

कार्यालय नगर परिषद पिपला नारायणवार जिला छिन्दवाडा (म0प्र0)

phon no.07165-275246

cmopiplanarayawar@mpurban.gov.

कमांक 398 / न.प. / ले.शा. / 2021-22

पिपला नारायणवार दिनांक 9/7/2021

प्रति,

✓ आयुक्त महोदय
नगरीय प्रशासन एवं विकास
भोपाल

विषय :- वर्ष 2019-20 की CA ऑडिट रिपोर्ट प्रस्तुत करने बाबत।

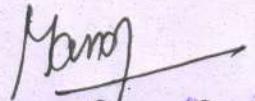
सन्दर्भ :- श्रीमान का पत्र क./ऑडिट/शा-4(क)265/9651 भोपाल दिनांक 16/6/2021
एवं इस कार्यालय का पत्र क./237/न.प./2021-22 पिपला नारा.वार।

महोदयजी,

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उपरोक्त विषयान्तर्गत विनम्र निवेदन है की इस निकाय की वर्ष 2019-20 की CA ऑडिट रिपोर्ट अधिकृत CA (चार्टर्ड अकाउंटेंट) द्वारा तैयार कर लि गई है। जो की श्रीमान की ओर पंजिकृत डाक द्वारा आपकी ओर प्रेषित है।

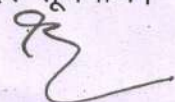
सलग्न :- 2 प्रति


मुख्य नगर पालिका अधिकारी
नगर परिषद पिपला नारायणवार

कमांक 399 / न.प. / ले.शा. / 2021-22
प्रतिलिपि: 4

पिपला नारायणवार दिनांक 9/7/2021

- 1) वित्तीय सलाहकार नगरीय विकास एवं आवास विभाग भोपाल की ओर सादर सूचनार्थ।
- 2) संयुक्त संचालक नगरीय प्रशासन एवं विकास जबलपुर की आरे सादर सूचनार्थ।


मुख्य नगर पालिका अधिकारी
नगर परिषद पिपला नारायणवार

JAIN ALOK & ASSOCIATES
CHARTERED ACCOUNTANTS

Shop No.15, Inside Patni Complex
Collectorate Road, Chhindwara(M.P.)
Phone Nos. : (O) 7162-244762

To,
Directorate,
Urban Administration & Development,
Plaika Bhawan, Shivaji Nagar, Bhopal

To be delivered to:-
Financial Advisor & Dev. Deptt.
Urban Administration
Directorate, Bhopal.

We have audited the cash book and relevant records for the year 2019-20 of Pipla Narayanwar Nagar Parishad.

Preparation of financial statement is the responsibility of Organisation. Organisation is responsible for its accuracy and completeness. Our responsibility is to express our opinion on these financial statements based on our audit. Financial statements have been prepared by Nagar Parishad, therefore we express our opinion on cash book maintained and prepared by Nagar Parishad.

We conducted our audit in accordance with Auditing Standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures used and significant estimates made by management, as well as evaluating the overall financial statement Presentation.

We believe that our audit provides a reasonable basis of our opinion and subject to our detailed observations in the enclosed annexure to this report and suspense amount in receipt & Payment account, we report that -

In case of Cash book for the year ending 31st March 2020, it gives true and fair view of the cash balance.

Place: Chhindwara
Date: 30.06.2021

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नगर परिषद पिपला नारायणवार



For Jain Alok & Associates
Chartered Accountants

CA
CA Alok Jain
Partner

To,

Chief Municipality Officer,
Nagar Parishad, Mohgaon

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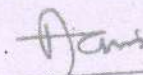
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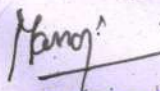
Place: Chhindwara

Date: 30.06.2021



For Jain Alok & Associates
Chartered Accountants


CA Alok Jain
Partner


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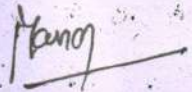
The audit work is completed by undertaking the following scope of work :

I. Audit of Revenue :

1. Audit of revenue from various sources has been undertaken on test basis. Inconsistencies found in them were listed in point no. 2 of report attached.
2. Revenue receipts from counter foils have been verified on test basis. No inconsistency noticed in test checked counter foils.
3. Percentage of revenue collection and increase/decrease in various heads in property Tax, Samekitkar, NagriyaVikasUpkar and Other Taxes compared to previous year has been pointed in Point No.2.
4. Money received from daily cash receipts were verified on test basis and found that ULB has practice of depositing money collected into bank account within two working day.
5. Entries in cash book has been duly verified on test basis, and found that ULB had practice of depositing revenue collected in bank account on next working day.
6. Quarterly and monthly targets were not maintained by ULB. So cannot verify variance in completion of them.
7. FDR Register has been maintained by Nagar Parishad but register is not updated that's why we are unable to verify FDR with register as on date. And accountant has informed us there is no FDR in hand on audit date.
8. No case found where investments are made on lesser interest rate. However we noticed huge amount of cash left in saving and current account of bank throughout the year. If it had been converted into FDR, then it would have fetched higher interest rate.

II. Audit of Expenditure :

1. Expenditures under all schemes have been verified from grant details and their utilization. Inconsistencies found during the course of verification have been pointed out in point no. 5 of report attached.
2. Entries of expenditure in cash book has been verified on test basis and found them overall in consistent with vouchers and supporting.
3. Monthly balances of cash book has been verified and found to be consistent except with following mistake:-
 - ✓ As on 28.11.2019 in cashier cash book entered revenue receipts from various taxes collection is Rs.10587/- but in main cash book revenue receipts booked with Rs.8898/- and cash book total taken with Rs.10587/- i.e. revenue receipt short booked in main cash book with amount of RS.1689/- but balancing with correct amount.
4. Expenditure against particular schemes has been verified. Issues relate to this has been listed out in point no. 5.
5. Expenditures are in accordance with the guidelines, directives, acts and rules issued by Government of India /State Government.


