

17-18

## INDEPENDENT AUDITOR'S REPORT

To,  
West Bengal State NGRBA Programme Management Group (SPMG)  
Urban Development And Municipal Affairs Department, Govt. of West Bengal.

### Report on the Financial Statements

We have audited the accompanying Financial Statements of WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG) under Urban Development and Municipal Affairs Department, Govt. of West Bengal which comprises the Balance Sheet as at 31<sup>st</sup> March ' 2018 and the Statement of Income and Expenditure and the Receipts & Payments Account for the year ended and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the entity in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India and Generally Accepted Accounting Principles in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give true and fair view and are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining on test basis evidence supporting the amounts and disclosures in the financial statements.

An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the financial statements. The procedures selected depend on the auditor's judgment including the assessment of risks of material misstatement of the Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes assessing the accounting principles used and significant estimates made by entity's management, as well as evaluating the overall Financial Statement presentation. Audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of financial statements.

We believe that our audit provides a reasonable and appropriate basis for our opinion and we further report our audit observations as per *Schedule 24 & 25*.

### Opinion



In our opinion and to the best of our information and according to the explanation given to us and subject to our observation sated in **Schedule 24 & 25**, the said financial statements give the information in the manner so required and give a true and fair view:-

1. In the case of the Balance Sheet, of the State of affairs as at 31<sup>st</sup> March' 2018.
2. In case of the Income and Expenditure Account of the excess of income over expenditure for the year ended on that date.
3. In case of Receipts and Payments account of the receipts and payments during the year ended on that date.

#### Emphasis of Matter

Without qualifying our opinion we draw attention to the following matters related to the financial statements:

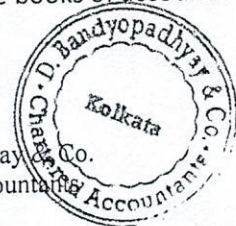
- a) Schedule 25 point No.4 Prior period salary.
- b) Schedule 25 point No.5 interest income not recognized.
- c) Schedule 25 Point No.7 excess fund transferred from NON EAP to EAP.

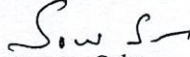
#### We further Report that:

- a. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our examination.
- b. In our opinion, proper books of account have been kept by the entity, so far as appears from our examination of the books.
- c. The statements of account dealt with this report are in agreement with the books of accounts.

Place: Kolkata  
Date: 24<sup>th</sup> August '2018

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**  
 3rd Floor Unnayan Bhawan, DJ - BLOCK, SECTOR-II, SALT LAKE CITY, KOLKATA-700091


**BALANCE SHEET AS AT 31st March 2018**

(Amount-Rs)

	Schedule	Current Year	Previous Year
<b>CORPUS / CAPITAL FUND AND LIABILITIES</b>			
Corpus / Capital Fund	1	85,90,53,848.36	49,41,07,789.70
Reserves and Surplus	2	NIL	
Interest Funds	3	-	22,05,24,571.55
Secured Loans and Borrowings	4	NIL	
Unsecured Loans and Borrowings	5	NIL	
Deferred credit Liabilities	6	NIL	
Current Liabilities and Provisions	7	31,30,59,691.00	63,301.00
<b>Total</b>		<b>1,17,21,13,539.36</b>	<b>71,46,95,662.25</b>
<b>ASSETS</b>			
Fixed assets	8	-	14,24,187.55
Investments-earmarked /endowment funds	9	NIL	
Investment-others	10	NIL	
Current Assets, Loans and Advances, etc.	11	1,17,21,13,539.36	71,32,71,474.70
Miscellaneous expenditure (to the extent not written off or adjusted)		NIL	
<b>Total</b>		<b>1,17,21,13,539.36</b>	<b>71,46,95,662.25</b>
Significant accounting policies	24		
Contingent liabilities and Notes on Accounts	25		

Place: Kolkata  
 Date: 24th August 2018

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

  
 Director Finance & Administration  
 Director Finance & Administration  
 West Bengal State NGRBA Prog. Mng. Group (SPMG)  
 Salt Lake, Kolkata - 700064



**WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)**  
**URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL**  
 3rd Floor Unnayan Bhawan, DJ - BLOCK, SECTOR-II, SALT LAKE CITY, KOLKATA-700091  
**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD / YEAR ENDED 31st March 2018**  
 (Amount-Rs)

INCOME	Schedule	Current Year	Previous Year
Income from Sale / Services			
Grants / Subsidies	13	1,50,17,90,020.00	1,11,31,35,427.00
Fees / Subscriptions			
Income from Investments (Income on Invest. from earmarked / endow. Funds transferred to Funds)			
Income from Royalty, publication etc.			
Interest Earned	17	1,74,74,097.00	-
Other Income			
Increase / (decrease) in stock of Finished goods and works-in-progress			
<b>TOTAL (A)</b>		<b>1,51,92,64,117.00</b>	<b>1,11,31,35,427.00</b>
<b>EXPENDITURE</b>			
Establishment Expenses	20	45,37,577.00	40,39,974.00
Other Administrative Expenses etc.	21	34,70,636.34	22,20,578.00
Expenditure on Grants, Subsidies etc.	22	1,36,52,86,241.00	1,65,76,32,821.00
Interest			
Depreciation(Net total at the -end-corresponding to Schedule8)	8	15,48,175.55	3,13,643.45
<b>TOTAL(B)</b>		<b>1,37,48,42,629.89</b>	<b>1,66,42,07,016.45</b>
Balance being excess of Income over Expenditure (A-B)		14,44,21,487.11	-55,10,71,589.45
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>14,44,21,487.11</b>	<b>-55,10,71,589.45</b>
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Place: Kolkata

Date: 24th August 2018

Program Director

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

Director Finance & Administration

West Bengal State NGRBA  
 Urban Development Department  
 3rd Floor Unnayan Bhawan, DJ - BLOCK, SECTOR-II, SALT LAKE CITY, KOLKATA-700091



## URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL

3rd Floor Unnayan Bhawan, DJ - BLOCK, SECTOR-II, SALT LAKE CITY, KOLKATA-700091  
 RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD / YEAR ENDED 31st March 2018

(Amount-Rs)

Receipts	Current Year						Previous Year
	NON EAP	EAP	NGP	NAMAMI GANGA	FOREST	TOTAL	TOTAL
Opening Balance							
Bank Accounts	13,05,53,508.50	56,26,73,270.70	1,00,22,478.50	64,38,235.00	-	70,96,87,492.70	1,22,56,32,999.70
Cash							
Grant Receipt							
Fund from Govt of India	17,74,00,000.00	96,92,40,000.00	8,50,00,000.00		3,48,00,000.00	1,26,64,40,000.00	94,64,62,906.00
Fund from State Govt						-	11,67,00,000.00
Fund from State Govt(EAP fund received in NON EAP A/c)	23,53,50,000.00					23,53,50,000.00	4,91,50,000.00
Other Receipts							
Interest Received	10,22,748.00	1,54,68,657.00		2,56,842.00		1,67,48,247.00	3,89,78,083.00
Inter Fund Transfer	9,00,00,000.00	23,53,50,000.00				32,53,50,000.00	26,56,70,229.00
Refund adjusted from NON EAP to EAP							11,400.00
Contra							
GPF		2,70,000.00				2,70,000.00	
Group Insurance		600.00				600.00	
TDS(Income Tax)							
On salary		1,50,366.00				1,50,366.00	
On Vehicle Hiring & others		13,659.00				13,659.00	
P Tax		12,280.00				12,280.00	1,140.00
Cash Deposit						-	6,500.00
Misc Receipts		20,603.00			20.00	20,623.00	
<b>TOTAL</b>	<b>63,43,26,256.50</b>	<b>1,78,31,99,435.70</b>	<b>9,50,22,478.50</b>	<b>66,95,077.00</b>	<b>3,48,00,020.00</b>	<b>2,55,40,43,267.70</b>	<b>2,64,26,13,257.70</b>

Place:Kolkata

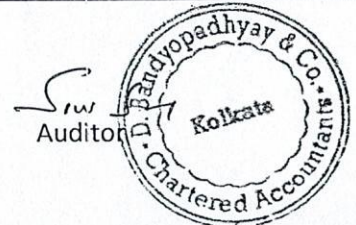
Date:24th August 2018

Program Director

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

*[Signature]*  
 Director Finance & Administration

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



3rd Floor Unnayan Bhawan, DJ - BLOCK, SECTOR-II, SALT LAKE CITY, KOLKATA-700091  
 RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD / YEAR ENDED 31st March 2018

