

## Executive Summary

### 1. Introduction

- **Uttarpara-Kotrung Municipality** was founded on 3<sup>rd</sup> June 1852. The Municipality is served 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 PS on the west, Konnanagar Municipality on the North and Ballykhal on the south. There are 24 wards spread over an area of 11.71 sq kms.
- 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:**

1<sup>st</sup> April 2015 to 31<sup>st</sup> March 2016

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

During the Financial year 2015-16, the Municipality had a manpower strength of 201 officers and staffs against a sanctioned strength of 396.

- **Revenue of the municipality**

Revenue from own source on accrual basis including bank interest is Rs 9,31,36,645.00 as per accounts, which is 47.04 % of the total revenue including revenue Grants of Rs 19,79,63,549.00.

*Own Source*::The Municipality earned own source actual tax revenue (including arrear) of Rs 2,65,65,429.00

Fees and user ChargesRs 5,68,53,373.00

Rental income from Municipality properties Rs 21,07,059.00.

Interest from bank deposits Rs 57,69,369.00

Miscellaneous receipts Rs 18,41,416.00

*Revenue Grant*::Receipts from revenue Grants from different sources amounted to Rs 10,48,26,904.00



Details breakup of budget and actual revenue and expenditure is given in *Annexure A*.

## 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 10<sup>th</sup> 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. The Municipality appointed an internal auditor to audit the accounts of the Municipality for the year 2014-15 and assist the Municipality to ensure remedy of the defects already submitted by the Examiner of the Local Accounts.

Scope of the internal audit as given in the Municipality's Memo no 170/XII-6 dt 01/03/2017:

1. Internal audit of the accounts as per guidelines for release and utilization of grant recommended 14<sup>th</sup> Finance Commission.
2. Internal audit of the Financial Statements including Asset Register from Puro Hisab package of Municipal Affairs department, Govt of West Bengal.
3. Internal audit of all Departments of the Municipality to find out the lacuna, if any in the existing procedures and suggest improvement.
4. Assist the Municipality for preparation of Broad sheet reply of all pending audit objection raised by AG which include both transaction audit and accounts audit.
5. Checking the transactions whether they are undertaken on the basis of proper authority and followed all rules and regulation laid down by the government.
6. Checking whether Funds are utilised for the purposes for which they are provided and in accordance with the guidelines provided by the Government.
7. Checking of running bills.





### 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

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 2015-16.
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.

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

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

-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.

for Abhyuday & Associates  
Chartered Accountants

*Sleha*

Partner



Place: Uttarpara

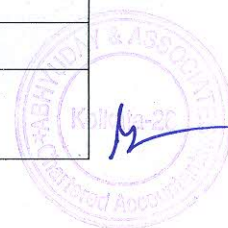
Date: 28/07/2017





### Municipality at a Glance:

Name of the ULB	UTTARPARA KOUTRUNG MUNICIPALITY
Established in	1852, 3 <sup>rd</sup> June
Sub division	
District	Hoogly
Area	11.71 sq/km
Nearest State highway	Grand Tank Road
Nearest National Highway	Durgapur State Highway
Nearest Airport	Howrah Railway Station Netaji Subhas Chandra Airport
Total Population	159413
Male Population	81457
Female Population	77956
Total Literacy%	90.65%
Male Literacy%	92.63%
Female Literacy%	88.25%
No of Wards	24
No of holdings	42095
No of rate payers	42095
Metalled Roads	85.691 km
Concrete Road	60.254 Km
Brick pavement Road	50.239 Km
Mud Road	24.468 Km
No of college	2 no
No of school	High/Higher secondary-22, primary-40
Hospital	2 no
Rail way station	2
No of Icds	100
Self-Help group	198
Drainage system	Pucca 182.07 km /Under ground 4.91 km
Overhead Water Tank	06 nos
Under ground Resurver	03 nos



Water Treatment Plant	Running -1, Under construction -1
Guest House	01
Marriage hall	01
Market	02
Community hall	01
Ferry ghat	01
Burning Ghat	01





### **Audit observations by Examiner of Local Accounts:**

The activities and the financial statements of the Municipality have been audited (Transaction) by the AG for 2014-15 & 2015-16. The Inspection report has not been received by the Municipality till the date of this report. Queries of Inspection report of 2012-13 & 2013-14, have since been replied by the Municipality.

However, the query (letter no SS-III/A/Uttarpara-Kotrung/12-14/5152 dt 27/02/15) in Para 1 Part IIA in respect of non deposition of Rs 9.23 lakh of property tax, collected in cash, is still pending.

### **AUDIT OBSERVATION -2015-16**

The Municipality consists of the following departments, namely,

1. Accounts and Establishent.
2. Cash Department.
3. General Administration.
4. Public Works and Building Plan Department.
5. Assessment.
6. Collection.
7. Public Health including Hospital.
8. License.
9. Water Works.
10. Stores
11. Electrical.
12. Midday Meal Cell.
13. Birth & Death Registration
14. NSAP cell
15. NULM cell
16. Law Department.
17. IT department

### **Department wise audit observations are given below:**

#### **1 Accounts and Establishment:**

Budget

Fund Accounting

Expenditure Accounting

Income accounting

Bank Reconciliation

Payments Cash and cheques/drafts



Salary Disbursement  
Maintenance of Service Files  
Attendance & Leave Management  
Payroll  
Pensions & Retirement Benefits

The accounts department is responsible for compilation of budget of the Municipality, Budget for 2015-16 is enclosed for ready reference in *Annexure A*. The ULB follows double entry system under accrual method. The accounts are maintained with the help of an accounting package 'Puro Hisab'. The collection is mainly done through cash, cheque and RTGS/NEFT mode, there is no online payment/receipt system developed yet. Payment of salary is made through bank transfer. Wages are paid in cash.

Annual account of the Municipality has been prepared and passed by the BOC upto 2014-15. Examiner of Local Accounts ie AG has completed transaction audit upto 2015-16 and Annual accounts upto 2013-14.

## **2. Cash Department**

Collection of Daily revenue  
Deposit Cash in Bank

The cash and cheques are regularly deposited in the bank. The average time difference between collection by the ULB directly or through agent and deposit in the bank is 24/48 hours.

Office cash is kept in the office chest under the responsibility of Cashier only.

## **3. General Administration**

The department under the OS of the Municipality makes Arrangement of BOC, MCIC and other administrative meetings Issue of Notices, Circulars, MOMs Employee Appointment including project appointment.

Barababu of the Municipality is responsible for arranging BOC, MCIC and special meetings. Municipality held 12 nos of BOC meetings and 06 nos of CIC meetings and no special meeting held during 2015-2016.

## **4. PWD (Engineering) and Building Plan Department.**

Approval of Site Plan  
Approval of Building Plan  
Construction Work  
Maintenance Work

Time taken for final approval of the Building plans by the ULB varies with in 60 days and site plan within 15 days. Municipality maintains Docket register and Despatch register for recording applications and approval of the building plans





respectively. MCIC is the final approving authority for the sanctioned building plans of the Municipality. The Municipality received 388 nos of applications for building plan and 217 nos of application of site plan. It approved 356 building plans and around 217 site plans during 2015-16.as per the registers maintained by the department. Pending files as on 31/03/2016 are 32 nos building plan and 12 nos site plan .