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6. Financial Propriety of test checked transactions have been verified and found them in line.
7. No instance of absence of appropriate sanctions has been found on verification of test checked transaction.
8. Utilisation certificates are available at Nagar Parishad but it was not authorized by CMO.

III. Audit of Book Keeping :

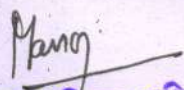
1. Books of accounts audited have been listed in point no. 1 of report attached.
2. All books are not maintained as per accounting rules applicable. List of records not maintained is given in point no. 1 of report attached.
3. Advance register is not maintained by Nagar Parishad. However it has been informed to us no Advance is given by Nagar Parishad to any staff.
4. Bank reconciliation statements have been attached with this report and issues related to them has been pointed there in.
5. As informed to us Grant Register and its utilization register are maintained by Nagar Parishad but not provided to us for verification. So we are unable to any comment on its completeness, authentication and grant utilization.
6. Fixed asset register has not been maintained by ULB.
7. Income and Expenditure Account have been prepared by ULB on the basis of records available at Nagar Parishad.
8. Nagar Parishad is maintaining Accounts on the Single Entry System. Data Entry on double entry system are done upto 31.03.2020 and Balance Sheet is prepared upto 31.03.2020 on summarized basis.

IV. Audit of FDR :

1. FDR Register is being maintained by Nagar Parishad but it was not updated on the date of audit. No FDR of UB as on 31.03.2020.
2. FDR Interest - Not Applicable

V. Audit of Tenders/Bids :

1. Tenders and Bids invited by ULB has been verified on test basis and Bank Guarantee is not made available for verification.
2. Competitive tendering procedure has been followed in cases verified.
3. Receipt of Tender Fees/ Bid processing fees has been verified in cases verified.
4. No case of bank guarantee received in lieu of Processing Fees has been found in ULB.
5. Not Applicable
6. Not Applicable
7. Contract Closures have been verified.


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Non Recovery Of Taxes

Amount in Rs.								
Sl. No.	Type of Tax	Due amount recoverable on 01/04/2019	Received From Previous Dues	Un-Recovered Due for More than a Year	Current Due	Current Received	Un-Recovered due of Current Year	Total un-recovered amount
1	Sampatti kar	172596	54676	117920	323001	184856	307924	425844
2	Samekit Kar	167236	50753	116483	228720	119940	208270	324753
3	Jal kar	346913	119911	227002	685440	421300	589760	816762
4	Bhawan Bhoomi Kiraya	40685	27218	13467	179604	107645	71959	85426
5	Shiksha Upkar	53655	16853	36802	103642	59452	44190	80992
6	Upkar	55952	17557	38395	103642	59185	44457	82852
7	Bazar Vasuli	118500	0	118500	634500	634500	0	118500
8	Licence and Other Taxes	0	0	0	397887	397887	0	0
	Total	955537	286968	668569	2656436	1984765	1266560	
Total Un-Recovered amount								1935129

Nagar Parishad collected only 74.72% of current year demand, which is satisfactory but collection against previous years demand is also very low and it is about 30.03% only of total previous year demand outstanding. Efforts should be made for recovery of old dues as well as current due. Very low collection of old arrears should be taken care of as it may turn to bad debts.

2.1 Issues In collection of Revenue

In case of delay in payment of property tax, Interest will be required to be charged @ 10.00%p.a. of total tax calculated for delay in payment of each year or part of year. On our verification of property tax registers we noticed that interest has not been charged on late payment of property tax by Nagar Parishad.

Apart from that, new registrations of properties and improvement in properties during the year required to be entered in property tax registers and tax is to be charged accordingly, on our verification we found no such practice is being followed by Nagar Parishad.

In following cases Cash received by ULB has been deposited late in Bank :

Date of Receipt	Date of Deposit	Amount
17.01.20	21.01.20	11357.00
18.01.20	21.01.20	9182.00
22.01.20	24.01.20	14258.00
31.01.20	03.02.20	13627.00
21.03.20	30.03.20	54521.00
23.03.20	30.03.20	2551.00
25.03.20	30.03.20	25336.00

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3. Internal Audit System

As per Section 121 of Madhya Pradesh Municipalities act 1961, The annual accounts of each council shall be subject to audit under the said act, and copies of the audit report of the auditor on the annual accounts of the council shall be furnished to the state govt. or any authority specified by it in addition to the president and the Chief municipal officer in order to ensure the accountability of Nagar Parishad. It has been observed that No regular Internal audit has been conducted at Nagar Parishad level.

4. Submission of Utilisation Certificates (UCs)

Nagar Parishad receives grants from State and Central Govt. for Expenditure in specific projects and general utilisation. Audit scrutiny of records revealed that in all cases of Grant has been received by ULB and Utilisation certificates have been issued at the end of year wrt to usage of funds.

5. Issues In Payment vouchers

Date	Voucher No.	Amount
<u>Deficiency in Vouchers is as follows :</u>		
08.04.2019	02	4446855.00
Remark : Payment made to M/s Crescent Construction for drain, cc road and retaining wall work. But GST TDS not deducted @ 2% on bill amount.		
06/05/2019	16	1061885.00
Remark : Payment made to M/s Crescent Construction for retaining wall work. But GST TDS not deducted @ 2% on bill amount.		
22.05.2019	18	314708.00
Remark : Payment made to contractor Kishor Saxena for construction work of platform, public toilet etc. But GST TDS not deducted @ 2% on bill amount.		
24.05.2019	28	44785.00
Remark : Payment made to contractor Jitendra Nagpure for digging work of open well in Ridhora. But IT TDS not deducted @ 2% on bill amount.		
04.06.2019	41	75000.00
Remark : Payment made to contractor Rajesh Kapse for mining work of under open well in Ridhora. But IT TDS not deducted @ 2% on bill amount.		
26.06.2019	59	7136031.00
Remark : Payment made to contractor M/s Shyam Construction company for pipeline extension work under UIDSSMT. But GST TDS not deducted @ 2% on bill amount.		
05.07.2019	78	406996.00
Remark : Payment made to contractor Kishore Saxena for construction work of mangal bhavan. But GST TDS not deducted @ 2% on bill amount.		
06.07.2019	80	968532.00

