.No:- 065216
FRN: 323321E



UDIN: 24065216BKEARJ1031

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

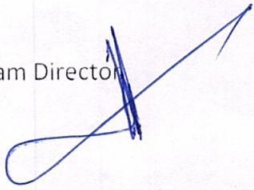
BALANCE SHEET AS AT 31st March 2024

(Amount-Rs)

	Schedule	Current Year	Previous Year
LIABILITIES			
Current Liabilities for Fund	1	36,21,68,495.61	20,75,84,387.12
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	24,02,317.00	18,08,509.00
Total		36,45,70,812.61	20,93,92,896.12
ASSETS			
Fixed assets	8	-	-
Investments-earmarked /endowment funds	9	NIL	NIL
Investment-others	10	NIL	NIL
Current Assets, Loans and Advances, etc.	11	36,45,70,812.61	20,93,92,896.12
Miscellaneous expenditure (to the extent not written off or adjusted)		NIL	NIL
Total		36,45,70,812.61	20,93,92,896.12
Significant accounting policies	24		
Contingent liabilities and Notes on Accounts	25		

Place: Kolkata
 Date: 27th August 2024

Program Director

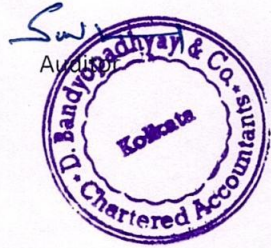


Program Director
West Bengal State NGRBA
Program Management Group

Director Finance & Administration



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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 2024
(Amount-Rs)

INCOME	Schedule	Current Year	Previous Year
Income from Sale / Services			
Grants / Subsidies	13	3,95,96,901.00	1,76,05,29,967.00
Fees / Subscriptions			
Income from Investments (Income on Invest. from earmarked / endow. Funds transferred to Funds)			
Income from Royalty, publication etc.			
Interest Earned	17	-	53,09,442.00
Other Income			
Increase / (decrease) in stock of Finished goods and works-in-progress			
TOTAL (A)		3,95,96,901.00	1,76,58,39,409.00
EXPENDITURE			
Establishment Expenses	20	1,39,67,119.00	77,07,496.00
Other Administrative Expenses etc.	21	3,13,27,864.91	34,09,287.80
Expenditure on Grants, Subsidies etc.	22	-	1,82,40,18,232.49
Interest			
Depreciation(Net total at the -end-corresponding to Schedule8)	8	-	-
TOTAL(B)		4,52,94,983.91	1,83,51,35,016.29
Balance being excess of Income over Expenditure (A-B)		-56,98,082.91	-6,92,95,607.29
Transfer to Special Reserve (Specify each)		NIL	
Transfer to / from General Reserve		NIL	
BALANCES BEING SURPLUS / (DEFICIT) CARRIED TO FUND		-56,98,082.91	-6,92,95,607.29
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Place: Kolkata
 Date: 27th August 2024

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
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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 2024

(Amount-Rs)

Receipts	Current Year											Previous Year
	NON EAP	EAP (Bank)	EAP SBI	EAP TSA*	NGP (Bank)	NGP TSA*	NAMAMI GANGA	FOREST	CLEAN GANGA	HDFC	TOTAL	TOTAL
Opening Balance												
Bank Accounts	3,80,186.00	20,03,31,408.48	15,09,712.00	-	60,142.19	-	54,79,929.84	4.61	10,42,368.00		20,88,03,751.12	27,77,48,845.41
Cash												
Grant Receipt												
Fund from Govt of India	-	-		11,72,89,498.00	-	80,86,81,621.00		-	-		92,59,71,119.00	1,43,62,29,967.00
Fund from State Govt	-	15,00,00,000.00									15,00,00,000.00	32,43,00,000.00
Scheme Expenses Reversed		86,69,755.40									86,69,755.40	3,57,47,427.00
Other Receipts												
Interest Received	2,16,657.00	59,13,364.00	38,317.00				1,82,934.00		28,961.00	14,17,166.00	77,97,399.00	52,89,442.00
Inter Fund Transfer												
Inter Fund Transfer NGP	9,66,00,000.00	1,29,76,595.00	11,42,444.00							19,66,00,000.00	30,73,19,039.00	15,53,88,448.50
Adjustments Reversal of Stale Cheque		4,492.00									4,492.00	-
Contra												
Other Adjustment												
GPF												
Group Insurance												
TDS(Income Tax)												
On salary				8,66,061.00							8,66,061.00	9,32,383.00
On Vehicle Hiring & others												9,018.00
On Others		1,13,069.00				69,923.00					1,82,992.00	68,860.00
P Tax		4,568.00		27,250.00		20,346.00					52,164.00	22,970.00
Cash Deposit												
GST		10,356.00		340.00		1,35,761.00					1,46,457.00	92,780.00
Misc Receipts/KMDA												5,000.00
Statutory Deduction												
Security Deposit		10,000.00									10,000.00	
TOTAL	9,71,96,843.00	37,80,33,607.88	26,90,473.00	11,81,83,149.00	60,142.19	80,89,07,651.00	56,62,863.84	4.61	10,71,329.00	19,80,17,166.00	1,60,98,23,229.52	2,23,65,76,717.91

