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INDIAN AUDIT AND ACCOUNTS DEPARTMENT  
O/o PRINCIPAL ACCOUNTANT GENERAL  
(GENERAL & SOCIAL SECTOR AUDIT), W.B.  
LOCAL AUDIT DEPARTMENT

No. SS-III/ A/cs Siliguri MC (15-16)/18-19/ 2142

Dated: 16.07.2018

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To  
The Mayor,  
Siliguri Municipal Corporation,  
422/376, Municipal Office Road,  
P.O. Siliguri,  
Darjeeling-734401

Sub: Audit Report on Annual Financial Statement for the year 2015-16

Sir,

I am forwarding the Audit Reports including detailed comments on the Annual Financial Statement for the year 2015-16 under section 88 of West Bengal Municipal Corporation Act 2006 as amended till date and annexure containing specified information as per Sub-Rule 2 of Rule 22 of West Bengal Municipal Finance and Accounting Rules 1999 as amended in January 2007. I draw your kind attention to Section 89 of the Act ibid to take remedial measures and report to the Corporation and State Government.

Yours faithfully

Examiner of Local Accounts  
West Bengal

Enclosure: As stated above

8, Kiran Sankar Roy Road, G.I. Press Building 2<sup>nd</sup> Floor, Kolkata-700001

Attested

20/7/18  
Finance Officer

Siliguri Municipal Corporation

**AUDIT REPORT ON THE ANNUAL FINANCIAL STATEMENTS OF SILIGURI  
MUNICIPAL CORPORATION FOR THE YEAR ENDED 31<sup>st</sup> MARCH, 2016**

We have audited the Balance Sheet of the Siliguri Municipal Corporation as at 31<sup>st</sup> March, 2016 along with Income & Expenditure Account and Receipts & Payments Account for the year ended on that under Section 87(1) of the West Bengal Municipal Corporation Act, 2006. Preparation of these financial statements is the responsibility of the Siliguri Municipal Corporation Management. Our responsibility is to express an opinion on these financial statements based on our audit findings.

2. This Audit Report contains the comments of the Examiner of Local Accounts (ELA) on the accounting treatment with regard to classification, conformity with the best accounting treatment, accounting practices, accounting standards and disclosure norms, etc. Audit observation on financial transactions with regard to compliance with the Laws, Rules and Regulations (Propriety and Regularity Audit) and efficiency-cum-performance aspects, etc., are reported through Inspection Reports/Audit Reports separately.

3. We have conducted our audit in accordance with the Auditing Standards generally accepted in India. These standards require that we plan and perform audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

i. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit.

ii. The Balance Sheet and Income & Expenditure Account and Receipts and Payments Account dealt with by this report have been drawn up in the format prescribed under Accounting Manual for Urban Local Bodies (Part - 5 : Forms & Formats) subject to the observations made below.

iii. In our opinion, proper books of accounts and other relevant records have not been maintained by the Siliguri Municipal Corporation as required under Accounting Manual for Urban Local Bodies (Part - 5 : Forms & Formats) in so far as it appears from our examination of such books and subject to the observations made below.

Management adhered to appropriate internal controls [Comments as per Sub-rule (2) (1) (d) of the Rule 22 of West Bengal Municipal (Finance & Accounting) Rules, 1999 (Amends) is enclosed (Annexure - 1)].

