Minutes of the 21th Joint meeting of the Audit Review Committee (ARC) and the Budget Review Committee (BRC) of National Mission for Clean Ganga (NMCG) held on 29 September 2023 at NMCG office, New Delhi.

The 21st Joint meeting of the Audit Review Committee (ARC) and the Budget Review Committee (BRC) of the National Mission for Clean Ganga (NMCG) was held at 11.00 AM on 29 September 2023 in the NMCG office in New Delhi under the chair of the Director General, NMCG. A list of participants is in Annex I.

2. At the outset, the Executive Director (Finance) of NMCG welcomed DG, NMCG and all participants from SMCGs & NMCG. In his opening remarks, DG-NMCG expressed satisfaction that the Finance unit of NMCG is now conducting the ARC & BRC meetings with prescribed regularity. He noted that several long pending financial issues have been resolved, including reconciliation of SMCGs' books of accounts with that of the NMCG. However, a few issues remain, including the refund of unutilized grants by SMCG Bihar. Another unresolved issue is the pending UCs concerning the Rural Sanitation initiatives, for which funds were released through the DoDWS. While the Secretary, DoDWS has taken up the matter with Chief Secretaries of 5 Ganga Basin States, he suggested that SMCGs may also pursue the matter with respective State Sanitation Missions. He appreciated the regular conduct of meetings of District Ganga Committees (DGC), and the filling up of the vacancies in the SMCGs and for the DPOs. He advised that Ghat and River Bank cleaning should be a regular part of the DGC agenda.

3. Among the recent initiatives of NMCG, DG highlighted the launch of an awareness cum marketing centre at Dilli Haat, New Delhi. This centre will provide a platform for the local producers in the Ganga basin States to showcase their products, and connect them to a wider market. While NMCG will provide initial support, including hiring of accommodation, the centre will be managed by a self-help group on a self-sustaining basis. Another recent initiative is the River City Alliance, under which river-centric Urban Management Plans are being advocated. To start with Urban River Management Plans (URMPs) are being developed for 5 cities. NMCG is also preparing a holistic river basin management plan for the Ram Ganga River basin under collaboration with GIZ.

4. ED (Finance), NMCG thereafter made a detailed presentation before the Committee (Annex II). Thanking the DG-NMCG, ED(F) stated that the achievements of the Finance Wing over the last one and a half years would not have been possible without his support and guidance. He informed the Committee that out of the budgetary provisions of Rs. 4000.00 crore (BE) for FY 2023–2024, NMCG surrendered Rs.600.00 crore in September 2023.

NMCG has drawn a limit of Rs.1681.93 from the available budget of Rs.3400.00 crore (RE), and has assigned Rs. 1097.41 crore to various sub-Agencies/ vendors. Proposals for further disbursement of about Rs. 200 crore are under process. Thus an amount of Rs.584.52 crore out of the drawn amount is yet to be assigned, and Rs.1718.07 crore from the available budget is yet to be drawn.
He emphasized that utilization of revised budgetary allocation will require concerted efforts during the last two quarters.

5. ED(F) stated that SMCGs have spent only Rs.300.00 crore in the first two quarters of 2023-24, which is much below the expectation. Except for Bihar, the pace of expenditure is a matter of concern. Jharkhand has not even expended 15 per cent of their allocation. He urged all SMCGs to make earnest efforts to expedite spending. A large number of recently approved projects are at various stages of tendering and he requested Project Wing to estimate the current year's fund requirements for such projects. ED(Projects), who attended the meeting virtually, informed that all ongoing tenders are expected to be completed by December. Progress of tendering will also be reviewed regularly once he is back from the IMF assignment. DG-NMCG expressed his displeasure at the slow pace of expenditure by SMCGs, particularly by Jharkhand, and enquired about the status of tendering for Dhanbad and Ramgarh projects. ED(T) stated that the bid due date for the Dhanbad project is 12.10.2023, and technical evaluation will be completed by the end of October. For the Ramgarh Project, the financial bid opening is scheduled in the next couple of days. DG-NMCG stated that almost one full year has elapsed since the EC approval of the Ramgarh project, and the tendering process in general is taking too long. He directed that the matter be taken up with the State Governments at the appropriate level.