Place:Kolkata
 Date:27th August 2024

Program Director

Director Finance & Administration

#NON EAP= Non Externally Aided Project, EAP= Externally Aided Project, NGP= National Ganga Plan, TSA=Treasury Single Account

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Program Director
West Bengal State NGRBA
Program Management Group

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)
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 3rd Floor Unnayan Bhawan, DJ - BLOCK, SECTOR-II, SALT LAKE CITY, KOLKATA-700091
 RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD / YEAR ENDED 31st March 2024

(Amount-Rs)

Payments	Current Year										Previous Year	
	NON EAP	EAP (Bank)	EAP SBI	EAP TSA*	NGP (Bank)	NGP TSA*	NAMAMI GANGA	FOREST	CLEAN GANGA	HDFC	TOTAL	TOTAL
Payment of Liabilities												
Outstanding Vehicle Hiring charges		4,39,895.00									4,39,895.00	1,90,936.00
Outstanding Audit Fees												20,000.00
TDS(Income Tax)												
On salary			9,56,767.00								9,56,767.00	9,34,883.00
On Vehicle Hiring & others												9,557.00
On Others			1,09,902.00								1,09,902.00	52,662.00
Outstanding Salary (Prior Period Exp)		6,73,687.00									6,73,687.00	5,98,750.00
P Tax			46,850.00								46,850.00	22,970.00
Penalty on TDS												
Security Deposit												
Purchase of Fixed Asset												
Office Equipments												
Computer Peripherals						8,43,223.00					8,43,223.00	
Water Purifier												
Computer Software												
Institutional Development Expenses												
Schema Expenses	9,71,96,843.00	6,85,06,260.00		10,26,58,660.00		62,87,25,261.00	10,31,057.00				89,81,18,081.00	1,92,77,33,647.99
Refund to GOI - Interest Earned												8,69,00,000.00
Cross payment of Expenses among Funds NGP												7,41,577.00
Transfer to Namami Ganga / EAP SBI												
Inter Fund Transfer		15,01,27,993.00		24,66,168.00		15,37,10,427.00					30,63,04,588.00	5,20,460.00
Indirect Expenses												
Accounting Charges						1,68,925.00					1,68,925.00	
Audit Fees						50,160.00					50,160.00	20,000.00
Bank Charges		0.60	88.50					6.20	4.61		99.91	70.80
Salary & Allowances		12,70,376.00		83,73,921.00		30,76,451.00					1,27,20,748.00	70,33,809.00
Vehicle Hiring charges		5,05,698.00		45,67,547.00		11,40,575.00					62,13,820.00	15,29,458.00
Meeting & conference												3,28,462.00
Travelling Expenses												2,15,910.00
Telephone & Fax												1,01,224.00
Annual Maintenance Charges												50,298.00
Consumable Material												1,13,721.00
Newspaper ,Books & periodicals												
Postage & courier		9,51,186.00									9,51,186.00	19,484.00
Office Expenses				1,16,853.00		1,15,00,380.00					1,16,17,233.00	5,67,076.00
Advertisement/IEC						96,92,249.00					96,92,249.00	
GST			1,64,306.00								1,64,306.00	68,011.00
Misc Payments												
Closing Balances												
Bank Accounts		15,55,58,512.28	14,12,559.50		60,142.19		46,31,800.64		10,71,329.00	19,80,17,166.00	36,07,51,509.61	20,88,03,751.12
Cash												
TOTAL	9,71,96,843.00	37,80,33,607.88	26,90,473.00	11,81,83,149.00	60,142.19	80,89,07,651.00	56,62,863.84	4.61	10,71,329.00	19,80,17,166.00	1,60,98,23,229.52	2,23,65,76,717.91