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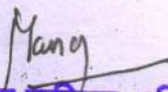
Remark : Payment made to contractor Jitendra Nagpure for construction work of open well near river. But GST TDS not deducted @ 2% on bill amount.		
29.07.2019	110	379350.00
Remark : Payment made to contractor Yogesh Sonekar for work of extension of street poll in pandhurna. But GST TDS not deducted @ 2% on bill amount.		
29.07.2019	109	449938.00
Remark : Payment made to supplier M/s Ajmera Traders for supply of water supply material. But GST TDS not deducted @ 2% on bill amount.		
28.11.2019	247	1183832.00
Remark : Payment made to contractor M/s Kalbande Construction for construction work of anicut at Ghograghat. But GST TDS not deducted @ 2% on bill amount.		
28.11.2019	246	4590032.00
Remark : Payment made to contractor M/s Kalbande Construction for construction work of anicut at Ghograghat. But GST TDS not deducted @ 2% on bill amount.		
19.11.2019	232	90925.00
Remark : Payment made to consultant M/s Roshan Infra for preparation of DPR. But IT TDS not deducted @ 10% on bill amount.		
15.11.2019	217	263400.00
Remark : Payment made to supplier M/s Super Trading company for supply of cleaning material. But GST TDS not deducted @ 2% on bill amount.		
23.10.2019		731498.00
Remark : Payment made to contractor Jagdish Trivedi for construction work of road and drain under UIDSSMT schemet. But GST TDS not deducted @ 2% on bill amount.		

6. Issues in Tender :

- EMD are taken for Tenders in form of direct deposit in concern account. But no Register for EMD taken and Refunded is maintained by Nagar Parishad.

7. Issues in Stores Department :

- Store register of all the Department are maintained/updated properly.
- Material issued by different departments from Stores are entered in Stores Register but balance of material available in stores not mentioned in Stores Registers on regular basis.
- Material issued to different departments from Stores are entered in Stores Register but the signatures of CMO not signed and name of receiver of items not mention in Stores Registers in some entries.


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8 Issues relating to FDR:

- i) FDR Register is maintained but not updated. ULB do not have any FDR.

9 Issues in TDS/GST return

- i) On verification of TDS return acknowledgement it is found that Returns are not filed on time on following quarterly

Form	Quarter	Due date of filing	Actual date of Filing
26Q	Q-1	31/07/2019	06/02/2020
26Q	Q-2	31/10/2019	06/02/2020
26Q	Q-3	31/01/2020	
26Q	Q-4	31/07/2020(extended)	10/07/2020

- ii) On verification of TDS challan it is found that payment of TDS to income tax department are not done on time in following cases during the financial year 2019-20:

Sr. No.	Date of Deduction	Due date of TDS payment	Actual TDS payment date to IT Department	Amount
1	08/04/2019	07/05/2019	16/07/2019	108554
2	26/04/2019	07/05/2019	16/07/2019	1329
3	03/05/2019	07/06/2019	16/07/2019	3342
4	06/05/2019	07/06/2019	16/07/2019	23145
5	22.05.2019	07/06/2019	16/07/2019	7683
6	01/06/2019	07/07/2019	16/07/2019	2522
7	26/06/2019	07/07/2019	16/07/2019	159069
8	10/07/2019	07/08/2019	09/10/2019	153348
9	29/07/2019	07/08/2019	26/09/2019	10025
10	29/11/2019	07/12/2019	10/01/2020	142840
11	28/11/2019	07/12/2019	23/01/2020	28899
12	21/11/2019	07/12/2019	23/01/2020	2735

- iii) On verification of TDS challan it is found that payment of GSTTDS to Goods and Service Tax Department are not on time on following payments during the financial year 2019-20:

Sr. No.	Date of Deduction	Due date of GST TDS payment	Actual GST TDS payment date to GST Department	Amount
1	29/11/2019	10/12/2019	10/01/2020	127535
2	21/11/2019	10/12/2019	10/01/2020	2442
3	02/01/2020	02/02/2019		54381
4	16/03/2020	10/04/2020		36682

- iv) GST Returns are being filed by the Nagar Parishad but no documents/copy of Returns 3B, GSTR 1 are provided to us for verification. And Record also not provided to us, so it is difficult to give any opinion on GST Matters.

Place: Chhindwara
Date: 30.06.2021

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For Jain Alok & Associates
Chartered Accountants
CA Alok Jain
Partner

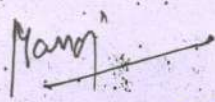
Reporting on Audit of Piplanarayanwar for Financial Year 2019-2020

Name of ULB: **Nagar Parishad, Piplanarayanwar, Dist. Chhindwara**
 Name of Auditor: **Jain Alok & Associates, Chartered Accountants**

S. no.	Parameters	Description	Observation in brief	Suggestions
2	Audit of Expenditure:	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book. Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation certificate.	Grant register not maintained by ULB. Bank reconciliation has been prepared on yearly basis. Many payments made but GST TDS not deducted and Income tax TDS deducted at higher rate. Same are reported in Audit report.	ULB should maintain grant register and make entries of expenditure in them and should get verified by CMO on regular basis. ULB is recommended to prepare bank reconciliation statement on monthly basis.
3	Audit of Book keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statement, grant register, fixed asset register	All books are not maintained as per accounting rules applicable. List of records not maintained is given in point no. 1 of report attached.	ULB should maintain books and registers as per accounting rules applicable.
4	Audit of FDR/TDR	ULB do not have any FDR	FDR Register is not updated	NIL.
5	Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	Work allotted after passing of Tender. We verify per tender process. Bank Guarantee obtained from Contractor not made available for verification.	Required procedure should be followed for Tender.
6	Audit of Grants & Loans	Verification of Grant received from Government and its utilisation	Could not be Verified properly as the Grant Register is not provided.	Grant Register should be maintained properly.
	Verify whether any diversion of funds from capital receipt, grants/loans to revenue expenditure and from one scheme/project to another.	Diversion of Funds verified from Cash Book on test basis	No Diversion of funds has been observed.	Grant register should be maintained to track diversion of funds
8	a) Percentage of revenue expenditure (Establishment, salary, Operation & Maintenance)	40.73% 1372444*100/27916092		

