



15-16

## AUDITOR'S REPORT

We have audited the Balance Sheet of the **WEST BENGAL STATE NGRBA PROGRAM MANAGEMENT GROUP (SPMG)**, Urban Development Department, Govt. of West Bengal at NAGARYAN, DF Block, Sector - I, Salt Lake City, Kolkata 700 064, as at 31<sup>st</sup> March, 2016 and also the Income & Expenditure Account and Receipt & Payment Account of the said organisation for the year ended on that date annexed thereto. These Financial Statements are the responsibility of the Management. Our responsibility is to express an opinion on these Financial Statements based on our Audit.

We have conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require to plan and perform the audit to obtain a reasonable assurance about whether the Financial Statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimate made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

On the basis of the audit indicated herein, we report as under:

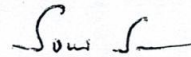
1. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. The Balance Sheet, Income & Expenditure Account and Receipt & Payment Account as at 31<sup>st</sup> March 2016, as authenticated by us, contains the necessary particulars and are in agreement with the books of accounts of the organisation.
3. In our opinion, and to the best of our information and according to the explanation given to us, the said financial statements, read together with the notes thereon presents a true and fair view and are in conformity with the accounting principles generally accepted in India.

(a) In case of the Balance Sheet, of the state of affairs as at 31<sup>st</sup> March 2016, and

(b) In case of the Income & Expenditure Account of the Income for the year ended on that date.

Place: Kolkata  
Date: 27<sup>th</sup> June '2016

For, D.Bandyopadhyay & Co.  
Chartered Accountants

  
Sourav Saha  
(Partner)

Mem.No:- 065216  
FRN: 323321E



WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)  
 URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL  
 NAGARYAN 6TH FLOOR, DF - BLOCK, SECTOR-I, SALT LAKE CITY, KOLKATA-700064

BALANCE SHEET AS AT 31st March 2016

(Amount-Rs)

CORPUS / CAPITAL FUND AND LIABILITIES	Schedule	Current Year	Previous Year
Corpus / Capital Fund	1	1,226,725,867.70	385,912,337.20
Reserves and Surplus	2	NIL	
Endowment Funds	3	NIL	
Secured Loans and Borrowings	4	NIL	
Unsecured Loans and Borrowings	5	NIL	
Deferred credit Liabilities	6	NIL	
Current Liabilities and Provisions	7	106,735,780.00	505,781.00
<b>Total</b>		<b>1,333,461,647.70</b>	<b>386,418,118.20</b>
<b>ASSETS</b>			
Fixed assets	8	1,641,336.00	1,688,026.00
Investments-earmarked /endowment funds	9	NIL	
Investment-others	10	NIL	
Current Assets, Loans and Advances, etc.	11	1,331,820,311.70	384,730,092.20
Miscellaneous expenditure (to the extent not written off or adjusted)		NIL	
<b>Total</b>		<b>1,333,461,647.70</b>	<b>386,418,118.20</b>
Significant accounting policies	24		
Contingent liabilities and Notes on Accounts	25		

Place: Kolkata  
 Date: 27th June 2016

Program Director

**PROGRAM DIRECTOR**  
 West Bengal State NGRBA  
 Program Management Group



Director Finance & Administration

Director Finance & Administration  
 W. B. State NGRBA Prog. Mang. Group (SPMG)  
 Salt Lake, Kolkata - 700064

P.P.S  
 11/5/2017

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 Auditor



**WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)**  
**URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL**  
 NAGARYAN 6TH FLOOR, DF - BLOCK, SECTOR-I, SALT LAKE CITY, KOLKATA-700064  
**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD / YEAR ENDED 31st March 2016**  
 (Amount-Rs)

