Form - 81
[Vide Rules 239 & 260]

Name of ULB : Haldia Municipality
Balance Sheet
Statement Showing on 01-Apr-2017 to 31-Mar-2018

Amount in Rs.

Code No.	Description of items	Schedule No.	Current Year Amount	Current Year Amount	Previous Year Amount	Previous Year Amount
	SOURCES OF FUNDS					
	RESERVES AND SURPLUS					
310	Municipal (General) Fund	B-1		1,420,696,603.8		1,295,984,347.
311	Earmarked Funds	B-2		26,414,985.40		50,686,040.90
312	Reserves	B-3		593,132,898.24		523,462,011.08
320	Grants, Contributions for specific purposes	B-4		519,989,203.47		256,758,531.13
	LOANS					
330	Secured Loans	B-5	0.00		0.00	
331	Unsecured loans	B-6	0.00	0.00	0.00	0.00
	TOTAL			**2,560,233,690.97**		**2,126,890,930.95**
	APPLICATION OF FUNDS					
410	FIXED ASSETS INCLUDING STATUES & HERITAGE ASSETS	B-11				
	Gross Block		3,148,636,150.7		2,682,157,987.	
411	Less: Accumulated Depreciation		1,422,069,105.3		1,250,916,927.	
	Net Block		1,726,567,045.3		1,431,241,059.	
412	Capital Work-in-progress		167,463,160.00	1,894,030,205.3	135,059,920.00	1,566,300,979.
	INVESTMENTS					
420	Investment - General Fund	B-12	56,935.00		56,935.00	
421	Investment - Other Funds	B-13	32,209,948.40	32,266,883.40	24,929,887.90	24,986,822.90
	WORKING CAPITAL					
	CURRENT ASSETS, LOANS & ADVANCES					
430	Stock in hand (Inventories)	B-14	67,065,396.00		12,170,669.00	
	Sundry Debtors (Receivables)					
431	Gross Amount	B-15	417,965,015.75		520,157,979.00	
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	416,966,647.78		323,533,218.27	
460	Loans, Advances and Deposits	B-18	5,144,279.00		4,763,744.00	
461	Accumulated provisions against loans, advances & deposits	B-18	0.00		0.00	
	Less : Current Liabilities and Provision					
340	Deposits received	B-7	143,650,688.00		99,010,127.00	
341	Deposits works	B-8	18,668,255.35		108,418,228.00	
350	Other libilities (Sundry Creditors)	B-9	126,927,100.00		133,635,434.00	
360	Provisions	B-10	0.00	625,152,406.18	0.00	526,818,932.27
470	Other Assets	B-19		8,784,196.00		8,784,196.00
	Miscellaneous Expenditure (to the extent not written off)					
480	Miscellaneous expenditure to be written off	B-20		0.00		0.00
	TOTAL			**2,560,233,690.97**		**2,126,890,930.95**

