

Name of ULB : Haldia Municipality
Balance Sheet
Statement Showing on 01-Apr-2015 to 31-Mar-2016

Amount in Rs.

Code No.	Description of items	Schedule No.	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
	SOURCES OF FUNDS					
	RESERVES AND SURPLUS					
310	Municipal (General) Fund	B-1		1,000,158,835.9		1,060,396,475.
311	Earmarked Funds	B-2		49,574,063.90		45,100,790.90
312	Reserves	B-3		399,766,044.79		285,429,223.18
320	Grants, Contributions for specific purposes	B-4		204,663,447.50		249,364,737.50
	LOANS					
330	Secured Loans	B-5	0.00		0.00	
331	Unsecured loans	B-6	0.00	0.00	0.00	0.00
TOTAL			1,654,162,392.10		1,640,291,226.96	
	APPLICATION OF FUNDS					
410	FIXED ASSETS INCLUDING STATUES & HERITAGE ASSETS	B-11				
	Gross Block		2,370,366,792.7		2,047,720,441.	
411	Less: Accumulated Depreciation		1,097,852,411.8		941,611,815.81	
	Net Block		1,272,514,380.9		1,106,108,625.	
412	Capital Work-in-progress		130,259,591.00	1,402,773,971.9	113,428,139.00	1,219,536,764.
	INVESTMENTS					
420	Investment - General Fund	B-12	56,935.00		56,935.00	
421	Investment - Other Funds	B-13	22,394,762.90	22,451,697.90	17,921,489.90	17,978,424.90
	WORKING CAPITAL					
	CURRENT ASSETS, LOANS & ADVANCES					
430	Stock in hand (Inventories)	B-14	8,977,503.00		10,965,457.00	
	Sundry Debtors (Receivables)					
431	Gross Amount	B-15	352,183,685.00		409,500,101.00	
432	Less: Accumulated provision against bad and doubtful receivables	B-15	-7,257,111.00		7,257,111.00	
440	Prepaid expenses	B-16	0.00		0.00	
450	Cash and Bank Balance	B-17	195,405,762.30		215,189,181.12	
460	Loans, Advances and Deposits	B-18	5,464,479.00		4,514,650.00	
461	Accumulated provisions against loans, advances & deposits	B-18	0.00		0.00	
	Less : Current Liabilities and Provision					
340	Deposits received	B-7	94,816,681.00		65,708,572.00	
341	Deposits works	B-8	72,827,802.00		33,174,607.00	
350	Other liabilities (Sundry Creditors)	B-9	175,069,233.00		145,767,284.00	
360	Provisions	B-10	0.00	226,574,824.30	0.00	402,776,037.12
470	Other Assets	B-19		2,361,898.00		0.00
	Miscellaneous Expenditure (to the extent not written off)					
480	Miscellaneous expenditure to be written off	B-20		0.00		0.00
TOTAL			1,654,162,392.10		1,640,291,226.96	