6. ED(F) informed the Committee that the exercise to reconcile the accounts of NMCG with that of SMCGs has been completed. A State-wise summary was presented. Several important issues came to the fore during the exercise. One critical issue was reconciling the project-wise expenditure reported by SMCGs of Uttar Pradesh and Bihar, which is higher than the grants-in-aid released to them by NMCG. During reconciliation, it transpired that project-wise reported expenditure included expenditure against grants-in-aid received by UP Jal Nigam & BUIDCO from MoEF&CC/ NRCD prior to the operationalization of NMMCG. SMCG Bihar informed that details of the funds (Rs. 27.42 crore) received by the BUIDCO, along with relevant bank statements will be furnished to the NMCG shortly. ED (F) asked SMCG-UP also to obtain similar bank statements from the UP Jal Nigam so that there is clarity about the source of these additional funds (Rs. 135.71 crore under the non-EAP Head and Rs. 43.54 crore under the EAP head). ED(F) informed that SMCG-West Bengal has reported with documentary evidence that Rs.

35.78 crore received by the KMDA from NRCD was passed on to the SMCG, which constituted their opening balance. Rs. 22.89 crore out of the said amount was spent on Ganga cleaning projects and is part of project-wise expenditure. The reconciliation also revealed that SMCG West Bengal overspent Rs.4.66 crore from the State share.
On the other hand, a refund of Rs.386.70 crore is due from SMCG Bihar. SMCG Jharkhand has refunded Rs.18.54 crore.

7. ED(F) submitted that the Finance Wing is at present documenting the reconciliation exercise and its outcomes. However, there are some accounting issues, such as treatment of grants-in-aid refunded, treatment of interest refunded as well as interest income utilized, rectification of past miss-classification of grants, utilization of miscellaneous income, inter se reallocation of grants among different heads etc. He suggested the engagement of a short-term consultant (for about a month) for an independent scrutiny of the accounting treatment of such issues. This will increase the credibility of the reconciliation exercise. After deliberations, it was decided that a retired government officer, preferably a retired CGA officer, may be engaged to independently validate the entries passed during the reconciliation as well as to suggest alternative accounting treatment wherever required.

8. The Committee was also apprised about the status of pending UCs. ED (F) stated that as of 31.03.2023, total pending UCs from SMCGs and Executing Agencies are Rs.908.93 crore, of which DoDWS and SMCG-Bihar account for Rs.600.79 crore. This is a significant improvement from pending UCs of about Rs. 3000 crore about a year back. The UCs pending from agencies other than SMCG-Bihar and DoDWS is Rs. 308.14 crore. Representative of SMCG-Bihar informed the Committee that Rs. 340.00 crore (out of a total pending UCs of Rs. 386.70 crore) will be refunded within a week. ED(F) stated that after persistent follow-up there has been some forward movement in respect of pending UCs relating to rural sanitation initiatives; pending UCs have come down from Rs. 270 crore to Rs. 214.09 crore. In this regard, it was decided that NMCG will share details of pending UCs with the SMCGs so that they can pursue the matter with State Sanitation Missions in their respective states.

9. The Committee was informed that the audit of the Annual Accounts of NMCG by the C&AG for FY 2022-23 has been completed and a draft audit report was received on 1st September 2023. NMCG’s comments on the draft report were provided to C&AG on 20 September 2023. The final report is awaited. After the final report is received, the audit report will be submitted to the ETF for approval, after which the annual accounts will be laid in the Parliament.

10. ED(F) apprised the Committee about the audit by C&AG of the World Bank-assisted projects under the second IBRD Loan. In March 2023, the NMCG requested DEA to take up audit entrustment of bank-assisted projects with the C&AG. In response, C&AG informed the DEA that they would conduct such audits only in case the audits of all SMCGs are also assigned to State AGs. Following this DG-NMCG on August 24 2023 requested Chief Secretaries of five main Ganga stem States for entrustment of audit of SMCGs to State AGs. West Bengal and Uttarakhand have sent their entrustment requests to their respective State Accountant General. The remaining three States viz. UP, Bihar and Jharkhand are also required to do the same immediately. It was clarified that the World Bank's deadline for submission of the audit report for FY 2022–23 is December 31, 2023. A four-month grace period is allowed, after which disbursement under the Bank loan may be suspended. All SMCGs, therefore, were advised to submit entrustment requests immediately. It was also clarified that the entrustment requests should be for the audit of SMCG's annual accounts, and not limited to World Bank projects.

11. The Committee was apprised that an entry conference to discuss the scope and objective of the Performance Audit proposed for the period 2017 to 2022 was held on 27.06.2023. The C&AG has conveyed that they received valuable insights regarding the proposed assessment of the Ganga rejuvenation efforts and that they will not proceed with the said audit during the current year.

