

No. G-11011/ 03/ 2010/ Water (Pt)
Government of India
Ministry of Rural Development
Department of Drinking Water and Sanitation

9th. Floor, Paryavaran Bhawan,
CGO Complex, Lodi Road
New Delhi-110003

Dated 2.11.2010

To Principal Secretaries/Secretaries
in-charge of Rural Water Supply
All States/UTs of India

Subject: Clarification Regarding the Requirement of Documents for the release of Funds under
NRDWP

This is in continuation to this office letter dated 12.11.2010 on the above subject. The following clarification is being issued with respect to the requirement of documents for the release of Funds under NRDWP Programme Fund and Support Fund.

1. **NRDWP Regular Funds/Programme Funds.**

As mentioned in Para A(v) of the letter dated 12.11.2010, 'Audited Statement of Accounts of the SWSM i.e. Receipt and Payment account for 2009-2010, Income & Expenditure Account for the same period and Balance Sheet as on 31.3.2010 by a Chartered Accountant, empanelled by the CAG, needs to be furnished.

It is reiterated that for the year 2009-10, ASA from AG is not required. However the audit report of the SWSM by the Chartered Accountant who shall have to audit all receipts and expenses of 2009-10, needs to be furnished. In this regard an indicative Proforma of the audit report is enclosed.

2. **Support Funds**

With reference to Para B (i) of the letter, it is clarified that in respect of fund released separately for various Support activities for the period up to 2008-09, **if the ASA by the AG does not reflect activity wise breakup, then the State Department have to provide the activity wise breakup of expenditure in the UC.** However, the figures in the UC and ASA for Opening

Balance, Grants, Utilisation and Closing Balance should match with each other. UC and ASA need to be provided for each financial year separately.

3. Proposals need to be submitted separately for the release of NRDWP Programme Funds and Support Funds.

4. All the requirements mentioned in the letter dated 12.11.2010 (copy enclosed) need to be complied with at the time of submission of proposals for release of the second installment.


[Sujoy Mojumdar]
Director

Copy for hosting on the Department's website .

Tech. Director (NIC)

D/o DW&S.

Audit Report for the year 2009-10

State Water and Sanitation Mission _____

Name of the scheme- National Rural Drinking Water Programme (NRDWP)

Auditor's Observations

a) Whether programme fund has been kept in a separate Savings Bank Account of a Nationalized Bank	
b) Whether interest accrued has been credited in the Programme Account, taken as receipt and utilised for the purpose of approved work undertaken under National Rural Drinking Water Programme-NRDWP	
c) Inadmissible items of expenditure, if any.	
d) Diversion of funds, if any.	

Signature of State Secretary
Office seal

(Signature of Chartered Accountant)
Name in full _____
Membership No. _____
Office seal

Audit Report for the year 2009-10
State Water and Sanitation Mission

Receipt & Payment Accounts for the period 1st April, 2009 to 31st March, 2010
Name of the scheme- National Rural Drinking Water Programme (NRDWP)

(₹ in crore)

Receipt	Amount	Payment	Amount
1. Opening Balance		1. Advances given to Implementing Agencies	
2. Receipt of Grants a. Central Government b. State Government c. Other Agencies			
3. Interest received from Banks		3. Audit Fees	
4. Refund of Advance/ Loan/Grant From a. VWSC b. SO c. Service Agencies d. Any other Implementing Agency		4. Expenses on Administration (if allowed under the schemes) a. Salary and Allowances b. Traveling Expenses c. Rent, Rates and Taxes d. Printing and Stationery e. Publicity and Advertising f. Postage g. Telephone h. Leave Salary and Pension Contribution i. Motor Vehicles maintenance and repairs j. Office Contingencies k. Any other item	
5. Miscellaneous		5. Bank Charges if any	
		6. Payment made for creation of capital assets for SWSM Office	
		7. Closing Balance	

Signature of State Secretary
Office seal

(Signature of Chartered Accountant)
Name in full _____
Membership No. _____
Office seal

Audit Report for the year 2009-10
State Water and Sanitation Mission

Income & Expenditure Account for the period 1st April, 2009 to 31st March, 2010
Name of the scheme- National Rural Drinking Water Programme (NRDWP)

(₹ in crore)

Expenditure	Amount	Income	Amount
1. Expenditure incurred for the purpose of approved work undertaken under National Rural Drinking Water Programme-NRDWP		1. Grants in Aid/Subsidy received from (a) Central Govt. (b) State Govt. (c) Other Agencies	
2. Audit Fees		2. Interest received during the Year from the Bank Accounts - Received during the year - Add: Accrued during the year - Less: related to previous year	
3. Expenses on Administration (Implementing Agency Office) a. Salary and Allowances b. Traveling Expenses c. Rent, Rates and Taxes d. Printing and Stationery e. Publicity and Propaganda f. Postage g. Telephone h. Leave Salary and Pension Contribution i. Motor vehicles maintenance and repairs j. Other contingencies k. Other items		3. Refund of unutilized grants by the Implementing Agencies	
4. Miscellaneous Expenses		4. Miscellaneous Receipts	
5. Excess of Income over Expenditure carried over to the Balance Sheet.		5. Excess Expenditure carried over to the Balance sheet.	

Signature of State Secretary
Office seal

(Signature of Chartered Accountant)
Name in full _____
Membership No. _____
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Audit Report for the year 2009-10
State Water and Sanitation Mission

Balance Sheet as at 31st March, 2010
Name of the scheme- National Rural Drinking Water Programme (NRDWP)

CAPITAL FUND AND LIABILITIES	Amount
<u>Accumulated Fund</u> Opening Balance ----- Add/Deduct Balance Transferred From Income & Expenditure Account +/- ----- Closing Balance -----	
<u>Current Liabilities</u> Outstanding Expenses/Payables Any other Liability	
Total	
ASSETS	
<u>Fixed Assets</u> (i) Vehicles (ii) Furniture & fixtures (iii) Office Equipment (iv) Computers & Peripherals (v) Library Books (vi) Others	
<u>Current Assets & advances</u> (i) Stock (ii) Temporary Transfer of Funds to other schemes recoverable (iii) Closing Balance (a) Cash in Hand (b) Cash at Bank (c) Account Receivables and Advances recoverable (i) Implementing Agencies (ii) Other Agenceis (iii) Staff (iv) Suppliers	
Total	

Signature of State Secretary
Office seal

(Signature of Chartered Accountant)
Name in full _____
Membership No. _____
Office seal