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	with respect to revenue receipts (Tax & Non Tax).			
	b) Percentage of Capital expenditure wrt Total expenditure.	83.52% 57656833*100/69029277		


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Nagar Parishad, Pipla Narayanwar
INCOME AND EXPENDITURE STATEMENT
For the period from 1 April 2019 to 31 March 2020

	Account Head	Schedule	Current Year	Previous year
A	Income			
	Revenue Income	IE-1	1,104,995.00	3,609,114.00
	Assigned Revenues & Compensations	IE-2	12,879,074.00	10,103,063.00
	Rental Income From Municipal Properties	IE-3	112,134.00	1,315,692.00
	Fees & User Charges	IE-4	979,645.00	472,357.00
	Sale & Hire Charges	IE-5	22,980.00	17,016.00
	Revenue Grants, Contribution & Subsidies	IE-6	11,132,000.00	69,303,787.80
	Income From Investments	IE-7	-	17,647.00
	Accrued Interest	IE-8	1,669,780.00	2,902,635.00
	Other Income	IE-9	15,484.00	22,720.00
	Total Income		27,916,092.00	87,764,031.80
B	Expenditure			
	Establishment Expenses	IE-10	8,947,629.00	4,995,276.90
	Administrative Expenses	IE-11	2,422,321.00	2,933,959.94
	Operations & Maintenance	IE-12	3,156,208.00	1,085,009.32
	Interest & Finance Charges	IE-13	3,094.40	18,191.91
	Programme Expenses	IE-14	712,190.00	287,500.00
	Revenue Grants, Contribution and Subsidies	IE-15	134,000.00	63,490,011.80
	Provisions and Write Off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	112,558.00
	Depreciation		14,919,801.10	14,786,060.00
	Total Expenditure		30,295,243.50	87,708,567.87
C	<i>Gross surplus/ (deficit) of income over expenditure except prior period items (A-B)</i>		(2,379,151.50)	55,463.93
D	Add/Less: Prior period Items (Net)	IE-18	-	
E	<i>Gross surplus/ (deficit) of Income over expenditure after prior period items (C-D)</i>		(2,379,151.50)	55,463.93
F	Less: Transfer to Reserved Fund			
G	<i>Net balance being surplus/ (deficit) carried over to Municipal Fund (E-F)</i>		(2,379,151.50)	55,463.93



Schedule IE-1: Tax Revenue

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
11001	Property Tax *	501,344	488,282
11002	Water Tax	411,920	1,848,990
11003	Sewerage Tax	63,610	64,139
11004	Conservancy Charge		
11005	Lighting Tax		
11006	Education Tax	-	-
11007	Vehicle Tax		
11008	Tax on Anilals	-	5,700
11009	Electricity Tax		
11010	Professional Tax		
11011	Advertisement Tax		
11012	Pilgrimage Tax		
11013	Export Tax		
11060	Cess		
11080	Others Taxes	128,121	1,202,003
	Sub Total	1,104,995	3,609,114
11090	Less: Tax Remissions & Refund [Schedule IE - 1(a)]	-	-
	Sub Total	1,104,995	3,609,114
	Total Tax Revenue	1,104,995	3,609,114

Schedule IE-1 (a): Tax Remission & Refund

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
1109001	Property Tax		-
1109002	Octroi & Toll		-
1109003	Surcharge		-
1109004	Advertisement tax		-
1109011	Others		-
	Total refund and remission of tax revenues	-	-

Schedule IE-2: Assigned Revenues & Compensations

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
12010	Taxes and Duties Collected By Others	193,000	11,220
12020	Compensation in Lieu Of Taxes/Duties	12,686,074	10,091,843
12030	Compensation in Lieu Of Concession	-	-
	Total Assigned Revenues & Compensations	12,879,074	10,103,063



Schedule IE-3: Rental Income From Municipal Properties

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
13010	Rent From Civic Amenities	112,134	1,315,692
13020	Rent From Office Buildings	-	-
13030	Rent From Guest Houses	-	-
13040	Rent From Lease of Lands	-	-
13080	Other Rents	-	-
	Sub Total	112,134	1,315,692
13090	Less: Rent remission and refunds	-	-
	Sub Total	112,134	1,315,692
	Total Rental Income From Municipal Properties	112,134.00	1,315,692.00

Schedule IE-4: Fees & User Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
14010	Empanelment & Registration Charges	2,500.00	-
14011	Licensing Fees	505,875.00	25,025.00
14012	Fees for Grant of Permit	-	-
14013	Fees For Certificate Or Extract	6,210.00	5,320.00
14014	Development Charges	-	-
14015	Regularisation Fees	92,048.00	245,176.00
14020	Penalties And Fines	300.00	-
14040	Other Fees	240,143.00	96,316.00
14050	User Charges	90,100.00	100,520.00
14060	Entry Fees	-	-
14070	Service / Administrative Charges	40,719.00	-
14080	Other Charges	1,750.00	-
	Sub Total	979,645.00	472,357.00
14090	Less: Rent Remission and Refunds	-	-
	Sub Total	979,645.00	472,357.00
	Total Income from Fees & User Charges	979,645.00	472,357.00



Schedule IE-5: Sale & Hire Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
15010	Sale Of Products	-	-
15011	Sale of Forms & Publications	22,980	17,016
15012	Sale of Stores & Scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipments	-	-
	Total Income from Sale & Hire Charges	22,980	17,016

Schedule IE-6: Revenue Grants, Contribution & Subsidies

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
16010	Revenue Grants	11,132,000	69,303,788
16020	Reimbursement of Expenses	-	-
16030	Contribution Towards Schemes	-	-
	Total Revenue Grants, Contribution & Subsidies	11,132,000	69,303,788