Place:Kolkata
Date:27th August 2024

Program Director

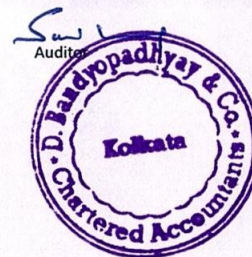
Director Finance & Administration

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Program Director
West Bengal State NGRBA
Program Management Group

Director (Finance & Administration)
West Bengal State NGRBA
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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

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March 2024

SCHEDULE 1 - CURRENT LIABILITIES FOR FUND :	Current Year											Previous Year
	NON EAP	EAP (Bank)	EAP SBI	EAP TSA*	NGP (Bank)	NGP TSA	NAMAMI GANGA	FOREST	CLEAN GANGA	HDFC	TOTAL	TOTAL
Balance as at the beginning of the year	3,18,061.00	19,86,27,695.48	15,09,712.00		6,14,728.19	-8,112.00	54,79,929.84	4.61	10,42,368.00		20,75,84,387.12	28,18,52,991.41
Add :Grant Received towards Scheme from Govt.	-	15,00,00,000.00		9,90,58,660.00	-	78,24,35,688.00	-	-			1,03,14,94,348.00	-
Add: Interest Received from Bank	2,16,657.00	59,13,364.00	38,317.00				1,82,934.00		28,961.00	14,17,166.00	77,97,399.00	-
Add: Prior Period Interest		32,30,158.00									32,30,158.00	
Add: Other Receipts related to Scheme (reversal of Scheme Exp)		87,97,748.40									87,97,748.40	
Add: Inter fund Grant/Transfer for scheme	9,66,00,000.00	1,29,76,595.00	11,42,444.00							19,66,00,000.00	30,73,19,039.00	15,54,10,209.50
Add / (Deduct) : Balance of net income / expenditure transferred from the Income and Expenditure Account	62,125.00	-41,13,283.60	-12,77,913.50	-	-	-3,69,000.00	-6.20	-4.61	-		-56,98,082.91	-6,92,95,607.29
Less: Inter fund Grants/ Transfers for Scheme	-	15,01,27,993.00	-	24,66,168.00							15,25,94,161.00	15,53,88,448.50
Less:Expenditure relating to Scheme	9,71,96,843.00	6,85,06,260.00		9,65,92,492.00	-	78,24,35,688.00	10,31,057.00	-			1,04,57,62,340.00	-49,94,758.00
BALANCE AS THE YEAR - END	-	15,67,98,024.28	14,12,559.50	-	6,14,728.19	-3,77,112.00	46,31,800.64	-	10,71,329.00	19,80,17,166.00	36,21,68,495.61	20,75,84,387.12

#NON EAP= Non Externally Aided Project, EAP= Externally Aided Project, NGP= National Ganga Plan, TSA=Treasury Single Account

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



WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)
 URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL
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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March 2024

(AMOUNT - RS)

SCHEDULE 3 - INTEREST FUND FUNDS												
	NON EAP	EAP (Bank)	EAP SBI	EAP TSA*	NGP (Bank)	NGP TSA*	NAMAMI GANGA	FOREST	CLEAN GANGA	HDFC	Current Year	Previous Year
a) Opening balance of the funds	-	-			-		-	-			-	-
b) 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)	-	-			-		-	-			-	-

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Director (Finance & Administration)
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 Unnayan Bhawan, Salt Lake
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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March 2024

SCHEDULES 7 - CURRENT LIABILITIES AND PROVISIONS	Current Year											Previous Year
	NON EAP	EAP (Bank)	EAP SBI	EAP TSA	NGP (Bank)	NGP TSA	NAMAMI GANGA	FOREST	CLEAN GANGA	HDFC	TOTAL	TOTAL
	(AMOUNT - RS)											
A. CURRENT LIABILITIES												
1. Acceptances (Deposits)	-	10,000.00			5,000.00						15,000.00	67,125.00
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	-	5,87,710.00	-		6,301.00						5,94,011.00	5,94,011.00
(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		-									-	-
b) Overdue (TDS)		9,495.00			2,569.00						12,064.00	12,064.00
c) Others (Salary)		8,77,371.00				3,69,000.00					12,46,371.00	6,73,687.00
d) Oveddue (GST)		1,727.00			-	-					1,727.00	1,727.00
6. Provision for Audit Fees		-			20,000.00						20,000.00	20,000.00
7. Other current Liabilities (Vehicle Hiring)		5,13,144.00			-						5,13,144.00	4,39,895.00
TOTAL (A)	-	19,99,447.00	-		33,870.00	3,69,000.00	-				24,02,317.00	18,08,509.00

