



19-20

INDEPENDENT AUDITOR'S REPORT

To,

West Bengal State NGRBA Programme Management Group (SPMG)
Urban Development and Municipal Affairs Department, Govt. of West Bengal.

Report on the Financial Statements

We have audited the accompanying Financial Statements of WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG) under Urban Development and Municipal Affairs Department, Govt. of West Bengal which comprises the Balance Sheet as at 31st March '2020 and the Statement of Income and Expenditure and the Receipts & Payments Account for the year ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the entity in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India and Generally Accepted Accounting Principles in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining on test basis evidence supporting the amounts and disclosures in the financial statements.

An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the financial statements. The procedures selected depend on the auditor's judgment including the assessment of risks of material misstatement of the Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes assessing the accounting principles used and significant estimates made by entity's management, as well as evaluating the overall Financial Statement presentation. Audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of financial statements.

We believe that our audit provides a reasonable and appropriate basis for our opinion and we further report our audit observations as per **Schedule 24 & 25**.

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Opinion

In our opinion and to the best of our information and according to the explanation given to us and subject to our observation sated in **Schedule 24 & 25**, the said financial statements give the information in the manner so required and give a true and fair view:-

1. In the case of the Balance Sheet, of the State of affairs as at 31st March' 2020.
2. In case of the Income and Expenditure Account of the excess of income over expenditure for the year ended on that date.
3. In case of Receipts and Payments account of the receipts and payments during the year ended on that date.

Emphasis of Matter

Without qualifying our opinion we draw attention to the following matters related to the financial statements:

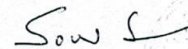
- a) Schedule 25.
- b) Because of the current situation cause by COVID19 pandemic our checking and verification functions required for forming our opinion was constrained and restricted during the audit process.

We further Report that:

- a. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our examination.
- b. In our opinion, proper books of account have been kept by the entity, so far as appears from our examination of the books.
- c. The statements of account dealt with this report are in agreement with the books of accounts.

Place: Kolkata
Date: 04th August '2020

For, D.Bandyopadhyay & Co.
Chartered Accountants



Sourav Saha
(Partner)

Mem.No:- 065216

FRN: 323321E

UDIN:20065216AAAAAS2271

WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)
URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL
 3rd Floor Unnayan Bhawan, DJ - BLOCK, SECTOR-II, SALT LAKE CITY, KOLKATA-700091

BALANCE SHEET AS AT 31st March 2020

(Amount-Rs)

	Schedule	Current Year	Previous Year
CORPUS / CAPITAL FUND AND LIABILITIES			
Corpus / Capital Fund	1	949,142,093.47	1,289,762,493.65
Reserves and Surplus	2	NIL	NIL
Interest Funds	3	-	-
Secured Loans and Borrowings	4	NIL	NIL
Unsecured Loans and Borrowings	5	NIL	NIL
Deferred credit Liabilities	6	NIL	NIL
Current Liabilities and Provisions	7	434,816.00	313,084,173.56
Total		949,576,909.47	1,602,846,667.21
ASSETS			
Fixed assets	8	-	-
Investments-earmarked /endowment funds	9	NIL	NIL
Investment-others	10	NIL	NIL
Current Assets, Loans and Advances, etc.	11	949,576,909.47	1,602,846,667.21
Miscellaneous expenditure (to the extent not written off or adjusted)		NIL	
Total		949,576,909.47	1,602,846,667.21
Significant accounting policies	24		
Contingent liabilities and Notes on Accounts	25		

Place: Kolkata
 Date: 4th August 2020

Program Director

Director Finance & Administration



WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)
URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL
 3rd Floor Unnayan Bhawan, DJ - BLOCK, SECTOR-II, SALT LAKE CITY, KOLKATA-700091
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD / YEAR ENDED 31st March 2020
(Amount-Rs)