Schedule IE-7: Income From Investments

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17010	Interest on Investments	-	17,647
17020	Dividend	-	-
17030	Income From Project Taken Up On Commercial Basis	-	-
17040	Profit on Sale of Investments	-	-
17080	Others	-	-
	Total Income From Investments	-	17,647

Schedule IE-8:- Interest Earned

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17110	Interest From Bank Accounts	1,669,780.00	2,561,351.00
17120	Interest On Loans And Advances To Employees	-	-
17130	Interest On Loans To Others	-	-
17180	Other Interest	-	341,284
	Total Interest Earned	1,669,780.00	2,902,635.00



Schedule IE-9:- Other Income

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
18010	Deposits Forfeited	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed Assets	-	-
18040	Recovery From Employees	-	-
18050	Unclaim Refund/ Liabilities	-	-
18060	Excess Provisions Written Back	-	-
18080	Miscellaneous Income	15,484	22,720
19010	Transfer Int Activity Fund		
	Total Other Income	15,484	22,720

Schedule IE-10:- Establishment Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
21010	Salaries, Wages And Bonus	8,664,299	4,681,917
21020	Benefits And Allowances	214,360	263,360
21030	Pension	68,970	-
21040	Other Terminal & Retirement Benefits	-	50,000
	Total Establishment Expenses	8,947,629	4,995,277

Schedule IE-11:-Administrative Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
22010	Rent, Rates and Taxes	-	-
22011	Office Maintenance	1,777,240	1,521,997
22012	Communication Expenses	14,080	20,317
22020	Books & Periodicals	16,965	10,413
22021	Printing and Stationery	64,374	45,669
22030	Travelling & Conveyance	166,136	109,929
22040	Insurance	19,439	70,211
22050	Audit Fees	65,400	20,000
22051	Legal Expenses	-	2,350
22052	Professional and Other Fees	108,925	839,919
22060	Advertisement And Publicity	170,135	147,632
22061	Membership & Subscriptions	-	-
22080	Other Administrative Expenses	19,627	145,523
	Total Administrative Expenses	2,422,321	2,933,960



Schedule IE-12:-Operations & Maintenance

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
23010	Power & Fuel	19,337	5,363
23020	Bulk Purchases	2,319,832	416,504
23030	Consumption of Stores	10,180	-
23040	Hire Charges	79,874	49,235
23050	Repairs & Maintenance Infrastructure Assets	225,731	333,482
23051	Repairs & Maintenance Civic Amenities	167,789	-
23052	Repairs & Maintenance Buildings	34,710	-
23053	Repairs & Maintenance Vehicles	12,827	164,608
23054	Repairs & Maintenance Furniture	-	-
23055	Repairs & Maintenance Office Equipments	47,858	-
23056	Repairs & Maintenance Electrical Appliances	20,654	115,817
23057	Repairs & Maintenance Heritage Building	60,882	-
23059	Repairs & Maintenance Others	59,326	-
23080	Other Operating & Maintenance Expenses	97,208	-
	Total Operations & Maintenance	3,156,208.00	1,085,009

Schedule IE-13:- Interest & Finance Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
24010	Interest on Loans From Central Government	-	-
24020	Interest on Loans From State Government	-	-
24030	Interest on Loans From Govt. Bodies&Association	-	-
24040	Interest on Loans From International Agencies	-	-
24050	Inte.on Loans From Banks&Other Financial Institution	-	-
24060	Other Term Loans	-	-
24070	Bank Charges	3,094	18,192
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	3,094	18,192

Schedule IE-14:- Programme Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
25010	Election expenses	-	58,500
25020	Own Programme	703,190	-
25030	Share in Programme Of Others	9,000	-
25040	Others' Programme	-	229,000
	Total Programme Expenses	712,190	287,500



Schedule IE-15:- Revenue Grants, Contribution and Subsidies

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
26010	Grants	134,000	63,490,012
26020	Contributions	-	-
26030	Subsidies	-	-
	Total Revenue Grants, Contribution and Subsidies	134,000	63,490,012

Schedule IE-16:- Provisions and Write Off

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
27010	Provisions for Doubtful Receivables	-	-
27020	Provision for Other Assets	-	-
27030	Revenues Written Off	-	-
27040	Assets Written Off	-	-
27050	Miscellaneous Expense Written Off	-	-
	Total Provisions and Write Off	-	-

Schedule IE-17:- Miscellaneous Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
27110	Loss on Disposal Of Assets	-	-
27120	Loss on Disposal Of Investments	-	-
29010	Transfer to General Activity Fund	-	112,558.00
27180	Other Miscellaneous Expenses	-	-
	Total Miscellaneous Expenses	-	112,558.00

Schedule IE-18:- Prior Period

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
18500	Expenses	-	
18510	Other expenses Revenue	-	
	Sub Total	-	
28500	Expenses	-	
28550	Refund of Taxes	-	
28560	Refund of Other Revenues	-	
28580	Other Expenses	-	
	Sub Total	-	