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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March 2024

SCHEDULE 8 - FIXED ASSETS										(AMOUNT - RS)	
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	
1. Land											
a) Freehold											
b) Leasehold											
2. Buildings :											
a) On Freehold Land											
b) On leasehold land											
c) Ownership flats / premises											
d) Superstructures on land not belonging to the entity											
3. Plant, machinery and equipment	-			-	-	-	-	-	-	-	
4. Vehicles	-			-	-	-	-	-	-	-	
5. Furniture and fixtures	-	-		-	-	-	-	-	-	-	
a. Office equipment	-	-		-	-	-	-	-	-	-	
b. Computer peripherals	-			-	-	-	-	-	-	-	
c. Electric installations	-			-	-	-	-	-	-	-	
d. Library books	-			-	-	-	-	-	-	-	
e. Tube wells and water supply	-			-	-	-	-	-	-	-	
6. 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)										-	-



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 2024

(AMOUNT - RS)

Schedule 11 - CURRENT ASSETS, LOANS and ADVANCES ETC.	Current Year											Previous Year	
	NON EAP	EAP (Bank)	EAP SBI	EAP TSA*	NGP (Bank)	NGP TSA*	NAMAMI GANGA	FOREST	CLEAN GANGA	HDFC	TOTAL	TOTAL	
A. CURRENT ASSETS :													
1. Inventories :													
a) Stores and Spares													
b) Loose Tools													
c) Stock-in-trade													
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. Bank Balances :													
a) With Scheduled Banks :													
On Current Accounts													
On Deposit Account (includes margin money)													
On Saving Accounts	-	15,55,58,512.28	14,12,559.50	-	60,142.19	-	46,31,800.64	-	10,71,329.00	3,14,17,166.00	16,66,00,000.00	19,41,51,509.61	20,88,03,751.12
b) With non-Scheduled Banks :													
On Current Accounts													
On Deposit Account													
On Saving Accounts													
5. Post Office - Saving Accounts													
6. Advances:													
TDS on Bank Interest 2019-20	-	11,58,707.00									11,58,707.00	-	
TDS on Bank Interest 2020-21	-	4,98,877.00									4,98,877.00	-	
TDS on Bank Interest 2021-22	-	11,81,986.00									11,81,986.00	-	
TDS on Bank Interest 2022-23	-	3,90,588.00									3,90,588.00	-	
Receivables (TDS / TAX EXCESS PAID)		2,500.00			746.00						3,246.00	3,246.00	
7. Interfund Loan													
8a. Interfund Adjustment Required for Excess Transfer of Fund in the previous Year	-	-			-	-8,112.00					-8,112.00	-8,112.00	
8b. Interfund Adjustment Required for Cross payment of Expenses	-	6,301.00			5,87,710.00						5,94,011.00	5,94,011.00	
TOTAL (A)	-	15,87,97,471.28	14,12,559.50		6,48,598.19	-8,112.00	46,31,800.64	-	10,71,329.00	19,80,17,166.00	36,45,70,812.61	20,93,92,896.12	

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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 2024

SCHEDULE 13 - GRANTS / SUBSIDIES	Current Year											(AMOUNT - RS)
	NON EAP	EAP (Bank)	EAP SBI	EAP TSA*	NGP (Bank)	NGP TSA*	NAMAMI GANGA	FOREST	CLEAN GANGA	HDFC	TOTAL	Previous Year TOTAL
(Irrevocable Grants & Subsidies Received)												
1) Central Government	-	-		1,30,58,321.00	-	2,64,71,963.00		-	-		3,95,30,284.00	1,43,62,29,967.00
2) State Government (S)	-	-									-	32,43,00,000.00
3) Government Agencies(KMDA)	-										-	-
4) Institutions / Welfare Bodies											-	-
5) International Organizations											-	-
6) Project Expenses Reversed	-	-									-	-
7) Others (Specify) Inter Fund Transfers											-	-
8) Security Deposit forfeited	62,125.00										-	-
9) Stale Cheque written back		4,492.00									62,125.00	-
											4,492.00	-
TOTAL	62,125.00	4,492.00	-	1,30,58,321.00	-	2,64,71,963.00	-	-	-	-	3,95,96,901.00	1,76,05,29,967.00