12. On other Audit related issues, ED(F) informed the ARC that the Tax Audit of NMCG has been completed and the return will be filed soon. A new common internal auditor has been engaged for the NMCG and all SMCGs. The internal audit has been started and NMCG's first quarter audit for FY 2023-24 has been completed. Internal audit for the first two quarters for all SMCGs will be completed by the end of October 2023. ED(F) requested SMCGs to extend all assistance to the Audit team, which has already been introduced to them.

13. Finally, ED(F) informed that despite repeated advice, the SMCGs are not conducting their ARC/BRC meetings regularly. In 2023, only SMCG-West Bengal has conducted one meeting. Some of the SMCGs have not even conducted meetings for more than a year. DG, NMCG instructed all SMCGs to conduct the ARC/BRC meetings regularly as is being done by the NMCG.

14. The key action points emanating from the deliberations include:

(i) A retired officer, preferably from the Controller General of Accounts, to be engaged for a short-term consultancy to scrutinize the accounting treatment of various rectification/ adjustment entries during the reconciliation exercise, and to suggest alternative treatment wherever required.

(ii) SMCG-UP and SMCG-Bihar to furnish requisite supporting documents in respect of funds reported to have been received by UPJN/ BUIDCO from the MoEF&CC/ NRCD.

(iii) SMCGs to pursue pending UCs related to rural sanitation initiatives with respective rural sanitation Missions. NMCG to share details of pending UCs with SMCG concerned.

(iv) SMCGs of UP, Bihar and Jharkhand to submit entrustment requests for audit of their annual accounts to respective State Accountant General immediately. All SMCGs to pursue completion of certification Audit of World Bank projects for FY 20223-23.

(v) All SMCGs to extend requisite assistance to the Internal Audit Team.

(vi) SMCGs to complete all ongoing tendering expeditiously, which is also to be monitored regularly by the ED (Project), NMCG.

(vii) All SMCGs to conduct ARC/BRC meetings regularly every quarter.

The meeting concluded with a vote of thanks to all participants.

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Annex-I

List of Participants present in the 21th Joint meeting of the Audit Review Committee (ARC) and Budget Review Committee (BRC) of National Mission for Clean Ganga (NMCG) held on Thursday, 29 September 2023 at NMCG office, New Delhi.

1. Shri G Asok Kumar, Director General, NMCG----- In Chair
2. Shri D.P. Mathuria. Executive Director (T), NMCG
3. Shri Nalin Kumar Srivastava, DDG and ED(P), NMCG(joined through VC)
4. Shri Bhaskar Dasgupta, Executive Director (Finance), NMCG
5. Shri Jagmohan Gupta, Advisor, NMCG
6. Shri Jasvinder Singh, Senior Consultant (Finance), NMCG
7. Shri Manan Mudgal, Financial Management Specialist, NMCG
8. Shri Harish Shishodia, Consultant (Finance), NMCG
9. Ms. Neema Joshi, Institutional Associate, NMCG
10. Mr. Achyut Pathak, Project Assistant, Clean Ganga Fund
11. Ms. Jigyasa Sharma, CA (Consultant)

Through video conferencing:

12. Shri Ranjan Kumar Jana, Director (Finance), SMCG West Bengal
13. Shri Pradeep Bhatt, Sr. FMS, SMCG Uttarakhand
14. Ms. Priya Agarwal, Sr. FMS, SMCG UP
15. Shri Jai Prakash Agarwal, Sr. FMS, SMCG Bihar
16. Shri Bibhuti Kumar, MIS/ GIS Specialist, SMCG Jharkhand

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National Mission for Clean Ganga

21st Joint Meeting
Budget and Audit Review Committees

Thursday, September 29, 2023
Time: 11:00 AM

Budget, expenditure and fund Requirement

FY 2023-24 : Overview of Budget

Rs. in Crore

	EAP	Non EAP	Total
Budget provision (A)	1000	3000	4000
Amount surrendered (on 04.09.2023) (B)	0	600	600
Revised Estimate (C=A-B)	1000	2400	3400
Limit drawn (D)	630.00	1051.93	1681.93
Limit assigned (as of 27.09.2023) (E)	488.86	608.55	1097.41
Limit drawn but not assigned (F = D-E)	141.14	443.38	584.52
Limit not yet drawn (G = C-D)	370	1348.07	1718.07
Total Limit available (F+G= C-E))	511.14	1791.45	2302.59