## **5. Assessment**

Demand Bill

New Holding Assessment

Interim Assessment

Mutation

Amalgamation/separation

Issue of Certificates

Corrections & Rectifications

The details of assesses are maintained with the help of a software procured by the Municipality. The mutation process is handled by the Assessment department and final approval is given by the BOC. Issue of Mutation certification is done quarterly from the date of application alongwith mutation fees. The department maintains a manual register in Form 4 as per Municipal Rules.

Valuation of the holdings is done by the West Bengal Valuation Board. Last publication of the valuation by the Board for the Uttarpara Municipality was on 01.04.2012. Municipality has already issued request for general assessment to the West Bengal Valuation Board,

## **6. Collection**

Collection of Property Tax

Collection of Water Tax - nil

Demand and collection Register and Daily collection challan are maintained in Form 12 and Form 13 respectively as per Municipality Rules.

The department is responsible for collection of both arrear and current property tax based on demand initiated by the Assessment department.

Issue of the demand bill for property tax does not follow any process to cover all rate payers hence all rate payers were never covered in 2015-16.

The collection of the property tax is done at the dedicated Municipality counters as well as through agents of the Municipality. Commission of the agents during 2015-16 was 7% and 3% commission paid to the contractual staff engaged for this purpose.Rs 684873.00 was paid towards commission for collection of property tax during 2015-16. Rebate @ 5% given to the rate payers paying tax in time. interest@10% is charged for late payment. Interest on property tax receivable was Rs 11,15,150.00 during 2015-16.





There are 4 person for indoor collection and 9 person for out door collection. Outstanding of property tax as on 31.3.16 is Rs 7,61,07,584.00. Out of this Rs 6,34,50,810.00 is due to arrear demand. The outstanding amount has to be reviewed to project a realizable outstanding position of the Municipality.

Details given in the balance sheet schedule 15.

The collection details are given in the income Schedules II.

1	2	3	4	5
Category of assessee	Current demand of property tax	Arrear demand of property tax	Collection of current demand	Collection of arrear demand
General includes all holdings including govt holdings. (Gross)	2,63,22,834.00	6,77,54,135.00	1,36,66,060.00	43,03,324.00
			Col 4/2	Col 5/3
% of collection			51%	6.35%

#### 7. Public Health including Hospital.

Cleaning of Septic Tanks

Garbage Collection

Maintenance of Drainage & Sewerage

Prevention of Epidemics

Hospital & Dispensary Services

Free Medicines

Maternity & Child Care Services

Monitoring of Health Administrative Units & IPP Centers.

The Municipality maintains a Hospital named Mahamaya Sishu O Matrimangal Kendra. It has 57 beds for indoor treatment. Out of this 26 beds dedicated to maternity, 10 beds for ICCU, 04 HDU 09 SDU. All collections at the Hospital are deposited with the Municipality and accounting of the collection is done online as per accounting policy of the Municipality.

**Collections 2015-16:** Registration fees, and Indoor charges collected Rs 76,14,794.00.

**Expenditure 2015-16:** Hospital contingency Rs 8,78,142.00, Hospital Honorarium Rs 54,62,954.00, Hospital expenses Rs 20,646.00, Medical stores Rs 9,77,758.00, Repairs and Maintenance to Hospital Rs 1,05,401.00

#### 8. License

Enlistment of Trade

Issue of Trade License, user charges,,

Renewal of License

Collection of Market Rents & Advertisement Tax.





The licenses, fresh and renewals including cancellation of the same is undertaken by the department for all the enlistments within the geographical jurisdiction of the Municipality.

Collection from various licenses during 2015-16 was Rs 8,54,480.00 and Rs 2,31,935.00 against current and arrear demand respectively and collection of Penalty Rs. 2,74,900.00. Stock of certificates are kept with the departmental head. New licenses issued during 2015-16 -826 nos. Renewal -4435nos. The Municipality issued 84 no Rickshaw/ van licence during the 2015-16.

## **9. Water Works**

New Water Connections

Maintenance of Water Pipes

Maintenance of OH water tanks & Pumps

The Municipality has an elaborate water supply system sourced from deep wells installed by it. It collects levy for supplying and maintaining the supply system. The department has laid 72 km( without makla area) of pipe line till date. It has 367 tube well and 15 abandoned sites, No of pump house 31 and no of street tap is 372. Supply of water per house 155 Litters per /day and supply of water 8houses per day. The department collected connection fees, repairing fees during 2015-16 amounted to Rs.3,36,619.00. The electricity cost of water works within the municipality area was Rs 75,69,292.00. Cost of repairing and maintenance of Water supply was Rs 23,67,900.00. The Municipality has withdrawn service charges on water supply to the households from 1.4.2014.

## **10. Stores**

Maintenance of Municipal Vehicles

Supply of Water Tankers

Allotment of other vehicles

Issue of materials on request

Procurement of new materials

The department maintains its stock records in the manual registers (Form no 62). The Register updated based on Challan cum bill/Tax invoice submitted by the supplier of goods to the Municipality. Physical verification of the stores is not done on regular basis. The Municipality maintains Departmental stores like, Waterworks and Medical under respective department heads. Value of stores as on 31.3.2016 as per accounts Water supply Rs 3,38,378.00 and Medicine store Rs. 1,88,985.00 in the accounts.





## **11. Electrical**

Maintenance of Street Lights and connections.

Maintenance of Water pumps.

Maintenance of electrical appliances in Municipal Property.

The Municipality installed 32 nos of CCTV on Roads, 04 nos at Kheya ghat ,33 nos in office and 32 nos in Mahamaya. Cost of maintaining of street lights & other components was Rs. 8,66,033.00. However quantity of CFL and street lights consumed in 2015-16 were not available from the Municipality records. There is no separate accounting head for recording cost of electricity of street lights.

## **12. Midday Meal Cell**

Monitoring of Mid-Day meal program

The Municipality implemented the midday meal programme for the students upto class V covering 40nos of Primary schools with 4244 students under cooked food programme. Other educational institutes covered under this programme are Upperprimary-22 with 5549 students . The municipality for primary school total allotment Rs. 3354079 and expenditure 3264833, primary cook cum helper for honorium expenses Rs. 1420500 against allotment of Rs. 1441500 2015-16. The municipality for upper primary school total allotment Rs. 7519299 and expenditure 6635547, primary cook cum helper for honorium expenses Rs. 1278000 against allotment of Rs. 1256500 2015-16. The Municipality Management monitoring and evaluation fund (M.M.E.Fund) allotment Rs. 302387 and expenditure Rs. 274370. The Municipality claimed Rs. 88930 for transportation expenses but received rs. 88193.00

1790 quintals of foodgrains were utilised under this programme during 2015-16 against availability of 1790 quintals. Kitchen sheds built during 2015-16 were 27 for primary schools and 17 for the upper primary schools in 2015-16. The Municipality incurred Rs 1,61,23,315.00 during 2015-16. against a grant of Rs 1,72,71,624.00 received during the year. Fund remaining to be utilised is Rs 33,98,291.00

## **13 Birth & Death Registration – Health Department**

Registration of Birth & Death

Issue of Birth Certificate

Issue of Death Certificate

Issue of Cremation Certificate

The department is responsible for recording and issuing of all birth certificates based on records available at the Hospitals, nursing homes, residences and all death certificates based on records of cemeteries within the administrative control of the Municipality. The Municipality levies fees for this service.





