

No.S-11011/2/2014-SBM
Government of India
Ministry of Drinking Water & Sanitation
Swachh Bharat Mission (Gramin)

12th Floor, Pt. Deendayal 'AntyodayaBhawan'
CGO Complex Roadi Road
New Delhi-110 003

Dated: 11.01.2017

To

The Principal Secretary/Secretary, In-charge (Rural Sanitation)
All States/UTs

Subject: Modification in Annexure 1G of SBM-G guidelines

Madam/Sir,

You are aware that a World Bank Project to Swachh Bharat Mission (Gramin) has been approved by the Government. The guidelines for implementing that project – Performance-based Incentive Grant Scheme – have also been issued to the States for information and guidance.

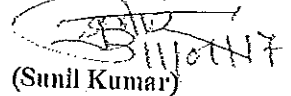
2. As part of this World Bank project, initiatives are also being taken to strengthen various administrative/financial procedures. One such measure is inclusion of a component in these annual audit certificates regarding compliance with the relevant financial rules. This must already be under implementation and compliance; however, as an institutional strengthening measure, a specific mention to this effect is being made in the audit certificate by inserting the following texts in the audit certificate at S.No.16 in Annexure 1G of SBM-G guidelines:

“Audit observation on compliance by SBM-G implementing agencies of State Delegation of Financial Power Rules issued by the respective State Department of Finance and/or General Financial Rules (GFR) of Government of India and subsequent Government orders (as applicable).

3. The above text will replace the present serial No.15 and the existing serial No.15 will now be read as serial No.16”.

4. The SBM (G) guidelines stand modified accordingly. This may be brought to the notice of all concerned.

Yours faithfully,



(Sunil Kumar)

Under Secretary to the Government of India
Tele: 011-24369654

Copy to:

State Coordinator, SBM-G (All States/UTs)

Copy also to:

PPS to Secretary, DWS/PS to JS (SBM)/PS to Director (IFD)

TD, NIC – for uploading on Ministry's website

Hindi Section for providing Hindi version



ANNEXURE - I G

Swachh Bharat Mission (Gramin) (SBM - G)

YEAR 201*-1*

AUDITOR'S OBSERVATIONS

NAME OF THE ORGANISATION RECEIVING GRANTS :

Sl. No.	ISSUES	Observations of the Auditor
1	Opening Balance & Closing Balance of the Receipts and Payments account tallies with that of Cash Book.	
2	Opening Balance adopted tallies with Closing Balance of the last year	
3	Whether grantee or other implementing agencies have diverted / inter-transferred funds from one scheme to another Central Scheme or State funded Scheme during the period in contravention to the existing guidelines? If so details thereof.	
4	Are there any mis-utilisation / unrelated expenditure and mis-appropriation of funds by the grantee or other implementing agencies during the year? If so details thereof.	
5	There is only prescribed number of bank accounts for the scheme	
6	There does not exist any minus balance at any stage during the year.	
7	Where the Sanction Order of the Ministry specifies certain conditions at the time of release of funds, whether the same has been fulfilled.	
8	Scheme funds are being kept only in savings account	
9	Interest earned has been added to the scheme fund	
10	Whether interest money is being utilized strictly for the programme purposes as laid down in the existing guidelines	
11	State share, as per programme guidelines, for the year has been received during the year	
12	All receipts / refunds have been correctly accounted for and remitted in to the Bank account of the scheme	
13	Scheme funds are not being kept in the State Treasury	
14	Bank Reconciliation is being done regularly	
15	Audit observation on compliance by SBM-G implementing agencies of State Delegation of Financial Rules issued by the respective State Department of Financial and/or General Financial Rules (GFR) of Government of India and subsequent Government orders (as applicable)	
16	Name and address of the previous Auditor.	

Signature of Competent Authority

(Signature of Chartered Accountant with Seal)

Name in full

Name in full _____

Office seal

Membership No. _____

Contact No.

CAG Empanelment No. & Year

E-mail ID:

Contact No.

E-mail ID: