

Abhyuday & Associates

Chartered Accountants

9A Abdul Rasul Avenue

Kolkata 700026

Tel 2464-7896

M: 9433605724

Executive Summary

1. Introduction

- **Uttarpara-Kotrung Municipality** was founded on 3rd June 1852. The Municipality is situated by the Grand Trunk Road. Uttarpara railway station functions under Eastern railway of the Indian Railway. Nearest airport is Netaji Subhash Chandra Bose International Airport. Howrah station is the railway link to the rest of the India from this Municipality.

Boundary of the the Municipality is marked by the river Ganges on the east, Raghunathpur P.S. on the west, Konnanagar Municipality on the North and Ballykhal on the south. There are 24 wards spread over an area of 11.71 sqkms.

The Municipality is headed by the Chairman. Present chairman of the Municipality is Sri Dilip Yadav. Chairman is assisted by the elected Board of Councillors in carrying out the day to day affairs of the Municipality.

- **Period covered under current internal audit:**

1st April 2016 to 31st March 2017

- **Sanctioned strength and working strength – Manpower.**

During the Financial year 2016-17, the Municipality had a manpower strength of 149 officers and staffs against a sanctioned strength of 228, Permanent staff against non sanctioned post – 06. Contractual staffs – 158.

- **Receipt and Payment (Capital and Revenue) of the municipality 2016-17.**

Details of receipts and payments of the ULB for the year 2016-17 are enclosed in the annexure A.

Annual accounts for the year 2016-17 have not been finalized yet.



2. Objective and Scope

The West Bengal Municipal Act 1993 (West Bengal Act XXII of 1993) provides for audit of the ULBs and has the power to direct the ULBs to conduct internal audit of the affairs of the ULBs. Under the Rule 10 of the West Bengal Municipal (Internal Audit) Rules 1997 vide notification no: 618/MA/C-10/3S-12/216 dated 10th day of November 2016 directed the ULBs to complete internal audit of any of the three years from 2013-14, 2014-15 and 2015-16. Further, in 2018, Mission Director, AMRUT vide letter no 295(55)/MA/AMRUT/R-1/ 2015 dt 04/04/2018, directed to undertake internal audit of the ULBs for the year 2016-17.

3. Methodology

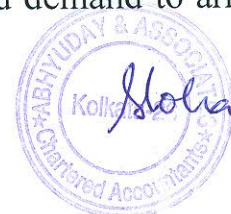
Methodology adopted for conduct of internal audit:

1. We held discussion with the senior level officers of the Finance Department and other department on the scope of work at the beginning of the audit.
2. A comprehensive audit programme was planned involving interview and observation at the department level,
3. Determining sample size used for checking records and entries, and verification of the transactions involving payment and receipt of funds of the Municipality.
4. Followed by extraction of reports from the system, sampling of the underlying/supporting documents,
5. Discussion with officials of the Municipality on the findings of the audit team. Verifying compliance with the queries of the AG and its reflection in the accounts.
6. Finalisation of the report.

4. Observation and Recommendation

2015-16

1. Municipality follows AS 12 for accounting of Government Grants. However, it did not follow the provisions of AS 15 regarding Gratuity and other employee benefits.
2. Stock registers at Medical store and Printing & stationery store have not been maintained and updated. P H & Conservancy department is showing 'nil' stock. Evidence of physical verification of stock at different stores have not been observed during 2016-17.
3. Valuation of Inventory as per AS 2 has not been done by the Municipality.
4. Registers for Security deposit, Earnest Money and loans and advances are not maintained by the Municipality.
5. The Municipality may prepare ageing analysis report of the property tax dues, which shall help review of the old demand to arrive at the realistic old demand for collection.



6. A large amount of dues against electricity bills Rs 12,17,13,700.00 on account of water works at Serampore are still remaining unsettled.