The Municipality maintains the records of Birth and death within the jurisdiction of the Municipality in digital format using software. Time taken for issuing Birth and death certificates is usually two days from the date of receipt of information. Municipality issued certificates against Institutional Live births and Domiciliary live births were 2799 and 31 respectively in 2015-16. Certificates pertaining to 1186 Institutional Deaths and 799 Domiciliary Deaths were issued in 2015-16.

#### 14. NSAP Cell

National Social Assistant Programme has three components namely, IGNOAPS, IGNWPS and IGNDPS for the citizens under BPL. The Municipality has 256, 473 and 20 nos of beneficiaries under IGNOAPS, IGNWPS and IGDPDS respectively. The beneficiaries are selected based on applications supported by proper supporting documents received by the Municipality. The eligible beneficiary list as approved by the BOC is forwarded to SUDA as per their format. On approval by SUDA the Municipality releases payment to the beneficiaries at the prevalent rate. In 2015-16 25 nos applications were received and no application was forwarded to SUDA. Rate was Rs 400/-per month for age group under 80 years and Rs 1000/- per month for beneficiaries of 80 years and above. Total disbursement under IGNOAPS in 2015-16 was 18,87,000.00. For the IGNWPS rate was Rs 600/-per month and the disbursement was Rs 34,02,600.00 during 2015-16. For IGNDPS disbursement amount was Rs 1,44,000.00 during 2015-16 at the rate of Rs 600/-per month per beneficiary.

Information of the death of any beneficiary under the programme is informed to the Municipality at the discretion of the family of the beneficiary. In 2015-16-- 04 nos of deaths under IGNWPS and 09 nos of deaths under IGNOAPS were reported to the Municipality. No consistent policy is followed in this regard. Complete records of recovery of excess payment and unrecovered amount are not available in an organized manner at the Municipality level.

#### 15. NULM Cell

Formation of SHG,  
Vocational Training  
Employment Facilitation to BPL  
Facilitation of Bank Loans

The SJSRY programme continued upto 31<sup>st</sup> March 2014 and Govt of India has replaced the SJSRY programme with National Urban Livelihood Mission (NULM) on 1<sup>st</sup> April 2014.

The cell organized : Self Help Group formation – 198 nos.

Revolving fund permanently transfer to SHG @ Rs 10000/- : 0 SHGs.





Skill development training: completed 0 beneficiaries. Ongoing beneficiaries. Self Help Group Formation – 38 nos.  
 Loan proposal for individual enterprises is ready to be placed in task Force – nos. Proposal approved by task force: cases.  
 Total fund received Rs. 18,20,750.00 and payment Rs. 2,71,922.00 during the year 2015-16

#### 16. Law Department

The Municipality engages independent lawyers for attending suits filed against the Municipality and file suits where provision of the Act needs to be defended. There is no register for recording all the cases related to the Municipality in 2015-16.

However, the concerned lawyer informed that 96 nos of cases are pending with Highcourt and 20 cases are pending in the Lower court at Serampore as on 31.3 2016. Rs 3,76,315.00 were incurred by the Municipality as legal fees during 2015-16.

#### 17. IT Department

The IT department is responsible for overall performance of the IT infrastructure and the software running in different departments. There are three types of data bases maintained at the Municipality :

1. Uttarpara ULOB (includes all municipal software)
  2. HMIS\_ERP, HMIS\_PHARMA and HMIS\_REPORTS (used for Hospital).
- IT department assists the Municipality in selection of hardware and software, manage data security and privacy including data integrity and recovery. The disaster recovery plan has not been translated into a working plan yet.

#### Break up of revenue and expenditure of the Municipality during 2015-16.

Item / Head of Account	2014-15	2015-16
<b>INCOME</b>	Rs	Rs
TAX REVENUE	2,56,89,672	2,65,65,429
RENTAL INCOME FROM MUNICIPAL PROPERTIES	15,57,467	21,07,059
ASSIGNED REVENUE AND COMPENSATION	00	00
FEES AND USER CHARGES	5,45,98,967	5,68,53,373
SALE AND HIRE CHARGES	8,09,351	12,05,816
REVENUE GRANTS, CONTRIBUTIONS AND SUBSIDIES	13,38,30,459	10,48,26,904
INCOME FROM INVESTMENT	47,67,611	45,02,828
INTEREST EARNED	9,12,011	12,66,541





OTHER INCOME	00	6,35,600
<b>Total- INCOME</b>	<b>22,21,65,539</b>	<b>19,79,63,550</b>
<b>EXPENDITURE</b>		
ESTABLISHMENT EXPENSES	9,29,69,330	9,28,01,907
ADMINISTRATIVE EXPENSES	39,31,401	46,82,593
OPERATION AND MAINTENANCE	3,76,95,289	4,91,16,443
INTEREST AND FINANCE CHARGES	4,587	4,018
Programe Expenses	2,43,75,267	2,24,36,554
DEPRECIATION	3,49,79,379	1,09,87,886
<b>Total- EXPENDITURE</b>	<b>19,40,06,962</b>	<b>18,00,29,402</b>

Major account headwise comparison between Revenue and Expenditure

	Rs	%
<b>Total revenue including bank interest</b>	<b>19,79,63,550.00</b>	
<b>Total expenditure</b>	<b>18,00,29,402.00</b>	<b>90.94</b>
<b>Establishment expenses</b>	<b>9,28,01,907.00</b>	<b>46.88</b>
<b>Administrative Expenses</b>	<b>46,82,593.00</b>	<b>2.37</b>
<b>Electricity Expenses</b>	<b>1,64,48,313.00</b>	<b>8.31</b>
<b>Health service</b>	<b>14,00,056.00</b>	<b>0.71</b>
<b>Other operation and maintenance</b>	<b>5,37,08,647.00</b>	<b>27.13</b>
	<b>16,90,41,516.00</b>	<b>85.39</b>
<b>Depreciation</b>	<b>1,09,87,886.00</b>	<b>5.55</b>
	<b>18,00,29,402.00</b>	<b>90.94</b>

**Fund accounting of the Municipality:**

The Municipality as per accounting records, received grants under the following heads during 2015-16:

**Municipality fund as on 31.3.2015 Rs 5,22,55,684.38**

**Municipality fund as on 31.3.2016 Rs 7,01,90,203.47**

Account Code	Account Description	2014-15	2015-16
		Rs	Rs
3201001	11 F.C/TRADE PROFESSION & CALLINGS(TAX ON VECHILE)	81,84,437.00	32,57,317.00
3201002	12TH/13TH FINANCE COMMISSION GRANT	2,81,59,643.00	30,04,500.93
3201004	NOAPS / IGNWPS / IGNDPS	80,57,444.00	64,41,147.00
3201007	JNNURM	1,00,17,095.00	80,81,341.00



