कार्यालय प्रमुख महालेखाकार (लेखा परीक्षा) झारखंड, रांची

पत्र संख्या- पी080 एवं कास-11/क्र. पत्र N/रांची-के प्रा/2013-14/707 दिनांक- 21/11/2013

सेवा में,

मिशन निदेशालय,
एन.ए.एन. शीरो जिला, रांची, नं. 600 010,
अनें संभंड करों मानव, टूटा संख्या;
कमर सं. - 140, परिवर्तका मैन, नं. 960010 कोर्टलाइन,
नई टिलसी - 110003.

विश्वय- Audit Certificate in respect of National Ganga River Basin Authority, Jharkhand;
CR/Grant No. 4955-IN and LN. No. 8065-IN for the year 2012-13.
महोदय/महोदया,

उपरोक्त विश्वय से संबंधित पत्र संख्या P/18.CASS-II/Aud. C/Fax:/NAGBA/2013-14/707
dिनांक - 21/11/2013 आवश्यक कार्यवाही हेतु संलग्न है।

अनुलग्नक- यथोपरि।

भवदीय,

[Signature]

[Signature]

वरीय लेखा परीक्षा अधिकारी/पी080 एवं कास-11
Letter No. PA&CASS-II/Aud.Cert./NGRBA/2013-14/706

To,
The Project Director
National Ganga River Basin Programme,
NGRBA (SPMG), Urban Development Department,
Government of Jharkhand,
Project Building, Dhurwa,
Ranchi-834004

Subject: Audit Certificate in respect of National Ganga River Basin Authority, Jharkhand; Credit/Grant No. 4955-IN and Loan No. 8065-IN for the year 2012-13.

Dated: 21.11.2013

Sr. Dy. Accountant General/Admn.

Sir,

With reference to your letter no. UDD-DMA/NGRBA/08/2013-1990 (Encl) dated 28.05.2013, I am enclosing the Audit Certificate of National Ganga River Basin Authority, Jharkhand; Credit/Grant No. 4955-IN and Loan No. 8065-IN for the year 2012-13.

Receipt of this letter along with enclosure may please be acknowledged.

Enclosure:
2. Audit Observation.
3. Annexure A & B.

Yours faithfully
Sd/-

Sr. Dy. Accountant General/Admn.

Memo No. PA&CASS-II/Aud.Cert./NGRBA/2013-14/707-708

Copy along with a copy of Audit Certificate forwarded for information and necessary action to:
1. Mission Director. NMCG, NGRBA, MoEF, Govt. of India, Room No. 140, Paryavaran Bhawan, CGO Complex, New Delhi-110003
2. Sr. Administrative Officer (PPG-EAP), O/o- the Comptroller & Auditor General of India, 9-Deen Dayal Upadhyay Marg, New Delhi-110124.

Sr. Dy. Accountant General/Admn.
Audit Report

Report on the Project Financial Statement:

We have audited the accompanying financial statements of the National Ganga River Basin Authority, Jharkhand; Credit/Grant No. 4955-IN and Loan No. 8065-IN, which comprise the Statement of Sources and Applications of Funds and the Reconciliation of Claims to Total Applications of Funds for the year ended 2012-13. These statements are the responsibility of the Project’s Management. Our responsibility is to express an opinion on the accompanying financial statements presentation, based on our audit.

We conducted our audit in accordance with Auditing Standards Promulgated by the Comptroller & 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 presents fairly, in all material respects, the Sources and Applications of funds of National Ganga River Basin Authority, Jharkhand; Credit/Grant No. 4955-IN and Loan No. 8065-IN for the year ended 2012-13 in accordance with Government of India accounting standards.

In addition, in our opinion,

(a) With respect to SOEs, adequate supporting documentations 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 (vide Letter no. UDD-DMA/NGRBA/08/2013-1990 (Encl) dated 28.05.2013 for amount of Rs. 602648 was provided of which seventy percent (70%) of expenditure i.e. Rs. 421854 is admissible for reimbursement) 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 down before Parliament/State or UT Legislature.

Date: 21.11.2013

Sr. Deputy Accountant General/Admn.
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT), JHARKHAND, RANCHI

Audit Observation:

During the course of certification Audit of National Ganga River Basin Project following points were noticed:

1. **Delayed implementation of the Project.**

   As per the test check of records and scrutiny of monthly progress report of the NGRBP, it was observed that progress on the implementation of the programme was very slow. As per the framework and letter of Government of India (Letter No. A-11012/18/2011-12/STATE-RELEASE/NMCG Dated: 02.05.2012) the fund for implementing the programme was released on 02.05.2012, however till September, 2013 the work of Clean Ganga could not be started. It was observed that even the agency was not finalized to undertake the job defeating the purpose of establishing the project by Government of India.