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SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD / YEAR ENDED 31st March 2024

(AMOUNT - RS)

SCHEDULE 17 - INTEREST EARNED	Current Year											Previous Year
	NON EAP	EAP (Bank)	EAP SBI	EAP TSA*	NGP (Bank)	NGP TSA*	NAMAMI GANGA	FOREST	CLEAN GANGA	HDFC	TOTAL	TOTAL
1. On Term Deposits :(Auto Sweep)												
a) With Schedule Banks	-	-	-	-	-	-	-	-	-	-	-	52,89,442.00
b) With Non-Scheduled Banks												
c) With Institutions												
d) Others												
1a. Prior Period Expenses Adj	-	-									-	20,000.00
1b. TDS on Interest	-										-	
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	-	-	-	-	-	-	-	-	-	-	-	53,09,442.00
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 2024

(AMOUNT - RS)

SCHEDULE 20 - ESTABLISHMENT EXPENSES	Current Year										Previous Year	
	NON EAP	EAP (Bank)	EAP SBI	EAP TSA*	NGP (Bank)	NGP TSA*	NAMAMI GANGA	FOREST	CLEAN GANGA	HDFC	TOTAL	TOTAL
a) Salaries and Wages		21,47,747.00		83,73,921.00		34,45,451.00					1,39,67,119.00	77,07,496.00
b) Allowances and Bonus												
c) Contribution to Provident Fund												
d) Contribution to Other Fund (specify)												
e) Staff Welfare Expenses												
f) Expenses on 'Employees'												
TOTAL	-	21,47,747.00	-	83,73,921.00	-	34,45,451.00	-	-	-		1,39,67,119.00	77,07,496.00

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SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD / YEAR ENDED 31st March 2024

(AMOUNT-RS)

SCHEDULE 21-OTHER ADMINISTRATIVE EXPENSES ETC.	CURRENT YEAR										Previous Year	
	NON EAP	EAP (Bank)	EAP SBI	EAP TSA*	NGP (Bank)	NGP TSA*	NAMAMI GANGA	FOREST	CLEAN GANGA	HDFC	TOTAL	TOTAL
a) Purchases (Computer)		-				8,43,223.00					8,43,223.00	-
b) Labour and Processing expenses											-	-
c) Cartage and Carriage Inwards											-	-
d) Office Expenses		-		1,16,853.00	-	1,15,00,380.00					1,16,17,233.00	5,70,765.00
e) Consumables		-			-						-	1,13,721.00
f) Insurance											-	-
g) Repairs and Maintenance											-	-
h) GST			1,64,306.00								1,64,306.00	-
i) Rent, Rates and Taxes (P Tax)			46,850.00								46,850.00	-
j) Vehicles Running and Maintenance(Vehicle Hiring Charges)		10,18,842.00		45,67,547.00	-	11,40,575.00					67,26,964.00	19,69,353.00
k) Postage, Telephone and Communication Charges		9,51,186.00			-						9,51,186.00	1,20,708.00
l) Printing and Stationary											-	-
m) Travelling and Conveyance Expenses											-	2,15,910.00
n) Expenses on Seminar / Workshops											-	3,28,462.00
o) Subscription Expenses											-	-
p) Expenses on Fees(AMC)											-	50,298.00
q) Auditors Remuneration						50,160.00					50,160.00	20,000.00
r) Hospitality Expenses											-	-
s) Professional Charges(Accounting Charges)						1,68,925.00					1,68,925.00	-
t) Provision for Bad and Doubtful Debts / Advances											-	-
u) Prior Period Adjustment											-	20,000.00
v) Newspaper											-	-
w) Bank Charges		0.60	88.50				6.20	4.61			99.91	70.80
x) Distribution Expenses											-	-
y) Advertisement and Publicity/IEC						96,92,249.00					96,92,249.00	-
z) Others (Specify) Penalty on TDS/ Income Tax/ TDS			10,66,669.00								10,66,669.00	-
Interfund Transfer for Expenses											-	-
TOTAL	-	19,70,028.60	12,77,913.50	46,84,400.00	-	2,33,95,512.00	6.20	4.61	-	-	3,13,27,864.91	34,09,287.80