Attested  
  
Finance Officer  
Siliguri Municipal Corporation

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	557595832.90		584746315.62	
311	EARMARKED FUNDS	B-2	98622688.20		109065122.20	
312	RESERVES	B-3	1287714119.95		1213170837.35	
				1943932641.05		1906982275.17
Grants,Contribution for Specific purposes						
320	GRANTS ,CONTRIBUTIONS FOR SPECIFIC PURPOSES	B-4	360437946.90		614528567.31	
				360437946.90		614528567.31
Loans						
330	SECURED LOANS	B-5	0.00		0.00	
331	UNSECURED LOANS	B-6	8265102.00		9145703.00	
				8265102.00		9145703.00
<b>T O T A L</b>				<b>2312635689.95</b>		<b>2530656545.48</b>
<b><u>APPLICATION OF FUNDS</u></b>						
Fixed Assets						
<b>Gross Block</b>						
410	FIXED ASSETS	B-11	3096170169.39		2836957159.39	
<b>Less: Accumulated Depreciation</b>						
411	ACCUMULATED DEPRECIATION	B-11	1687837396.90		1500266246.90	
Net Block			1408332772.49		1336690912.49	
412	CAPITAL WORK-IN-PROGRESS	B-11	103384000.00		103384000.00	
				1511716772.49		1440074912.49

Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
Investments						
420	INVESTMENTS-GENERAL FUND	B-12	144209330.51		126880218.57	
421	INVESTMENTS-OTHER FUND	B-13	106045324.06		112771481.28	
			250254654.57		239651699.85	
Working Capital						
<b>Current assets, loans &amp; advances</b>						
430	STOCK-IN-HAND	B-14	10982906.20		24272472.20	
431	SUNDRY DEBTORS (RECEIVABLES)	B-15	172068825.70		185700923.65	
432	ACCUM. PROVISIONS AGAINST DEBTORS (RECEIVABLES)	B-15	0.00		0.00	
440	PRE-PAID EXPENSES	B-16	563925.75		0.00	
450	CASH AND BANK BALANCE	B-17	485209894.76		682344260.03	
460	LOANS, ADVANCES AND DEPOSITS	B-18	186164989.52		188276113.52	
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	77125995.00		66101259.00	
341	DEPOSITS WORKS	B-8	36937592.78		10514401.00	
350	OTHER LIABILITIES (SUNDRY CREDITORS)	B-9	190332767.48		153118252.48	
360	PROVISIONS	B-10	0.00		0.00	
			550594186.67		850859856.92	
Other Assets						
470	OTHER ASSETS	B-19	70076.22		70076.22	
			70076.22		70076.22	
Misc.Expenditure(to the extent not written off)						
480	MISCELLANEOUS EXPENDITURE TO BE WRITTEN OFF	B-20	0.00		0.00	
			0.00		0.00	

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Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
	TOTAL			2312635689.95	2530656545.48	

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**INCOME AND EXPENDITURE STATEMENT FOR THE YEAR 2015-2016**

Code No	Item/Head of Account	Schedule No	Previous Year Amount (Rs.)	Current Year Amount (Rs.)
1	2	3	4	5
<b>INCOME</b>				
11001	PROPERTY TAX	I-1	44139491.00	81768992.00
11002	WATER TAX	I-1	9148346.00	9807699.00
11011	ADVERTISEMENT TAX	I-1	7978975.00	7246867.00
11051	OCTROI AND TOLL	I-1	1665871.00	0.00
11052	CESS	I-1	0.00	0.00
11080	OTHER TAXES	I-1	841950.00	760200.00
12010	TAXES AND DUTIES COLLECTED BY OTHERS	I-2	22228976.00	36814374.00
13010	RENT FROM CIVIC AMENITIES	I-3	2285904.00	1953168.00
13030	RENT FROM GUEST HOUSES	I-3	4106907.00	5730144.00
13090	RENT REMISSION AND REFUNDS	I-3	0.00	53523.00
14010	EMPANELMENT AND REGISTRATION CHARGES	I-4	728000.00	256500.00
14011	LICENSING FEES	I-4	9917089.00	12250119.00
14012	FEES FOR GRANT OF PERMIT	I-4	29981777.00	19665268.00
14013	FEES FOR CERTIFICATE OR EXTRACT	I-4	162868.00	157023.00
14014	DEVELOPMENT CHARGES	I-4	79667655.00	20871365.00
14020	PENALTIES AND FINES	I-4	25600.00	128532.00
14040	OTHER FEES	I-4	45973694.00	53801504.00
14050	USER CHARGES	I-4	42758048.00	34406579.00
14060	ENTRY FEES	I-4	1678250.00	2754600.00
14070	SERVICE/ADMINISTRATIVE CHARGES	I-4	0.00	390.00
14080	OTHER CHARGES	I-4	219395.00	181742.00
15010	SALE OF PRODUCTS	I-5	86536.00	5750.00
15011	SALE OF FORMS AND PUBLICATIONS	I-5	2491023.00	3145832.00
15041	HIRE CHARGES ON EQUIPMENTS	I-5	243585.00	78035.00
16010	REVENUE GRANT	I-6	300580567.63	440537897.03
16040	CONTRIBUTION TOWARDS ASSETS	I-6	146415579.00	154812375.00
17010	INTEREST	I-7	9596809.31	10989218.44
17110	INTEREST FROM BANK ACCOUNTS	I-8	5175203.72	17645255.86