2016-17

1. There is no disaster recovery management policy (IT) at the ULB.
2. At the hospital, it was observed that there was no proper register to record the medicines issued to the wards by the central stores. There is no register to show actual consumption per patient per kit.
3. No register is maintained to record equipments purchased at the ICCU and other wards of the Hospital.
4. It was observed that the arrear property tax amounting to Rs 622.71 lakh includes very old claims. Emphasis should be given to recover the old property tax taking a special drive in this regard. The Municipality may review the old arrear claims to arrive at the realizable value of the tax demand for 2016-17.

-**We recommend**, introduction of risk based review of the internal controls of the Municipality including activities of the Assessment & collection department, Conservancy and Hospital.

-Timely issue of centralized property tax bills to the ratepayers on regular basis which in turn shall help cash flow of the Municipality.

- Department wise budgetary control procedure may be introduced to monitor the cost of the different departments.

-Introducing digital mode of payment for the Contractors' bills also.

5. Acknowledgement

We take this opportunity to convey our sincere thanks to the Chairman and his Officers and staffs for extending necessary cooperation and help to us for completing the internal audit assignment within the targeted timeline.

Place: Uttarpara
Date: 23/03/2018

for Abhyuday & Associates
Chartered Accountants



Sheha

Partner

M.No. - 064670

Name of Urban Local Body : UTTARPARA-KOTRUNG MUNICIPALITY
BALANCE SHEET AS ON 31 March 2017

Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
SOURCES OF FUNDS						
	Reserves and Surplus					
310	MUNICIPAL (GENERAL) FUND	B-1	91035896.39	72301033.47		
311	EARMARKED FUNDS	B-2	53519414.00	48621125.00		
312	RESERVES	B-3	261293138.30	156160136.30		
	Grants, Contribution for Specific purposes			405848448.69		277082294.77
320	GRANTS, CONTRIBUTIONS FOR SPECIFIC PURPOSES	B-4	250774286.77	180720998.77		
332	3201007-JNNURM(BSUP)	B-0	0.00	0.00		
	Loans			250774286.77		180720998.77
330	SECURED LOANS	B-5	0.00	0.00		
331	UNSECURED LOANS	B-6	0.00	0.00		
	TOTAL			656622735.46		457803293.54

Aravind
Aravind
Finance Officer
Uttarpara-Kotrung
Municipality

Dilip
Dilip
Chairman
Uttarpara-Kotrung
Municipality

Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
APPLICATION OF FUNDS						
Fixed Assets						
410	Gross Block FIXED ASSETS	B-11	649548667.83	506563474.83		
411	Less: Accumulated Depreciation ACCUMULATED DEPRECIATION Net Block	B-11	368822126.08 280726541.75	332123137.08 174440337.75		
412	CAPITAL WORK-IN-PROGRESS	B-11	13419345.00	0.00		
Investments						
420	INVESTMENTS-GENERAL FUND	B-12	59438802.55	59438802.55		174440337.75
421	INVESTMENTS-OTHER FUND	B-13	49553068.00	44654779.00		
Working Capital						
Current assets, loans & advances						
430	STOCK-IN-HAND	B-14	548385.70	527363.70		
431	SUNDRY DEBTORS (RECEIVABLES)	B-15	97638568.06	88262769.06		
			108991870.55	104093581.55		


 Finance Officer
 Uttarpara-Kotrung
 Municipality


 Chairman
 Uttarpara-Kotrung
 Municipality

Name of Urban Local Body : UTTARPARA-KOTRUNG MUNICIPALITY
BALANCE SHEET AS ON 31 March 2017

[Vide Rules 239 & 260]

Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
432	ACCUM. PROVISIONS AGAINST DEBTORS (RECEIVABLES)	B-15	0.00		0.00	
440	PRE-PAID EXPENSES	B-16	3307.00		3307.00	
450	CASH AND BANK BALANCE	B-17	317932266.59		267767468.67	
460	LOANS, ADVANCES AND DEPOSITS	B-18	2147261.00		1069903.00	
461	ACCUM. PROVISIONS AGAINST LOANS, ADVANCES & DEPOSITS	B-18	0.00		0.00	
	Less: Current Liabilities & Provisions					
340	DEPOSITS RECEIVED	B-7	22638577.00		10039701.00	
341	DEPOSITS WORKS	B-8	15846288.00		36608497.00	
350	OTHER LIABILITIES (SUNDRY CREDITORS)	B-9	126299945.19		131713239.19	
360	PROVISIONS	B-10	0.00		0.00	
	Other Assets					
			253484978.16		179269374.24	
470	OTHER ASSETS	B-19	0.00		0.00	
	Misc. Expenditure (to the extent not written off)					
			0.00		0.00	
480	MISCELLANEOUS EXPENDITURE TO BE WRITTEN OFF	B-20	0.00		0.00	

Mr. Gupta
25/04/18
Finance Officer
Uttarpara-Kotrung
Municipality

Amir
Chairman
Uttarpara-Kotrung
Municipality

Name of Urban Local Body : UTTARPARA-KOTRUNG MUNICIPALITY
BALANCE SHEET AS ON 31 March 2017

Code No.	Description of Item	Schedule No		Current Year		Previous Year	
		Amount	Amount	Amount	Amount		
		0.00					0.00
	TOTAL		656622735.46		457803293.54		

Handwritten: 25/04/18
Finance Officer
 Uttarpura-Kotrung
 Municipality

Handwritten Signature: [Signature]
Chairman
 Uttarpura-Kotrung
 Municipality

INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD 01-APR-2016 TO 31-MAR-2017

Code No	Item/Head of Account	Schedule No	Previous Year Amount (Rs.)	Current Year Amount (Rs.)
1	2	3	4	5
	INCOME			
110	TAX REVENUE	I-1	26996537.39	27923813.00
120	ASSIGNED REVENUES AND COMPENSATIONS	I-2	0.00	7285767.00
130	RENTAL INCOME FROM MUNICIPAL PROPERTIES	I-3	2100363.00	4136307.00
140	FEES AND USER CHARGES	I-4	56853373.00	80715309.00
150	SALE AND HIRE CHARGES	I-5	1205816.00	1362172.00
160	REVENUE GRANTS, CONTRIBUTIONS AND SUBSIDIES	I-6	108731046.84	103147629.36
170	INCOME FROM INVESTMENTS	I-7	4502828.00	20.00
171	INTEREST EARNED	I-8	1266541.08	1026854.00
180	OTHER INCOME	I-9	635600.00	25352.00
A	Total - INCOME		202292105.31	225623223.36

EXPENDITURE

210	ESTABLISHMENT EXPENSES	I-10	93979217.00	99673011.00
220	ADMINISTRATIVE EXPENSES	I-11	5723008.51	7774242.00
230	OPERATION AND MAINTENANCE	I-12	49116442.80	48157359.00
240	INTEREST AND FINANCE CHARGES	I-13	4018.41	73.00
250	PROGRAMME EXPENSES	I-14	22436554.00	14937694.44
272	DEPRECIATION	I-0	10987886.50	36698989.00

Handwritten Signature
 Finance Officer
 Uttarpura-Kotrung
 Municipality

Handwritten Signature
 Chairman
 Uttarpura-Kotrung
 Municipality

INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD 01-APR-2016 TO 31-MAR-2017

Code No	Item/Head of Account	Schedule No	Previous Year Amount (Rs.)	Current Year Amount (Rs.)
1	2	3	4	5
80	PRIOR PERIOD	I-0	0.00	0.00
B	Total - EXPENDITURE		182247127.22	207241368.44
A-B	Gross surplus/(deficit) of income over expenditure		20044978.09	18381854.92
			SURPLUS	SURPLUS

ANB
25/04/18
Finance Officer
Uttarpara-Kotrung
Municipality

Dilip

Chairman
Uttarpara-Kotrung
Municipality

Annexure A

Current Year Receipts & Expenditure (Revenue & Capital)