Chairman
Haldia Municipality

Haldia Municipality
City centre, Debhog, Haldia
Purba Medinipur

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

Statement Showing on 01-Apr-2017 to 31-Mar-2018

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	13306714.04	16405947.00	1100101 PROPERTY TAX FROM RESIDENTIAL BUILDINGS	I-1	13102230.00	13102230.00
2723104 CULVERTS	I-0	1798937.57	2038715.00	1100102 PROPERTY TAX FROM COMMERCIAL BUILDINGS	I-1	361650258.00	361656164.00
2723201 WATER PIPELINES	I-0	5786939.12	6974265.60	1100107 SURCHARGE ON PROPERTY TAX	I-1	98833228.00	97399640.00
2723202 DEEP TUBE WELLS	I-0	882462.70	874858.50	1100201 WATER TAX ON RESIDENTIAL BUILDINGS	I-1	461018.00	538378.00
2723203 WATER TANKS	I-0	333510.00	461010.00	1101101 ADVERTISEMENT TAX -LAND HOARDING	I-1	158000.00	38000.00
2723204 BORE WELLS	I-0	9129880.40	12855303.20	1101102 ADVERTISEMENT TAX -BUS SHELTER	I-1	30000.00	0.00
2723301 LAMP POSTS	I-0	23162058.30	26215632.55	1101107 ADVERTISEMENT TAX ON FOOTPATHS, RAILING POLES, ETC	I-1	690832.00	894202.00
2724012 SUBMERSIBLE PUMPS	I-0	1230636.30	1686861.45	1201001 ENTERTAINMENT TAX	I-2	9193881.00	12013754.00
2725001 AMBULANCES	I-0	29400.00	0.00	1201003 MOTOR VEHICLE TAX	I-2	3712827.00	3875961.00
2725003 CARS	I-0	249079.35	498758.10	1301001 RENT FROM MARKETS	I-3	2900.00	70.00
2725005 MOTOR CYCLES	I-0	6600.80	6600.80	1301003 RENT FROM AUDITORIUMS	I-3	3257000.00	3749858.00
2725006 TRUCKS	I-0	111899.80	131799.80	1303001 RENT FROM GUEST HOUSES	I-3	0.00	615000.00
2725009 TRACTORS	I-0	215046.45	245617.70	1304001 RENT FROM LEASE OF LANDS	I-3	412405.00	781466.00
2726001 COMPUTERS	I-0	337252.50	463026.00	1309005 OTHER RENTS	I-3	54300.00	37000.00
2726004 COMMUNICATION EQUIPMENTS	I-0	206020.83	206020.83	1401001 REGISTRATION OF CARTS	I-4	11440.00	0.00
2726009 AIR CONDITIONERS	I-0	77518.50	77519.50	1401004 REGISTRATION OF PROFESSIONALS/ENLISTMENT FEES	I-4	11198320.00	13360900.00
2203001 TRAVELING AND CONVEYANCE -CHAIRMAN/MAYOR	I-11	35234.00	0.00	1401101 LICENSING FEES FOR D&O	I-4	0.00	1000.00
2203002 TRAVELING AND CONVEYANCE -BOARD OF COUNCILORS	I-11	10000.00	0.00	1401105 LICENSING FEES FOR STAFF QUARTERS	I-4	0.00	20.00
2203003 TRAVELING AND CONVEYANCE -OTHERS	I-11	367712.00	628781.00	1401301 FEES FOR COPYING	I-4	0.00	80.00
2204001 INSURANCE-VEHICLES	I-11	321289.00	440843.00	1401302 BIRTH AND DEATH CERTIFICATE FEES	I-4	130720.00	109180.00
2205101 LEGAL FEES	I-11	104824.00	452162.00	1401401 DEVELOPMENT FEES	I-4	821783.00	467959.00
2205204 CONSULTANCY CHARGES	I-11	292950.00	407012.00	1401405 PARKING FEES	I-4	245000.00	380000.00
2206002 ADVERTISEMENT AND PUBLICITY	I-11	528793.00	960493.00	1404001 ADVERTISEMENT FEES	I-4	0.00	200.00
2208001 TRAINING EXPENSES	I-11	0.00	45240.00	1404004 LIBRARY FEES	I-4	5250.00	13880.00
2208004 ASSESSMENT CHARGES	I-11	58365.00	0.00	1404005 SURVEY FEES	I-4	2500.00	4000.00
2301001 ELECTRICITY EXPENSES	I-12	20751174.00	21355545.00	1404006 HOUSE CONNECTION FOR WATER	I-4	3286886.00	3155848.00
2301002 DIESEL EXPENSES	I-12	2845472.00	3136847.00	1404010 MUTATION FEES	I-4	1057386.00	1467503.00
2302001 BULK PURCHASE OF ELECTRICITY	I-12	4885949.00	2854313.00	1404012 ERECTION OF BUILDING FEES	I-4	4312655.00	5003047.00
2303001 CENTRAL STORE	I-12	1157794.00	311961.00	1405005 GARBAGE COLLECTION FEES	I-4	3152180.00	3289890.00
2303002 ENGINEERING STORE	I-12	0.00	82628.00	1405008 SEWERAGE CLEARANCE CHARGES	I-4	720060.00	961000.00
2303004 MEDICAL STORE	I-12	74447.00	174241.00	1405014 SALE OF ELECTRICITY	I-4	15831.00	39750.00
2303005 HEALTH STORE	I-12	0.00	1500000.00	1405015 SUPPLY OF EXTRA WATER/SPECIAL WATER SUPPLY/WATER TANKER	I-4	429750.00	618050.00
2303006 STATIONARY STORE	I-12	0.00	414003.00	1405020 LIGHTENING CHARGES	I-4	0.00	35500.00
2303008 DRAINAGE STORE	I-12	1613750.00	640345.00	1407001 SERVICE CHARGES	I-4	28431.00	117736.00
2303010 SANITARY AND CONSERVANCY STORE	I-12	115580.00	4717025.00	1501101 SALE OF TENDER FORMS	I-5	1500540.00	1665040.00
2303011 WATER SUPPLY STORE	I-12	0.00	3520860.00	1501105 SALE PERMISSION FORM	I-5	2960.00	2240.00