3201008	SJSRY	15,37,047.00	1,42,893.00
3201012	MIDDAY MEAL	71,24,763.00	1,72,71,624.00
3201013	IPP-VIII/CUDP-III/E.S.O.P.D	1,29,45,761.00	1,05,05,911.00
3201018	RAJIB AWAS YOJNA	16,379.00	12,767.00
3201019	NATIONAL URBAN LIVELIHOOD MISSION (NULM)	9,23,200.00	18,20,750.00
3201020	NATIONAL URBAN HEALTH MISSION (NUHM)	-	60,59,714.00
3201021	PRADHAN MANTRI AWAS YOJONA (PMAY)	-	2,04,925.00
3201022	HOUSING FOR ALL (HFL) (URBAN)	-	3,20,42,000.00
3201023	ATAL MISSION FOR REJUVENATION AND URBAN TRANSFORMATION (AMRUT)	-	17,88,000.00
3201024	SWACHH BHARAT MISSION (SBM)	-	14,33,953.00
3201026	14TH FINANCE COMMISSION GRANT	-	2,09,70,778.00
3202001	SALARY GRANT	2,17,93,915.00	3,50,23,217.00
3202002	D.A. SUBVENTION GRANT	1,47,96,369.00	1,92,53,034.00
3202004	PENSION RELIEF GRANT	38,91,112.00	-
3202006	OTHER SPECIFIC PURPOSE GRANTS	16,00,000.00	71,52,000.00
3202007	SFC	2,23,63,500.00	-
3202008	URBAN WAGE EMPLOYMENT GENERATION	1,06,41,000.00	1,05,52,500.00
3202011	FIXED GRANT	1,29,15,011.00	2,27,50,108.00
3202012	SCHEME OF HOUSING FOR THE URBAN POOR	-	30,80,000.00
3203003	KUSP	-	630.00
3411001	MPLAD FUND	49,61,875.00	9,05,746.00
3411002	BEUP FUND	135.00	20,66,463.00
3412001	MPLADS FUND	43,25,253.00	83,53,334.00
3412002	BEUP FUND	-	20,49,547.00
	Total	17,42,53,939.00	22,42,24,199.93





**Expenditure under different heads of Grants as per accounts are given below for the year 2015-2016:**

% of  
utilisation  
2015-16

code	Account head	2014-15	2015-16	
3201001	11 F.C/TRADE PROFESSION & CALLINGS(TAX ON VECHILE)	1,06,35,915.00	13,43,891.00	13.31
3201002	12TH/13TH FINANCE COMMISSION GRANT	22,52,223.00	91,64,392.86	20.35
3201004	NOAPS / IGNWPS / IGNDPS	82,40,475.00	70,07,400.00	80.16
3201007	JNNURM	67,40,745.00	64,43,120.00	20.64
3201008	SJSRY	25,85,532.00	13,11,933.00	36.93
3201012	MIDDAY MEAL	1,57,27,015.00	1,61,23,315.00	82.59
3201013	IPP-VIII/CUDP-III/E.S.O.P.D	1,23,44,570.00	1,16,48,898.92	100
3201018	RAJIB AWAS YOJNA	1,70,830.00	65,914.00	19.70
3201020	NATIONAL URBAN HEALTH MISSION (NUHM)		9,73,494.80	16.07
3202001	SALARY GRANT	2,00,10,426.00	1,82,87,434.00	32.46
3202002	D.A. SUBVENTION GRANT	1,47,46,666.00	1,50,36,772.00	63.64
3202004	PENSION RELIEF GRANT	38,91,112.00	-	-
3202006	OTHER SPECIFIC PURPOSE GRANTS	20,32,126.00	70,92,264.00	70.46
3202007	SFC	2,46,340.00	1,72,38,846.00	57.95
3202008	URBAN WAGE EMPLOYMENT GENERATION	1,63,37,942.00	87,38,119.00	39.55
3202011	FIXED GRANT	1,29,15,011.00	2,27,50,108.00	100 -
3202012	SCHEME OF HOUSING FOR THE URBAN POOR	-	12,95,000.00	40.75
3203003	KUSP	-	630.00	100 -
3411001	MPLAD FUND	-	50,85,816.00	86.68
3411002	BEUP FUND	-	8,53,084.00	37.42
3412001	MPLADS FUND	58,88,160.00	83,53,334.00	100 -
3412002	BEUP FUND	-	20,49,547.00	100.00 -
	Total	134765088.00	160863313.58	



## Bank Reconciliation :

The Municipality has running bank accounts in 22 banks and the reconciliation statements as on 31<sup>st</sup> march 2016 *Annexure B*

### Investments:

UTTAR PARA KOTRUNG MUNICIPALITY									
DETAILS OF INVESTMENTS AS ON 31.03.2016									
REINVEST DURING THE YEAR 2015-16									
Sl.No.	D.O.I	D.O. M	Certificate No.	Bank	B-12 Amount(Rs.)	R.O.I.	Cumulative interest 2014-15	Int. For 2015-16	B-15 Cumulative interest 2015-16
1	17.06.2015	17.06.2018	CIF-8092547532	S.B.I.	1,65,18,079	8.25%		10,22,056	10,22,056
2	21-08-2015	21-08-2018	CSP-0425920	U.B.I	18,55,083	7.25%		97,392	97,392
3	19-08--2015	19-08-2018	Cif-8092547532	S.B.I.	1,35,30,079	7.00%		5,52,478	5,52,478
4	30-01-2014	30-01-2017	TDR/C-1852144	ALL AHA BAD	10,79,179	9.50%	1,21,232	1,14,039	2,35,271
5	08-12-2015	08-12-2016	CBS-136657	ALL AHA BAD	30,54,116	7.75%		91,623	91,623
6	06.05.13	06.05.16	CBS-137676	ALL AHA BAD	9,960	9.00%	1,792	1,058	2,850
	03.03.16	03.03.17	682773	ALL AHA BAD	90,00,000	7.50%		56,250	56,250
	03.04.16	04.03.17	682774	ALL AHA BAD	90,00,000	7.50%		56,250	56,250
7	03.04.16	05.03.17	CBS-137398	ALL AHA BAD	36,74,641	7.50%		22,967	22,967
8	11.04.14	11.04.17	CSP-519552	UBI	17,17,666	9.25%	1,54,589.93	1,73,184	3,27,774
					<b>5,94,38,803</b>		<b>2,77,614</b>	<b>21,87,297</b>	<b>24,64,911</b>





Investments as per accounts is Rs 5,94,38,803.00 There is an accrual interest of Rs 24,64,911.00 during the year 2015-16.

There was no Credit balances under Expenditure head or Debit balances under Income head in the accounts of the Municipality in 2015-16.

**Statutory compliances:**

TDS from Employee of Rs 49,321.00 as on 31.3.2016.

Tds from Contractor of Rs. 32,558.00

Works Contract tax payable: Rs 22,278.00 was payable as on 31.3.16.

Provident Fund: Rs 4,26,715.00

Professional tax: Rs 23,800.00 on 31.3.2016.

Gratuity :Provided on cash basis.

Leave encashment: Under discretionary power of Chairman.