Chairman
Haldia Municipality

**Form 88 [Vide Rules 239 & 260
3109001- EXCESS OF INCOME AND EXPENDITURE**

Statement Showing on 01-Apr-2015 to 31-Mar-2016

Expenditure	Schedule No.	Previous Year Amount(Rs.)	Current Year Amount(Rs.)	Income	Schedule No.	Previous Year Amount(Rs.)	Current Year Amount(Rs.)
2723102 DRAINS-OPEN	I-0	8408781.57	14060354.10	1100101 PROPERTY TAX FROM RESIDENTIAL BUILDINGS	I-1	8322352.00	8254842.00
2723104 CULVERTS	I-0	1711505.23	1862856.03	1100102 PROPERTY TAX FROM COMMERCIAL BUILDINGS	I-1	216341008.00	219122528.00
2723201 WATER PIPELINES	I-0	4345550.50	4911041.21	1100107 SURCHARGE ON PROPERTY TAX	I-1	70056420.00	69433703.00
2723202 DEEP TUBE WELLS	I-0	668802.00	1085731.45	1100201 WATER TAX ON RESIDENTIAL BUILDINGS	I-1	291416.00	354653.00
2723203 WATER TANKS	I-0	333510.00	1047771.76	1101101 ADVERTISEMENT TAX -LAND HOARDING	I-1	11846.00	330000.00
2723204 BORE WELLS	I-0	6537157.00	9978284.50	1101103 ADVERTISEMENT TAX -NEON ,SIGNS AND SHOPS	I-1	5000.00	500.00
2723301 LAMP POSTS	I-0	14027757.45	21545987.00	1101104 ADVERTISEMENT TAX ON PVT LAND HOLDINGS	I-1	1500.00	4500.00
2724012 SUBMERSIBLE PUMPS	I-0	625474.30	1222293.50	1101107 ADVERTISEMENT TAX ON FOOTPATHS, RAILING POLES, ETC	I-1	91000.00	241160.00
2725001 AMBULANCES	I-0	84158.80	364340.80	1201001 ENTERTAINMENT TAX	I-2	8220000.00	6879000.00
2725002 BUSES	I-0	418077.80	882135.85	1201003 MOTOR VEHICLE TAX	I-2	3380076.00	3542096.00
2725003 CARS	I-0	123033.50	190966.00	1301001 RENT FROM MARKETS	I-3	53760.00	25500.00
2725004 JEEPS	I-0	51151.90	5000.00	1301003 RENT FROM AUDITORIUMS	I-3	2575700.00	2863000.00
2725005 MOTOR CYCLES	I-0	4519.30	0.00	1301006 RENTAL INCOME FROM PLAYGROUNDS	I-3	35000.00	0.00
2725006 TRUCKS	I-0	70412.50	37300.80	1304001 RENT FROM LEASE OF LANDS	I-3	198465.00	1486593.00
2725009 TRACTORS	I-0	76605.20	85580.00	1309005 OTHER RENTS	I-3	0.00	1500.00
2726001 COMPUTERS	I-0	657081.90	343136.10	1401004 REGISTRATION OF PROFESSIONALS/ENLISTMENT FEES	I-4	7515810.00	8810925.00
2726004 COMMUNICATION EQUIPMENTS	I-0	167087.50	153673.17	1401301 FEES FOR COPYING	I-4	0.00	1000.00
2726009 AIR CONDITIONERS	I-0	36780.50	60952.00	1401302 BIRTH AND DEATH CERTIFICATE FEES	I-4	117960.00	118570.00
2203001 TRAVELING AND CONVEYANCE -CHAIRMAN/MAYOR	I-11	0.00	30685.00	1401401 DEVELOPMENT FEES	I-4	1046277.00	1486369.00
2203002 TRAVELING AND CONVEYANCE -BOARD OF COUNCILORS	I-11	449846.00	356890.00	1401405 PARKING FEES	I-4	200000.00	205000.00
2203003 TRAVELING AND CONVEYANCE -OTHERS	I-11	321827.00	417681.00	1404004 LIBRARY FEES	I-4	6380.00	4160.00
2204001 INSURANCE-VEHICLES	I-11	287136.00	274997.00	1404006 HOUSE CONNECTION FOR WATER	I-4	3802056.00	5519121.00
2205101 LEGAL FEES	I-11	238164.00	620990.00	1404010 MUTATION FEES	I-4	1258357.00	1742606.00
2205204 CONSULTANCY CHARGES	I-11	21373.00	497679.00	1404012 ERECTION OF BUILDING FEES	I-4	4797071.00	4363507.00
2206002 ADVERTISEMENT AND PUBLICITY	I-11	497146.00	378591.00	1404014 BUILDING/DEVELOPMENT FEES	I-4	3970.00	0.00
2208001 TRAINING EXPENSES	I-11	0.00	77943.00	1405005 GARBAGE COLLECTION FEES	I-4	3476456.00	3912690.00
2208004 ASSESSMENT CHARGES	I-11	92000.00	1442148.00	1405007 SEPTIC TANK CLEARANCE CHARGES	I-4	0.00	158000.00
2301001 ELECTRICITY EXPENSES	I-12	30272586.00	25446209.00	1405012 WATER FEES	I-4	336000.00	28500.00
2301002 DIESEL EXPENSES	I-12	3513967.00	3170857.00	1405015 SUPPLY OF EXTRA WATER/SPECIAL WATER SUPPLY/WATER TANKER	I-4	399100.00	500300.00
2302001 BULK PURCHASE OF ELECTRICITY	I-12	7090.00	0.00	1405021 PARKING FEES	I-4	36000.00	0.00
2302002 BULK PURCHASE OF WATER	I-12	0.00	34388589.00	1407001 SERVICE CHARGES	I-4	49420.00	130806.00
2303001 CENTRAL STORE	I-12	1342484.00	1327662.00	1501101 SALE OF TENDER FORMS	I-5	379300.00	2895725.00
2303004 MEDICAL STORE	I-12	56695.00	1528431.00	1501105 SALE PERMISSION FORM	I-5	25346.00	7718.00
2303006 STATIONARY STORE	I-12	388882.00	13440.00	1501108 BIRTH CERTIFICATE FORM	I-5	38700.00	3830.00
2303008 DRAINAGE STORE	I-12	1283950.00	0.00	1501109 DEATH CERTIFICATE FORM	I-5	3400.00	2500.00
2303010 SANITARY AND CONSERVANCY STORE	I-12	2373793.00	1342733.00	1501201 OBSOLETE STORES	I-5	75000.00	7500.00