(Amount-Rs)

Payments	Current Year						Previous Year
	NON EAP	EAP	NGP	NAMAMI GANGA	FOREST	TOTAL	TOTAL
Payment of Liabilities						2,70,000.00	
GPF		2,70,000.00				600.00	
Group Insurance		600.00				-	
TDS(Income Tax)		1,50,366.00				1,50,366.00	-1,039.00
On salary		12,600.00				12,600.00	
On Vehicle Hiring & others		6,71,224.00				6,71,224.00	4,02,645.00
Outstanding Salary (Prior Period Exp)		12,280.00				12,280.00	1,140.00
P Tax		-				-	17,875.00
Security Deposit		-				-	65,686.00
Current Liabilities		-				-	35,83,982.00
TDS Receivable on Bank interest		-				-	
Purchase of Fixed Asset		21,180.00				21,180.00	-
Furniture & fixture		1,02,808.00				1,02,808.00	82,090.00
Computer Peripherals		-				-	6,405.00
Water Purifier		-				-	8,000.00
Computer Software		-				-	10,00,007.00
Institutional Development Expenses		-				-	1,43,04,97,209.00
Scheme Expenses	12,68,34,249.00	92,41,59,112.00	44,19,952.00		3,48,00,000.00	1,09,02,13,313.00	
Cross payment of Expenses among Funds	6,16,00,000.00	17,18,72,346.00				23,34,72,346.00	
For Kalyani	3,25,38,301.00	90,62,281.00				4,16,00,582.00	22,63,13,091.00
Inter Fund Transfer	23,53,50,000.00	9,00,00,000.00				32,53,50,000.00	26,56,70,229.00
Indirect Expenses							
Accounting Charges		14,000.00				14,000.00	69,000.00
Audit Fees		18,880.00				18,880.00	3,20,412.00
Bank Charges		-	61.17	45.78	15.39	122.34	181.00
Salary & allowances		36,11,353.00				36,11,353.00	40,39,974.00
Vehicle Hiring charges		10,19,321.00				10,19,321.00	8,30,978.00
Meeting & conference		2,92,468.00				2,92,468.00	
Travelling Expenses		14,09,118.00				14,09,118.00	
Telephone & Fax		2,05,841.00				2,05,841.00	
Annual Maintenance Charges		70,523.00				70,523.00	
Consumable Material		1,59,830.00				1,59,830.00	
Newspaper ,Books & periodicals		1,887.00				1,887.00	
Postage & courier		15,591.00				15,591.00	
Office Expenses		1,65,857.00				1,65,857.00	
Misc payments(error)		20,603.00				20,603.00	
Cash Deposit							6,500.00
Refund adjusted from NON EAP to EAP							11,400.00
Closing Balances							
Bank Accounts	17,80,03,706.50	57,98,59,366.70	9,06,02,465.33	66,95,031.22	4.61	85,51,60,574.36	70,96,87,492.70
Cash							
TOTAL	63,43,26,256.50	1,78,31,99,435.70	9,50,22,478.50	66,95,077.00	3,48,00,020.00	2,55,40,43,267.70	2,64,26,13,257.70

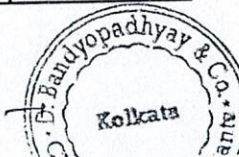
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Place:Kolkata  
 Date:24th August 2018

Program Director

Director Finance & Administration

Auditor

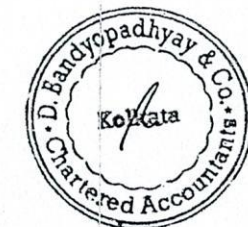


WEST BENGAL STATE NGDA PROGRAMME MANAGEMENT GROUP (SPMG)  
 URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL  
 3rd Floor Unnayan Bhawan, DJ - BLOCK, SECTOR-II, SALT LAKE CITY, KOLKATA-700091