2303012 ELECTRICITY STORE	I-12	0.00	2044649.00	1504001 HIRE CHARGES FOR BUS	I-5	1200.00	0.00
2305001 REPAIR AND MAINTENANCE-ROADS AND PAVEMENTS	I-12	23553283.00	23124341.00	1504002 HIRE CHARGES OF AMBULANCE	I-5	108500.00	131350.00
2305003 REPAIR AND MAINTENANCE-WATER SUPPLY	I-12	4864072.00	6286678.00	1601001 SALARY GRANT	I-6	10612764.00	12151817.00
2305004 REPAIR AND MAINTENANCE-SEWERAGE AND DRAINAGE	I-12	820921.00	1680539.00	1601002 D.A. SUBVENTION GRANT	I-6	6539584.00	15225700.00
2305005 REPAIR AND MAINTENANCE-STREET LIGHT POSTS	I-12	2351044.00	8339133.00	1601004 PENSION RELIEF GRANT	I-6	0.00	4482492.00
2305008 REPAIR AND MAINTENANCE-PARKS AND PLAYGROUNDS	I-12	3384005.00	8444824.00	1601005 FIXED GRANT	I-6	1434773.00	324136.00
2305105 REPAIR AND MAINTENANCE -MARKETS	I-12	699475.00	955751.00	1601011 CENSUS GRANT	I-6	315833.00	171600.00
2305109 REPAIR AND MAINTENANCE -HOUSES	I-12	305997.00	1820505.00	1604001 CONTRIBUTION TOWARDS FIXED ASSETS	I-6	45893280.71	60883884.84
2305111 REPAIR AND MAINTENANCE -SCHOOLS	I-12	27858.00	463952.00	1701001 INTEREST FROM FIXED DEPOSITS	I-7	0.00	406.00
2305301 AMBULANCES	I-12	185962.00	0.00	1801101 CONTRACTORS	I-9	109368.00	0.00
2305303 CARS	I-12	369250.00	620716.00	1808010 SALE OF SCRAP AND MATERIAL	I-9	7500.00	0.00
2305306 TRUCKS	I-12	37260.00	13350.00	1601092 MISCELLANEOUS GRANT	I-6	825772.00	122000.00
2305903 REPAIR AND MAINTENANCE-OFFICE EQUIPMENT	I-12	1464482.00	1457656.00	1808056 REIMBURSEMENT OF MAINTENANCE COST OF CONSERVENCY VEHICLE	I-9	266000.00	374000.00
2308003 GARBAGE CLEARANCE EXPENSES	I-12	25643299.00	26748333.00	1808053 DISCOUNT RECEIVED	I-9	0.00	129882.00
2601002 STATE GOVERNMENT	I-15	1497950.00	0.00	1601071 HOUSEHOLD SURVEY	I-6	206064.00	0.00
2702004 PROVISION FOR INVESTMENTS	I-16	7001.07	0.00	1808054 CHAIRMAN'S RELIEF FUND	I-9	0.00	22378.00
2722001 OFFICE BUILDING	I-0	762082.10	762082.10	1201004 TRADE PROFESSION & CALLINGS	I-2	1515114.00	1570634.00
2722004 SCHOOLS BUILDINGS	I-0	1067193.47	971833.06	1601073 SFC	I-6	0.00	728777.00
2722005 MUNICIPAL HALLS, SHOPS, TOWN HALLS	I-0	5916433.03	5900534.53	1601077 GRANT FOR CULTURAL ACTIVITIES	I-6	479145.00	0.00
2723001 ROADS AND PAVEMENTS-CONCRETE	I-0	48250455.21	29705916.00	1601078 BMS GRANT	I-6	0.00	160293.00
2723002 ROADS AND PAVEMENTS-BLACK TOPPED	I-0	13856083.67	17928818.00	1601080 RELIEF GRANT	I-6	13000.00	0.00
2723003 ROADS AND PAVEMENTS OTHERS	I-0	6223814.55	22204094.05	1601051 MID DAY MEAL GRANT	I-6	74696.00	0.00
2101001 BASIC SALARY	I-10	9185170.00	10664265.00	1601052 JANANI SURAKSHA YOJANA GRANT	I-6	1000.00	0.00
2101002 DEARNESS ALLOWANCE	I-10	8893702.00	10767338.00	1601054 COMMUNITY BASED PRIMARY HEALTH CARE SERVICES GRANT	I-6	731581.00	0.00
2101004 HOUSE RENT ALLOWANCE	I-10	1721353.00	1982778.00	1504051 HIRE CHARGES OF HEARSE	I-5	2500.00	9047.00
2101005 MEDICAL ALLOWANCE	I-10	249900.00	315000.00	1405051 FERRY SERVICE	I-4	40.00	3347670.00
2101006 WAGES	I-10	43283203.00	49026937.00	1401151 JATRA/MELA/PUJA ETC. PERMISSION FEES	I-4	153100.00	14000.00
2101008 BONUS	I-10	1249783.00	275783.00	1401051 ENLISTMENT OF PLANNER	I-4	54000.00	50000.00
2102006 UNIFORM TO STAFF	I-10	923540.00	1015220.00	1308051 HORDING RENT	I-3	0.00	287000.00
2102008 ALLOWANCES TO CHAIRMAN/MAYOR	I-10	335250.00	0.00	1301051 LEASE/PREMIUM ON MARKET	I-3	2063800.00	373350.00
2102009 ALLOWANCES TO OTHER BOARD OF COUNCILORS	I-10	1201200.00	1193433.00	1808052 MISCELLANEOUS INCOME	I-9	15000.00	26380.00
2103001 PENSION	I-10	4908907.00	6395973.00	1301052 LEASE OF HOUSE	I-3	6470000.00	340000.00
2104001 LEAVE ENCASHMENT	I-10	525408.00	0.00	1301053 LEASE OF POND	I-3	540000.00	1006423.00
2104004 DEATH CUM RETIREMENT GRATUITY	I-10	658945.00	196470.00	1405052 INCOME FROM JETTY	I-4	4000.00	0.00
2201002 OTHER RENTS	I-11	77501.00	118.00	1601056 L.I.M. GRANT	I-6	283205.00	0.00
2201003 RATES AND TAXES	I-11	1646727.00	3435.00	1601057 YOUTH P.C. GRANT	I-6	30000.00	0.00
2201201 TELEPHONE EXPENSES	I-11	577236.00	500253.00	1308052 STALL RENT	I-3	4184035.00	2098322.00
2201203 POSTAGE AND TELEGRAM	I-11	134424.00	19537.00	1304051 LEASE OF LAND	I-3	951560.00	0.00
2202002 NEWSPAPERS	I-11	24041.00	22871.00	1501151 SALE OF MISCELLANEOUS FORMS	I-5	356045.00	411325.00