2303011 WATER SUPPLY STORE	I-12	6398952.00	0.00	1504001 HIRE CHARGES FOR BUS	I-5	0.00	288.00
2303012 ELECTRICITY STORE	I-12	2318756.00	1340221.00	1504002 HIRE CHARGES OF AMBULANCE	I-5	222500.00	112000.00
2305001 REPAIR AND MAINTENANCE-ROADS AND PAVEMENTS	I-12	57342779.00	33414532.00	1601001 SALARY GRANT	I-6	12230036.00	8753994.00
2305002 REPAIR AND MAINTENANCE- BRIDGES AND FLY OVERS	I-12	0.00	51413.00	1601002 D.A. SUBVENTION GRANT	I-6	3473878.00	8214318.00
2305003 REPAIR AND MAINTENANCE-WATER SUPPLY	I-12	10546362.00	9495260.00	1601004 PENSION RELIEF GRANT	I-6	653525.00	1542118.00
2305004 REPAIR AND MAINTENANCE-SEWERAGE AND DRAINAGE	I-12	13760565.00	7174329.00	1601005 FIXED GRANT	I-6	7978028.00	4238381.00
2305005 REPAIR AND MAINTENANCE-STREET LIGHT POSTS	I-12	1401236.00	4740628.00	1601011 CENSUS GRANT	I-6	0.00	2800.00
2305008 REPAIR AND MAINTENANCE-PARKS AND PLAYGROUNDS	I-12	9999270.00	8278517.00	1604001 CONTRIBUTION TOWARDS FIXED ASSETS	I-6	24622337.62	50623690.39
2305105 REPAIR AND MAINTENANCE -MARKETS	I-12	180753.00	376610.00	1718003 INTEREST ON WATER TAX RECEIVABLE	I-8	7989.00	0.00
2305106 REPAIR AND MAINTENANCE -PUBLIC TOILETS	I-12	39300.00	1313436.00	1801001 CONTRACTORS	I-9	0.00	20000.00
2305109 REPAIR AND MAINTENANCE -HOUSES	I-12	11131129.00	4675120.00	1808005 FINES UNDER OTHER ACTS/CONTRACTS	I-9	0.00	12500.00
2305111 REPAIR AND MAINTENANCE -SCHOOLS	I-12	2333518.00	3795888.00	1808010 SALE OF SCRAP AND MATERIAL	I-9	550000.00	190005.00
2305301 AMBULANCES	I-12	225288.00	311215.00	1602052 COMPREHENSIVE CAPACITY BUILDING PROJECT GRANT	I-6	0.00	55363.00
2305303 CARS	I-12	279471.00	332423.00	1601092 MISCELLANEOUS GRANT	I-6	50000.00	200000.00
2305304 JEEPS	I-12	99100.00	0.00	1808055 RECOVERIES ON DAMAGE OF MUNICIPAL PROPERTY	I-9	5000.00	0.00
2305306 TRUCKS	I-12	178863.00	99240.00	1602051 SURVEY GRANT FOR URBAN SANITATION	I-6	0.00	4866.00
2305903 REPAIR AND MAINTENANCE-OFFICE EQUIPMENT	I-12	1419913.00	1308722.00	1601071 HOUSEHOLD SURVEY	I-6	9351.00	332948.00
2308003 GARBAGE CLEARANCE EXPENSES	I-12	15398512.00	20102393.00	1201004 TRADE PROFESSION & CALLINGS	I-2	1383419.00	1595166.00
2408001 DISCOUNT ON EARLY/PROMPT PAYMENTS	I-13	11383961.00	93227157.00	1601073 SFC	I-6	1531063.00	0.00