Name of Urban Local Body : SILIGURI Municipal Corporation  
**INCOME AND EXPENDITURE STATEMENT FOR THE YEAR 2015-2016**

Code No	Item/Head of Account	Schedule No	Previous Year Amount (Rs.)	Current Year Amount (Rs.)
1	2	3	4	5
17180	OTHER INTEREST	I-8	3575544.00	3780450.00
18010	DEPOSITS FORFEITED	I-9	0.00	0.00
18011	LAPSED DEPOSITS	I-9	0.00	0.00
18030	PROFIT ON DISPOSAL OF FIXED ASSETS	I-9	0.00	0.00
18080	MISCELLANEOUS INCOME	I-9	1986047.00	923602.00
<b>A</b>	<b>Total - INCOME</b>		<b>773659690.66</b>	<b>920527004.33</b>
<b>EXPENDITURE</b>				
21010	SALARIES, WAGES AND BONUS	I-10	291766989.00	294103412.00
21020	BENEFITS AND ALLOWANCES	I-10	6567585.00	7467425.00
21030	PENSION	I-10	30708533.00	33629726.00
21040	OTHER TERMINAL AND RETIREMENT BENEFITS	I-10	9591045.00	11377178.00
22010	RENT, RATES AND TAXES	I-11	1392197.00	1150981.00
22011	OFFICE-MAINTENANCE	I-11	2435980.00	4089642.00
22012	COMMUNICATION EXPENSES	I-11	563227.00	523521.00
22020	BOOKS AND PERIODICALS	I-11	4000.00	15172.00
22021	PRINTING AND STATIONARY	I-11	4804890.00	2888509.00
22030	TRAVELING AND CONVEYANCE	I-11	906363.00	701845.00
22040	INSURANCE	I-11	1190121.00	1030432.00
22051	LEGAL EXPENSES	I-11	190235.00	1112435.00
22052	PROFESSIONAL AND OTHER FEES	I-11	60300.00	105800.00
22060	ADVERTISEMENT AND PUBLICITY	I-11	6080702.00	6589684.00
22061	MEMBERSHIP AND SUBSCRIPTIONS	I-11	0.00	80000.00
22080	OTHERS	I-11	7452951.00	10955457.00
23010	POWER AND FUEL	I-12	44920457.00	137347549.00
23020	BULK PURCHASES	I-12	701514.00	594805.00
23030	CONSUMPTION OF STORES	I-12	6835404.00	4805150.00
23040	HIRE-CHARGES	I-12	30723709.00	17398149.00
23041	REPAIR AND MAINTENANCE-STATUES AND HERITAGE ASSETS	I-12	1055890.00	0.00
23050	REPAIR AND MAINTENANCE -INFRASTRUCTURE ASSETS	I-12	32231979.00	54773057.00

## Form 88 [Vide Rules 239 &amp; 260]

Name of Urban Local Body : SILIGURI Municipal Corporation  
**INCOME AND EXPENDITURE STATEMENT FOR THE YEAR 2015-2016**