INCOME	Schedule	Current Year	Previous Year
Income from Sale / Services			
Grants / Subsidies	13	2,871,831,967.00	962,378,278.00
Fees / Subscriptions			
Income from Investments (Income on Invest. from earmarked / endow. Funds transferred to Funds)			
Income from Royalty, publication etc.			
Interest Earned	17	44,880,721.00	65,588,227.00
Other Income			
Increase / (decrease) in stock of Finished goods and works-in-progress			
<b>TOTAL (A)</b>		<b>2,916,712,688.00</b>	<b>1,027,966,505.00</b>
<b>EXPENDITURE</b>			
Establishment Expenses	20	4,666,810.00	3,374,300.00
Other Administrative Expenses etc.	21	3,076,543.50	2,782,084.00
Expenditure on Grants, Subsidies etc.	22	2,067,726,649.00	1,653,981,149.50
Interest			
Depreciation(Net total at the -end-corresponding to Schedule8)	8	429,155.00	279,496.00
<b>TOTAL(B)</b>		<b>2,075,899,157.50</b>	<b>1,660,417,029.50</b>
Balance being excess of Income over Expenditure (A-B)		840,813,530.50	-632,450,524.50
Transfer to Special Reserve (Specify each)		NIL	
Transfer to / from General Reserve		NIL	
<b>BALANCES BEING SURPLUS / (DEFICIT) CARRIED TO CORPUS / CAPITAL FUND</b>		<b>840,813,530.50</b>	<b>-632,450,524.50</b>
<b>SIGNIFICANT ACCOUNTING POLICIES</b>	24		
<b>CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS</b>	25		

Place: Kolkata

Date: 27th June 2016

Program Director

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 West Bengal State NGRBA  
 Program Management Group

Director Finance & Administration

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 W. B. State NGRBA Prog. Mang. Group (SPMG)  
 Salt Lake, Kolkata - 700064

Auditor





WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)  
URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL  
NAGARYAN 6TH FLOOR, DF - BLOCK, SECTOR I, SALT LAKE CITY, KOLKATA-700064

RECEIPTS AND PAYMENTS FOR THE PERIOD / YEAR ENDED 31st March 2016

IPIS	(Amount-Rs)						PREVIOUS YEAR	PAYMENTS	(Amount-Rs)						
	CURRENT YEAR								CURRENT YEAR						
	NON EAP	NON EAP Kalyani	EAP	NGP	NAMAMI GANGA	TOTAL	TOTAL		NON EAP	NON EAP Kalyani	EAP	NGP	NAMAMI GANGA	TOTAL	TOTAL
<b>Opening Balances</b>								<b>I. Expenses</b>							
Cash in hand			4,437.00			4,437.00		a) Establishment Expenses (corresponding to Schedule 20)			42,64,165.00			42,64,165.00	30,32,473.00
Bank balances								b) Administrative Expenses (corresponding to Schedule 21)			30,10,555.00	287.50	45.00	30,10,887.50	27,09,120.00
Current accounts	12,64,41,004.50		25,07,04,908.70		75,78,889.00	38,47,24,802.20	1,01,69,70,945.70	<b>II. Payments made against funds for various projects</b>	1,48,52,86,163.00	26,22,70,344.00	31,80,15,065.00		22,65,077.00	2,06,78,36,649.00	1,65,39,81,149.50
In deposit accounts								(Name of the fund or project should be shown along with the particulars of payments made for each project)							
Savings accounts								<b>III. Investments and deposits made</b>							
<b>Grants Received</b>								a) Out of Earmarked / Endowment funds							
From Government of India	1,27,65,00,000.00		24,81,00,000.00	86,218.00		1,52,46,86,218.00	44,16,09,000.00	b) Out of own Funds (Investments-Others)*							
From State Government	74,38,08,165.00	60,00,00,000.00			5,77,022.00	1,34,43,85,187.00	52,07,69,278.00	<b>IV. Expenditure of Fixed Assets &amp; Capital Work-in-Progress</b>							
From other sources (details) (Grants for capital & revenue exp. To be shown separately).	7,79,590.00					7,79,590.00		a) Purchase of Fixed Assets			3,82,465.00			3,82,465.00	4,85,541.00
<b>Income on Investments from Earmarked / Endow. Funds</b>								b) Expenditure on Capital Work-in-progress							
Own Funds (Other Investment)								<b>V. Refund of Surplus money / Loans</b>							
<b>Interest Received</b>								a) To the Government of India							
On bank deposits	2,51,67,749.00		1,93,98,147.00		3,14,825.00	4,48,80,721.00	6,55,89,790.00	b) To the State Government							
Loans, Advances etc.								c) To other providers of Funds							
<b>OTHER INCOME (SPECIFY)</b>								<b>VI. Finance Charges (Interest)</b>							
Amount Borrowed								<b>VII. Other Payments (Specify)</b>							
Any other receipts (give details)								River Festival							25,80,714.00
River Festival							25,80,714.00	G P F			6,30,000.00			6,30,000.00	84,000.00
G P F			6,30,000.00			6,30,000.00	84,000.00	GSSIS			2,320.00			2,320.00	560.00
GSSIS			2,320.00			2,320.00	560.00	<b>Income Tax:</b>							
<b>Income Tax:</b>								Salary			3,64,600.00			3,64,600.00	2,97,530.00
Salary			3,64,600.00			3,64,600.00	2,97,530.00	Vehicles Hiring			49,804.00			49,804.00	5,777.00
Vehicles Hiring			49,804.00			49,804.00	4,924.00	Others							297.00
Others								P. Tax			13,230.00			13,230.00	11,360.00
Tax			13,230.00			13,230.00	11,360.00	Outstanding TDS							638.00
Outstanding TDS								Interest on HBL			90,000.00			90,000.00	
Interest on HBL								Outstanding Salary			3,41,827.00			3,41,827.00	
Outstanding Salary								Outstanding Liabilities			72,964.00			72,964.00	
Outstanding Liabilities								<b>Inter Fund Transfer to:</b>							
<b>Inter Fund Transfer to:</b>								NAMAMI GANGA			5,77,022.00			5,77,022.00	
NAMAMI GANGA								Security Deposit Refunded			10,000.00			10,000.00	
Security Deposit Refunded								Cross payment of Expenses from Funds			31,78,63,808.00	42,40,56,120.00		74,19,19,928.00	
Cross payment of Expenses from Funds								Security Deposit			5,000.00			5,000.00	
Security Deposit			10,000.00			10,000.00									
Payment of Expenses from Funds	42,40,56,120.00		31,78,63,808.00			74,19,19,928.00		a) Cash in hand							4,437.00
Cash in hand								b) Bank balances							
Bank balances								i) In current accounts			79,56,74,626.50	33,77,29,656.00	8,59,37,142.70	85,930.50	62,05,644.00
In current accounts								ii) In deposit accounts							
In deposit accounts								iii) Savings accounts							
Savings accounts															
<b>TOTAL</b>	2,59,94,16,619.50	60,00,00,000.00	83,72,35,257.70	86,218.00	84,70,766.00	4,04,52,08,861.20	2,04,79,18,398.70	<b>TOTAL</b>	2,59,94,16,619.50	60,00,00,000.00	83,72,35,257.70	86,218.00	84,70,766.00	4,04,52,08,861.20	2,04,79,18,398.70