During the course of Audit, We have verified the Income (Revenue and Capital) and Expenditure (Revenue & Capital) of Uttarpara Kotrung Municipality for the year 2016-17 from the Cash book, Receipts & Payments account, Annual Budget and Grants and contribution for specific purpose, Measurement books, Scheme Register. The summary Receipts & Payments (Both revenue and Capital)

Major Account Head	Actual for the year 2016-17
REVENUE RECEIPTS	
TAX REVENUE	18,677,813.00
ASSIGNED REVENUES AND COMPENSATIONS	7,285,767.00
RENTAL INCOME FROM MUNICIPAL PROPERTIES	4,377,196.00
FEES AND USER CHARGES	80,741,579.00
SALE AND HIRE CHARGES	1,361,172.00
REVENUE GRANTS, CONTRIBUTIONS AND SUBSIDIES	100,575,026.00
INTEREST EARNED	1,022,669.00
OTHER INCOME	19,000.00
Total	214,060,222.00
REVENUE EXPENDITURE	
ESTABLISHMENT EXPENSES	98,916,795.00
ADMINISTRATIVE EXPENSES	7,774,242.00
OPERATION AND MAINTENANCE	48,909,591.00
INTEREST AND FINANCE CHARGES	45,254.00
PROGRAMME EXPENSES	14,941,474.00
Total	170,587,356.00
REVENUS Surplus(Deficit)	43,472,866.00

CAPITAL RECEIPTS	
EARMARKED FUNDS	16,802,634.00
GRANTS, CONTRIBUTIONS FOR SPECIFIC PURPOSES	262,166,884.00
DEPOSITS RECEIVED	18,039,517.00
DEPOSITS WORKS	6,234,882.00
OTHER LIABILITIES (SUNDERY CREDITORS)	9,550,861.00
Total	312,794,778.00
CAPITAL EXPENDITURE	
FIXED ASSETS	231,821,315.00
CAPITAL WORK-IN-PROGRESS	13,419,345.00
STOCK-IN-HAND	528,952.00
SUNDRY DEBTORS (Receivables)	75,349,357.00
LOANS, ADVANCES AND DEPOSITS	1,666,442.00
Total	322,785,411.00
Capital surplus/Deficit	(9,990,633.00)
Total Surplus(Deficit)	33,482,233.00

Ambaroti
Finance Officer
Uttarpara-Kotrung
Municipality

Dilip Kumar

Chairman
Uttarpara-Kotrung
Municipality



Revenue Receipts

Account Head	Actual Receipt for the year 2016-17
Property tax from Residential buildings	12,074,470.00
Property tax from Commercial buildings	3,652,240.00
Property tax on State Government buildings	269,520.00
Service charges in Lieu of Property tax on Central government Buildings	423,520.00
Property tax on the Closed and Sick industries	2,145,250.00
Advertisement tax -Land hoarding	60,000.00
Employment Cess	52,813.00
Entertainment tax	7,285,767.00
Rent from Shopping Complexes	500,603.00
Rent from Auditoriums	660,320.00
Rental Income from Marriage halls, community centers	879,040.00
Rent from Let out Property	1,620.00
Rent from Cycle stand / Any other public amenities	6,000.00
Rent from Guest Houses	1,559,872.00
Rent from lease of Ponds	2,500.00
Rent from Lease of Ferry Ghat / Other Rents	767,241.00
Registration of Carts	570.00
Registration of patients	193,950.00
Miscellaneous Development fees and collections	18,197,307.00
FEES FOR PROCESSING FOR SITE PLAN	563,000.00
fees for processing for building plan	1,521,278.00
fees for stacking material (multistoried)	2,057,262.00
Licensing Fees for Shops	1,526,602.00
fees for lbc & lbs	72,221.00
Plan Sanction fees	2,502,674.00
Misc permit fees and collection	67,875.00
Fees for Copying	205,500.00
Birth and Death certificate fees	185,351.00
Development fees	4,574,301.00
Regularization Fees	16,844.00
Advertisement Fees	204,958.00
House Connection for Water	240,077.00
Mutation Fees	19,711,477.00
Sale of medicines in Hospitals	950.00
Examination Charges in hospitals	23,204,498.00