Code No	Item/Head of Account	Schedule No	Previous Year Amount (Rs.)	Current Year Amount (Rs.)
1	2	3	4	5
23051	REPAIR AND MAINTENANCE -CIVIC AMENITIES	I-12	2110583.00	1227277.00
23052	REPAIR AND MAINTENANCE -BUILDINGS	I-12	4357852.00	2365124.00
23053	REPAIR AND MAINTENANCE -VEHICLES	I-12	3322188.00	7508178.00
23059	REPAIR AND MAINTENANCE -OTHERS	I-12	4878810.00	15715020.00
23080	OTHER OPERATING AND MAINTENANCE EXPENSES	I-12	2958295.00	3318696.00
24050	INTEREST ON LOANS FROM BANKS/OTHER FINANCIAL INST.	I-13	327228.00	379098.00
24070	BANK CHARGES	I-13	29122.65	45004.35
24080	OTHER FINANCE EXPENSES	I-13	390105.00	32620.00
25010	ELECTION EXPENSES	I-14	606350.00	0.00
25020	OWN PROGRAMMES	I-14	40372797.00	25960633.00
25030	SHARE IN PROGRAMME OF OTHERS	I-14	5758434.00	0.00
26010	GRANTS	I-15	0.00	0.00
26020	CONTRIBUTIONS	I-15	0.00	0.00
26030	SUBSIDIES	I-15	0.00	0.00
27010	PROVISION FOR DOUBTFUL RECEIVABLES	I-16	0.00	110009.00
27110	LOSS ON DISPOSAL OF ASSETS	I-17	0.00	0.00
27220	BUILDINGS	I-0	5430390.00	5618095.00
27221	PARKS AND PLAY GROUNDS	I-0	2502008.00	2795927.00
27230	ROADS AND BRIDGES	I-0	90106659.00	88351087.00
27231	SEWERAGE AND DRAINAGE	I-0	51671190.00	54240869.00
27232	WATERWAYS	I-0	15587698.00	16355497.00
27233	PUBLIC LIGHTING	I-0	4009542.00	5697929.00
27240	PLANT AND MACHINERY	I-0	3244141.00	8658124.00
27250	VEHICLES	I-0	2802958.00	3990200.00
27260	OFFICE AND OTHER EQUIPMENTS	I-0	900348.00	977595.00
27270	FURNITURE, FIXTURES, FITTINGS & ELECTRIC APPLIANCES	I-0	714151.00	885827.00
28020	OTHER-REVENUES	I-0	0.00	-510803.55
28040	OTHER INCOME	I-0	0.00	-1141024.00
28060	REFUND OF OTHER-REVENUE	I-0	0.00	-341829.00
28080	OTHER-EXPENSES	I-0	-27010.00	113742259.25



**Form 88 [Vide Rules 239 & 260]**  
**Name of Urban Local Body : SILIGURI Municipal Corporation**  
**INCOME AND EXPENDITURE STATEMENT FOR THE YEAR 2015-2016**

Code No	Item/Head of Account	Schedule No	Previous Year Amount (Rs.)	Current Year Amount (Rs.)
1	2	3	4	5
<b>B</b>	<b>Total - EXPENDITURE</b>		<b>722237910.65</b>	<b>946721341.05</b>
<b>A-B</b>	<b>Gross surplus/(deficit) of income over expenditure</b>		<b>51421780.01</b>	<b>26194336.72</b>
			<b>SURPLUS</b>	<b>DEFICIT</b>