2202102 PRINTING	I-11	574520.00	2808325.00	1711051 INTEREST ON SAVINGS BANK ACCOUNTS	I-8	1130082.00	4291293.00
2202103 STATIONARY	I-11	6000.00	0.00	1601062 BONUS GRANT	I-6	16308.00	35425.00
2724051 DG	I-0	97266.00	134666.00	1601065 EMPLOYMENT GENERATION GRANT	I-6	325711.00	0.00
2503063 SMART CITY MISSION	I-14	5737749.00	413620.00	1601069 IHSDP GRANT	I-6	5412646.50	0.00
2503065 NATIONAL URBAN LIVELIHOOD MISSION	I-14	9744798.00	3747542.06	1308053 HOUSE RENT	I-3	13859221.60	13673305.00
2503066 SWACHH BHARAT MISSION	I-14	200000.00	1075707.00	1405053 ROAD RESTORATION CHARGES	I-4	0.00	100000.00
2502062 HEALTH EXPENSES	I-14	128150.00	305000.00	1405054 WAY LEAVE PERMISSION FEES	I-4	2500000.00	0.00
2727053 LIFT	I-0	313100.00	313100.00	1501152 SALE OF BROCHURE FOR HOUSING	I-5	25000.00	7000.00
2722152 BEAUTIFICATION OF POND	I-0	0.00	167695.40	1401052 REGISTRATION OF E.RICKSAW / VANO	I-4	45550.00	9050.00
2602054 SERVICE CONNECTION TO BPL FAMILIES	I-15	27015.00	0.00	1404054 RENT FROM BOATING SERVICE	I-4	20000.00	0.00
2208054 MUTATION CHARGE OF LAND	I-11	472.00	96994.00	1601089 WEST BENGAL URBAN EMPLOYMENT GENERATION	I-6	15861145.00	30641611.00
2208055 DATA ENTRY CHARGES	I-11	0.00	36495.00	1601090 URBAN HOUSING PROGRAMME	I-6	8144114.00	0.00
2101053 GRADE PAY	I-10	2097600.00	2716500.00	1602053 MEETING EXPENSES	I-6	125000.00	0.00
2725053 CESSPOOL	I-0	48500.00	48500.00	1808058 INTEREST ON GRATUITY FUND	I-9	1091719.00	0.00
2725054 DUMPER	I-0	0.00	227527.90	1601093 SMART CITY MISSION GRANT	I-6	5518713.00	392662.00
2208056 CENSUS	I-11	93880.00	307100.00	1601094 NULM GRANT	I-6	14803702.00	3426432.00
2722058 POST OFFICE BUILDING	I-0	21092.47	21092.47	1601095 NUHM GRANT	I-6	5513684.00	5767698.14
2601051 BOOK GRANT FOR POOR STUDENTS	I-15	662300.00	872500.00	1404055 TENT USER FEES	I-4	0.00	6000.00
2601052 FINANCIAL ASSISTANCE FOR TREATMENT	I-15	625500.00	442600.00	1601098 GRANT FOR SOMOBATHY SCHEME	I-6	364000.00	290000.00
2601053 JANANI SURAKSHA YOJANA	I-15	500.00	0.00	1601099 14TH FINANCE COMMISSION GRANT	I-6	11982786.50	4510491.65
2601054 OLD AGE PENSION (OWN FUND)	I-15	3158000.00	13402800.00	1805051 INCOME TAX REFUND	I-9	30590.00	0.00
2601055 INSTRUMENT FOR DISABLE PERSON	I-15	139565.00	117235.00				
2601057 SISHU KANYA BIMA PRAKALPA	I-15	396390.00	390378.00				
2603051 GRANT TO SCHOOL	I-15	50000.00	512270.00				
2603052 FURNITURE TO SCHOOL	I-15	0.00	177000.00				
2503055 EMPLOYMENT GENERATION	I-14	16923941.00	32008374.00				
2503056 COMMUNITY BASED PRIMARY HEALTH CARE SERVICES EXP.	I-14	477000.00	0.00				
2602051 RELIEF WORKS	I-15	1100000.00	5041983.00				
2502051 GRANTS TO CLUB	I-14	0.00	10000.00				
2502053 SPORTS	I-14	205360.00	165000.00				
2502054 SPORTS GOODS	I-14	160690.00	228000.00				
2305351 CESSPOOL	I-12	35700.00	24500.00				
2201152 WASHING CHARGE	I-11	30352.00	16780.00				
2208051 MISCELLANEOUS	I-11	395306.00	193791.00				
2208052 HOUSEHOLD SURVEY	I-11	3000.00	4000.00				
2101051 DEARNESS PAY	I-10	191200.00	967181.00				
2305152 REPAIR AND MAINTENANCE-AUDITORIUM	I-12	27400.00	787908.00				
2208053 REFRESHMENT	I-11	1390225.00	1459885.00				
2602052 EDUCATIONAL ASSISTANCE	I-15	107017.00	15000.00				