Kolkata  
02 July 2016

Program Director

**PROGRAM DIRECTOR**  
West Bengal State NGRBA  
Program Management Group

Director Finance & Administration

Director Finance & Administration  
W. B. State NGRBA Prog. Mang. Group (C)  
Salt Lake, Kolkata - 700064



Auditor

WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)  
 URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL  
 NAGARYAN 6TH FLOOR, DF - BLOCK, SECTOR-I, SALT LAKE CITY, KOLKATA-700064

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March 2016

SCHEDULE 1 - CORPUS/CAPTIAL FUND :	Current Year						Previous Year
	NON EAP	NON EAP Kalyani	EAP	NGP	NAMAMI GANGA	TOTAL	TOTAL
Balance as at the beginning of the year	127,566,230.50	-	250,767,217.70	-	7,578,889.00	385,912,337.20	1,018,362,861.70
Add : Contributions towards Corpus / Capital Fund	-	-	-	-	-	-	-
Add / (Deduct) : Balance of net income / expenditure transferred from the Income and Expenditure Account	562,904,207.00	337,729,656.00	-58,533,018.00	85,930.50	-1,373,245.00	840,813,530.50	-632,450,524.50
BALANCE AS THE YEAR - END	690,470,437.50	337,729,656.00	192,234,199.70	85,930.50	6,205,644.00	1,226,725,867.70	385,912,337.20



SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March 2016

SCHEDULES 7 - CURRENT LIABILITIES AND PROVISIONS		Current Year					(AMOUNT - RS)	
		NON EAP	NON EAP Klayani	EAP	NGP	NAMAMI GANGA	TOTAL	Previous Year TOTAL
<b>A. CURRENT LIABILITIES</b>								
1.	Acceptances	80,000.00						
2.	Sundry Creditors :						80,000.00	90,000.00
	a) For Goods						-	-
	b) Others						-	-
3.	Interfund Adjustment Required						-	-
4.	Interest accrued but not due on :	106,187,312.00					106,187,312.00	-
	a) Secured Loans / borrowings						-	-
	b) Unsecured Loans / borrowings						-	-
5.	Statutory Liabilities :						-	-
	a) Overdue (TDS)			137.00			137.00	990.00
	b) Others (Salary)			402,645.00			402,645.00	341,827.00
6.	Other current Liabilities (Vehicle Hiring)			65,686.00			65,686.00	72,964.00
<b>TOTAL (A)</b>		<b>106,267,312.00</b>		<b>468,468.00</b>			<b>106,735,780.00</b>	<b>505,781.00</b>



SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March 2016

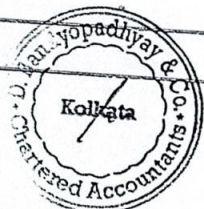
SCHEDULE 8 - FIXED ASSETS										(AMOUNT - RS)	
Description	GROSS BLOCK			DEPRECIATION				NET BLOCK			
	Cost / valuation as at the beginning of the year	Additions during the year	Deductions during the year	Cost / Valuation at the year end	As at the beginning of the year	On Additions during the year	On deductions during the year	Total up to the year-end	As at the current year-end	As at the previous year-end	
1. Land											
a) Freehold											
b) Leasehold											
2. Buildings :											
a) On Freehold Land											
b) On leasehold land											
c) Ownership flats / premises											
d) Superstructures on land not belonging to the entity											
3. Plant, machinery and equipment	162,850.00			162,850.00	56,334.00	15,977.00		72,311.00	90,539.00	106,516.00	
4. Vehicles	-			-				-	-	-	
5. Furniture and fixtures	1,580,460.00			1,580,460.00	387,888.00	119,257.00		507,145.00	1,073,315.00	1,192,572.00	
a. Office equipment	521,248.00	19,640.00		540,888.00	177,308.00	54,537.00		231,845.00	309,043.00	343,940.00	
b. Computer peripherals	-			-				-	-	-	
c. Electric installations	-			-				-	-	-	
d. Library books	-			-				-	-	-	
e. Tube wells and water supply	-			-				-	-	-	
6. Other fixed assets (Computers)	473,035.00	362,825.00		835,860.00	428,037.00	239,384.00		667,421.00	168,439.00	44,998.00	
<b>Total of current year</b>	<b>2,737,593.00</b>	<b>382,465.00</b>	-	<b>3,120,058.00</b>	<b>1,049,567.00</b>	<b>429,155.00</b>	-	<b>1,478,722.00</b>	<b>1,641,336.00</b>	<b>1,688,026.00</b>	
Previous year	2,252,052.00	485,541.00	-	2,737,593.00	770,071.00	279,496.00	-	1,049,567.00	1,688,026.00	1,481,981.00	
B. Capital works											
Total									NIL		
(Note to be given as to cost of assets on hire purchase basis included above)									1,641,336.00	1,688,026.00	



**WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)**  
**URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL**  
**NAGARYAN 6TH FLOOR, DF - BLOCK, SECTOR-I, SALT LAKE CITY, KOLKATA-700064**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March 2016**

**Schedule 11 - CURRENT ASSETS, LOANS and ADVANCES ETC.**

	Current Year						(AMOUNT - RS)
	NON EAP	NON EAP Kalyani	EAP	NGP	NAMAMI GANGA	TOTAL	Previous Year
							TOTAL
<b>A. CURRENT ASSETS :</b>							
<b>1. Inventories :</b>							
a) Stores and Spares							
b) Loose Tools							
c) Stock-in-trade							
Finished Goods							
Work-in-Progress							
Raw Materials							
<b>2. Sundry Debtors :</b>							
a) Debts Outstanding for a period exceeding six months							
b) Others							
<b>3. Cash balances in hand (including cheques / drafts and imprest)</b>							4,437.00
<b>4. Bank Balances :</b>							
a) With Scheduled Banks :							
On Current Accounts							
On Deposit Account (includes margin money)	795,674,626.50	337,729,656.00	85,937,142.70	85,930.50	6,205,644.00	1,225,632,999.70	384,724,802.20
On Saving Accounts							
b) With non-Scheduled Banks :							
On Current Accounts							
On Deposit Account							
On Saving Accounts							
<b>5. Post Office - Saving Accounts</b>							
<b>6. Advances:</b>							
Prepaid Expenses(Adv TDS paid)							
Receivables (Accrued Interest)							
<b>7. Interfund Adjustment Required</b>							853.00
<b>TOTAL (A)</b>	795,674,626.50	337,729,656.00	106,187,312.00	85,930.50	6,205,644.00	1,331,820,311.70	384,730,092.20



**WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)**  
**URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL**  
 NAGARYAN 6TH FLOOR, DF - BLOCK, SECTOR-I, SALT LAKE CITY, KOLKATA-700064

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD / YEAR ENDED 31st March 2016**

SCHEDULE 13 - GRANTS / SUBSIDIES  (Irrevocable Grants & Subsidies Received)	Current Year					(AMOUNT - RS)	
	NON EAP	NON EAP Kalyani	EAP	NGP	NAMAMI GANGA	TOTAL	Previous Year TOTAL
1) Central Government	1,276,500,000.00		248,100,000.00	86,218.00		1,524,686,218.00	441,609,000.00
2) State Government (S)	743,231,143.00	600,000,000.00				1,343,808,165.00	94,157,143.00
3) Government Agencies(KMDA)	779,590.00				577,022.00	779,590.00	426,612,135.00
4) Institutions / Welfare Bodies							
5) International Organizations							
6) Others (Specify)							
Rectification Entry Bank	2,553,991.00						
Retention from Audit Fee			4,003.00			2,553,991.00	
<b>TOTAL</b>	<b>2,020,510,733.00</b>	<b>600,000,000.00</b>	<b>248,100,000.00</b>	<b>86,218.00</b>	<b>577,022.00</b>	<b>2,871,831,967.00</b>	<b>962,378,278.00</b>



**WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)**  
**URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL**  
 NAGARYAN 6TH FLOOR, DF - BLOCK, SECTOR-I, SALT LAKE CITY, KOLKATA-700064

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD / YEAR ENDED 31st March 2016**

<b>SCHEDULE 17 - INTEREST EARNED</b>	<b>Current Year</b>						<b>(AMOUNT - RS)</b>
	<b>NON EAP</b>	<b>NON EAP Kalyani</b>	<b>EAP</b>	<b>NGP</b>	<b>NAMAMI GANGA</b>	<b>TOTAL</b>	<b>Previous Year TOTAL</b>
<b>1. On Term Deposits :</b>							
a) With Schedule Banks							
b) With Non-Scheduled Banks	25,167,749.00		19,398,147.00		314,825.00	44,880,721.00	65,588,227.00
c) With Institutions							
d) Others							
<b>2. On Savings Accounts :</b>							
a) With Schedule Banks							
b) With Non-Scheduled Banks							
c) Post Office Savings Accounts							
d) Others							
<b>3. On Loans :</b>							
a) Employees / Staff							
b) Others							
<b>4. Interest on Debtors and Others Receivables</b>							
<b>TOTAL</b>	25,167,749.00		19,398,147.00		314,825.00	44,880,721.00	65,588,227.00
<b>NOTE - Tax deducted at source to be indicated</b>							



WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT (under provision)  
 URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL  
 NAGARYAN 6TH FLOOR, DF - BLOCK, SECTOR-I, SALT LAKE CITY, KOLKATA-700064

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD / YEAR ENDED 31st March 2016

SCHEDULE 20 - ESTABLISHMENT EXPENSES		Current Year					(AMOUNT - RS)	
		NON EAP	NON EAP Kalyani	EAP	NGP	NAMAMI GANGA	TOTAL	Previous Year TOTAL
a)	Salaries and Wages			4,666,810.00			4,666,810.00	3,374,300.00
b)	Allowances and Bonus							
c)	Contribution to Provident Fund							
d)	Contribution to Other Fund (specify)							
e)	Staff Welfare Expenses							
f)	Expenses on 'Employees'							
<b>TOTAL</b>		-		4,666,810.00		-	4,666,810.00	3,374,300.00



**WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)**  
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SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD / YEAR ENDED 31st March 2016

(AMOUNT-RS)