INCOME	Schedule	Current Year	Previous Year
Income from Sale / Services			
Grants / Subsidies	13	1,309,769,036.00	2,888,700,329.00
Fees / Subscriptions			
Income from Investments (Income on Invest. from earmarked / endow. Funds transferred to Funds)			
Income from Royalty, publication etc.			
Interest Earned	17	11,483,509.00	31,219,401.00
Other Income			
Increase / (decrease) in stock of Finished goods and works-in-progress			
TOTAL (A)		1,321,252,545.00	2,919,919,730.00
EXPENDITURE			
Establishment Expenses	20	2,665,667.00	3,060,000.00
Other Administrative Expenses etc.	21	2,669,203.80	4,016,808.48
Expenditure on Grants, Subsidies etc.	22	1,656,538,074.38	2,482,134,276.23
Interest			
Depreciation(Net total at the -end-corresponding to Schedule8)	8	-	-
TOTAL(B)		1,661,872,945.18	2,489,211,084.71
Balance being excess of Income over Expenditure (A-B)		-340,620,400.18	430,708,645.29
Transfer to Special Reserve (Specify each)		NIL	
Transfer to / from General Reserve		NIL	
BALANCES BEING SURPLUS / (DEFICIT) CARRIED TO CORPUS / CAPITAL FUND		-340,620,400.18	430,708,645.29
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Place: Kolkata

Date: 4th August 2020

Program Director

Director Finance & Administration

S. S.
Auditor



WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)
URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL
 3rd Floor Unnayan Bhawan, DJ - BLOCK, SECTOR-II, SALT LAKE CITY, KOLKATA-700091
RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD / YEAR ENDED 31st March 2020

(Amount-Rs)

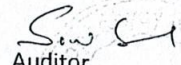
Receipts	Current Year						Previous Year
	NON EAP	EAP	NGP	NAMAMI GANGA	FOREST	TOTAL	TOTAL
Opening Balance							
Bank Accounts	663,588,614.63	518,023,754.02	96,583,239.73	7,013,163.22	4.61	1,285,208,776.21	855,160,574.36
Cash							
Grant Receipt							
Fund from Govt of India	-	270,000,000.00	408,708,000.00		-	678,708,000.00	1,771,700,000.00
Fund from State Govt	-	616,058,036.00				616,058,036.00	1,117,000,000.00
Fund from State Govt(EAP fund received in NON EAP A/c)	-						
Other Receipts							
Interest Received	1,706,985.00	9,433,036.00		343,488.00		11,483,509.00	30,534,475.00
Inter Fund Transfer Non EAP	-	106,026,121.00				106,026,121.00	73,332,620.00
Inter Fund Transfer NGP						-	115,098.00
Refund adjusted from NON EAP to EAP						-	
Contra						-	
Other Adjustment							
SPF		2,357.00	1,134,401.00			1,136,758.00	-
Group Insurance						-	-
FDS(Income Tax)						-	-
On salary							
On Vehicle Hiring & others		71,843.00				71,843.00	97,837.00
On Othrs		16,502.00				16,502.00	14,198.00
Tax		668.00				668.00	6,258.00
Cash Deposit		10,230.00				10,230.00	11,280.00
ST		8,113.00				-	-
Visc Receipts		15,000,000.00				8,113.00	11,743.00
Statutory Deduction						15,000,000.00	9,390.56
Penalty on Vehicle Hiring			6,169.00			6,169.00	-
TOTAL	665,295,599.63	1,534,650,660.02	506,431,809.73	7,356,651.22	4.61	2,713,734,725.21	3,847,993,802.92

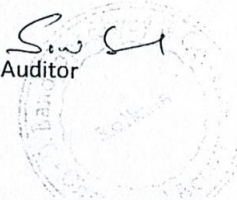
Place: Kolkata

Date: 4th August 2020

Program Director

Director Finance & Administration


 Auditor



3rd Floor Unnayan Bhawan, DJ - BLOCK, SECTOR-II, SALT LAKE CITY, KOLKATA-700091
 RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD / YEAR ENDED 31st March 2020

(Amount-Rs)