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March 2018

SCHEDULE 1 - CORPUS/CAPITAL FUND :	Current Year						Previous Year
	NON EAP	EAP	NGP	NAMAMI GANGA	FOREST	TOTAL	TOTAL
Balance as at the beginning of the year	6,34,23,416.38	41,53,87,433.00	1,00,09,761.41	52,87,178.91	-	49,41,07,789.70	1,04,51,79,379.15
Add : Contributions towards Corpus / Capital Fund	-	-	-	-	-	-	-
Add / (Deduct) : Balance of net income / expenditure transferred from the Income and Expenditure Account	-16,22,21,701.00	22,58,06,400.45	8,05,79,986.83	2,56,796.22	4.61	14,44,21,487.11	-55,10,71,589.45
Add: Amount transferred from Interst Fund	17,50,23,577.12	4,43,37,221.25	12,717.09	11,51,056.09	-	22,05,24,571.55	-
<b>BALANCE AS THE YEAR - END</b>	<b>7,62,25,292.50</b>	<b>68,55,31,054.70</b>	<b>9,06,02,465.33</b>	<b>66,95,031.22</b>	<b>4.61</b>	<b>85,90,53,848.36</b>	<b>49,41,07,789.70</b>

*[Handwritten Signature]*




URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL  
3rd Floor Unnayan Bhawan, DJ - BLOCK, SECTOR-II, SALT LAKE CITY, KOLKATA-700091

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March 2018

(AMOUNT - RS)

SCHEDULE 3 - INTEREST FUND FUNDS							
	NON EAP	EAP	NGP	NAMAMI GANGA	FOREST	Current Year	Previous Year
a) <u>Opening balance of the funds</u>	17,50,23,577.12	4,43,37,221.25	12,717.09	11,51,056.09	-	22,05,24,571.55	18,15,46,488.55
b) <u>Additions to the Funds :</u>							
i. Donations / grants							
ii. Income from investments made on account of funds							
iii. Other additions (specify nature)Interest on Autosweep							3,89,78,083.00
Less: Amount transferred to respective funds	17,50,23,577.12	4,43,37,221.25	12,717.09	11,51,056.09	-	22,05,24,571.55	
<b>TOTAL (a + b)</b>	-	-	-	-	-	-	22,05,24,571.55

  
 Director Finance & Administration  
 W. B. State MCHRA Reg. Mang. Group (SPM)  
 Salt Lake, Kolkata - 700054



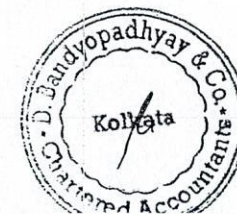
WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)  
 URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL  
 3rd Floor Unnayan Bhawan, DJ - BLOCK, SECTOR-II, SALT LAKE CITY, KOLKATA-700091

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March 2018**

SCHEDULES 7 - CURRENT LIABILITIES AND PROVISIONS	Current Year						Previous Year
	NON EAP	EAP	NGP	NAMAMI GANGA	FOREST	TOTAL	TOTAL
	(AMOUNT - RS)						
<b>A. CURRENT LIABILITIES</b>							
1. Acceptances(Deposits)	62,125.00					62,125.00	62,125.00
2. Sundry Creditors :							
a) For Goods							
b) Others							
3. (a) Interfund Adjustment Required for Excess Transfer of Fund in the previous Year		10,33,08,506.00				10,33,08,506.00	-
(b) Interfund Adjustment Required for Cross payment of Expenses	11,93,34,627.00					11,93,34,627.00	
(c) Interfund Loan	9,00,00,000.00					9,00,00,000.00	
4. Interest accrued but not due on :						-	-
a) Secured Loans / borrowings						-	-
b) Unsecured Loans / borrowings						-	-
5. Statutory Liabilities :						-	-
a) Overdue (TDS)old		137.00				137.00	137.00
b) Overdue (TDS)		2,098.00				2,098.00	1,039.00
c) Others (Salary)		2,55,000.00				2,55,000.00	-
6. Provision for Audit Fees		16,000.00				16,000.00	-
7. Other current Liabilities (Vehicle Hiring )		81,198.00				81,198.00	-
<b>TOTAL (A)</b>	20,93,96,752.00	10,36,62,939.00		-		31,30,59,691.00	63,301.00

