



18-19

## 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 '2019 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' 2019.
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:

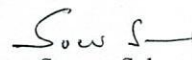
- a) Schedule 25 Point No.6 and No.7 relating to inter fund adjustment between NON EAP and EAP.

## 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.

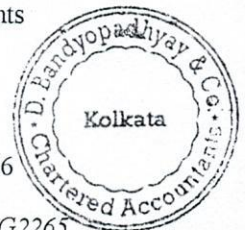
Place: Kolkata  
Date: 04<sup>th</sup> July '2019

For, D.Bandyopadhyay & Co.  
Chartered Accountants

  
Sourav Saha  
(Partner)

Mem.No:- 065216  
FRN: 323321E

UDIN:19065216AAAAAG2265




**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

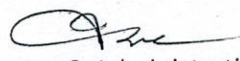
**BALANCE SHEET AS AT 31st March 2019**

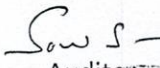

(Amount-Rs)

	Schedule	Current Year	Previous Year
<b>CORPUS / CAPITAL FUND AND LIABILITIES</b>			
Corpus / Capital Fund	1	1,289,762,493.65	859,053,848.36
Reserves and Surplus	2	NIL	NIL
Interest Funds	3	-	-
Secured Loans and Borrowings	4	NIL	NIL
Unsecured Loans and Borrowings	5	NIL	NIL
Deferred credit Liabilities	6	NIL	NIL
Current Liabilities and Provisions	7	313,084,173.56	313,059,691.00
<b>Total</b>		<b>1,602,846,667.21</b>	<b>1,172,113,539.36</b>
<b>ASSETS</b>			
Fixed assets	8	-	-
Investments-earmarked /endowment funds	9	NIL	NIL
Investment-others	10	NIL	NIL
Current Assets, Loans and Advances, etc.	11	1,602,846,667.21	1,172,113,539.36
Miscellaneous expenditure (to the extent not written off or adjusted)		NIL	
<b>Total</b>		<b>1,602,846,667.21</b>	<b>1,172,113,539.36</b>
Significant accounting policies	24		
Contingent liabilities and Notes on Accounts	25		

Place: Kolkata  
 Date: 4th July 2019

  
 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**  
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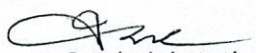
  
 Auditor  


**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 2019**  
 (Amount-Rs)

INCOME	Schedule	Current Year	Previous Year
Income from Sale / Services			
Grants / Subsidies	13	2,888,700,329.00	1,501,790,020.00
Fees / Subscriptions			
Income from Investments (Income on Invest. from earmarked / endow. Funds transferred to Funds)			
Income from Royalty, publication etc.			
Interest Earned	17	31,219,401.00	17,474,097.00
Other Income			
Increase / (decrease) in stock of Finished goods and works-in-progress			
<b>TOTAL (A)</b>		<b>2,919,919,730.00</b>	<b>1,519,264,117.00</b>
<b>EXPENDITURE</b>			
Establishment Expenses	20	3,060,000.00	4,537,577.00
Other Administrative Expenses etc.	21	4,016,808.48	3,470,636.34
Expenditure on Grants, Subsidies etc.	22	2,482,134,276.23	1,365,286,241.00
Interest			
Depreciation(Net total at the -end-corresponding to Schedule8)	8	-	1,548,175.55
<b>TOTAL(B)</b>		<b>2,489,211,084.71</b>	<b>1,374,842,629.89</b>
Balance being excess of Income over Expenditure (A-B)		430,708,645.29	144,421,487.11
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>430,708,645.29</b>	<b>144,421,487.11</b>
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Place: Kolkata  
 Date: 4th July 2019

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 - 700094

  
 Auditor  


**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 2019**

(Amount-Rs)