SCHEDULE 21-OTHER ADMINISTRATIVE EXPENSES ETC.	CURRENT YEAR						Previous Year
	NON EAP	NON EAP Kalyani	EAP	NGP	NAMAMI GANGA	TOTAL	TOTAL
	a) Purchases						-
b) Labour and Processing expenses						-	-
c) Cartage and Carriage Inwards						-	-
d) Office Expenses						-	-
e) Consumables			237,641.00			237,641.00	-
f) Insurance			235,638.00			235,638.00	-
g) Repairs and Maintenance						-	-
h) Excise Duty						-	-
i) Rent, Rates and Taxes						-	-
j) Vehicles Running and Maintenance(Vehicle Hiring Charges)			828,635.00			828,635.00	818,036.00
k) Postage, Telephone and Communication Charges			261,665.00			261,665.00	-
l) Printing and Stationary			1,350.00			1,350.00	-
m) Travelling and Conveyance Expenses			708,185.00			708,185.00	61,011.00
n) Expenses on Seminar / Workshops			270,752.00			270,752.00	-
o) Subscription Expenses						-	-
p) Expenses on Fees(AMC)			145,804.00			145,804.00	-
q) Auditor's Remuneration			315,083.00			315,083.00	213,568.00
r) Hospitality Expenses						-	-
s) Professional Charges(Accounting Charges)			68,000.00			68,000.00	-
t) Provision for Bad and Doubtful Debts / Advances						-	-
u) Irrecoverable balances Written Off						-	-
v) Newspaper			3,488.00			3,488.00	-
w) Bank Charges				287.50	15.00	302.50	-
x) Distribution Expenses						-	-
y) Advertisement and Publicity						-	-
z) Others (Specify)Contingent Expenses						-	-
<b>TOTAL</b>			<b>3,076,241.00</b>	<b>287.50</b>	<b>15.00</b>	<b>3,076,543.50</b>	<b>1,689,469.00</b>
							<b>2,782,084.00</b>



WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)  
 URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL  
 NAGARYAN 6TH FLOOR, DF - BLOCK, SECTOR-I, SALT LAKE CITY, KOLKATA-700064

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD / YEAR ENDED 31st March 2016

SCHEDULE 22-EXPENDITURE ON GRANTS SUBSIDIES ETC.	Current Year						Previous Year
	NON EAP	NON EAP Klayani	EAP	NGP	NAMAMI GANGA	TOTAL	TOTAL
a) Grants given to Institutions/Organisations (Project Exp)	1,485,176,163.00	262,270,344.00	318,015,065.00	-	-	2,065,461,572.00	1,653,981,149.50
b)Subsidies given to Institutions/Organisations							
c)Grants for Priority Infrastructure					2,265,077.00	2,265,077.00	
<b>TOTAL</b>	1,485,176,163.00	262,270,344.00	318,015,065.00	-	2,265,077.00	2,067,726,649.00	1,653,981,149.50



WEST BENGAL STATE NGRBA PROGRAM MANAGEMENT GROUP  
(SPMG)

Schedule 24: Significant accounting policies adopted in preparing the  
Financial statements

1. The accompanying financial statements are prepared under the historical cost convention. They conform to the statutory provisions and Accounting principles under accrual basis of accounting.
2. Investment consisting of Fixed Deposits in Nationalised Banks are valued at cost.
3. Fixed assets are accounted for on historical cost basis.
4. Depreciation has been provided at the following rates & methods :

Particulars	Rate for 1 yr	Rate after 1/2 yr	Method
Furniture	10%	5%	W.D.V.
Office Equipment	15%	7.5%	W.D.V.
Computer & Accessories	60%	30%	W.D.V.
Electrical Equipments	15%	7.5%	W.D.V.

5. Government and other Grants are credited when they are actually received through Banks/ Treasury.

Schedule 25: Notes on Accounts

1. Reconciliation of all Bank Accounts are upto date and reconciled as on 31<sup>st</sup> March 2016.
2. Corresponding figures of previous year has been regrouped/ rearranged where ever necessary.
3. Schedule 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31<sup>st</sup> March 2016 and Income & Expenditure Account as on that date.
4. NON EAP Kalyani a part of NON EAP has been shown separately from F.Y 2015-16 & NGP was started from the F.Y 2015-16.
5. Due to cross payment of expenses among NON EAP & EAP funds Inter fund Adjustment is required.