2601002 STATE GOVERNMENT	I-15	0.00	3324436.00	1601076 GRANT FOR ADP PREPARATION	I-6	20000.00	0.00
2602002 STATE GOVERNMENT	I-15	0.00	2253814.00	1601077 GRANT FOR CULTURAL ACTIVITIES	I-6	400000.00	21276.00
2722001 OFFICE BUILDING	I-0	653318.33	1066126.66	1601082 BRGF GRANT	I-6	198359.00	915766.00
2722004 SCHOOLS BUILDINGS	I-0	1067193.47	1067193.47	1601084 O & M WATER SUPPLY MAINTENACE GRANT	I-6	3323648.00	3349083.00
2722005 MUNICIPAL HALLS, SHOPS, TOWN HALLS	I-0	5334744.70	5112239.67	1601088 RASTRIYA SHASTYA BIMA YOJANA	I-6	17820.00	0.00
2723001 ROADS AND PAVEMENTS-CONCRETE	I-0	39732020.00	39693734.29	1601053 CHILD LABOUR SCHOOL GRANT	I-6	11200.00	4200.00
2723002 ROADS AND PAVEMENTS-BLACK TOPPED	I-0	9469263.33	32939357.49	1601054 COMMUNITY BASED PRIMARY HEALTH CARE SERVICES GRANT	I-6	1226790.00	1484871.00
2723003 ROADS AND PAVEMENTS OTHERS	I-0	1009531.30	2772389.30	1601055 SJSRY GRANT	I-6	0.00	4441256.00
2101001 BASIC SALARY	I-10	7846620.00	9557451.00	1504051 HIRE CHARGES OF HEARSE	I-5	47544.00	22200.00
2101002 DEARNESS ALLOWANCE	I-10	5809734.00	7973905.00	1405051 FERRY SERVICE	I-4	3299500.00	3250165.00
2101003 ADDITIONAL DEARNESS ALLOWANCES	I-10	0.00	179500.00	1401151 JATRA/MELA/PUJA ETC. PERMISSION FEES	I-4	154350.00	165700.00
2101004 HOUSE RENT ALLOWANCE	I-10	1470081.00	1775719.00	1401051 ENLISTMENT OF PLANNER	I-4	77750.00	47000.00
2101005 MEDICAL ALLOWANCE	I-10	219900.00	260700.00	1308051 HORDING RENT	I-3	122000.00	163346.00
2101006 WAGES	I-10	36127662.00	43585128.00	1301051 LEASE/PREMIUM ON MARKET	I-3	1059975.00	1340400.00
2101008 BONUS	I-10	156000.00	2169900.00	1504052 HIRE CHARGES FOR VESSEL	I-5	900000.00	0.00
2102006 UNIFORM TO STAFF	I-10	842840.00	938910.00	1301052 LEASE OF HOUSE	I-3	3055000.00	1540000.00
2102009 ALLOWANCES TO OTHER BOARD OF COUNCILORS	I-10	610200.00	983350.00	1301053 LEASE OF POND	I-3	2746900.00	344100.00
2103001 PENSION	I-10	4106314.00	4591917.00	1601056 L.I.M. GRANT	I-6	370430.00	0.00
2103002 FAMILY PENSION	I-10	19299.00	0.00	1601057 YOUTH P.C. GRANT	I-6	164999.00	0.00
2104004 DEATH CUM RETIREMENT GRATUITY	I-10	966761.00	2547251.00	1308052 STALL RENT	I-3	2102376.00	2102376.00