Receipts	Current Year						Previous Year
	NON EAP	EAP	NGP	NAMAMI GANGA	FOREST	TOTAL	TOTAL
Opening Balance							
Bank Accounts	178,003,706.50	579,859,366.70	90,602,465.33	6,695,031.22	4.61	855,160,574.36	709,687,492.70
Cash							
Grant Receipt							
Received from Govt of India	-	1,759,800,000.00	11,900,000.00		-	1,771,700,000.00	1,266,440,000.00
Received from State Govt	1,117,000,000.00					1,117,000,000.00	-
Received from State Govt(EAP fund received in NON EAP A/c)	-					-	235,350,000.00
Other Receipts							
Interest Received	6,750,821.00	23,465,522.00		318,132.00		30,534,475.00	16,748,247.00
Inter Fund Transfer Non EAP	-	73,332,620.00				73,332,620.00	325,350,000.00
Inter Fund Transfer NGP		115,098.00				115,098.00	
fund adjusted from NON EAP to EAP							
Contra							
PF							270,000.00
Group Insurance							600.00
PF(Income Tax)							
On salary		97,837.00				97,837.00	150,366.00
On Vehicle Hiring & others		14,198.00				14,198.00	13,659.00
On Others		6,258.00				6,258.00	
Tax		11,280.00				11,280.00	12,280.00
Cash Deposit							
Transfer		11,743.00				11,743.00	
Misc Receipts		9,390.56				9,390.56	20,623.00
Contribution on Vehicle Hiring		329.00				329.00	
<b>TOTAL</b>	<b>1,301,754,527.50</b>	<b>2,436,723,642.26</b>	<b>102,502,465.33</b>	<b>7,013,163.22</b>	<b>4.61</b>	<b>3,847,993,802.92</b>	<b>2,554,043,267.70</b>

Place: Kolkata  
 Date: 4th July 2019

Program Director

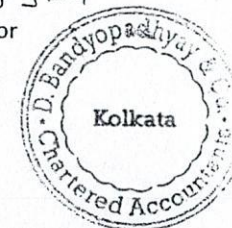
**PROGRAM DIRECTOR**  
 West Bengal State NGRBA  
 Program Management Group

Director Finance & Administration

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

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(Amount-Rs)

Payments	Current Year						Previous Year
	NON EAP	EAP	NGP	NAMAMI GANGA	FOREST	TOTAL	TOTAL
Payment of Liabilities							
PF		-				-	270,000.00
Group Insurance		-				-	600.00
DS(Income Tax)						-	
On salary		97,837.00				97,837.00	150,366.00
On Vehicle Hiring & others		14,072.00				14,072.00	12,600.00
On Others		6,258.00				6,258.00	
Outstanding Salary (Prior Period Exp)		-				-	671,224.00
Tax		11,280.00				11,280.00	12,280.00
Penalty on P Tax		200.00				200.00	
Security Deposit		-				-	
Purchase of Fixed Asset							
Furniture & fixture		-				-	21,180.00
Computer Peripherals		157,787.00				157,787.00	102,808.00
Water Purifier		-				-	
Computer Software		-				-	
Institutional Development Expenses		-				-	
Scheme Expenses	502,654,837.87	1,838,049,235.24	5,804,030.12			2,346,508,103.23	1,090,213,313.00
Cross payment of Expenses among Funds Non EAP	-	73,332,620.00				73,332,620.00	233,472,346.00
Cross payment of Expenses among Funds NGP		115,098.00				115,098.00	
Dr Kalyani	62,178,455.00	-				62,178,455.00	41,600,582.00
Inter Fund Transfer	73,332,620.00	-	115,098.00			73,447,718.00	325,350,000.00
Indirect Expenses							
Accounting Charges		84,850.00				84,850.00	14,000.00
Audit Fees		28,980.00				28,980.00	18,880.00
Bank Charges		-	97.48			97.48	122.34
Salary & allowances		3,060,000.00				3,060,000.00	3,611,353.00
Vehicle Hiring charges		1,408,241.00				1,408,241.00	1,019,321.00
Meeting & conference		317,809.00				317,809.00	292,468.00
Travelling Expenses		1,184,260.00				1,184,260.00	1,409,118.00
Telephone & Fax		147,083.00				147,083.00	205,841.00
Annual Maintenance Charges		83,673.00				83,673.00	70,523.00
Consumable Material		182,571.00				182,571.00	159,830.00
Newspaper, Books & periodicals		8,661.00				8,661.00	1,887.00
Postage & courier		7,924.00				7,924.00	15,591.00
Office Expenses		167,220.00				167,220.00	165,857.00
Advertisement		224,899.00				224,899.00	
ST		9,330.00				9,330.00	
Misc Payments (Error)		-				-	20,603.00
Closing Balances							
Bank Accounts	663,588,614.63	518,023,754.02	96,583,239.73	7,013,163.22	4.61	1,285,208,776.21	855,160,574.36
Cash							
TOTAL	1,301,754,527.50	2,436,723,642.26	102,502,465.33	7,013,163.22	4.61	3,847,993,802.92	2,554,043,267.70