*[Signature]*

D. D. Jandyopadhyay & Co. Chartered Accountants  
 Kolkata



SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March 2018

(AMOUNT - RS)

Description	SCHEDULE 8 - FIXED ASSETS									
	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 Opening Bal during the year	On Additions 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	1,62,850.00			1,62,850.00	85,891.85	76,958.15		1,62,850.00	-	76,958.15
4. Vehicles	-			-				-		-
5. Furniture and fixtures	15,80,460.00	21,180.00		16,01,640.00	6,14,476.50	9,87,163.50		16,01,640.00	-	9,65,983.50
a. Office equipment	5,47,293.00			5,47,293.00	2,79,162.20	2,68,130.80		5,47,293.00	-	2,68,130.80
b. Computer peripherals										
c. Electric installations										
d. Library books										
e. Tube wells and water supply										
6. Other fixed assets (Computers)	9,25,950.00	1,02,808.00		10,28,758.00	8,12,834.90	2,15,923.10		10,28,758.00	-	1,13,115.10
<b>Total of current year</b>	<b>32,16,553.00</b>	<b>1,23,988.00</b>		<b>33,40,541.00</b>	<b>17,92,365.45</b>	<b>15,48,175.55</b>		<b>33,40,541.00</b>		<b>14,24,187.55</b>
<b>Previous year</b>	<b>31,20,058.00</b>	<b>96,495.00</b>		<b>32,16,553.00</b>	<b>14,78,722.00</b>	<b>3,13,643.45</b>		<b>17,92,365.45</b>	<b>14,24,187.55</b>	<b>16,41,336.00</b>
<b>B. Capital works</b>										
<b>Total</b>									<b>NIL</b>	<b>14,24,187.55</b>
(Note to be given as to cost of assets on hire purchase basis included above)										

*Signature*



**WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)**  
**URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL**  
 3rd Floor Unnayan Bhawan, DJ - BLOCK, SECTOR-II, SALT LAKE CITY, KOLKATA-700091  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March 2018**

<u>Schedule 11 - CURRENT ASSETS, LOANS and ADVANCES ETC.</u>	Current Year						(AMOUNT - RS)
	NON EAP	EAP	NGP	NAMAMI GANGA	FOREST	TOTAL	Previous Year
							TOTAL
<b>A. CURRENT ASSETS :</b>							
<b>1. Inventories :</b>							
a) Stores and Spares							
b) Loose Tools							
c) Stock-in-trade							
<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>							
<b>4. Bank Balances :</b>							
a) With Scheduled Banks :							
On Current Accounts	17,80,03,706.50	57,98,59,366.70				75,78,63,073.20	69,32,26,779.20
On Deposit Account (includes margin money)						-	
On Saving Accounts			9,06,02,465.33	66,95,031.22	4.61	9,72,97,501.16	1,64,60,713.50
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>							
TDS on Bank Interest 2016-17	38,88,384.00					38,88,384.00	35,83,982.00
TDS on Bank Interest 2017-18	4,21,448.00					4,21,448.00	-
Receivables (Accrued Interest)						-	
<b>7. Interfund Loan</b>							
8a. Interfund Adjustment Required for Excess Transfer of Fund in the previous Year		9,00,00,000.00				9,00,00,000.00	-
8b. Interfund Adjustment Required for Cross payment of Expenses	10,33,08,506.00					10,33,08,506.00	-
<b>TOTAL (A)</b>		11,93,34,627.00				11,93,34,627.00	-
	28,56,22,044.50	78,91,93,993.70	9,06,02,465.33	66,95,031.22	4.61	1,17,21,13,539.36	71,32,71,474.70

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**WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)**  
**URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL**  
 3rd Floor Unnayan Bhawan, DJ - BLOCK, SECTOR-II, SALT LAKE CITY, KOLKATA-700091

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD / YEAR ENDED 31st March 2018**

(AMOUNT - RS)