**RECEIPTS AND PAYMENS ACCOUNT FOR THE PERIOD 01-Apr-2015 to 31-Mar-2016**

Code No	Head of Account	Current Period Amount	Corresponding Previous Period Amount	Code No	Head of Account	Current Period Amount	Corresponding Previous Period Amount
<b>RECEIPTS</b>				<b>PAYMENTS</b>			
<b>Opening Balances#</b>							
<b>Cash Balances including</b>							
<b>Imprest Balances with</b>							
<b>Bank/ Treasury(including</b>							
<b>balances in designated</b>							
<b>bank accounts)</b>							
		<b>682344260.03</b>	<b>439156825.67</b>				
11001	PROPERTY TAX	1335592.00	1125039.00	11002	WATER TAX	26000.00	33000.00
11002	WATER TAX	0.00	3953.00	11051	OCTROI AND TOLL	3282.00	0.00
11011	ADVERTISEMENT TAX	6778787.00	7510895.00	13010	RENT FROM CIVIC AMENITIES	0.00	3000.00
11051	OCTROI AND TOLL	0.00	562500.00	13030	RENT FROM GUEST HOUSES	13492.00	48523.00
11052	CESS	0.00	3.00	13090	RENT REMISSION AND REFUNDS	9150.00	0.00
11080	OTHER TAXES	760620.00	841950.00	14040	OTHER FEES	2140.00	13521.00
13010	RENT FROM CIVIC AMENITI	475358.00	878523.00	16010	REVENUE GRANT	399630.00	4720227.00
13030	RENT FROM GUEST HOUSE	5752786.00	4142412.00	18010	DEPOSITS FORFEITED	0.00	54088.00
13090	RENT REMISSION AND REFI	0.00	13018.00	18011	LAPSED DEPOSITS	2275493.00	500993.00
14010	EMPANELMENT AND REGIS	256500.00	728000.00	18030	PROFIT ON DISPOSAL OF FIXED ASSETS	0.00	6000.00
14011	LICENSING FEES	12250119.00	9917089.00	21010	SALARIES, WAGES AND BONUS	155147884.00	159118695.00
14012	FEES FOR GRANT OF PERMI	19665268.00	29981777.00	21020	BENEFITS AND ALLOWANCES	6552058.00	5951951.00
14013	FEES FOR CERTIFICATE OR I	157023.00	162868.00	21030	PENSION	32096825.00	30788937.00
14014	DEVELOPMENT CHARGES	21964275.00	79667655.00	21040	OTHER TERMINAL AND RETIREMENT BI	14934482.00	8732307.00
14020	PENALTIES AND FINES	128532.00	18358.00	22010	RENT, RATES AND TAXES	832206.00	687216.00
14040	OTHER FEES	47125076.00	41053348.00	22011	OFFICE-MAINTENANCE	0.00	36000.00
14050	USER CHARGES	32547779.00	42800648.00	22012	COMMUNICATION EXPENSES	190813.00	255079.00
14060	ENTRY FEES	2754600.00	1678250.00	22020	BOOKS AND PERIODICALS	3675.00	0.00
14070	SERVICE/ADMINISTRATIVE	11105.00	0.00	22021	PRINTING AND STATIONARY	170028.00	39040.00
14080	OTHER CHARGES	181742.00	219395.00	22030	TRAVELING AND CONVEYANCE	499837.00	864884.00
15010	SALE OF PRODUCTS	5750.00	86536.00	22040	INSURANCE	912341.00	1168644.00
15011	SALE OF FORMS AND PUBLI	3145832.00	2491023.00	22051	LEGAL EXPENSES	1102835.00	203635.00
15041	HIRE CHARGES ON EQUIPV	81485.00	243585.00	22052	PROFESSIONAL AND OTHER FEES	605800.00	60300.00
16010	REVENUE GRANT	51518.00	14170.00	22060	ADVERTISEMENT AND PUBLICITY	69295.00	5474428.00
17110	INTEREST FROM BANK ACC	0.00	123.00	22061	MEMBERSHIP AND SUBSCRIPTIONS	80000.00	0.00
17180	OTHER INTEREST	3780450.00	3575679.00	22080	OTHERS	9530294.00	6017767.00
18080	MISCELLANEOUS INCOME	923602.00	1985515.00	23010	POWER AND FUEL	4145876.00	344207.00