2104006 CONTRIBUTION TO PF FUNDS	I-10	0.00	222181.00	1304051 LEASE OF LAND	I-3	8003.00	20002920.00
2201002 OTHER RENTS	I-11	70946.00	71343.00	1501151 SALE OF MISCELLANEOUS FORMS	I-5	167455.00	402435.00
2201003 RATES AND TAXES	I-11	1171001.00	295848.00	1711051 INTEREST ON SAVINGS BANK ACCOUNTS	I-8	2220041.15	789305.00
2201201 TELEPHONE EXPENSES	I-11	208790.00	181442.00	1601065 EMPLOYMENT GENERATION GRANT	I-6	109954.00	0.00
2201203 POSTAGE AND TELEGRAM	I-11	12412.00	38666.00	1601066 FLOOD DAMAGE GRANT	I-6	41536.00	584587.00
2202002 NEWSPAPERS	I-11	26744.00	18160.00	1601068 KUSP GRANT	I-6	104.00	0.00
2202102 PRINTING	I-11	694548.00	808403.00	1601069 IHS DP GRANT	I-6	35454798.00	0.00
2202103 STATIONARY	I-11	52215.00	17880.00	1308053 HOUSE RENT	I-3	8965342.00	11435824.00
2208058 ADP PREPARATION	I-11	779640.00	0.00	1405053 ROAD RESTORATION CHARGES	I-4	150000.00	250000.00
2724051 DG	I-0	59870.00	59870.00	1601091 13TH FINANCE COMMISSION	I-6	10790000.00	17420803.00
2503063 SMART CITY MISSION	I-14	0.00	8187176.00	1601089 WEST BENGAL URBAN EMPLOYMENT GENERATION	I-6	8779999.00	8362015.00
2503065 NATIONAL URBAN LIVELIHOOD MISSION	I-14	0.00	1638545.00	1601093 SMART CITY MISSION GRANT	I-6	0.00	6257698.00
2727053 LIFT	I-0	156550.00	313100.00	1601094 NULM GRANT	I-6	0.00	698029.00
2602054 SERVICE CONNECTION TO BPL FAMILIES	I-15	250869.00	22461.00	1601095 NUHM GRANT	I-6	0.00	1580968.00
2308051 MOSQUITO CONTROL PROGRAMME	I-12	145000.00	0.00	1601096 WATER SUPPLY	I-6	0.00	800000.00
2208055 DATA ENTRY CHARGES	I-11	0.00	4000.00	1601097 SWACH BHARAT MISSION AWARENESS GRANT	I-6	0.00	572000.00
2101053 GRADE PAY	I-10	178400.00	917800.00				
2725053 CESSPOOL	I-0	69902.00	48500.00				
2725054 DUMPER	I-0	0.00	5000.00				
2208056 CENSUS	I-11	0.00	98091.00				
2503062 SWASTHA BIMA SURVEY	I-14	0.00	98660.00				
2722058 POST OFFICE BUILDING	I-0	21092.27	147647.46				
2305951 REPAIR AND MAINTENANCE-CREMATION GROUND	I-12	377278.00	0.00				
2601051 BOOK GRANT FOR POOR STUDENTS	I-15	714910.00	662500.00				
2601052 FINANCIAL ASSISTANCE FOR TREATMENT	I-15	341723.00	650048.00				
2601054 OLD AGE PENSION (OWN FUND)	I-15	5682400.00	6293000.00				
2601055 INSTRUMENT FOR DISABLE PERSON	I-15	147425.00	90105.00				
2601056 REPAIR OF HOUSE	I-15	1060000.00	42912.00				
2601057 SISHU KANYA BIMA PRAKALPA	I-15	391381.00	393247.00				
2603051 GRANT TO SCHOOL	I-15	200000.00	500000.00				
2503051 MID DAY MEAL	I-14	0.00	2254306.00				
2503052 CHIELD LABOURE SCHOOL	I-14	1792.00	5300.00				
2503054 S.J.S.R.Y. EXPENSES	I-14	593790.00	3063893.00				
2503055 EMPLOYMENT GENERATION	I-14	4623654.00	13857857.00				
2503056 COMMUNITY BASED PRIMARY HEALTH CARE SERVICES EXP.	I-14	1208633.00	529540.00				
2602051 RELIEF WORKS	I-15	1980000.00	3740000.00				
2503057 OLD AGE PENSION (GOVT.)	I-14	0.00	60674.00				
2502051 GRANTS TO CLUB	I-14	52000.00	3000.00				
2502053 SPORTS	I-14	972912.00	59477.00				