SCHEDULE 13 - GRANTS / SUBSIDIES	Current Year						Previous Year
	NON EAP	EAP	NGP	NAMAMI GANGA	FOREST	TOTAL	TOTAL
(Irrevocable Grants & Subsidies Received)							
1) Central Government	17,74,00,000.00	96,92,40,000.00	8,50,00,000.00	-	3,48,00,000.00	1,26,64,40,000.00	94,64,62,906.00
2) State Government (S)	-	23,53,50,000.00		-		23,53,50,000.00	16,58,50,000.00
3) Government Agencies(KMDA)	-					-	-
4) Institutions / Welfare Bodies						-	
5) International Organizations						-	
6) Others (Specify)	-	-			20.00	20.00	8,22,521.00
<b>TOTAL</b>	<b>17,74,00,000.00</b>	<b>1,20,45,90,000.00</b>	<b>8,50,00,000.00</b>	<b>-</b>	<b>3,48,00,020.00</b>	<b>1,50,17,90,020.00</b>	<b>1,11,31,35,427.00</b>

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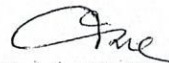




**WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)**  
**URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL**  
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**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD / YEAR ENDED 31st March 2018**

SCHEDULE 20 - ESTABLISHMENT EXPENSES	Current Year						Previous Year
	NON EAP	EAP	NGP	NAMAMI GANGA	FOREST	TOTAL	TOTAL
	Salaries and Wages Allowances and Bonus Contribution to Provident Fund Contribution to Other Fund (specify)  Staff Welfare Expenses Expenses on 'Employees'		45,37,577.00				45,37,577.00
<b>TOTAL</b>	-	45,37,577.00	-	-	-	45,37,577.00	40,39,974.00

  
 Director Finance & Administration  
 W. B. State NGRBA Programme Management Group (SPMG)  
 Salt Lake, Kolkata - 700094



URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL  
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SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD / YEAR ENDED 31st March 2018

SCHEDULE 21-OTHER ADMINISTRATIVE EXPENSES ETC.

(AMOUNT-RS)

	CURRENT YEAR						Previous Year
	NON EAP	EAP	NGP	NAMAMI GANGA	FOREST	TOTAL	TOTAL
a) Purchases						-	-
b) Labour and Processing expenses						-	-
c) Cartage and Carriage Inwards						-	-
d) Office Expenses						-	-
e) Consumables		1,65,857.00				1,65,857.00	1,09,098.00
f) Insurance		1,59,830.00				1,59,830.00	1,36,469.00
g) Repairs and Maintenance						-	-
h) Excise Duty						-	83,857.00
i) Rent, Rates and Taxes						-	-
j) Vehicles Running and Maintenance (Vehicle Hiring Charges)						-	-
k) Postage, Telephone and Communication Charges		11,00,519.00				11,00,519.00	8,30,978.00
l) Printing and Stationary		2,21,432.00				2,21,432.00	1,90,593.00
m) Travelling and Conveyance Expenses						-	-
n) Expenses on Seminar / Workshops		14,09,118.00				14,09,118.00	3,66,066.00
o) Subscription Expenses		2,92,468.00				2,92,468.00	1,11,588.00
p) Expenses on Fees (AMC)						-	-
q) Auditors Remuneration		70,523.00				70,523.00	-
r) Hospitality Expenses		34,880.00				34,880.00	3,20,412.00
s) Professional Charges (Accounting Charges)						-	-
t) Provision for Bad and Doubtful Debts / Advances		14,000.00				14,000.00	69,000.00
u) Irrecoverable balances Written Off						-	-
v) Newspaper						-	-
w) Bank Charges		1,887.00				1,887.00	2,336.00
x) Distribution Expenses						-	-
y) Advertisement and Publicity			61.17	45.78	15.39	122.34	181.00
z) Others (Specify) Contingent Expenses						-	-
TOTAL	-	34,70,514.00	61.17	45.78		34,70,636.34	22,20,578.00

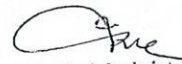
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**WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)**  
**URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL**  
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SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD / YEAR ENDED 31st March 2018