21010	SALARIES, WAGES AND BOI	235962.00	92561.00	23030	CONSUMPTION OF STORES	0.00	1850.00
21020	BENEFITS AND ALLOWANCI	1000.00	3434.00	23040	HIRE-CHARGES	108867.00	913820.00
21030	PENSION	61982.00	80404.00	23050	REPAIR AND MAINTENANCE -INFRASTR	16736476.00	7295650.00
22030	TRAVELING AND CONVEYAI	14323.00	0.00	23051	REPAIR AND MAINTENANCE -CIVIC AMI	2860.00	0.00
22040	INSURANCE	0.00	25.00	23052	REPAIR AND MAINTENANCE -BUILDING	21151.00	104242.00
22051	LEGAL EXPENSES	0.00	6700.00	23053	REPAIR AND MAINTENANCE -VEHICLES	90059.00	0.00
22080	OTHERS	36939.00	0.00	23059	REPAIR AND MAINTENANCE -OTHERS	0.00	2350.00
23010	POWER AND FUEL	0.00	8712.00	23080	OTHER OPERATING AND MAINTENANC	584330.00	262775.00
23030	CONSUMPTION OF STORES	459786.00	1454883.00	24050	INTEREST ON LOANS FROM BANKS/OTI	264777.00	376282.00
23040	HIRE-CHARGES	0.00	6000.00	24080	OTHER FINANCE EXPENSES	32620.00	390105.00
23052	REPAIR AND MAINTENANC	0.00	2400.00	25020	OWN PROGRAMMES	18278193.00	29280500.00
23053	REPAIR AND MAINTENANC	45.00	0.00	25030	SHARE IN PROGRAMME OF OTHERS	0.00	18416282.00
23080	OTHER OPERATING AND M	0.00	2140.00	26010	GRANTS	0.00	61606.00
24070	BANK CHARGES	625.00	214.00	27110	LOSS ON DISPOSAL OF ASSETS	27000.00	0.00
24080	OTHER FINANCE EXPENSES	0.00	6931.00	27230	ROADS AND BRIDGES	727533.00	0.00
25020	OWN PROGRAMMES	942505.00	366680.00	27270	FURNITURE, FIXTURES, FITTINGS & ELEC	17500.00	0.00
26010	GRANTS	871025.00	28849120.00	31171	PROVIDENT FUND	1354847.00	0.00
26020	CONTRIBUTIONS	0.00	3399596.00	32010	CENTRAL GOVERNMENT	80811698.00	73860200.00
26030	SUBSIDIES	0.00	346545.00	32020	STATE GOVERNMENT	2164969.00	857925.00
28040	OTHER INCOME	0.00	507.00	32030	OTHER GOVERNMENT AGENCIES	0.00	341790.00
32010	CENTRAL GOVERNMENT	1675334.00	25917462.00	33050	LOAN FROM BANKS AND OTHER FINAN	875937.00	1021625.00
32020	STATE GOVERNMENT	0.00	827125.00	33150	LOAN FROM BANKS AND OTHER FINAN	129700.00	0.00
32030	OTHER GOVERNMENT AGE	3572205.00	1000000.00	34010	FROM CONTRACTORS AND SUPPLIERS	19985943.00	18678134.00
34010	FROM CONTRACTORS AND	23443064.00	15409580.00	34020	DEPOSITS-REVENUES	40587.00	104500.00
34080	DEPOSITS-OTHER	0.00	1440.00	34110	CIVIL WORKS	63783164.00	19985914.00
34110	CIVIL WORKS	9092330.00	11422989.00	35010	CREDITORS	441494845.00	413254081.00
34180	OTHER WORKS	18508.00	0.00	35011	EMPLOYEE LIABILITIES	122309943.00	126003998.00
35010	CREDITORS	0.00	878.00	35020	RECOVERIES PAYABLE	25938748.00	33836781.00
35011	EMPLOYEE LIABILITIES	14359746.00	14025045.00	35030	GOVERNMENT DUES PAYABLE	1325579.00	2922244.00
35020	RECOVERIES PAYABLE	17718853.00	14731721.00	36010	PROVISIONS FOR EXPENSES	7144.00	0.00
35030	GOVERNMENT DUES PAYAI	1381061.00	1461219.00	41010	LAND	0.00	14809.00
36010	PROVISIONS FOR EXPENSES	0.00	1449.00	41020	BUILDINGS	0.00	214870.00
43010	STORES	44804225.00	29570106.00	41030	ROADS AND BRIDGES	5348051.00	4997799.00
43110	RECEIVABLES FOR PROPERT	85324481.50	47126699.00	41031	SEWERAGE AND DRAINAGE	11859000.00	4690974.00
43111	RECEIVABLES FOR ADVERTI	0.00	135323.00	41032	WATER WAYS	64000.00	439194.00
43119	RECEIVABLES FOR OTHER T	11113083.00	10156190.00	41033	PUBLIC LIGHTING	164500.00	164500.00
43140	RECEIVABLES FROM OTHER	2288918.00	2320793.00	41040	PLANT AND MACHINERY	0.00	970.00
44020	ADMINISTRATION	240.00	0.00	41050	VEHICLES	2760.00	0.00
45010	CASH-IN -HAND	9542210.00	2145403.00	41060	OFFICE AND OTHER EQUIPMENTS	11000.00	22950.00
45021	NATIONALIZED BANKS -MU	335104516.72	336710611.10	41070	FURNITURE, FIXTURES, FITTINGS & ELEC	17500.00	19200.00
45022	OTHER SCHEDULE BANKS-N	12410.00	1071261.00	41090	ASSETS UNDER DISPOSAL	100350.00	31450.00
45023	SCHEDULE CO-OPERATIVE I	9718.00	13385.00	41130	ROADS AND BRIDGES	772333.00	0.00