**Other liabilities** as per schedule 9 of the balance Sheet.



Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
<b><u>SOURCES OF FUNDS</u></b>						
Reserves and Surplus						
310	MUNICIPAL (GENERAL) FUND	B-1	70190203.47	52255684.38		
311	EARMARKED FUNDS	B-2	44654779.00	46185002.00		
312	RESERVES	B-3	156160136.30	117064942.29		
	Grants, Contribution for Specific purposes		271005118.77		215505628.67	
320	GRANTS, CONTRIBUTIONS FOR SPECIFIC PURPOSES	B-4	219334700.77	153007123.42		
332	3201007-JNNURM(BSUP)	B-0	0.00	0.00		
	Loans		219334700.77		153007123.42	
330	SECURED LOANS	B-5	0.00	0.00		
331	UNSECURED LOANS	B-6	0.00	0.00		
	TOTAL		0.00	0.00	0.00	
			490339819.54		368512752.09	

TOTAL

490339819.54

368512752.09



*Finance Officer*  
Finance Officer  
Uttarpara-Kotrung  
Municipality

*Chairman*  
Chairman  
Uttarpara Kotrung Municipality



Name of Urban Local Body : **UTTARPARA-KOTRUNG MUNICIPALITY**  
**BALANCE SHEET AS ON 31 March 2016**

Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
<b>APPLICATION OF FUNDS</b>						
	Fixed Assets					
	Gross Block					
410	FIXED ASSETS	B-11	506563474.83		451931221.83	
	Less: Accumulated Depreciation					
411	ACCUMULATED DEPRECIATION	B-11	332123137.08		321135250.58	
	Net Block		174440337.75		130795971.25	
412	CAPITAL WORK-IN-PROGRESS	B-11	0.00		0.00	
	Investments					
				174440337.75		130795971.25
420	INVESTMENTS-GENERAL FUND	B-12	59438802.55		46884661.55	
421	INVESTMENTS-OTHER FUND	B-13	44654779.00		46185002.00	
	Working Capital					
				104093581.55		93069663.55
	Current assets, loans & advances					
430	STOCK-IN-HAND	B-14	527363.70		71354.50	
431	SUNDRY DEBTORS (RECEIVABLES)	B-15	84915733.06		85084444.82	
432	ACCUM. PROVISIONS AGAINST DEBTORS (RECEIVABLES)	B-15	0.00		0.00	



*N. Nagaraj*  
**Finance Officer**  
 Uttarpara-Kotrung  
 Municipality

*[Signature]*  
**Chairman**

**Uttarpara Kotrung Municipality**

Name of Urban Local Body : UTTARPARA-KOTRUNG MUNICIPALITY  
BALANCE SHEET AS ON 31 March 2016

Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
440	PRE-PAID EXPENSES	B-16	0.00	6255.00		
450	CASH AND BANK BALANCE	B-17	267969259.67	203152182.16		
460	LOANS, ADVANCES AND DEPOSITS	B-18	1069903.00	889624.00		
461	ACCUM.PROVISIONS AGAINST LOANS,ADVANCES & DEPOSITS	B-18	0.00	0.00		
<b>Less: Current Liabilities &amp; Provisions</b>						
340	DEPOSITS RECEIVED	B-7	10039701.00	8091053.00		
341	DEPOSITS WORKS	B-8	2208716.00	5175407.00		
350	OTHER LIABILITIES (SUNDRY CREDITORS)	B-9	130427942.19	131290283.19		
360	PROVISIONS	B-10	0.00	0.00		
	Other Assets			211805900.24		144647117.29
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		
						0.00

*Asst. Commr.*  
Finance Officer  
Uttarpara-Kotrung  
Municipality

*Dilip Kumar*  
Chairman  
Uttarpara Kotrung Municipality





Form 81

[Vide Rules 239 & 260]

Name of Urban Local Body : UTTARPARA-KOTRUNG MUNICIPALITY  
BALANCE SHEET AS ON 31 March 2016

Code No.	Description of Item	Schedule No		Current Year		Previous Year	
		Amount	Amount	Amount	Amount		
TOTAL			490339819.54		368512752.09		

*Mazhar*  
Finance Officer  
Uttarpara-Kotrung  
Municipality

*Dilip Kumar*

Chairman  
Uttarpara Kotrung Municipality



Name of Urban Local Body : UTTARPARA-KOTRUNG Municipality  
 Schedule of Balance Sheet as on 31-Mar-2016

Schedule No : B- 1

310 MUNICIPAL (GENERAL) FUND

Code No	Particulars	1	2	3	4	5 (3+4)	6	7 (5-6)
		Opening balance as per the last account (Rs)	Addition during the period (Rs)	Total (Rs)	Deduction during the period (Rs)	Balance at the end of 31-Mar-2016 (Rs)		
310-10	MUNICIPAL FUND	24097108.27	28158947.11	52256055.38	0.00	52256055.38		
310-90	EXCESS OF INCOME AND EXPENDITURE	28158576.11	254296353.87	282454929.98	264520781.89	17934148.09		
	<b>Total -</b>	<b>52255684.38</b>	<b>282455300.98</b>	<b>334710985.36</b>	<b>264520781.89</b>	<b>70190203.47</b>		

*Anwar*  
 Finance Officer  
 Uttarpara-Kotrung  
 Municipality

*P. M. S.*

Chairman  
 Uttarpara Kotrung Municipality



**UTTARPARA-KOTRUNG Municipality**  
**Income Expenditure statement**

Code No	Item / Head of Account	Schedule N	2014-15	2015-16
	<b>INCOME</b>			
1100101	PROPERTY TAX FROM RESIDENTIAL BUILDINGS	I-1	18960076.02	19755624.87
1100102	PROPERTY TAX FROM COMMERCIAL BUILDINGS	I-1	802893.48	1740092.76
1100103	PROPERTY TAX ON STATE GOVERNMENT BUILDINGS	I-1	806224.88	621645.84
1100104	SERVICE CHARGES IN LIEU OF PROPERTY TAX ON CENTRAL GOVERN	I-1	461288.64	376107.82
1100105	PROPERTY TAX ON THE CLOSED AND SICK INDUSTRIES	I-1	4598057.12	3829362.59
1101101	ADVERTISEMENT TAX -LAND HOARDING	I-1	7319.00	8918.00
1105202	EMPLOYMENT CESS	I-1	53813.00	213097.00
1109011	ADVERTISEMENT TAX	I-1	0.00	20580.00
1301001	RENT FROM MARKETS	I-3	185572.00	0.00
1301002	RENT FROM SHOPPING COMPLEXES (SAKHER BAZAR)	I-3	1770.00	569563.00
1301003	RENT FROM AUDITORIUMS	I-3	390876.00	405300.00
1301005	RENTAL INCOME FROM MARRIAGE HALLS, COMMUNITY CENTERS	I-3	566360.00	335696.00
1301008	RENT FROM LET OUT PROPERTIES (CESC TOWER ETC.)	I-3	6000.00	5550.00
1301009	RENT FROM CYCLE STAND / ANY OTHER PUBLIC AMENITIES	I-3	0.00	6000.00
1301051	RENT FROM LAND & HOUSES	I-3	194932.00	121496.00
1302001	RENT FROM EMPLOYEES' QUARTERS	I-3	14937.00	0.00
1303001	RENT FROM GUEST HOUSES	I-3	0.00	80000.00
1303052	HOLIDAY HOME	I-3	196220.00	47490.00
1308002	RENT FROM LEASE OF PONDS	I-3	0.00	2500.00
1308003	RENT FROM LEASE OF FERRY GHAT/ OTHER RENT	I-3	800.00	412750.00
1309003	RENT FROM GUEST HOUSES	I-3	0.00	16700.00
1309005	OTHER RENTS	I-3	0.00	104014.00
1401001	REGISTRATION OF CARTS	I-4	240.00	1135.00
1401003	REGISTRATION OF PATIENTS	I-4	66550.00	178720.00
1401009	FEES FOR PROCESSING OF SITE PLAN	I-4	818400.00	654600.00
1401010	FEES FOR PROCESSING OF BUILDING PLAN	I-4	2026520.00	1577061.00
1401011	FEES FOR STACKING MATERIALS( MULTI STORIED)	I-4	1517940.00	1526287.00
1401012	FEES FOR DEVELOPEMENT OF BUILDING ( MULTI STORIED)	I-4	17433196.00	17570372.00
1401014	FEES FOR SUB-DIVISION OF PLOTTING	I-4	182515.00	177621.00
1401101	LICENSING FEES FOR D&O	I-4	0.00	50.00
1401103	LICENSING FEES FOR SHOPS, RICKSHAWS, ETC.	I-4	1232841.00	1455384.00