Place: Kolkata  
Date: 4th July 2019

Program Director

SUDAN DIRECTOR

Director Finance & Administration  
Director Finance & Administration


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Auditor

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March 2019

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	76,225,292.50	685,531,054.70	90,602,465.33	6,695,031.22	4.61	859,053,848.36	494,107,789.70
Add : Contributions towards Corpus / Capital Fund	-	-	-	-	-	-	-
Less : (Deduct) : Balance of net income / expenditure transferred from the Income and Expenditure Account	486,269,834.13	-61,860,095.24	5,980,774.40	318,132.00	-	430,708,645.29	144,421,487.11
Less : Amount Transferred from Interest Fund	-	-	-	-	-	-	220,524,571.55
<b>BALANCE AS THE YEAR - END</b>	<b>562,495,126.63</b>	<b>623,670,959.46</b>	<b>96,583,239.73</b>	<b>7,013,163.22</b>	<b>4.61</b>	<b>1,289,762,493.65</b>	<b>859,053,848.36</b>



  
 Director Finance & Administration  
 W. B. State NGRBA Prog. Mng. Group (SP-191)  
 Salt Lake, Kolkata - 700064


SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March 2019

(AMOUNT - RS)

SCHEDULE 3 - INTEREST FUND							
	NON EAP	EAP	NGP	NAMAMI GANGA	FOREST	Current Year	Previous Year
UNDS							
<b>) Opening balance of the funds</b>	-	-	-	-	-	-	220,524,571.55
<b>) Additions to the Funds :</b>							
i. Donations / grants							
ii. Income from investments made on account of funds						-	-
iii. Other additions (specify nature) Interest on autosweep						-	-
Less: Amount Transferred to respective fund	-	-	-	-	-	-	220,524,571.55
<b>TOTAL (a + b)</b>	-	-	-	-	-	-	-

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

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March 2019

SCHEDULES 7 - CURRENT LIABILITIES AND PROVISIONS	Current Year						(AMOUNT - RS)
	NON EAP	EAP	NGP	NAMAMI GANGA	FOREST	TOTAL	Previous Year
							TOTAL
<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		103,308,506.00				103,308,506.00	103,308,506.00
(b) Interfund Adjustment Required for Cross payment of Expenses	119,334,627.00					119,334,627.00	119,334,627.00
(C) Interfund Loan	90,000,000.00					90,000,000.00	90,000,000.00
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)		2,224.00				2,224.00	2,098.00
c) Others (Salary)		255,000.00				255,000.00	255,000.00
d) Oveddue (GST)		11,803.56				11,803.56	
6. Provision for Audit Fees		16,000.00				16,000.00	16,000.00
7. Other current Liabilities (Vehicle Hiring )		93,751.00				93,751.00	81,198.00
<b>TOTAL (A)</b>	<b>209,396,752.00</b>	<b>103,687,421.56</b>				<b>313,084,173.56</b>	<b>313,059,691.00</b>



## SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March 2019

(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 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
Land										
a) Freehold										
b) Leasehold										
Buildings :										
a) On Freehold Land										
b) On leasehold land										
c) Ownership flats / premises										
d) Superstructures on land not belonging to the entity										
Plant, machinery and equipment	-			-	-	-		-	-	-
Motor vehicles	-			-	-	-		-	-	-
Furniture and fixtures	-			-	-	-		-	-	-
a. Office equipment	-			-	-	-		-	-	-
b. Computer peripherals	-			-	-	-		-	-	-
c. Electric installations	-			-	-	-		-	-	-
d. Library books	-			-	-	-		-	-	-
e. Tube wells and water supply	-			-	-	-		-	-	-
Other fixed assets (computers)	-			-	-	-		-	-	-
<b>Total of current year</b>	-	-	-	-	-	-	-	-	-	-
<b>Previous year</b>	<b>3,216,553.00</b>	<b>123,988.00</b>	<b>-</b>	<b>3,340,541.00</b>	<b>1,792,365.45</b>	<b>1,548,175.55</b>	<b>-</b>	<b>3,340,541.00</b>	<b>-</b>	<b>1,424,187.55</b>
<b>B. Capital works</b>										
<b>Total</b>									<b>NIL</b>	

(Note to be given as to cost of assets on hire purchase basis included above)



WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT  
 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 2019

(AMOUNT - RS)

Schedule 11 - CURRENT ASSETS, LOANS and ADVANCES ETC.	Current Year						Previous Year
	NON EAP	EAP	NGP	NAMAMI GANGA	FOREST	TOTAL	TOTAL
<b>A. CURRENT ASSETS :</b>							
<b>Inventories :</b>							
a) Stores and Spares							
b) Loose Tools							
c) Stock-in-trade							
<b>undry Debtors :</b>							
a) Debts Outstanding for a period exceeding six months							
b) Others							
<b>ash balances in hand (including cheques / drafts and rest)</b>							
<b>ank Balances :</b>							
a) With Scheduled Banks :							
On Current Accounts							
On Deposit Account (includes margin money)							
On Saving Accounts	663,588,614.63	518,023,754.02	96,583,239.73	7,013,163.22	4.61	1,285,208,776.21	855,160,574.36
b) With non-Scheduled Banks :							
On Current Accounts							
On Deposit Account							
On Saving Accounts							
<b>ost Office - Saving Accounts</b>							
<b>dvances:</b>							
on Bank Interest 2016-17	3,888,384.00					3,888,384.00	3,888,384.00
on Bank Interest 2017-18	421,448.00					421,448.00	421,448.00
on Bank Interest 2018-19	684,926.00					684,926.00	
<b>ivables (Accrued Interest)</b>							
nterfund Loan (2017-18)		90,000,000.00				90,000,000.00	90,000,000.00
nterfund Adjustment Required for Excess Transfer of Fund ne previous Year (2016-17)	103,308,506.00					103,308,506.00	103,308,506.00
nterfund Adjustment Required for Cross payment of enses (2017-18)		119,334,627.00				119,334,627.00	119,334,627.00
<b>TOTAL (A)</b>	<b>771,891,878.63</b>	<b>727,358,381.02</b>	<b>96,583,239.73</b>	<b>7,013,163.22</b>	<b>4.61</b>	<b>1,602,846,667.21</b>	<b>1,172,113,539.36</b>




**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 2019**

(AMOUNT - RS)