Dr. Saroj
Finance Officer
Uttarpara-Kotrung
Municipality

Dilip Kumar
Chairman
Uttarpara-Kotrung
Municipality



Revenue Receipts

Account Head	Actual Receipt for the year 2016-17
Ambulance Charges	28,205.00
Septic tank Clearance Charges	1,083,300.00
Sewerage clearance charges	181,060.00
Crematorium Charges	2,778,000.00
Charges for Pay and Use toilets	36,000.00
Supply of extra water/Special water supply/water tanker	264,675.00
Supply of VATS	185,025.00
Service Charges	62,000.00
Road Damage Recovery	1,076,619.00
Sale of Tree Guards	600.00
Sale of Compost	60,545.00
Sale of Tender Forms	562,950.00
Sale Permission Form	115,386.00
Water connection Application Form	12,201.00
Birth Certificate Form	140,560.00
Death certificate Form	122,580.00
Sale of Other Forms (Not specified under any sub-head)	338,350.00
Hire Charges Of Any Other Vehicles	8,000.00
Salary Grant	24,420,245.00
D.A. subvention Grant	20,335,851.00
Pension relief Grant	2,674,228.00
Fixed Grant	19,597,191.00
Census Grant	241,830.00
Revenue Grant from Welfare Bodies (sjsry etc.)/NULM	10,903,780.00
Grants For Any Other Purpose	6,177,051.00
Re-imburement of expenses /NUHM	7,139,280.00
Contribution towards Schemes	9,085,570.00
Interest on Property tax receivable	1,022,669.00
Sale of scrap and material	19,000.00
GRAND TOTAL	214,060,222.00

Arzaboe
Finance Officer
Uttarpara-Kotrung
Municipality

Dilip M. S.

Chairman
Uttarpara-Kotrung
Municipality



Revenue Expenditure

Description	Actual Expenditure for the year 2016-17
Basic Salary	16,491,946.00
Dearness Allowance	15,193,507.00
House rent allowance	2,239,425.00
Medical Allowance	488,503.00
Ex-gratia	596,200.00
Bonus	505,717.00
Consolidated Pay	14,993,842.00
Dearness and Other Pay / Any Other Contribution Towards Salary	3,886,560.00
Over-time Allowance	900.00
Uniform to staff	69,969.00
Compensation to staff	-
Allowances to Chairman/Mayor	283,350.00
Allowances to Other board of councilors	918,000.00
Honorarium	18,387,381.00
Office Contingencies	2,606,189.00
Washing Charges	220,717.00
Pension	16,802,634.00
Leave salary Contribution for deputation staff	300,000.00
Death cum Retirement gratuity	3,153,141.00
Contribution to PF Funds	1,778,814.00
Other rents	293,281.00
Electricity expenses	434,109.00
Water Charges	1,650.00
Security expenses	436,053.00
Telephone Expenses	432,038.00
Postage and Telegram	12,630.00
Printing	1,260,352.00
Stationery	243,972.00
Computer Consumables	115,327.00
Traveling and Conveyance -Chairman/Mayor	800.00
Traveling and Conveyance -Others	67,321.00
Fuel	5,522.00
Petrol and Diesel	69,651.00
Insurance-Vehicles	886.00
Insurance - Municipal buildings and Assets	6,001.00
Legal Fees	373,923.00
Consultancy Charges	1,497,500.00
Hospitality Expenses	484,682.00
Advertisement and Publicity	296,678.00
Training and awareness expenses	324,010.00
Website Fees and Internet Related Expenditure	39,660.00
Cartage and Carriage Inward	89,977.00
Cartage and Carriage Outward	4,450.00
Assessment Charges	646,410.00
Commission on Property Tax Collection	637,359.00