BALANCE SHEET
As on 31 March 2020

Particulars	Schedule no.	Current year (Rs)		Previous year (Rs)	
SOURCES OF FUNDS					
Reserve and Surplus					
Municipal (General) Fund	B-1		22,461,086.88		24,840,238.38
Earmarked Funds	B-2				-
Reserves	B-3		115,556,181.00		154,756,181.00
Total Reserves and Surplus			138,017,267.88		179,596,419.38
Grants, Contribution for Specific Purpose	B-4		64,012,862.95		64,441,212.95
Loans					
Secured loans	B-5				-
Unsecured loans	B-6				-
Total Loans					
TOTAL SOURCES OF FUNDS [A1 - A3]			202,030,130.83		244,037,632.33
APPLICATION OF FUNDS					
Fixed Assets	B-11				
Gross Block		242,683,226.30		185,326,393.30	
Less: Accumulated Depreciation		49,990,054.29		35,070,253.19	
Net Block			192,693,172.01		150,256,140.11
Capital Work-in-Progress					
Total Fixed Assets			192,693,172.01		150,256,140.11
Investments					
Investment- General Fund	B-12				
Investment-Other Funds	B-13				39,200,000.00
Total investment					39,200,000.00
Current assets, loans & advances					
Stock in hand (inventories)	B-14		267,642.00		53,000.00
Sundry Debtors (Receivables)	B-15				
Gross amount outstanding		3,068,802.00		3,189,377.00	
Less: Accumulated Provision against bad and doubtful receivables					
Sundry Debtors (Receivables) - Net			3,068,802.00		3,189,377.00
Prepaid expenses	B-16				
Cash and Bank Balances	B-17		37,833,816.25		66,824,162.65
Loans, advances and deposits	B-18		156,796.00		156,796.00
Total Current Assets			41,327,056.25		70,223,335.65
Current Liabilities and Provisions					
Deposits received	B-7	8,303,944.14		6,748,428.64	
Deposit Works	B-8				
Other liabilities (Sundry Creditors)	B-9	23,157,659.30		8,539,418.80	
Provisions	B-10	528,494.00		353,996.00	
Total Current Liabilities			31,990,097.44		15,641,843.44
Net Current Assets (B3-B4)			9,336,958.82		54,581,492.21
Other Assets	B-19				
Miscellaneous Expenditure (to the extent not Written off)	B-20				
TOTAL APPLICATION OF FUNDS [B1+B2+B5+C+D]			202,030,130.83		244,037,632.33

Notes to the Balance Sheet - Attached



Nagar Parishad, Pipla Narayanwar

Schedule B-1: Municipal (General) Fund (Rs)

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account
31010	Balance as per last amount	-	-	-	-	24,840,238.38
	Additions during the year	-	-	-	-	-
31090	Surplus for the year	-	-	-	-	(2,379,151.50)
	Transfers	-	-	-	-	-
	Total (Rs)	-	-	-	-	-
	Deductions during the year	-	-	-	-	22,461,086.88
31090	Deficit for the year	-	-	-	-	0
	Transfers	-	-	-	-	-
310	Balance at the end of the current year	-	-	-	-	22,461,086.88

Schedule B-2: Earmarked Funds (Special Funds/Sinking Fund/Trust of Agency Fund)

Account Code	Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Special Fund 6	Special Fund 7
	(a) Opening Balance							
	(b) Additions to the Special Fund							
	- Transfer from Municipal Fund	-	-	-	-	-	-	-
	- Interest/Dividend earned on Social Fund Investments	-	-	-	-	-	-	-
	- Profit on disposal of Special Fund Investments	-	-	-	-	-	-	-



Schedule B-3: Reserves

Account Code	Particulars	Opening Balance (Rs)	Additions During the Year (Rs)	Total (Rs)	Deductions During the Year (Rs)	Balance at the End of Current Year (Rs)
1	2	3	4	5(3+4)	6	7(5-6)
	Capital Contribution	78,000,291	-	78,000,291	-	78,000,291
	Borrowing Redemption Reserve	-	-	-	-	-
	Special Funds (Utilised)	-	-	-	-	-
	Statutory Reserve	-	-	-	-	-
	General Reserve	71,033,296	-	71,033,296	39,200,000	31,833,296
	Revaluation Reserve	-	-	-	-	-
	Capital Reserve	5,722,594	-	5,722,594	-	5,722,594
	Total Reserve funds	154,756,181	-	154,756,181	39,200,000.00	115,556,181.00

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from other Government Agencies	Grants from Financial Institutions	Others Specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	44,451,157	19,948,289	-	-	41,767	64,441,213
(b) Additions to the Grants	-	-	-	-	-	-
Grant received during the year	22,196,000	14,296,000	-	-	17,000	36,509,000
Interest/Dividend earned on Grant investments	-	-	-	-	-	-



Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
33010	Loans from Central Government	-	-
33020	Loans from State Government	-	-
33030	Loans from Govt. bodies & Associations	-	-
33040	Loans from international agencies	-	-
33050	Loans from banks & other financial institutions	-	-
33060	Other Term Loans	-	-
33070	Bonds & debentures	-	-
33080	Other Loans	-	-
	Total Secured Loans	-	-

Schedule B-6: Unsecured Loans

Code No.	Particulars	Current Year (Rs)	Previous year (Rs)
33110	Loans from Central Government	-	-
33120	Loans from State Government	-	-
33130	Loans from Govt. bodies & Associations	-	-
33140	Loans from international agencies	-	-
33150	Loans from banks & other financial institutions	-	-
33160	Other Term Loans	-	-
33170	Bonds & debentures	-	-
33180	Other Loans	-	-
	Total Un-Secured Loans	-	-



Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
34010	From Contractors	8,051,724	6,496,209
34020	From Revenues	252,220	252,220
34030	From Staff	-	-
34080	From other	-	-
	Total deposits received	8,303,944	6,748,429

Schedule B-8: Deposits Works

Account Code	Particulars	Opening balance as the beginning of the year (Rs)	Utilization/expenditure (Rs)	Balance outstanding at the end of the current year (Rs)
34110	Civil Works			-
34120	Electrical works	-	-	-
34180	Others	-	-	-
	Total of deposit works	-	-	-

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
35010	Creditors	14,091,989	-
35011	Employee Liabilities	-	27,722
35012	Interest Accrued and Due	-	-
35013	Outstanding liabilities	-	-
35020	Recoveries Payable	9,065,671	8,511,697
35030	Government Dues Payable	-	-
35040	Refunds Payable	-	-
35041	Advance Collection of Revenues	-	-
35080	Others	-	-
	Total Other Liabilities (Sundry Creditors)	23,157,659	8,539,419

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
36010	Provision for Expenses	528,494.00	353,996.00
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	Total Provision	528,494.00	353,996.00