SMCGs: Grant released, expenditure & further demand

Rs. in Crore

	Amount released	Utilization so far	Expected demand
Uttarakhand	30.82	22.56	25.00
Uttar Pradesh	146.80	57.00	**No further demand**
Bihar	315.52	193.65	300.00
Jharkhand	31.00	4.10	15.00
West Bengal	57.34	29.35	30.00

- ***In first 6 months, SMCGs have expended only Rs. 307 Crore.***
- ***All SMCGs need to accelerate spending.***
- ***Expenditure by SMCG-Jharkhand is particularly slow. Advised to return unspent balance. Further funds to be made available as & when required.***
- ***Demand of Rs. 5.40 cr. from SMCG Uttarakhand is under process.***

Expected Expenditure

Projected Requirements (Rs. Crore)	
SMCGs (DBOT)	370
HAM	600
Ghat/ RFD/ Crematorium	100
CETP (Jajmau (110), Banthar (60), Unnao (30)	200
DJB	100
Afforestation & Biodiversity	50
Media & Communication	30
Ganga Task Force	30
R&D+ NMCG-Admn+ SMCG-Admn	70
Total	**1550**

Under process (Rs. Crore)

Digha Kankarbagh	66.46
Agra	16.40
Moradabad	12.01
Bhagalpur	60.69
Meerut	18.63
DJB (additional GST)	13.00
Total	**187.19**

Total estimated fund requirement: Rs. 1750 crore as Rs. 2300 crore Assignment Limit still to be allocated

Reconciliation of NMCG's Books with SMCGs' Books of Accounts

Uttarakhand (as of 31.03.2023)

Particulars	**(Rs. in cr.)**
Grants released	876.69
Interest utilized	0.45
Miscellaneous recoveries utilized	0.13
Expenditure reported	840.75
Utilization Certificates pending	36.52

Summary of Refund / Lapse (Rs. In Crore)

	2021-22	**2022-23**	**2023-24**	**Total**
Grant-in Aid		2.70	0.94	3.64
Interest		8.80	0.73	9.53
Assignment Limit		2.35	----	2.35
Assignment Limit lapsed	4.83	0.07	----	4.90

Uttar Pradesh (as of 31.03.2023)

Particulars	**(Rs. in cr.)**
Grants released	2,685.27
Interest utilized	18.51
Miscellaneous recoveries utilized	0.13
Expenditure reported	2,651.56
Utilization Certificates pending	52.25

Summary of Refund/ lapsed (Rs. In Crore)

	2021-22	**2022-23**	**2023-24**	**Total**
Grant-in Aid		32.01	----	32.01
Interest		54.45	----	54.45
Assignment Limit		2.68	-----	2.68
Assignment Limit Lapsed	0.50	0.06	----	0.56

Few Issues- Uttar Pradesh

- Project-wise expenditure reported by SMCG exceeds grants-in-aid released by NMCG.
- SMCG has informed project-wise expenditure includes following additional expenditure reported by the UP Jal Nigam:
  - Rs. 135.71 under Non-EAP Head
  - Rs. 43.54 crore under EAP Head.
- But the source of additional fund is unclear.
- It is informally informed the amount was received from NRCD/ MoEF&CC prior to formation of NMCG. But no documentary evidence has been provided.

Bihar (as of 31.03.2023)

Particulars	**(Rs. in cr.)**
Grants released	3,128.56
Interest utilized	----
Miscellaneous recoveries utilized	----
Expenditure reported	2,741.86
Unspent grants-in-aid available with SMCG	386.70

Summary of Refund/ Lapse (Rs. In Crore)

	2021-22	**2022-23**	**2023-24**	**Total**
Grant-in Aid		44.84	----	44.84
Interest		103.31	----	103.31
Assignment Limit		----	----	----
Assignment Limit Lapsed	1.26	35.22	----	36.48

Refund of Rs. 386.70 Crore awaited.

Few Issues - Bihar

- Project-wise expenditure reported by SMCG exceeds grants-in-aid released by NMCG.
- BUIDCO received Rs. 27.42 crore from NRCD/ MoEF&CC.
- The said amount is included in project-wise expenditure reported.
- Rs. 89.40 crore was also transferred to Digha-Kankarbagh escrow Account through SMCG.