*Signature*

**Finance Officer**  
**Uttarpara-Kotrung**  
**Municipality**

*Signature*

**Chairman**  
**Uttarpara-Kotrung**  
**Municipality**







1401106	LICENSING FEES FOR PLUMBING	I-4	4813.00	1809.00
1401116	INSTALLATION CHARGES OF MOBILE TOWER	I-4	4651896.00	797223.00
1401118	L.B.C., L.B.S. & PLUMBING	I-4	70625.00	82814.00
1401203	LAY-OUT PERMIT	I-4	0.00	200.00
1401205	PLAN SANCTION FEES	I-4	2003471.00	2685076.00
1401206	MISC PERMIT FEES & COLLECTION	I-4	100.00	12800.00
1401301	FEES FOR COPYING	I-4	108045.00	193020.00
1401302	BIRTH AND DEATH CERTIFICATE FEES	I-4	141083.00	176314.00
1401401	DEVELOPMENT FEES	I-4	475351.00	3236628.00
1401502	REGULARIZATION FEES	I-4	300.00	14670.00
1402004	PENALTIES AND FINES UNDER OTHER ACTS	I-4	0.00	4620.00
1404001	ADVERTISEMENT FEES	I-4	0.00	140900.00
1404006	HOUSE CONNECTION FOR WATER	I-4	459778.00	336619.00
1404008	NOTICE FEES	I-4	0.00	25.00
1404010	MUTATION FEES	I-4	17822159.03	14859379.00
1404018	ANY OTHER COLLECTION	I-4	125.00	0.00
1404057	HOARDING RENT	I-4	0.00	30000.00
1405001	SALE OF MEDICINES IN HOSPITALS	I-4	0.00	1400.00
1405002	EXAMINATION (INDOOR) CHARGES IN HOSPITALS	I-4	2940145.00	7436074.00
1405003	AMBULANCE CHARGES	I-4	32975.00	43910.00
1405007	SEPTIC TANK CLEARANCE CHARGES	I-4	660290.00	928385.00
1405008	SEWERAGE CLEARANCE CHARGES	I-4	30350.00	63840.00
1405009	CREMATORIUM CHARGES	I-4	1358970.00	2065010.00
1405011	CHARGES FOR PAY AND USE TOILETS	I-4	27448.00	0.00
1405013	FERRULE CLEARANCE CHARGES	I-4	449.00	0.00
1405015	SUPPLY OF EXTRA WATER/SPECIAL WATER SUPPLY/WATER TANKER	I-4	173250.00	235200.00
1405023	SUPPLY OF VATS	I-4	99330.00	160595.00
1407001	SERVICE CHARGES	I-4	224.00	0.00
1407004	ROAD DAMAGE RECOVERY	I-4	259012.30	205632.00
1408051	OTHER INCOME	I-4	575.38	0.00
1501001	SALE OF TREE GUARDS	I-5	200.00	1200.00
1501101	SALE OF TENDER FORMS	I-5	385350.00	621150.00
1501105	SALE PERMISSION FORM	I-5	96300.00	95200.00
1501107	WATER CONNECTION APPLICATION FORM	I-5	22701.00	15901.00
1501108	BIRTH CERTIFICATE FORM	I-5	71690.00	156020.00
1501109	DEATH CERTIFICATE FORM	I-5	58915.00	101595.00

*Signature*  
**Finance Officer**  
**ttarpara-Kotrung**  
**Municipality**

*Signature*  
**Chairman**  
**ttarpara-Kotrung**  
**Municipality**



1501112	SALE OF OTHERS FORM (NOT SPECIFIED ANY SUBHEAD)	I-5	174195.00	214750.00
1504102	HIRE CHARGES FOR TOOLS AND EQUIPMENTS	I-5	0.00	0.00
1601001	SALARY GRANT	I-6	20010426.00	8230100.00
1601002	D.A. SUBVENTION GRANT	I-6	14746666.00	15036772.00
1601004	PENSION RELIEF GRANT	I-6	3891112.00	4326933.00
1601005	FIXED GRANT	I-6	12915011.00	22750108.00
1601011	CENSUS GRANT	I-6	294716.00	296314.00
1601012	REVENUE GRANTS FROM GOVERNMENT AGENCIES	I-6	658906.00	389592.00
1601013	REVENUE GRANT FROM FINANCIAL INSTITUTIONS	I-6	0.00	305324.00
1601014	REVENUE GRANT FROM WELFARE BODIES	I-6	20841840.00	18752279.00
1601017	GRANTS FOR ANY OTHER PURPOSE	I-6	17099993.00	15287867.84
1601018	ENTERTAINMENT GRANT(N/A).	I-6	4890000.00	7382000.00
1601059	BONUS	I-6	0.00	227200.00
1602001	RE-IMBURSEMENT OF EXPENSES	I-6	5042543.00	1163905.00
1604001	CONTRIBUTION AGAINST FIXED ASSETS.	I-6	33439246.00	10678509.00
1701001	INTEREST FROM FIXED DEPOSITS	I-7	4767611.11	4502828.00
1711001	INTEREST FROM BANK ACCOUNT	I-8	167086.00	151369.00
1712002	INTEREST ON CONVEYANCE ADVANCE	I-8	0.00	21.90
1718001	INTEREST ON HIRE-PURCHASES	I-8	7.20	0.00
1718002	INTEREST ON PROPERTY TAX RECEIVABLE	I-8	744918.43	1115150.18
1808010	SALE OF SCRAP AND MATERIAL	I-9	0.00	635600.00
<b>A</b>	<b>Total- INCOME</b>		<b>222165538.59</b>	<b>197963549.80</b>
	<b>EXPENDITURE</b>			
2101001	BASIC SALARY	I-10	22273928.00	21295336.00
2101002	DEARNESS ALLOWANCE	I-10	16249636.00	17888149.00
2101004	HOUSE RENT ALLOWANCE	I-10	3189671.00	2881770.00
2101005	MEDICAL ALLOWANCE	I-10	712405.00	653250.00
2101007	EX-GRATIA	I-10	649750.00	810766.00
2101008	BONUS	I-10	1010600.00	1027600.00
2101010	CONSOLIDATED PAY	I-10	13462746.00	13047881.00
2101011	DEARNESS PAY	I-10	4938536.00	4317182.00
2101051	DEAR.PAY	I-10	0.00	368074.00
2102001	OVER-TIME ALLOWANCE	I-10	1000.00	1000.00
2102006	UNIFORM TO STAFF	I-10	39875.00	0.00
2102008	ALLOWANCES TO CHAIRMAN/MAYOR	I-10	190500.00	229275.00
2102009	ALLOWANCES TO OTHER BOARD OF COUNCILORS	I-10	535925.00	686000.00

*Handwritten signature*  
**Finance Officer**  
**Uttarpara-Kotrung**  
**Municipality**

*Handwritten signature*  
**Chairman**  
**Uttarpara-Kotrung**  
**Municipality**