2502054	SPORTS GOODS	I-14	0.00	20000.00			
2304051	HIRE-CHARGES-GENERATOR	I-12	12950.00	0.00			
2305351	CESSPOOL	I-12	70550.00	46750.00			
2804053	INTEREST ON BANK ACCOUNT	I-0	0.00	965542.00			
2201152	WASHING CHARGE	I-11	20198.00	37443.00			
2208051	MISCELLANEOUS	I-11	541484.00	532779.00			
2208052	HOUSEHOLD SURVEY	I-11	73081.00	251135.00			
2305151	REPAIR AND MAINTENANCE -FERRY SERVICE	I-12	3981.00	35654.00			
2101051	DEARNESS PAY	I-10	1775800.00	1246400.00			
2305152	REPAIR AND MAINTENANCE-AUDITORIUM	I-12	615569.00	1052788.00			
2208053	REFRESHMENT	I-11	946675.00	1945032.00			
2502057	CULTURAL PROGRAMME	I-14	2664058.00	7764119.00			
2201051	LEASE RENT OF LAND OF KOPT.	I-11	4759582.00	0.00			
2407051	CHEQUE COLLECTION CHARGE	I-13	5999.70	28066.82			
2305352	DUMPER	I-12	718501.00	28287.00			
2305153	REPAIR AND MAINTENANCE OF - POND	I-12	179090.00	792801.00			
2304053	HIRE CHARGES-OFFICE VEHICLE	I-12	33751.00	370979.00			
2503060	LOW COST HOUSING	I-14	70000.00	6617861.00			
2601063	MISCELLANEOUS GRANT	I-15	3181800.00	133900.00			
2503061	LITERACY AND IMMUNISATION PROGRAMME	I-14	394610.00	26800.00			
2727051	FURNITURE AND FIXTURE	I-0	505672.80	580795.02			
2722051	PUBLIC CONVENIENCE	I-0	1423092.46	1672565.79			
2722052	WORKING WOMEN HOSTEL	I-0	1649839.60	1649539.61			
2722053	RESIDENTIAL BUILDING	I-0	2194870.93	2696794.29			
2722054	GUEST HOUSE	I-0	871865.27	848192.42			
2722055	AUDITORIUM	I-0	4028184.23	3776752.56			
2722056	COMMUNITY CENTRE	I-0	341840.90	740227.13			
2722057	GARAGE	I-0	66082.80	66082.80			
2722151	PARK AND PLAY GROUND	I-0	630128.55	3600615.90			
2725051	WHEEL BARROW	I-0	50500.00	50500.00			
2502061	POURA EDUCATION	I-14	227348.00	854471.00			
2208059	FOOD & SUPPLY	I-11	0.00	157200.00			
2722059	HOSTEL BUILDING	I-0	2198453.12	2315446.91			
2808052	LEASE OF LAND	I-0	60000.00	0.00			
2727052	WEIGHT MACHINE	I-0	2650.00	2650.00			
2503064	NATIONAL URBAN HEALTH MISSION	I-14	0.00	1303073.00			
2602055	CONTRIBUTION TO AMRUT PROJECTS	I-15	0.00	150000.00			
EXCESS OF INCOME OVER EXPENDITURE			79915464.06	0.00	EXCESS OF EXPENDITURE OVER INCOME	0.00	63059768.46
			471853145.77	569744930.86		471853145.77	569744930.85