Anbaraj
Finance Officer
 Uttarpara-Kotrung
 Municipality

Dimp N...
Chairman
 Uttarpara-Kotrung
 Municipality



Revenue Expenditure

Description	Actual Expenditure for the year 2016-17
Electricity Expenses	2,784,833.00
Diesel expenses	2,057,468.00
Mosquito Oil	249,390.00
Bulk Purchase of Electricity	7,237,251.00
Medical Store	5,091,861.00
Stationery Store	825,000.00
Sanitary and Conservancy Store	468,800.00
Water Supply Store	325,262.00
Electricity Store	7,570.00
Education Store	14,140.00
Hire-Charges-Car	1,400.00
Repair and Maintenance-Water Supply	3,733,811.00
Repair and Maintenance-Sewerage and Drainage	18,500.00
Repair and Maintenance-Street Light Posts	1,435,070.00
Repair and Maintenance-Parks and Playgrounds	4,463.00
Repair and Maintenance -Houses	580,000.00
Repair and Maintenance -Hospitals	84,450.00
Repair and Maintenance -Schools	4,200.00
Repair and Maintenance of Electrical Crematorium	480,990.00
Repair and Maintenance - Office Buildings	35,219.00
Repair and Maintenance of Halls ,Auditorium, Shops and Markets	110,941.00
Repair and Maintenance of other Municipal Buildings	9,585.00
Ambulances	30,080.00
Cars	26,348.00
Trucks	8,400.00
Tankers	1,380.00
Van/Rickshaw/Bi-cycles	205,638.00
Tractor/Trailer	1,272,818.00
Repair and Maintenance-Furniture and Fixtures	25,450.00
Repair and Maintenance-Electric Appliances	22,136.00
Repair and Maintenance-Office equipment	95,825.00
Repair and Maintenance -Plant and Machinery	1,537,166.00
Repair and Maintenance -Hospital Machinery and equipment	264,575.00
Testing and Inspection expenses	58,000.00
Water Purification expenses	281,246.00
Garbage Clearance expenses	19,520,325.00
Bank Charges	45,254.00
Expenditure on Welfare of Women	3,325,800.00
Expenditure on Welfare of Children	7,090,295.00
Expenditure on Welfare of Aged	2,042,607.00
Welfare Expenditure for Adolescent	195,875.00
Miscellaneous Programme Expenses	1,166,976.00
Rebate to patient in hospital	939,985.00
census/survey expenses	98,746.00
socio economy and caste census	81,190.00
GRAND TOTAL	170,587,356.00

Amzawo
Finance Officer
 Uttarpara-K. trung
 Municipality

Dilip Kumar
Chairman
 Uttarpara-Kotrung



Capital Receipts

Description	Actual for the year 2016-17.
Pension Fund	16,802,634.00
14 Finance Commission Grant	45,044,966.00
VAMBAY/KSWMIP/SBA(SWACH)	7,808,473.00
RAJIB ABAS YOJANA/PMAY	71,796,030.00
Other Central Government Grants	9,732,000.00
Revenue Deficit Grant/GREEN CITY MISSION	11,537,000.00
Urban Wage Employment Generation	7,293,500.00
BMS	17,298,761.00
HOUSING FOR URBAN POOR (GITAN JALI)	4,200,000.00
Water supply/ jetty / Road Repair/Others	87,456,154.00
Earnest Money Deposit	4,472,717.00
Security Deposit	13,254,000.00
Caution Money Deposit	312,800.00
MPLADS Fund	3,555,086.00
BEUP Fund	2,679,796.00
Contractors	3,941,492.00
Expenses Payables	1,851,941.00
P.F.. Payable	5,325.00
Gratuity Payable	1,625,024.00
Net consolidated salary payable.	1,424,988.00
Work-Contract tax payable	144,009.00
TDS From Contractors	216,310.00
Sales Tax Payable	341,772.00
Total	312,794,778.00