2102011	STAFF WELFARE EXPENSES	I-10	48750.00	42000.00
2102012	OFFICE CONTINGENCIES	I-10	537985.00	608125.00
2102013	WASHING CHARGES	I-10	94070.00	15574.00
2102021	HONORARIUM TO T.P.O. & OTHERS	I-10	184600.00	246761.00
2102022	HONR.PAID TO CUDP III KMDA	I-10	2091135.00	1621497.00
2102023	HONR.PAID TO IPP-VIII	I-10	3535189.00	3164765.00
2102024	HONORARIUM TO HAU IPP-VIII	I-10	364258.00	129520.00
2102025	HONR.PAID TO MATERNITY-IPP VII, E.S.O.P.D	I-10	1269812.00	1710955.00
2102028	HOSPITAL CONTINGENCY	I-10	475957.00	878142.00
2102029	HOSPITAL, CONSOLIDATED HONORARIUM	I-10	4233990.00	5462954.00
2102031	ARREAR SALARY	I-10	1684.00	197616.00
2102032	LEAVE SALARY	I-10	0.00	100000.00
2102063	COMMISSION ON PROPERTY TAX COLLECTION	I-10	33002.00	0.00
2103001	PENSION	I-10	12330972.00	13282810.00
2104004	DEATH CUM RETIREMENT GRATUITY	I-10	4468085.00	2094119.00
2104006	CONTRIBUTION TO PF FUNDS	I-10	45269.00	40786.00
2201002	OTHER RENTS	I-11	221350.00	192450.00
2201003	RATES AND TAXES	I-11	38890.00	6365.00
2201101	ELECTRICITY EXPENSES	I-11	901759.00	162232.00
2201102	WATER CHARGES	I-11	1800.00	1500.00
2201103	SECURITY EXPENSES	I-11	130167.00	204974.00
2201201	TELEPHONE EXPENSES	I-11	217495.00	273579.00
2201203	POSTAGE AND TELEGRAM	I-11	6000.00	6100.00
2202002	NEWSPAPERS	I-11	2055.00	1090.00
2202004	BOOKS	I-11	10000.00	0.00
2202102	PRINTING	I-11	76104.00	337753.00
2202103	STATIONERY ITEMS	I-11	159899.00	233622.00
2202104	COMPUTER CONSUMABLES	I-11	496695.00	236500.00
2203001	TRAVELING AND CONVEYANCE -CHAIRMAN/MAYOR	I-11	1500.00	0.00
2203002	TRAVELING AND CONVEYANCE -BOARD OF COUNCILORS	I-11	0.00	78.00
2203003	TRAVELING AND CONVEYANCE -OTHERS	I-11	33960.00	25785.00
2203004	FUEL	I-11	23792.00	0.00
2203005	PETROL AND DIESEL	I-11	105879.00	28152.00
2204001	INSURANCE-VEHICLES	I-11	8759.00	12085.00
2204006	INSURANCE-MUNICIPALE BUILDING & ASSETS	I-11	11641.00	10937.00
2205101	LEGAL FEES	I-11	464167.00	376315.00

*Signature*

**Finance Officer**  
Uttarpara-Kotrung  
Municipality

*Signature*

**Chairman**  
Uttarpara-Kotrung  
Municipality



2205204	CONSULTANCY CHARGES	I-11	0.00	938545.00
2206001	HOSPITAL EXPENSES	I-11	0.00	20646.00
2206002	ADVERTISEMENT AND PUBLICITY	I-11	184676.00	252908.00
2206009	WEBSITE FEES AND INTERNET RELATED EXPENDITURE	I-11	20504.00	23972.00
2206101	PROF.SOCIETIES (DONATION & SUBSCRIPTIONS)	I-11	0.00	500000.00
2208001	TRAINING EXPENSES	I-11	35.50	0.00
2208002	CARTAGE AND CARRIAGE INWARD	I-11	54308.00	50454.00
2208003	CARTAGE AND CARRIAGE OUTWARD	I-11	26076.00	34894.00
2208004	ASSESSMENT CHARGES	I-11	0.00	66784.00
2208006	COMMISSION ON PROPERTY TAX COLLECTION	I-11	733890.00	684873.00
2301001	ELECTRICITY EXPENSES	I-12	794896.00	1762416.00
2301002	DIESEL EXPENSES	I-12	1403151.00	1883393.00
2301003	PETROL EXPENSES	I-12	11216.00	19376.00
2301004	ELECTRICITY EXPENSES ( WATER WORKS)	I-12	5634843.00	6453598.00
2301005	MOSQUITO OIL	I-12	371500.00	358400.00
2301053	ELECTRICITY EXPENSES-WATER WORKS	I-12	0.00	1115694.00
2302001	BULK PURCHASE OF ELECTRICITY	I-12	3997869.00	7116605.00
2303004	MEDICAL STORE	I-12	1396457.25	977758.00
2303006	STATIONERY STORE	I-12	40550.00	0.00
2303010	SANITARY AND CONSERVANCY STORE	I-12	344045.50	576975.80
2303011	WATER SUPPLY STORE	I-12	876646.41	0.00
2303012	ELECTRICITY STORE	I-12	73222.00	0.00
2304003	HIRE CHARGES OF CAR	I-12	14875.00	3800.00
2305001	REPAIR AND MAINTENANCE-ROADS AND PAVEMENTS	I-12	629175.00	2045540.00
2305003	REPAIR AND MAINTENANCE-WATER SUPPLY	I-12	1618548.00	2367900.00
2305004	REPAIR AND MAINTENANCE-SEWERAGE AND DRAINAGE	I-12	131975.00	476248.00
2305005	REPAIR AND MAINTENANCE-STREET LIGHT POSTS	I-12	694927.00	866033.00
2305008	REPAIR AND MAINTENANCE-PARKS AND PLAYGROUNDS	I-12	0.00	442310.00
2305051	REPAIR AND MAINTENANCE-PIPE LINE	I-12	2579.00	2131.00
2305110	REPAIR AND MAINTENANCE-HOSPITALS	I-12	22130.00	75936.00
2305113	REPAIR & MAINTENANCE OF ELETRICAL CREMATORIUM	I-12	311290.00	436790.00
2305201	REPAIR AND MAINTENANCE-OFFICE BUILDINGS	I-12	0.00	43130.00
2305205	REPAIR & MAINTENANCE OF HALLS, AUDITORIUM , SHOPEs & MAR	I-12	26237.00	45063.00
2305207	REPAIR & MAINTANANCE OF OTHER MUNICIPAL BUILDINGS	I-12	325552.00	272198.00
2305301	REPAIR & MAINTANANCE OF AMBULANCES	I-12	8720.00	14143.00
2305303	REPAIR & MAINTANANCE OF CARS	I-12	12950.00	50006.00