SCHEDULE 13 - GRANTS / SUBSIDIES	Current Year						Previous Year
	NON EAP	EAP	NGP	NAMAMI GANGA	FOREST	TOTAL	TOTAL
Revocable Grants & Subsidies Received)							
Central Government	-	1,759,800,000.00	11,900,000.00		-	1,771,700,000.00	1,266,440,000.00
State Government (S)	1,117,000,000.00	-		-		1,117,000,000.00	235,350,000.00
Government Agencies(KMDA)	-					-	-
Institutions / Welfare Bodies						-	-
International Organizations						-	-
Others (Specify)Penalty on	-						
Vehicle Hiring		329.00			-	329.00	20.00
<b>TOTAL</b>	<b>1,117,000,000.00</b>	<b>1,759,800,329.00</b>	<b>11,900,000.00</b>	<b>-</b>	<b>-</b>	<b>2,888,700,329.00</b>	<b>1,501,790,020.00</b>

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

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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 2019**

(AMOUNT - RS)

<u>SCHEDULE 17 - INTEREST EARNED</u>	Current Year						Previous Year
	NON EAP	EAP	NGP	NAMAMI GANGA	FOREST	TOTAL	TOTAL
<b>On Term Deposits :(Auto Sweep)</b>							
a) With Schedule Banks	6,750,821.00	23,465,522.00	-	318,132.00	-	30,534,475.00	16,748,247.00
b) With Non-Scheduled Banks							
c) With Institutions							
d) Others							
<b>TDS on Interest Prior Period</b>	-					-	304,402.00
<b>TDS on Interest</b>	684,926.00					684,926.00	421,448.00
<b>On Savings Accounts :</b>							
a) With Schedule Banks							
b) With Non-Scheduled Banks							
c) Post Office Savings Accounts							
d) Others							
<b>On Loans :</b>							
a) Employees / Staff							
b) Others							
<b>Interest on Debtors and Others Receivables</b>							
<b>TOTAL</b>	<b>7,435,747.00</b>	<b>23,465,522.00</b>	<b>-</b>	<b>318,132.00</b>	<b>-</b>	<b>31,219,401.00</b>	<b>17,474,097.00</b>
<b>NOTE - Tax deducted at source to be indicated</b>							



**WEST BENGAL STATE NGRBA PROVISIONS**  
**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 2019**

(AMOUNT - RS)

SCHEDULE 20 - ESTABLISHMENT EXPENSES	Current Year						Previous Year
	NON EAP	EAP	NGP	NAMAMI GANGA	FOREST	TOTAL	TOTAL
) Salaries and Wages		3,060,000.00				3,060,000.00	4,537,577.00
) Allowances and Bonus							
) Contribution to Provident Fund							
) Contribution to Other Fund (specify)							
) Staff Welfare Expenses Expenses on 'Employees'							
<b>TOTAL</b>	-	3,060,000.00	-	-	-	3,060,000.00	4,537,577.00

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



**WEST BENGAL STATE NGRDA PROJECT**  
**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 2019

(AMOUNT-RS)

SCHEDULE 21-OTHER ADMINISTRATIVE EXPENSES ETC.	CURRENT YEAR						Previous Year
	NON EAP	EAP	NGP	NAMAMI GANGA	FOREST	TOTAL	TOTAL
Purchases		157,787.00				157,787.00	-
Labour and Processing expenses						-	-
Cartage and Carriage Inwards						-	-
Office Expenses		167,220.00				167,220.00	165,857.00
Consumables		182,571.00				182,571.00	159,830.00
Insurance						-	-
Repairs and Maintenance						-	-
Excise Duty						-	-
Rent, Rates and Taxes						-	-
Vehicles Running and Maintenance(Vehicle Hiring Charges)		1,420,794.00				1,420,794.00	1,100,519.00
Postage, Telephone and Communication Charges		155,007.00				155,007.00	221,432.00
Printing and Stationary						-	-
Travelling and Conveyance Expenses		1,184,260.00				1,184,260.00	1,409,118.00
Expenses on Seminar / Workshops		317,809.00				317,809.00	292,468.00
Subscription Expenses						-	-
Expenses on Fees(AMC)		83,673.00				83,673.00	70,523.00
Auditors Remuneration		28,980.00				28,980.00	34,880.00
Hospitality Expenses						-	-
Professional Charges(Accounting Charges)		84,850.00				84,850.00	14,000.00
Provision for Bad and Doubtful Debts / Advances						-	-
Irrecoverable balances Written Off						-	-
Newspaper		8,661.00				8,661.00	1,887.00
Bank Charges			97.48			97.48	122.34
Distribution Expenses						-	-
Advertisement and Publicity		224,899.00				224,899.00	-
Others (Specify) P Tax penalty		200.00				200.00	-
<b>TOTAL</b>	-	<b>4,016,711.00</b>	<b>97.48</b>	-	-	<b>4,016,808.48</b>	<b>3,470,636.34</b>