SCHEDULE 22-EXPENDITURE ON GRANTS SUBSIDIES ETC.	Current Year						Previous Year
	NON EAP	EAP	NGP	NAMAMI GANGA	FOREST	TOTAL	TOTAL
a) Grants given to Institutions/Organisations (Project Exp)	34,03,07,177.00	98,57,59,112.00	44,19,952.00	-	3,48,00,000.00	1,36,52,86,241.00	1,43,04,97,209.00
b)Subsidies given to Institutions/Organisations						-	22,63,13,091.00
c)Expenditure(Prior Period)							8,22,521.00
d)Grants for Priority Infrastructure				-		-	
<b>TOTAL</b>	34,03,07,177.00	98,57,59,112.00	44,19,952.00	-	3,48,00,000.00	1,36,52,86,241.00	1,65,76,32,821.00

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



**WEST BENGAL STATE NGRBA PROGRAMME 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 Nationalized Banks are valued at cost.
3. Fixed assets are accounted for on historical cost basis. From the current financial year Fixed Assets were fully written off from the respective funds.
4. 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 2018.
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 2018 and Income & Expenditure Account as on that date.
4. Salary includes prior period expense of Rs.6,71,224.00
5. Prior period Interest income of Rs.3,04,402.00 was not recognized during the FY 2016-17. It has been recognized this year.
6. During the FY 2016-17 Rs.35,83,982.00 was shown as TDS refundable, but no Income Tax return was filed for the relevant year.
7. Excess fund was transferred from NON EAP to EAP during the FY 2016-17 as per annexure. As on 31.03.2018 Rs.1,03,308,506.00 to be transferred from EAP to NON EAP.
8. There was cross payment of expenses among NON EAP & EAP as per Annexure attached. It requires a fund transfer from NON EAP to EAP of Rs.20,93,34,627.00.
9. Interest Income of Namami Ganga was included in the closing balance of Interest Fund of NGP during the FY 2016-17 now rectified.
10. The balance in the Interest Fund has been transferred to the respective fund balances during the current year.



**STATEMENT SHOWING INTERFUND EXCESS TRANSFER:**

<u>PARTICULARS</u>	<u>AMOUNT (In Rs.)</u>
Required amount to be transferred from Non-EAP to EAP as on 31.03.2016	10,61,87,312.00
Less: Amount actually transferred on 04.04.2016 (21,26,00,000/- - 39,20,229/-)	20,86,79,771.00
Excess amount transferred from Non-EAP to EAP during F.Y 2016-17	<b>10,24,92,459.00</b>
Less: Non EAP Security deposite paid from EAP	6,474.00
Add: Amount of Prior period EAP expenses paid from Non-EAP	8,22,521.00
Amount to be transferred from EAP to Non-EAP as on 31.03.2018	<b>10,33,08,506.00</b>

*[Handwritten Signature]*

Director, Planning & Administration  
 West Bengal State NGRBA  
 Kolkata - 700014

*[Handwritten Signature]*  
**PROGRAM DIRECTOR**  
 West Bengal State NGRBA  
 Program Management Group



**Fund transferred from EAP to Non-EAP A/c and Non-EAP to EAP A/c**

S.L.No.	Date	Fund transferred from EAP to Non-EAP A/c	Fund transferred from Non-EAP to EAP A/c	Remarks
1	26-09-2017	90,62,281.00		Direct Payment from EAP A/c for Kalyani STP Project
2	26-09-2017	4,34,56,000.00		Direct Payment from EAP A/c for Bhatpara STP Project
3	13-11-2017	1,00,00,000.00		Direct transferred from EAP to Non-EAP A/c for Non-EAP Projects expenses because shortage of fund.
4	14-11-2017	3,75,64,189.00		Direct Payment from EAP A/c for Bhatpara STP Project
5	28-12-2017	1,11,55,000.00		Direct Payment from EAP A/c for Bhatpara STP Project
6	28-12-2017	8,00,00,000.00		Direct transferred from EAP to Non-EAP A/c for Non-EAP Projects because shortage of fund.
7	4-1-18, 5-1-18 & 24-1-18	7,96,97,157.00		Direct Payment from EAP A/c for Bhatpara STP Project
8	22-01-2018		6,16,00,000.00	Direct Payment from Non- EAP A/c for Barrackpore STP Project
	<b>Grand Total</b>	<b>27,09,34,627.00</b>	<b>6,16,00,000.00</b>	

Note:

Net effect: Fund transferred from Non-EAP A/c to EAP A/c- Rs. 20,93,34,627.00

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