*Signature*

**Finance Officer**  
Uttarpara-Kotrung  
Municipality

*Signature*

**Chairman**  
Uttarpara-Kotrung  
Municipality



2305306	REPAIR & MAINTANANCE OF TRUCKS	I-12	0.00	12946.00
2305307	REPAIR & MAINTANANCE OF TANKERS	I-12	15020.00	0.00
2305309	REPAIR & MAINTANANCE VAN/ RICKSHAW/ BI- CYCLES	I-12	458560.00	156837.00
2305310	REPAIR & MAINTANANCE -TRACTOR\ TRAILOR	I-12	224125.00	463732.00
2305901	REPAIR AND MAINTENANCE-FURNITURE AND FIXTURES	I-12	39774.00	39175.00
2305902	REPAIR AND MAINTENANCE-ELECTRIC APPLIANCES	I-12	28290.00	16655.00
2305903	REPAIR AND MAINTENANCE-OFFICE EQUIPMENT	I-12	49365.00	62470.00
2305905	REPAIR AND MAINTENANCE-PLANT AND MACHINERY	I-12	546448.00	420272.00
2305906	REPAIR & MAINTANANCE - HOSPITAL MACHINERY & EQUIPMENTS.	I-12	1067938.00	29465.00
2308002	WATER PURIFICATION EXPENSES	I-12	282437.00	226351.00
2308003	GARBAGE CLEARANCE EXPENSES	I-12	16239978.00	20283096.00
2407001	BANK CHARGES FOR SBI C/A-11141290312-MF	I-13	2739.38	4018.41
2407007	BANK CHARGES FOR UCO C/A-44101 GENAREL FUND	I-13	680.00	0.00
2407009	BANK CHARGES FOR UCO C/A-13138 SJRY	I-13	0.00	0.00
2407010	BANK CHARGES FOR SBI CA 1141290436 (KUSP)	I-13	1168.00	0.00
2502001	EXPENDITURE ON WELFARE OF WOMEN	I-14	2342800.00	3588026.00
2502002	EXPENDITURE ON WELFARE OF CHILDREN	I-14	862695.00	972035.00
2502003	EXPENDITURE ON WELFARE OF AGED	I-14	3623025.00	2522586.00
2502004	D.D.P/ A.D.P. PREPARATION WORK	I-14	174500.00	0.00
2502007	WELFARE EXPENDITURE FOR ADOLESCENT	I-14	616630.00	38250.00
2502012	MISCELLANEOUS PROGRAMME EXPENSES	I-14	2544377.00	1565390.00
2502025	REBATE TO PATIENT IN HOSPITAL	I-14	0.00	422298.00
2502054	(CANCEL) D.D.P./A.D.P PREPARATION WORK(CANCEL)	I-14	0.00	0.00
2503001	EXPENDITURE FOR WELFARE OF SCHOOLL STUDENT ( MID-DAY MEAL	I-14	13230549.00	13107874.00
2503002	CENSUS / SURVEY EXPENSES	I-14	152481.00	192695.00
2503003	SOCIO ECONOMY & CASTE CENSUS	I-14	828210.00	27400.00
2722001	OFFICE BUILDING	I-0	125659.30	615970.00
2722003	HOSPITAL BUILDINGS	I-0	345698.42	314219.00
2722005	MUNICIPAL HALLS, SHOPS, TOWN HALLS	I-0	308086.15	240312.00
2722006	PARK BUILDINGS	I-0	104569.65	249674.00
2722007	PUMPING STATION BUILDING	I-0	105642.77	229191.00
2722009	ANY OTHER MUNICIPAL BUILDING	I-0	728566.20	42144.00
2722101	PARKS & PLAY GROUND	I-0	196285.20	14965.00
2723001	ROADS AND PAVEMENTS-CONCRETE	I-0	7640574.88	0.00
2723002	ROADS AND PAVEMENTS-BLACK TOPPED	I-0	12274031.50	0.00
2723003	ROADS AND PAVEMENTS OTHERS	I-0	846503.75	920956.00

*ANARAOE*

Finance Officer  
Uttarpara-Kotrung  
Municipality

*[Signature]*

Chairman  
Uttarpara-Kotrung  
Municipality



2723005	SUB-WAYS	I-0		0.00	384683.00
2723101	STORM WATER DRAINAGE	I-0		967963.81	0.00
2723102	DRAINS-OPEN	I-0		418067.66	790882.00
2723103	DRAINS-CLOSED	I-0		12663.13	597438.00
2723201	WATER PIPELINES	I-0		3881659.60	0.00
2723202	DEEP TUBE WELLS	I-0		1687093.67	0.00
2723203	WATER TANKS	I-0		146229.00	400485.00
2723207	HAND OPERATED TUBEWELL	I-0		155544.80	408272.50
2723301	LAMP POSTS	I-0		898646.80	0.00
2724001	WATER TREATMENT PLANTS	I-0		0.00	14197.00
2724002	WATER PUMPING PLANTS	I-0		43665.30	163605.00
2724003	SEWERAGE TREATMENT PLANTS	I-0		3625.00	21419.00
2724005	HOSPITAL MACHINERY	I-0		341008.45	407677.00
2724006	ROAD ROLLERS	I-0		102024.00	803053.00
2724009	MECHANICAL SWEEPERS	I-0		192024.00	514148.00
2724010	CRANES	I-0		118032.95	33094.00
2724013	MOTOR PUMPS	I-0		565536.45	182646.00
2724017	EXPENSIVE VAT	I-0		85197.00	54833.00
2724022	ELECTRICAL CREMATORIUM	I-0		0.00	70253.00
2724023	WASTE TREATMENT PLANT	I-0		153672.70	0.00
2725001	AMBULANCES	I-0		229114.28	208950.00
2725003	CARS	I-0		55568.00	81700.00
2725005	MOTOR CYCLES	I-0		0.00	4909.00
2725006	TRUCKS	I-0		786678.97	346011.00
2725007	TANKERS	I-0		59373.60	60725.00
2725009	TRACTORS	I-0		186544.40	532761.00
2725011	OTHER VEHICLES	I-0		0.00	106313.00
2725012	VAN RICKSHAW	I-0		26927.30	80623.00
2725013	ENGINE DRIVEN CESS POOL	I-0		71470.00	110085.00
2726001	COMPUTERS	I-0		292260.00	721938.00
2726002	XEROX-MACHINES	I-0		0.00	15794.00
2726004	COMMUNICATION EQUIPMENTS	I-0		0.00	49930.00
2726006	PUBLIC ADDRESS SYSTEMS	I-0		0.00	28526.00
2726007	WIRELESS EQUIPMENTS	I-0		76245.75	34371.00
2726008	T.V. SETS	I-0		0.00	2447.00
2726009	AIR CONDITIONERS	I-0		84069.65	26104.00

*Majaloe*

Finance Officer  
Uttarpara-Kotrung  
Municipality

*[Signature]*

Chairman  
Uttarpara-Kotrung  
Municipality



2726010	WATER COOLERS	I-0	4026.00	13666.00
2727001	CABINETS	I-0	9300.00	12533.00
2727002	CUPBOARDS	I-0	0.00	12508.00
2727003	CHAIRS	I-0	26557.00	65910.00
2727004	TABLES	I-0	104074.30	200533.00
2727005	FANS	I-0	29751.00	54618.00
2727006	ELECTRIC FITTINGS AND INSTALLATIONS	I-0	32323.35	194251.00
2727007	ALMIRA	I-0	48610.00	101966.00
2727008	OTHER FURNITURE & FIXTURE	I-0	10247.60	15682.00
2728001	SOFTWARE LICENSEE FEES	I-0	397966.10	430916.00
2801007	VEHICLE TAX	I-0	30960.00	0.00
2802001	RENTAL INCOME	I-0	5748.00	0.00
2805007	VEHICLE TAX	I-0	0.00	0.00
2808001	OTHER EXPENSES	I-0	15000.00	0.00
<b>B</b>	<b>Total- EXPENDITURE</b>		<b>194006962.48</b>	<b>180029401.71</b>
<b>A-B</b>	<b>Gross surplus/(deficit) of income over expenditure</b>		<b>28158576.11</b>	<b>17934148.09</b>



*Signature*

**Finance Officer  
Uttara Para-Kotrung  
Municipality**

*Signature*

**Chairman  
Uttara Para-Kotrung  
Municipality**