Jharkhand (as of 31.03.2023)

Particulars	(Rs. in cr.)
Grants released	187.36
Interest utilized	----
Miscellaneous recoveries utilized	----
Expenditure reported	164.63
Utilization Certificates pending	22.73

Summary of Refund/ Lapse (Rs. In Crore)

	2021-22	2022-23	2023-24	Total
Grant-in Aid		----	18.54	18.54
Interest		8.40	----	8.40
Assignment Limit		0.86	-----	0.86
Assignment Limit Lapsed	0.70	-----	----	0.70

West Bengal (as of 31.03.2023)

Particulars	**(Rs. in cr.)**
Grants released	980.39
Interest utilized	6.28
Miscellaneous recoveries utilized	----
Expenditure reported	991.33
Excess expenditure (to be reimbursed to SMCG)	(4.66)

Summary of Refund/ Lapse (Rs. In Crore)

		2022-23	**2023-24**	**Total**
Grant-in Aid		----	----	-----
Interest		8.69	----	8.69
Assignment Limit		----	-----	----
Assignment Limit Lapsed	0.01	-----	----	0.01

Few Issues- West Bengal

- Project/ activity-wise yearly details available.
- Rs. 35.78 crore received by KMDA from NRCD was passed on to SMCG as opening balance. SMCG has provided documentary evidence of this opening balance.
- Of the above amount, Rs.22.89 crore was spent on Ganga cleaning projects. This is included in project-wise expenditure reported.
- Remaining Rs.12.89 crore was spent on other projects.
- West Bengal has over spent Rs. 4.66 Crore from State share. This amount is due to them.

Few Accounting Issues

a. Accounting for *Interest /Miscellaneous Income/recoveries* - partially utilized for the projects and partially remitted back.
b. Accounting of previous years' interest on grants-in-aid reported and remitted back by SMCGs.
c. Accounting by NMCG of inter-head grants-in-aid transferred by SMCGs;
d. Accounting of unspent grants-in-aid / interest of the old budget heads (since the concerned bank account of that budget head had been closed);
e. Accounting for excess expenditure booked in NMCG's books of accounts.
f. Correction of previous misclassifications in NMCG's Books.

Way forward

- NMCG has passed several adjustment entries in the books of Accounts. More accounting entries are required.
- It is proposed to engage a subject expert as Consultant for a short term Consultancy (maximum one month) to independently validate the entries, or to suggest better options.

Utilization Certificates

Status of Utilization Certificates

As on 27.09.2023

UCs Due (for Grants released up to 31.03.2022)	
Total UCs due	259.86
UCs due from DoDWS	214.09
Due UCs (excluding DoDWS)	45.77
UCs Due (for Grants released up to 31.03.2023)	
Total UCs pending	908.93
UCs pending from DoDWS & SMCG-Bihar	600.79
Pending UCs excluding SMCG-Bihar & DoDWS	308.14

Significant improvement from Rs. 3000 crore pending UCs about a year back.

UCs due from DoDWS/ Rural Sanitation Missions of 5 Ganga Basin States

In Rs. Crore

State	Grants Released	Interest	Exp. Reported	FY upto which exp. Reported	Balance UCs as on Date	Balance as on 31.3.2023
Uttar Pradesh	408.35	54.78	401.97	2022-23	61.16	114.46
Uttarakhand	23.76	2.38	19.26	2021-22	6.88	8.7
West Bengal	236.3	18.5	138.2	2021-22	116.5	117.5
Jharkhand	27.8	0.25*	20.04*	2018-19	7.79	7.79
Bihar	256.7	27.9*	251.54*	2021-22	21.7	21.7
Total					214.03	270.15

- **Secretary, DoDWS wrote to Chief Secretaries of 5 States on 10.08.2023.**
- **Some reduction in UCs thereafter. Total pending UCs reduced to Rs. 214.03 crore.**
- **Updated UCs received from UP only. West Bengal, Bihar and Uttarakhand have furnished up to FY 2021-22. Jharkhand up to FY 2018-19.**
- **Substantial UCs still pending.**
- **DG-NMCG has written to Secretary, DoDWS again on 27.09.2023.**

Agencies with significant due UCs (1/2)

In Rs. Crore

Agency	As reported to 20th meeting ARC/BRC	Current status	Action Taken/ Remark
Survey of India	43.12	0	Following DG's letter to Secretary, DST dated 21.06.2023., SoI has refunded the unspent grant.
IIT – Kanpur (C-Ganga)	19.47	14.28	DG had written to Director IIT-K on 21.06.2023. Updated UC has been received, but a substantial unspent balance is still with C-Ganga.
CPCB	22.54	20.32	Due UCs are lower as per CPCB. NMCG data shared with CPCB. Reconciliation is going on.
Nehru Yuva Kendra	5.15	5.15	NYKS had earlier informed that they were collating information from Regional Offices. UCs were expected by the end of June, 2023. But still awaited. PU is advised take up with Secretary, MoYS.
IIPA	2.06	0	Updated UCs received.