45025	TREASURY-MUNCIPAL FUN	220530792.00	504914217.00	41131	SEWERAGE AND DRAINAGE	482570.00	0.00
45061	NATIONALIZED BANKS -GR/	27736.00	215822.00	41210	SPECIFIC GRANTS	0.00	144073.00
45062	OTHER SCHEDULE BANKS-C	95984.36	423508.62	42080	OTHER INVESTMENTS	6000000.00	2200000.00
46010	LOANS AND ADVANCES TO	2850180.00	6281528.00	42180	OTHER INVESTMENTS	21792755.00	20944206.00
46020	EMPLOYEE PROVIDENT FUN	2590.00	7300.00	43010	STORES	0.00	32176.00
46030	LOANS TO OTHERS	0.00	606000.00	43180	RECEIVABLES CONTROL ACCOUNTS	163423.00	0.00
46040	ADVANCE TO SUPPLIERS AN	357479.00	0.00	44010	ESTABLISHMENT	1597553.00	0.00
46050	ADVANCE TO OTHERS	8722000.00	3441000.00	44020	ADMINISTRATION	17560.00	83720.00
				45010	CASH-IN -HAND	573406.00	7812.00
				45021	NATIONALIZED BANKS -MUNICIPAL FUN	36710484.29	16675201.36
				45022	OTHER SCHEDULE BANKS-MUNICIPAL F	112.36	0.00
				45025	TREASURY-MUNCIPAL FUND	13769560.00	4924266.00
				45062	OTHER SCHEDULE BANKS-GRANT FUNC	34.20	400000.00
				46010	LOANS AND ADVANCES TO EMPLOYEES	19568400.00	3716544.00
				46020	EMPLOYEE PROVIDENT FUND LOANS	38700.00	2237417.00
				46030	LOANS TO OTHERS	0.00	600000.00
				46050	ADVANCE TO OTHERS	5913172.00	15422557.00
				46060	DEPOSITS WITH EXTERNAL AGENCIES	254891.00	0.00
					<b>Closing Balances#</b>		
					<b>Cash Balances including Imprest</b>		
					<b>Balances with Bank/</b>		
					<b>Treasury(including balances in</b>		
					<b>designated bank accounts)</b>	<b>485209894.76</b>	<b>682344260.03</b>
	<b>GRAND TOTAL</b>	<b>1637149915.61</b>	<b>1733424044.39</b>		<b>GRAND TOTAL</b>	<b>1637149915.61</b>	<b>1733424044.39</b>