**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 2019

CHEDULE 22-EXPENDITURE ON GRANTS SUBSIDIES ETC.	Current Year						Previous Year
	NON EAP	EAP	NGP	NAMAMI GANGA	FOREST	TOTAL	TOTAL
) Grants given to Institutions/Organisations (Project Exp)	638,165,912.87	1,838,049,235.24	5,919,128.12	-	-	2,482,134,276.23	1,365,286,241.00
)Subsidies given to Institutions/Organisations Expenditure(Prior Period)						-	
)Grants for Priority Infrastructure				-		-	
<b>TOTAL</b>	638,165,912.87	1,838,049,235.24	5,919,128.12	-	-	2,482,134,276.23	1,365,286,241.00

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**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 2019.
2. The unspent balance lying in the KMDA controlled child accounts has been included in the closing bank balance of EAP, Non EAP and NGP and the corresponding expenses reversed.
3. Corresponding figures of previous year has been regrouped/ rearranged where ever necessary.
4. Schedule 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31<sup>st</sup> March 2019 and Income & Expenditure Account as on that date.
5. 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.
6. Excess fund was transferred from NON EAP to EAP during the FY 2016-17 as per annexure. As on 31.03.2019 Rs.1,03,308,506.00 to be transferred from EAP to NON EAP. The fund was adjusted on 27<sup>th</sup> May 2019.
7. There was cross payment of expenses among NON EAP & EAP during the FY 2017-18 as per Annexure attached. It requires a fund transfer from NON EAP to EAP of Rs.20,93,34,627.00. The fund was adjusted on 27<sup>th</sup> May 2019.

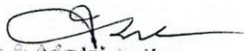
  
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STATEMENT SHOWING INTERFUND EXCESS TRANSFER

PARTICULARS	AMOUNT (In Rs.)
Amount required to be transferred from Non EAP to EAP as on 31.03.2016	106,187,312.00
Less: Amount actually transferred on 04.04.2016 (21,26,00,000/- - 39,20,229/-)	208,679,771.00
Excess amount transferred from Non EAP to EAP during F.Y 2016-17	102,492,459.00
Less: Non EAP Security deposit paid from EAP	6,474.00
Add: Amount of Prior period EAP expenses paid from Non EAP	822,521.00
Fund to be transferred from EAP to Non EAP as on 31.03.2018	103,308,506.00



  
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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



*[Signature]*  
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INTER FUND CROSS PAYMENT OF EXPENSES (2018-19)

PARTICULARS	AMOUNT (In Rs.)	Date
Non EAP expenses paid from EAP	73,332,620.00	14-06-2018
Less: Amount refunded to EAP from Non EAP	(73,332,620.00)	15-06-2018
	NIL	
NGP expenses paid from EAP	50,000.00	04-08-2018
	65,098.00	14-08-2018
Less: Amount refunded to EAP from NGP	(50,000.00)	04-09-2018
	(65,098.00)	11-09-2018
	NIL	



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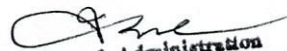
27-May-2019

To Bank - Non - EAP	10,60,26,121.00
Bank - EAP	Dr 10,60,26,121.00

Being the amount transferred from Non-EAP A/C, which is wrongly transferred from EAP A/C for Non-EAP Projects in previous financial year, now rectified.

₹ 10,60,26,121.00 ₹ 10,60,26,121.00



  
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