Schedule B-11: Fixed Assets

Account Code	Particulars	3		Gross Block		Cost at the end of the year	Opening Balance	Accumulated Depreciation		Total at the end of the year		4 Net Block	
		Opening Balance	Additions during the period	Deductions during the period	5			Additions during the period	8			At the end of current year	At the end of Previous year
1	2	3	4	5	6	7	8	9	10	11	12		
	Land Buildings												
41010	Land	2,145,547.00		-	2,145,547.00			-		2,145,547.00	2,145,547.00		
4101003	Lakes and Pond												
41020	Buildings	34,573,598.40	4,181,072.00		38,754,670.40	2,102,648.54	1,152,453.28		3,255,101.82	35,499,568.58	32,470,949.86		
	Infrastructure Assets												
41030	Roads and Bridges	57,592,303.00	15,403,840.00		72,996,143.00	20,492,070.28	8,227,471.86		28,719,542.14	44,276,600.86	37,100,232.72		
41031	Sewerage and drainage	33,408,579.40	18,890,357.00		52,298,936.40	5,329,226.03	2,227,238.63		7,556,464.66	44,742,471.74	28,079,353.37		
41032	Water ways	38,043,501.50	17,879,131.00		55,922,632.50	2,084,374.54	951,087.54		3,035,462.08	52,887,170.42	35,959,126.96		
41033	Public Lighting	2,715,223.00	447,558.00		3,162,781.00	1,093,710.90	632,556.20		1,726,267.10	1,436,513.90	1,621,512.10		
41034	Sanitation and Solid Waste Management												
41040	Plants & Machinery	894,006.00	48,150.00		942,156.00	483,280.60	94,215.60		577,496.20	364,659.80	410,725.40		
41050	Vehicles	4,503,797.00			4,503,797.00	1,720,993.70	450,379.70		2,171,373.40	2,332,423.60	2,782,803.30		
41060	Office & other equipment	487,053.00	179,010.00		666,063.00	155,401.10	66,606.30		222,007.40	444,055.60	331,651.90		
41070	Furniture, fixtures, electrical appliances	922,991.00	215,135.00		1,138,126.00	402,756.10	113,812.60		516,568.70	621,557.30	520,234.90		
41080	Other fixed assets	10,039,794.00	112,580.00		10,152,374.00	1,205,791.40	1,003,979.40		2,209,770.80	7,942,603.20	8,834,002.60		
	Total	185,326,393.30	57,356,833.00		242,683,226.30	35,070,253.19	14,919,801.10		49,990,054.29	192,693,172.01	150,256,140.12		
412	Capital Work in Progress												



Schedule B-12: Investments- General Funds

Account code	Particulars	With whom invested	Face value (Rs)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42010	Central Government Securities		-	-	-
42020	State Government Securities		-	-	-
42030	Debentures and Bonds		-	-	-
42040	Preference Shares Equity Shares		-	-	-
42060	Units of Mutual Funds		-	-	-
42080	Other Investments	FD	-	-	-
	Total of Investments General Fund	0	-	-	-

Schedule B-13: Investments- Other Funds

Account code	Particulars	With whom invested	Face value (Rs)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42110	Central Government Securities		-	-	-
42120	State Government Securities		-	-	-
42130	Debentures and Bonds		-	-	-
42140	Preference Shares Equity Shares		-	-	-
42160	Units of Mutual Funds		-	-	-
42180	Other Investments		-	-	39,200,000.00
	Total of Investments General Fund	0	-	-	39,200,000.00

Schedule B-14 Stock in Hand (Inventories)

Account code	Particulars	Current year (Rs)	Previous year (Rs)
43010	Stores Loose	267,642	53,000
43020	Tools Others	-	-
	Electricity stock	-	-
	Printing stock	-	-
	Health stock	-	-
	Total Stock in hand	267,642.00	53,000.00

Schedule B-15 Sundry Debtors (Receivables)

Account code	Particulars	Gross Amount (Rs)	Provision for Outstanding revenues (Rs)	Net Amount (Rs)	Previous year Net amount (Rs)
43110	<u>Receivables for property taxes</u>				
	Less than 5 year	425,844	-	425,844	172,596
	More than 5 year		-	-	
	Sub-total	425,844	-	425,844	172,596
	Less: State Government Cesses/Levies in Taxes-Control Accounts		-	-	
	Net Receivables of property Taxes	425,844	-	425,844	172,596
43120	<u>Receivables of Other Taxes</u>				
	Less than 3 year	824,403	-	824,403	929,506
	More than 3 year		-	-	
	Sub-total	824,403	-	824,403	929,506
	Less: State Government Cesses/Levies in Taxes-Control Accounts		-	-	
	Net Receivables of Other Taxes	824,403	-	824,403	929,506
	<u>Receivable of Cess Income</u>				
	Less than 3 year	-	-	-	-
	More than 3 year		-	-	
	Sub-total	-	-	-	-



43130	<u>Receivables for Fees and User Charges</u>				
	Less than 3 year	1,221,984	-	1,221,984	1,342,855
	More than 3 year		-	-	
	Sub-total	1,221,984	-	1,221,984	1,342,855
43140	<u>Receivables from Other Sources</u>				
	Less than 3 year	478,071	-	478,071	505,800.00
	More than 3 year		-	-	
	Sub-total	478,071	-	478,071	505,800.00
43150	Receivables from Government	-			-
	Sub-total	1,700,055	-	1,700,055	1,848,655.00
43180	Receivables Control Account	118,500		118,500	238,620
	Sub-total	118,500		118,500	238,620
	Total of Sundry Debtors (Receivables)	3068802.00	-	3,068,802	3,189,377.00

Schedule B-16: Prepaid Expenses

Account code	Particulars	Current year (Rs)	Previous year (Rs)
44010	Estabilshment	-	-
44020	Administrative	-	-
44030	Operation & Maintenance	-	-
	Total Prepaid expenses	-	-