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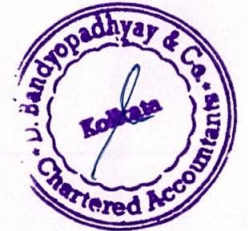
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SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD / YEAR ENDED 31st March 2024

SCHEDULE 22-EXPENDITURE ON GRANTS SUBSIDIES ETC.	Current Year											Previous Year
	NON EAP	EAP (Bank)	EAP SBI	EAP TSA*	NGP (Bank)	NGP TSA*	NAMAMI GANGA	FOREST	CLEAN GANGA	HDFC	TOTAL	TOTAL
a) Grants given to Institutions/Organisations (Project Exp)												1,73,71,18,232.49
b)Subsidies given to Institutions/Organisations												-
c) Interest Income refunded to GOI												8,69,00,000.00
d)Inter Fund Transfer	-	-		-		-					-	-
e)Expenditure(Prior Period)												-
f)Grants for Priority Infrastructure												-
TOTAL	-	-		-	-	-	-	-	-	-	-	1,82,40,18,232.49

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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.
5. The organization has decided to Change the accounting head of the fund balance from Capital/ Corpus Fund to Current Liabilities for Fund from current year.
6. All scheme expenses, interest received from bank, interfund adjustments and grant received during the year are directly adjusted to the respective funds instead of passing through the Income Expenditure Account from the current year as per decision of the organization. Only income and expenditure related to Institutional development are passed through Income and Expenditure Account from current years.
7. HDFC and EAP SBI are not scheme heads. They are two bank accounts opened by the organization showed as separate heads.

Schedule 25: Notes on Accounts

1. Reconciliation of all Bank Accounts are upto date and reconciled as on 31st March 2024.
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 as and where required.
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 2024 and Income & Expenditure Account as on that date.
5. TDS on bank interest deducted during FYs 2019-20, 2020-21, 2021-22 & 2022-23 for Rs. 11,58,707.00, Rs.4,98,877.00, Rs.11,81,986.00 & Rs. 3,90,588.00 respectively EAP fund which was earlier not recognized as income has been recognized and adjusted with the closing fund balance of EAP during the year as prior period item as suggested by CAG.
6. Bank interest of Rs. 50.00 in EAP SBI received during FY 2022-23 not recognized as income not included in interest income for the current year.
7. A separate head HDFC has been created during the year. A separate bank account and fixed deposit account has been opened under this head by the organization in HDFC Bank.
8. There is a TDS default at the TRACES site of Rs.1,22,565.55 of the organization. This should be adjusted by rectifying the TDS returns where ever required and my making the necessary payments if required.
9. Security deposit of Rs.62,125.00 was written off during the year and recognized as income under NON EAP during the year as it has remained unclaimed for a long time.


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All Bank Balances status as on 31-Mar-2024 Sun

No.	Name of Bank	Account Number	Tally Ledger	Tally Balance (INR)	Bank Statement Balance (INR)	Difference (INR)
1	HDFC Bank	50100660469238	Bank - HDFC	₹ 3,14,17,166.00	₹ 3,14,17,166.00	₹ 0.00
2	State Bank of India	41676980653	STATE BANK OF INDIA	₹ 14,12,559.50	₹ 14,12,559.50	₹ 0.00
3	Union Bank of India	460901010034337	Bank - Non - EAP	₹ 0.00	₹ 2,39,500.00	₹ 2,39,500.00
4	Union Bank of India	460901010034527	BANK NGP	₹ 60,142.19	₹ 60,142.19	₹ 0.00
5	Union Bank of India	460901010034630	Bank-Forest	₹ 0.00	₹ 0.00	₹ 0.00
6	Union Bank of India	460902010096686	BANK NAMAMI GANGE	₹ 46,31,800.64	₹ 46,31,800.64	₹ 0.00
7	Union Bank of India	460902010099471	Bank - Clean Ganga Fund	₹ 10,71,329.00	₹ 10,71,329.00	₹ 0.00
8	Union Bank of India	460902050000280	Bank - EAP	₹ 15,55,58,512.28	₹ 15,55,59,219.28	₹ 707.00




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