Agencies with significant due UCs (2/2)

In Rs. Crore

Agency	As reported to 20th meeting ARC/BRC	Current status	Action Taken/ Remark
Urban Improvement Trust, Kota	3.46	0	Updated UC received last week.
WAPCOS	5.75	0	Detailed reconciliation done, and pending UCs liquidated.
State Forest Departments	44.84	17.16	Substantial reductions achieved. Reconciled with SFD-UP, SFD- West Bengal and SFD- Jharkhand. Reconciliation on-going with SFDs of Uttarakhand and Biharl.
Haryana Public Health Department	1.03	1.13	UCs furnished for Rs. 88.48 Crore as against release of Rs. 89.61 crore. ED(F) has written to the State Govt. PU is advised to follow up.

Statutory/ Certification/ Tax and Internal Audit

C&AG Audit of Accounts FY 2022-23

- Annual Accounts sent to C&AG on 28.06.2023
  (Deadline: 30.06.2023)
- C&AG Audit conducted from 11 to 28 July.
- Draft Audit Report received on 01.09.2023.
- Comments on draft report furnished on 20.09.23 (an advance version was shared on 14.09.23).
- Final Report Awaited (Deadline: 31 October)

- Next Step: approval of Audit Report by the ETF.
- On track to lay Annual Accounts in Parliament by 31.12.2023.

Audit of Bank assisted Projects

- Fresh entrustment to C&AG required for the second IBRD Loan.
- DEA requested entrustment in March 2023.
- C&AG responded Bank Projects to be audited only after audit of SMCGs are entrusted too.
- CSs of 5 states requested by DG, NMCG on 24.08.2023 to entrust SMCG's audit to C&AG.
- West Bengal & Uttarakhand have already requested entrustment.
- UP, Bihar & Jharkhand need to complete entrustment.
- Audit Report for FY 22-23 due to the WB by 31.12.23.
- 4-month grace period allowed. If not submitted by April 2024, disbursement may be suspended.

Performance Audit

- Performance Audit for 2017 to 2023 proposed by C&AG.
- Entry Conference' held on 27 June 2023. Detailed presentation made by NMCG to C&AG.
- On 25 July, 2023, C&AG informed that valuable inputs were received during 'Entry Conference'. Hence 'Performance Audit' will <u>not</u> be undertaken during the current year.

Tax Audit

- NMCG is registered as a “Trust” under Section 12-A of IT Act, & is required to file a Return of Income with a certificate from a CA firm.
- Tax Audit has been completed. Return to be filed shortly.
- Application for registration under Section 10 (46) of IT Act is pending with CBDT, which would exempt NMCG from filing of RoI, & hence from Tax Audit.
- This was taken up with Secretary (Revenue). In January, 23, IT Department asked for clarifications, which were furnished immediately.
- The matter is with CBDT now.

Internal Audit

- Auditor (M/s Sahni & Bansal) engaged for Internal Audit of NMCG & 5 SMCGs.
- ToR for Q-1 Audit finalized in consultation with SMCGs.
- Audit of NMCG is in progress.
- Audit of West Bengal & Jharkhand planned in first week of October.
- UP & Uttarakhand to be audited in the second week of October.
- Bihar to be planned after staffing issues are sorted out.

Annual Accounts & Statutory Audit of SMCGs

SMCG	Status
Uttarakhand	Annual Accounts prepared & Audit completed. Report awaited.
Uttar Pradesh	Annual Accounts prepared & Audit completed
Bihar	Annual Accounts not yet finalized.
Jharkhand	Annual Accounts prepared, but Audit yet to commence.
West Bengal	Annual Accounts under preparation.

ARC & BRC Meetings by SMCGs

SMCG	ARC	Last meeting	BRC	Last meeting
Uttarakhand	9	23.12.22	9	23.12.22
Uttar Pradesh	3	31.05.22	4	31.05.22
Bihar	5	31.05.22	5	31.05.22
Jharkhand	7	15.07.22	7	15.07.22
West Bengal	8	21.09.23	14	21.09.23

- SMCGs do not appear serious about conducting ARC/BRC meetings.
- Except for West Bengal, no SMCG has conducted any meeting in 2023.
- Uttar Pradesh and Bihar have not conducted any meeting in more than a year.

Thank You