Schedule B-17: Cash and Bank Balances

Account code	Particulars	Current year (Rs)	Previous year (Rs)
45010	Cash Balance	0	0
	<u>Balance with Bank - Municipal Funds</u>		
45021	Nationalised Banks	37833816.25	66,824,162.65
45022	Other Schedule Banks	-	-
45023	Scheduled Co-Operative Bank	-	-
45024	Post Office	-	-
	Sub- Total	37,833,816.25	66824162.65
	<u>Balance with Bank - Special Funds</u>		
45041	Nationalised Banks	-	-
45042	Other Schedule Banks	-	-
45043	Scheduled Co-Operative Bank	-	-
45044	Post Office	-	-
	Sub- Total	-	-
	<u>Balance with Bank - Grant Funds</u>		
45061	Nationalised Banks	-	-
45062	Other Schedule Banks	-	-
45063	Scheduled Co-Operative Bank	-	-
45064	Post Office	-	-
	Sub- Total	-	-
	Total Cash and Bank balances	37,833,816.25	66824162.65



Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs)	Paid during the current year (Rs)	Recovered during the year (Rs)	Balance outstanding at the end of the year (Rs)
46010	Loans and advances to employees	-	-	-	-
46020	Employees Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies	156,796	-	-	156,796
46080	Other Current Assets	-	-	-	-
	Sub- Total	156,796	-	-	156,796
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	
	Total Loans, advances, and deposits	156,796	-	-	156,796

Schedule B-18 (a): Accumulated provision against Loans, Advances, and Deposits

Account Code	Particulars	Current year (Rs)	Pervious year (Rs)
46110	Loans to Others	-	-
46120	Advances	-	-
46130	Deposits	-	-
	Total Accumulated Provision	-	-

Schedule B-19: Other Assets

Account Code	Particulars	Current year (Rs)	Pervious year (Rs)
47010	Deposit Works	-	-
47020	Other asset control accounts	-	-
	Total Other Assets	-	-

Schedule B-20: Miscellaneous Expenditure (to the extent not written off)

Account Code	Particulars	Current year (Rs)	Pervious year (Rs)
48010	Loan Issue Expenses	-	-
48020	Deferred Discount on Issue of Loans	-	-
48021	Deferred Revenue Expenses	-	-
48030	Other	-	-
	Total Miscellaneous expenditure	-	-



NAGAR PARISHAD, PIPLANARAYAN
BANK RECONCILIATION STATEMENT

AS ON 31st March 2020

State Bank Of India A/c30174508524

				Amount
	Balance as per Cash Book as on 31.03.2020			15,588,998.03 Dr
Less	<u>Payment booked only in Bank Statement</u>			
	Date	Particular	Amount	
	29/02/2020		27,448.00	
Add	<u>Payment booked only in Cash Book</u>			459.00
	Date	Particular	Amount	
	27/02/2019		459.00	
	Difference in Opening balance on 01.04.2018			118,947.00
	Balance as per cash book on 01.04.2018	30,150,929.61 Dr		
Less	Balance as per Bank Statement as on 01.04.2018	30,269,876.61 Cr		
	Closing Balance as per bank statement as on 31.03.2020			15,680,956.03 Cr



NAGAR PARISHAD, PIPLANARAYAN
BANK RECONCILIATION STATEMENT

AS ON 31st March 2020

Central Bank Of India A/c 2182025284

	Amount
Balance as per Cash Book as on 31.03.2020	2,439,776.90
Closing Balance as per bank statement as on 31.03.2020	2,439,776.90



NAGAR PARISHAD, PIPLANARAYAN
BANK RECONCILIATION STATEMENT

AS ON 31st March 2020

State Bank Of India A/c 30269903832

	Amount	
Balance as per Cash Book as on 31.03.2020	903,062.00	Dr
Closing Balance as per bank statement as on 31.03.2020	903,062.00	Cr



NAGAR PARISHAD, PIPLANARAYAN
BANK RECONCILIATION STATEMENT

AS ON 31st March 2020

Central Bank Of India A/c 2182002721

		Amount
Balance as per Cash Book as on 31.03.2020		425,292.00
Difference in Opening balance on 01.04.2018		2,628.00
Balance as per cash book on 01.04.2018	396,444.00	Dr
Less Balance as per Bank Statement as on 01.04.2018	399,072.00	Cr
Closing Balance as per bank statement as on 31.03.2020		427,920.00



DISTRICT : CHHINDWARA (M.P.)

FINANCIAL YEAR : 2019-2020

M P URBAN LOCAL BODY-Pipla Narayanwar
Dist-Chindwara (M.P)

Receipts and Payments

1-Apr-2019 to 31-Mar-2020

Receipts		M P URBAN LOCAL BODY-Pipla		Payments		M P URBAN LOCAL BODY-	
		1-Apr-2019 to 31-Mar-2020				1-Apr-2019 to 31-Mar-2020	
Opening Balance			66824162.65	Current Liabilities			42144483.00
Bank Accounts			66824162.65	340 - Deposits Received		1204611.00	
Current Liabilities				350 - Other Liabilities		40585876.00	
340 - Deposits Received			22500.00	360 - Provisions		353996.00	
Current Assets				2 - Revenue Expenditure			13618337.40
431 - Sundry Debtors (Receivables)			306010.00	210 - Establishment Expenses		7486105.00	
1 - Revenue Income				220 - Administrative Expenses		2416321.00	
110 - Rates & Tax Revenue			919560.00	230 - Operations & Maintenance		2866627.00	
120 - Assigned Revenues & Compensations			12879074.00	240 - Interest & Finance Charges		3094.40	
130 - Rental Income From Municipal Properties			112134.00	250 - Programme Expenses		712190.00	
140 - Fees & User Charges			979645.00	260 - Revenue Grants, Contribution and Subsidies		134000.00	
150 - Sale & Hire Charges			22980.00	3 - Capital Receipts & Liabilities			26005350.00
160 - Revenue Grants, Contribution & Subsidies			200000.00	320 - Grants, Contribution for Specific Purposes		26005350.00	
171 - Interest Earned			1669780.00	4 - Capital Expenditure & Assets			858343.00
180 - Other Income			15484.00	410 - Fixed Assets		643701.00	
3 - Capital Receipts & Liabilities				430 - Stock - In- Hand		214642.00	
320 - Grants, Contribution for Specific Purposes			36509000.00	Closing Balance			37833816.25
				Bank Accounts		37833816.25	
Total			120460329.65	Total			120460329.65