   Reason for the same may be stated to Audit.

2. **Delayed receipt of the State Share.**

   During the test check of records it was observed that Government of India has released the fund for implementation of NGRBP at Jharkhand on 02.05.2012. As per the framework and other orders it was clear that 30% of total expenditure of the project was to be borne by State Government.

   It was noticed that Rs 21, 42,857 were released by Urban Development Department, Government of Jharkhand (vide Letter No. 2(B)/SDC/UDO/NGRBA (SPMG)-01/2012-140 Dated: 05.03.2013) and the amount was transferred to SPMG on 05.03.2013 vide B.D. No. 743061 Dated: 03.04.2013 and taken into its account on 09.04.2013

   Reasons for the delayed sanction/receipt by the Project may be stated to Audit.

3. **Infructuous Expenditure on Contractual Staff**

   During the test check of Progress Report of the NGRBP, it was noticed that work of the project was not implemented on ground level. It was observed that 04 Staff were working for the implementation work of the NGRBP and during the FY 2012-13, expenditure of Rs 4, 51,930 incurred against their salary.

   As per the report submitted by the SPMG, evaluations of work performed by the contractual staff were not done by the higher authorities.

   In above circumstances, expenditure incurred against the staff appointed on contractual basis could not be justified.

   Reasons for the same may be stated to Audit.
Annexure A

Detailed statement showing the expenditure claimed for reimbursement, amount admissible for reimbursement and amount inadmissible for reimbursement under the NGRBA Project for the year 2012-13.

(Amount in Rupees)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Category</th>
<th>Expenditure claimed as per SOE</th>
<th>Amount inadmissible for reimbursement</th>
<th>Amount admissible for reimbursement</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Category No. 1- Civil Works</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Total (A)</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>2.</td>
<td>Category No. 2- Consulting Services</td>
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<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Total (B)</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Category No. 3- Equipment</td>
<td>120289</td>
<td>36086.70</td>
<td>84202.30</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Total (C)</strong></td>
<td>120289</td>
<td>36086.70</td>
<td>84202.30</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Category No. 4- Salary &amp; wages</td>
<td>451930</td>
<td>135579</td>
<td>316351</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Total (D)</strong></td>
<td>451930</td>
<td>135579</td>
<td>316351</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>Category No. 5- Administrative expenses</td>
<td>30429</td>
<td>9128.70</td>
<td>21300.30</td>
<td></td>
</tr>
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<td><strong>Total (E)</strong></td>
<td>30429</td>
<td>9128.70</td>
<td>21300.30</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Total (A)+(B)+(C)+(D)+(E)</strong></td>
<td>602648</td>
<td>180794.00</td>
<td>421854.00</td>
<td></td>
</tr>
</tbody>
</table>

Sr. Deputy Accountant General/Admn.
Annexure B

Statement showing the expenditure claimed and percentage of amount admissible for reimbursement under NGRBA Project for the year 2012-13.

(Amount in Rupees)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Category</th>
<th>Expenditure claimed as per SOE</th>
<th>Expenditure admissible</th>
<th>Percentage reimbursement</th>
<th>Net amount for reimbursement</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Category No. 1- Civil Works</td>
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<td>-</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total (A)</td>
<td>0</td>
<td>0</td>
<td>-</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Category No. 2- Consulting Services</td>
<td>0</td>
<td>0</td>
<td>-</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total (B)</td>
<td>0</td>
<td>0</td>
<td>-</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Category No. 3- Equipment</td>
<td>120289</td>
<td>120289</td>
<td>70</td>
<td>84202.30</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total (C)</td>
<td>120289</td>
<td>120289</td>
<td>70</td>
<td>84202.30</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Category No. 4- Salary &amp; wages</td>
<td>451930</td>
<td>451930</td>
<td>70</td>
<td>316351</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total (D)</td>
<td>451930</td>
<td>451930</td>
<td>70</td>
<td>316351</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>Category No. 5- Administrative Expenses</td>
<td>30429</td>
<td>30429</td>
<td>70</td>
<td>21300.30</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total (E)</td>
<td>30429</td>
<td>30429</td>
<td>70</td>
<td>21300.30</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total (A)+(B)+(C)+(D)+(E)</td>
<td>602648</td>
<td>602648</td>
<td>-</td>
<td>421854.00</td>
<td></td>
</tr>
</tbody>
</table>

Sr. Deputy Accountant General/Admin.