M. S. Rao
Finance Officer
 Uttarpara-Kotrung
 Municipality

Dilip Kumar

Chairman
 Uttarpara-Kotrung
 Municipality



Capital Expenditure

Description	Actual for the year 2016-17.
Hospitals and Dispensaries	2,400,798.00
Municipal halls, shops, town halls	1,416,276.00
Pumping Station Building	860,138.00
New Value addition to Building	480,685.00
Construction /Improvement/ Renovation of Buildings for pro-poor activity /PMAY	94,234,730.00
Any Other Municipal Building	1,283,983.00
<i>Parks and Playgrounds</i>	
Construction of park and gardens / Playgrounds	2,410,830.00
Roads and Pavements-Concrete	34,017,434.00
Roads and Pavements-Black topped	29,378,173.00
Roads and Pavements-Others	99,492.00
Drains-Open	10,499,313.00
Culverts	
Laying / Replacement of Sewer lines	6,094,008.00
Water Pipelines	3,073,145.00
Deep Tube wells	1,981,243.00
Water Tanks	682,500.00
Reservoirs	480,626.00
Sinking / Resinking of Hand Operated Tube wells	693,550.00
Hospital machinery	4,875,830.00
Electrical Crematorium	350,150.00
Cars	344,668.00
Tankers	267,750.00
Tractors	9,193,633.00
Other Vehicles /TAILOR	11,293,576.00
Computers	3,446,497.00
Communication Equipments	8,999.00
Refrigerators	107,250.00
T.V. sets	386,250.00
Air conditioners	701,316.00
Other Office Machines and Equipments	1,911,090.00
Chairs	148,300.00
Tables	397,341.00
Fans	7,279.00
Electric Fittings and installations	6,849,964.00
Almirah	309,100.00
Other Furniture, Fixtures etc	515,898.00
Software License fees	619,500.00

Ambar
Finance Officer
Uttarpara-Kotrung
Municipality

Dip
Chairman
Uttarpara-Kotrung
Municipality



Capital Expenditure

Description	Actual for the year 2016-17.
Buildings	4,027,083.00
Roads and Bridges	7,295,731.00
Sewerage and Drainage	602,225.00
Water Ways	1,274,548.00
Parks and Playgrounds	219,758.00
Medical Store	145,722.00
Stationary Store	54,210.00
Sanitary and Conservancy Store	174,251.00
Water Supply Store	56,244.00
Electricity Store	98,525.00
Property tax Receivable on Residential Buildings (Current year)	9,343,320.00
Property tax Receivable on Residential Buildings (Arrears)	37,373,281.00
Property tax Receivable on Commercial Buildings (Current year)	2,034,432.00
Property tax Receivable on Commercial Buildings (Arrears)	11,528,452.00
Property tax Receivable on State government Buildings (Current Year)	734,656.00
Property tax Receivable on State government Buildings (Arrears)	1,714,198.00
Service Charge in lieu of property tax of central Government Buildings (Current Year)	263,723.00
Service Charge in lieu of property tax of central Government Buildings (Arrears)	1,054,892.00
Property tax Receivable on Sick and Closed Industries (Current Year)	565,120.00
Property tax Receivable on Sick and Closed Industries (Arrears)	10,737,283.00
Festival Advance	805,000.00
Miscellaneous Loan / Advance	662,263.00
Electricity Deposit	199,179.00
Total	322,785,411.00

Anwar
Finance Officer
Uttarpara-Kotrung
Municipality

Dilip
Chairman
Uttarpara-Kotrung
Municipality



RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 01-Apr-2016 to 31-Mar-2017

Head of Account	Current Period Amount	Corresponding Previous Period Amount	Code No	Head of Account	Current Period Amount	Corresponding Previous Period Amount
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RECEIPTS

Opening Balances# 267767468.67 203152182.16
Cash Balances including
Imprest Balances with Bank/
Treasury(including balances
in designated bank accounts)