2502057 CULTURAL PROGRAMME	I-14	1694581.00	9542912.00				
2201051 LEASE RENT OF LAND OF KOPT.	I-11	1941475.00	66122024.00				
2503059 COMMUNITY BASED PRY HEALTH CARE SERVICE	I-14	1329964.00	0.00				
2407051 CHEQUE COLLECTION CHARGE	I-13	14314.19	27015.02				
2305352 DUMPER	I-12	59490.00	165761.00				
2304053 HIRE CHARGES-OFFICE VEHICLE	I-12	296250.00	27220.00				
2503060 LOW COST HOUSING	I-14	105000.00	70000.00				
2601063 MISCELLANEOUS GRANT	I-15	4295843.00	0.00				
2727051 FURNITURE AND FIXTURE	I-0	562508.55	445160.05				
2722051 PUBLIC CONVENIENCE	I-0	3390237.72	3193558.37				
2722052 WORKING WOMEN HOSTEL	I-0	1649839.60	1649839.60				
2722053 RESIDENTIAL BUILDING	I-0	3388852.67	3449729.53				
2722054 GUEST HOUSE	I-0	871865.30	871865.30				
2722055 AUDITORIUM	I-0	4108990.02	4617546.50				
2722056 COMMUNITY CENTRE	I-0	466408.23	1638395.07				
2722057 GARAGE	I-0	66082.80	66082.80				
2722151 PARK AND PLAY GROUND	I-0	2856164.40	3779746.20				
2725051 WHEEL BARROW	I-0	29500.00	37.00				
2502061 POURA EDUCATION	I-14	2080373.00	713257.00				
2208059 FOOD & SUPPLY	I-11	216141.00	187834.00				
2722059 HOSTEL BUILDING	I-0	2957133.07	3155590.13				
2727052 WEIGHT MACHINE	I-0	2650.00	2650.00				
2101054 INTERIM RELIEF	I-10	693463.00	1024875.00				
2503067 SAMABYATHI	I-14	18000.00	476000.00				
2503064 NATIONAL URBAN HEALTH MISSION	I-14	6352024.00	6066139.14				
2503068 SWASTHA SATHI PRAKALPA	I-14	48551.00	15000.00				
2305353 COMPACTORS	I-12	711372.00	711372.00				
2503069 AMRUT	I-14	0.00	67991101.00				
2208060 GIS	I-11	845354.00	0.00				
2725056 COMPACTOR	I-0	533974.60	533974.60				
2722060 HEALTH CENTRE	I-0	0.00	94509.00				
2725057 JCB	I-0	0.00	125697.70				
EXCESS OF INCOME OVER EXPENDITURE		295825511.93	94329088.02				
		689493003.31	692988380.63			689493003.31	692988380.63