M/s. S. Manna & Co.
Chartered Accountants

To
The Chairman,
Haldia Municipality,
Administrative Building,
City Centre, P.O.- Debhog,
Haldia, Purba Medinipur

Date : 14th June, 2017

Sub: Internal Audit Report of Accounts of Haldia Municipality for the Financial Year 2015-16
(Vide our appointment Memo No. 1301/HM/2017 dated 10.03.2017)

Dear Sir,

We have audited the financial statements other than Balance Sheet, Income & Expenditure Account and Receipts & Payment Account; which are not prepared till date, of Haldia Municipality made available to us for the year ended on 31st March, 2016.

Our Audit has been carried out in accordance with the Auditing Standards generally accepted in India. These standards require that we plan and perform audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

Preparation of financial statements is the responsibility of the Haldia Municipality Management. Our responsibility is to express an opinion on these financial statements based on our audit findings. Enclosed please find detail audit report for the Financial Year 2015-16.

Thanking you.

Yours faithfully,

FOR S. MANNA & CO.
(Chartered Accountants)
FRN - 324658E


S. MANNA
(Proprietor)
M. No.- 058377



Encl. - As above

Current Year Income (Revenue & Capital)

During course of our Audit we have verified the total Receipts (both revenue & capital) of the ULB for the year 2015-16. The details of the same are summarised as follows :

SL NO	HEAD OF INCOME	AMOUNT(Rs)	Remarks
A	Revenue Receipts (1+2+3)	530191499.00	
1	Own source revenue(x+y)	337478955.00	
x	Tax Revenue	267550130.00	
i)	Property tax	266673577.00	
ii)	Other tax (levied and collected by municipal body)	876553.00	
y	Non Tax Revenue	69928825.00	
i)	Fees & fines	30712419.00	
ii)	User Charges	0	
iii)	Other non-tax revenue (levied and collected by municipal body)	39216406.00	
	Total Own Source Revenue (x+y)		
2	Other Revenue Receipts	801105.00	
i)	Income from interest/investments	789305.00	
ii)	Other Revenue income	11800.00	
	Total of Other Revenue Receipts	1602210.00	
3	Transfer Grant & Assigned Revenue	191911439.00	
i)	State Assigned Revenue	12016262.00	
ii)	State Finance Commission (SFC) Grants/Devolution	0	
iii)	Octroi compensation	0	
iv)	Other State Government Transfers	83294609.00	
v)	Central Finance Commission (CFC) Grant	33687580.00	
vi)	Other Central Government Transfers	55807992.00	
vii)	Others		
B	Capital Receipts		
	Sale of Municipal Fixed Assets (if any)	0	
	Loans (from State Govt. or Banks etc.)	0	
	State Capital Account Grant (under State Schemes etc.)	61955000.00	
	Central Capital Account Grant (under Central Schemes etc.)	44521169.00	
	Other Capital Receipts	51557019.00	
	Total of Capital Receipts	158033188.00	
	Total Receipts of the ULB for the year 2014-15 (A+B)	688224687.00	



Current year Expenditure (Revenue & Capital)

During course of our Audit we have verified the total Expenditure (both revenue & capital) of the ULB for the year 2015-16. The details of the same are summarized as follows :

SL NO	HEAD OF EXPENDITURE	AMOUNT(Rs)	Remarks
	Revenue Expenditure (A)	355473444.00	
i)	Establishment Expenditure	96515987.00	
ii)	Operation and Maintenance	157001167.00	
iii)	Interest on Loan paid during the year	93255223	
iv)	Any other revenue expenditure not covered under i), ii) & iii)	8701067.00	
	Total revenue expenditure	355473444.00	
	Capital Expenditure (B)		
i)	All developmental works under Central/State specific schemes	191892327.00	
ii)	Loan Repayments (Principal Amount)	0	
iii)	Other Capital expenditure	236677275.00	
	Total Capital Expenditure	428569602.00	
	Total Expenditure [A+B]	784043046.00	

Place: Haldia