TAX REVENUE	52813.00	242595.00	130	RENTAL INCOME FROM MUNICIPAL PROPERTIES	254880.00	88715.00
ASSIGNED REVENUES AND COMPENSATIONS	7285767.00	0.00	140	FEES AND USER CHARGES	3635.00	99022.00
RENTAL INCOME FROM MUNICIPAL PROPERTIES	4371196.00	2449913.00	150	SALE AND HIRE CHARGES	0.00	13000.00
FEES AND USER CHARGES	80747579.00	57497802.00	210	ESTABLISHMENT EXPENSES	30775691.00	28039705.00
SALE AND HIRE CHARGES	1362172.00	1218816.00	220	ADMINISTRATIVE EXPENSES	5379855.00	3571489.00
REVENUE GRANTS, CONTRIBUTIONS AND SUBSIDIES	2057957.00	13413747.00	230	OPERATION AND MAINTENANCE	21636822.00	20812215.00
INCOME FROM INVESTMENTS	20.00	0.00	240	INTEREST AND FINANCE CHARGES	73.00	0.00

PAYMENTS

M. S. Datta
Finance Officer
Uttarpara-Kotrung
Municipality

[Signature]

Chairman
Uttarpara-Kotrung
Municipality

of the ULB : UTTARPARA-KOTRUNG MUNICIPALITY

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 01-Apr-2016 to 31-Mar-2017

Head of Account	Current Period Amount	Corresponding Previous Period Amount	Code No	Head of Account	Current Period Amount	Corresponding Previous Period Amount
RECEIPTS						
INTEREST EARNED	1024982.00	1115172.08	250	PROGRAMME EXPENSES	17431870.00	21569131.00
OTHER INCOME	25352.00	635600.00	272	DEPRECIATION	605.00	242652.00
ESTABLISHMENT EXPENSES	66325.00	43300.00	280	PRIOR PERIOD	0.00	7165.00
ADMINISTRATIVE EXPENSES	2204.00	0.00	311	EARMARKED FUNDS	2961920.00	0.00
OPERATION AND MAINTENANCE	3.00	1260.00	320	GRANTS , CONTRIBUTIONS FOR SPECIFIC PURPOSES	99241732.64	1400200.00
PROGRAMME EXPENSES	3046473.56	16538.00	340	DEPOSITS RECEIVED	3693497.00	2493365.00
EARMARKED FUNDS	27170488.00	1400000.00	341	DEPOSITS WORKS	1619070.00	1219364.00
GRANTS , CONTRIBUTIONS FOR SPECIFIC PURPOSES	325078186.00	186324688.00	350	OTHER LIABILITIES (SUNDRY CREDITORS)	200209330.00	118522189.00
DEPOSITS RECEIVED	4819517.00	1073476.00	410	FIXED ASSETS	40851314.00	23787314.00
DEPOSITS WORKS	6234882.00	6553385.00	440	PRE-PAID EXPENSES	43276.00	15290.00
OTHER LIABILITIES (SUNDRY CREDITORS)	145179.00	401096.00	450	CASH AND BANK BALANCE	19160504.00	31618042.01
PAYMENTS						

Signature
Finance Officer
 Uttarpara-K. trung
 Municipality

Signature

Chairman
 Uttarpara-Kotrung
 Municipality

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 01-Apr-2016 to 31-Mar-2017

Code No	Head of Account	Current Period Amount	Corresponding Previous Period Amount	Code No	Head of Account	Current Period Amount	Corresponding Previous Period Amount
RECEIPTS							
431	SUNDRY DEBTORS (RECEIVABLE S)	18498947.00	17969384.64	460	LOANS, ADVANCES AND DEPOSITS	2053271.00	951679.00
450	CASH AND BANK BALANCE	13330014.00	28670050.80				
460	LOANS, ADVANCES AND DEPOSITS	217030.00	39000.00				
GRAND TOTAL		763304555.23	522218005.68	GRAND TOTAL		763304555.23	522218005.68
PAYMENTS							
				Closing Balances#		317987209.59	267767468.67
				Cash Balances including Imprest Balances with Bank/ Treasury (including balances in designated bank accounts)			
GRAND TOTAL		763304555.23	522218005.68	GRAND TOTAL		763304555.23	522218005.68

M. S. Gupta
Finance Officer
Uttarpara-Kotrung
Municipality

Shiv Prasad
Chairman
Uttarpara-Kotrung
Municipality