Debasis Bandyopadhyay & Co.
Chartered Accountants

To
The Hon'ble Chairman,
Haldia Municipality,
Dr. B.R. Ambedkar Bhavan
Administrative Building, City Center
PO- Debhog, Haldia,
Dist. - Purba Medinipur,
State: West Bengal
Pin - 721657

March 31, 2019

Sub: Internal Audit Report for the financial year 2017-18

Dear Sir,

We have carried out the Internal Audit of your ULB for the financial year 2017-18 in terms of your engagement letter no. 331/HM/2019 dated 16.01.2019.

We put on record our heartfelt thanks to all the departments of your ULB for cooperation in conducting this audit.

We assure you of the best possible professional standards under the given circumstances and available information in auditing and reporting of the ULB accounts. The complete Internal Audit Report and the Audit recommendations are enclosed herewith for your kind perusal.

Thanking you,
Yours truly,

for ***Debasis Bandyopadhyay & Co.***
Chartered Accountants,
Firm Registration No. – 324338E

Debasis Bandyopadhyay, Proprietor
Membership No. – 057861

DEBASIS BANDYOPADHYAY & CO. Chartered Accountants Kolkata

8/3C, Biren Roy Road (W), Kolkata - 700008, Dial : 9831186788 / 9804815922, dbc22003@yahoo.com

5.16.2 **Findings**

5.16.2.1 Balance as on 31.03.2017 was also 87,84,196.00. Hence it is considered non moving.

5.16.2.2 In absence adequate information it is not possible to comment on the works completed. Completed works needs to be adjusted with corresponding liability under Deposit Works.

5.16.3 **Audit Recommendation**

5.16.3.1 Deposit Works should be reconciled with items under major head 340 and completed items be adjusted in books.

5.17 <u>CURRENT YEAR RECEIPTS (REVENUE & CAPITAL)</u>

5.17.1 OBSERVATION

Extracts of total Receipts (revenue & capital) from the Receipts & Payments account of the ULB as made available to us for the FY 2017-18 is tabulated below:

Sl No.	Particulars	
	Total Receipts (A+B)	**Amount (Lakhs)**
A	**Revenue Receipts (1+2+3)**	**14,095.27**
1	**Own Revenue Receipts (a+b)**	**9,286.46**
a)	Tax Revenue (levied and collected by municipal body)	**6,312.82**
i)	Property tax	5,779.24
ii)	Other tax (levied and collected by municipal body)	5,774.43
b)	Non-tax revenue (levied and collected by municipal body)	4.81
i)	Fees & fines	**533.58**
ii)	User Charges	324.86
ii)	Other non-tax revenue (levied and collected by municipal body)	-
2	**Other Revenue Receipts**	208.72
a)	Income from interest/investments	**105.52**
b)	Other Revenue income	33.48
3	**Transfers/Grants/Assigned Revenues**	72.04
a)	State Assigned Revenue	**2,868.11**
b)	State Finance Commission (SFC) Grants/Devolution	174.60
c)	Octroi compensation	-
d)	Other State Government Transfers	-
e)	Central Finance Commission (CFC) Grant	509.86
f)	Other Central Government Transfers	1,437.14
g)	Others	597.82
B	**Capital Receipts**	148.70
1	Sale of Municipal Land	**4,808.81**
2	Loans (from State Govt. or Banks etc.)	-
3	State Capital Account Grant (under State Schemes etc.)	-
4	Central Capital Account Grant (under Central Schemes etc.)	273.93
5	Other Capital Receipts	2,256.37
		2,278.50

We have considered only the Receipts & Payments account for tabulating above information. Grouping and summarizing of individual items has been done with consultation with the auditee. It was not possible to verify individual entries in the books and whether the same was included or not in the Receipts & Payments A/c presented to us corroborate actual receipts or payments by tracing them to the source document because of volume of transaction.

DEBASIS BANDYOPADHYAY Chartered Accountants Kolkata

5.18 CURRENT YEAR EXPENDITURES (REVENUE & CAPITAL)

5.18.1 Observation

Extracts of total Payments (revenue & capital) from the Receipts & Payments account of the ULB as made available to us for the FY 2017-18 is tabulated below:

S No	Particulars	Amount (Lakhs)
	Total Expenditure (1+2)	**13,461.19**
1	**Revenue Expenditure**	**2,361.84**
1.1	Establishment and Salaries (All Departments-regular and contractual)	1,377.29
1.2	Operation and Maintenance (O&M)	272.25
1.3	Loan repayment (Interest payments)	-
1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	712.30
2	**Capital Expenditure**	**11,099.35**
2.1	All developmental works under Central/State specific schemes	8,058.00
2.2	Loan Repayments (Prinicipal Amount)	-
2.3	Other Capital expenditure	3,041.35

We have considered only the Receipts & Payments account for tabulating above information. Grouping and summarizing of individual items has been done with consultation with the auditee. It was not possible to verify individual entries in the books and whether the same was included or not in the Receipts & Payments A/c presented to us corroborate actual receipts or payments by tracing them to the source document because of volume of transaction.

8/3C, Biren Roy Road (W), Kolkata – 700 008, Dial: 9831186788 / 9804815922, dbc22003@yahoo.com

We must thank the designated staffs for their active cooperation to carry out the job to the extent of our satisfaction. Without their active cooperation it would not have been possible for us to complete the work.

Place: Kolkata

Dated: March 31st, 2019

for ***Debasis Bandyopadhyay & Co.***
Chartered Accountants
Firm Regn No. 324358E

Debasis Bandyopadhyay, Proprietor
M. No. – 057861

**Any mention of the word/words Books of Accounts, Balance Sheet, Income Expenditure Account, Receipts and Payment Accounts, Registers, Statements, Records etc., unless otherwise specified, are in reference to the same related to Financial Year 2017-18 and as provided to the audit team by the ULB.*
**Preparation of the books of accounts is responsibility of the ULB and we have based our observations on the annual financial statements and other reports generated by the accounting software namely Purohisab. We have reviewed individual transactions on sample basis as it is practically not possible to vouch individual transactions. We have also sought additional information from the ULB and wherever received any such data in soft format or hard copy from accounts and other departments, considered the same in drawing this report.*