Payments	Current Year						Previous Year
	NON EAP	EAP	NGP	NAMAMI GANGA	FOREST	TOTAL	TOTAL
Payment of Liabilities							
GPF		-				-	-
Group Insurance		-				-	-
TDS(Income Tax)		-				-	-
On salary		71,843.00				-	-
On Vehicle Hiring & others		16,123.00				71,843.00	97,837.00
On Others		668.00				16,123.00	14,072.00
Outstanding Salary (Prior Period Exp)		-				668.00	6,258.00
Penalty Tax		10,230.00				-	-
Penalty on P Tax		-				10,230.00	11,280.00
Security Deposit		-				-	200.00
Purchase of Fixed Asset							
Office Equipments		11,999.00				11,999.00	-
Computer Peripherals		86,548.00				86,548.00	157,787.00
Water Purifier		-				-	-
Computer Software		-				-	-
Institutional Development Expenses		-				-	-
Scheme Expenses	189,056,031.33	1,317,649,973.72	143,077,456.33	-	-	1,649,783,461.38	2,346,508,103.23
Cross payment of Expenses among Funds Non EAP						-	73,332,620.00
Cross payment of Expenses among Funds NGP		6,169.00				6,169.00	115,098.00
For Kalyani	7,790,467.00					7,790,467.00	62,178,455.00
Inter Fund Transfer	106,026,121.00					106,026,121.00	73,447,718.00
Indirect Expenses							
Accounting Charges						-	-
Audit Fees		16,000.00				-	84,850.00
Bank Charges		1,928.00	314.36			16,000.00	28,980.00
Salary & allowances		2,665,667.00				2,242.36	97.48
Vehicle Hiring charges		1,105,461.00				2,665,667.00	3,060,000.00
Meeting & conference		611,707.00				1,105,461.00	1,408,241.00
Travelling Expenses		287,886.00	262,783.00			611,707.00	317,809.00
Telephone & Fax		123,385.00				550,669.00	1,184,260.00
Annual Maintenance Charges		19,057.00				123,385.00	147,083.00
Consumable Material		35,971.00				19,057.00	83,673.00
Newspaper, Books & periodicals		1,417.00				35,971.00	182,571.00
Postage & courier		7,262.00				1,417.00	8,661.00
Office Expenses		198,996.00				7,262.00	7,924.00
Advertisement		8,400.00				198,996.00	167,220.00
GST		8,853.00				8,400.00	224,899.00
Visc Payments		26.00				8,853.00	9,330.00
Closing Balances						26.00	-
Bank Accounts	362,422,980.30	211,705,090.30	363,091,256.04	7,356,651.22	4.61	944,575,982.47	1,285,208,776.21
Cash						-	-
TOTAL	665,295,599.63	1,534,650,660.02	506,431,809.73	7,356,651.22	4.61	2,713,734,725.21	3,847,993,802.92

Place: Kolkata

Date: 4th August 2020

Program Director

Director Finance & Administration

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March 2020

SCHEDULE 1 - CORPUS/CAPTIAL FUND :	Current Year						Previous Year
	NON EAP	EAP	NGP	NAMAMI GANGA	FOREST	TOTAL	TOTAL
Balance as at the beginning of the year	562,495,126.63	623,670,959.46	96,583,239.73	7,013,163.22	4.61	1,289,762,493.65	859,053,848.36
add: Contributions towards Corpus / Capital Fund	-	-	-	-	-	-	-
ded: (Deduct) : Balance of net income / expenditure transferred from the Income and Expenditure Account	-195,139,513.33	-412,326,222.16	266,501,847.31	343,488.00	-	-340,620,400.18	430,708,645.29
ded: Amount Transferred from Interest Fund	-	-	-	-	-	-	-
BALANCE AS THE YEAR - END	367,355,613.30	211,344,737.30	363,085,087.04	7,356,651.22	4.61	949,142,093.47	1,289,762,493.65



URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL
3rd Floor Unnayan Bhawan, DJ - BLOCK, SECTOR-II, SALT LAKE CITY, KOLKATA-700091

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March 2020

(AMOUNT - RS)

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



SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March 2020

(AMOUNT - RS)

SCHEDULES 7 - CURRENT LIABILITIES AND PROVISIONS	Current Year						Previous Year
	NON EAP	EAP	NGP	NAMAMI GANGA	FOREST	TOTAL	TOTAL
A. CURRENT LIABILITIES							
1. Acceptances (Deposits)	62,125.00					62,125.00	62,125.00
2. Sundry Creditors :							
a) For Goods							
b) Others							
3. (a) Interfund Adjustment Required for Excess Transfer of Fund in the previous Year		-				-	103,308,506.00
(b) Interfund Adjustment Required for Cross payment of Expenses	-		6,169.00			6,169.00	119,334,627.00
(C) Interfund Loan	-					-	90,000,000.00
4. Interest accrued but not due on :							
a) Secured Loans / borrowings							-
b) Unsecured Loans / borrowings							-
5. Statutory Liabilities :							
a) Overdue (TDS)old		137.00				137.00	137.00
b) Overdue (TDS)		2,603.00				2,603.00	2,224.00
c) Others (Salary)		255,000.00				255,000.00	255,000.00
d) Oveddue (GST)		1,673.00				1,673.00	11,803.56
6. Provision for Audit Fees		16,000.00				16,000.00	16,000.00
7. Other current Liabilities (Vehicle Hiring)		91,109.00				91,109.00	93,751.00
TOTAL (A)	62,125.00	366,522.00	6,169.00	-		434,816.00	313,084,173.56



SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March 2020

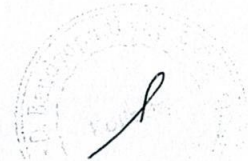
(AMOUNT - RS)

SCHEDULE 8 - FIXED ASSETS

Description	GROSS BLOCK			DEPRECIATION				NET BLOCK		
	Cost / valuation as at the beginning of the year	Additions during the year	Deductions during the year	Cost / Valuation at the year end	As at the beginning of the year	On Opening Bal during the year	On Additions during the year	Total up to the year-end	As at the current year-end	As at the previous year-end
Land										
a) Freehold										
b) Leasehold										
Buildings :										
a) On Freehold Land										
b) On leasehold land										
c) Ownership flats / premises										
d) Superstructures on land not belonging to the entity										
Plant, machinery and equipment	-			-	-	-		-	-	-
Vehicles	-			-	-	-		-	-	-
Furniture and fixtures	-			-	-	-		-	-	-
a. Office equipment	-			-	-	-		-	-	-
b. Computer peripherals	-			-	-	-		-	-	-
c. Electric installations	-			-	-	-		-	-	-
d. Library books	-			-	-	-		-	-	-
e. Tube wells and water supply	-			-	-	-		-	-	-
Other fixed assets (computers)	-			-	-	-		-	-	-
Total of current year	-	-	-	-	-	-		-	-	-
Previous year	-	-	-	-	-	-		-	-	-
B. Capital works										
Total									NIL	
(Note to be given as to cost of assets on hire purchase basis included above)									-	-

WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)
URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL
 3rd Floor Unnayan Bhawan, DJ - BLOCK, SECTOR-II, SALT LAKE CITY, KOLKATA-700091
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March 2020

Schedule 11 - CURRENT ASSETS, LOANS and ADVANCES ETC.	Current Year						(AMOUNT - RS)
	NON EAP	EAP	NGP	NAMAMI GANGA	FOREST	TOTAL	Previous Year TOTAL
A. CURRENT ASSETS :							
Inventories :							
a) Stores and Spares :							
b) Loose Tools							
c) Stock-in-trade							
Sundry Debtors :							
a) Debts Outstanding for a period exceeding six months							
b) Others							
Cash balances in hand (including cheques / drafts and prepaid)							
Bank Balances :							
a) With Scheduled Banks :							
On Current Accounts							
On Deposit Account (includes margin money)							
On Saving Accounts							
b) With non-Scheduled Banks :							
On Current Accounts							
On Deposit Account							
On Saving Accounts							
Post Office - Saving Accounts							
Advances:							
PS on Bank Interest 2016-17	3,888,384.00						
PS on Bank Interest 2017-18	421,448.00					3,888,384.00	3,888,384.00
PS on Bank Interest 2018-19	684,926.00					421,448.00	421,448.00
Receivables (Accrued Interest)						684,926.00	684,926.00
Interfund Loan						-	-
Interfund Adjustment Required for Excess Transfer of Fund the previous Year						-	90,000,000.00
Interfund Adjustment Required for Cross payment of expenses (2019-20)						-	103,308,506.00
TOTAL (A)	367,417,738.30	211,711,259.30	363,091,256.04	7,356,651.22	4.61	949,576,909.47	1,602,846,667.21



WEST BENGAL STATE NGRDA PROGRAMME MANAGEMENT GROUP (SPMG)
URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL
 3rd Floor Unnayan Bhawan, DJ - BLOCK, SECTOR-II, SALT LAKE CITY, KOLKATA-700091

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD / YEAR ENDED 31st March 2020

SCHEDULE 13 - GRANTS / SUBSIDIES	Current Year						(AMOUNT - RS)
	NON EAP	EAP	NGP	NAMAMI GANGA	FOREST	TOTAL	Previous Year TOTAL
Irrevocable Grants & Subsidies Received)							
) Central Government	-	270,000,000.00	408,708,000.00				
) State Government (S)	-	616,058,036.00			-	678,708,000.00	1,771,700,000.00
) Government Agencies(KMDA)	-			-		616,058,036.00	1,117,000,000.00
) Institutions / Welfare Bodies						-	-
) International Organizations						-	-
) Project Expenses Reversed	-	15,000,000.00				-	-
) Others (Specify)Accounting Charges	-					15,000,000.00	-
Reversed		3,000.00					
TOTAL	-	901,061,036.00	408,708,000.00	-	-	3,000.00	329.00
						1,309,769,036.00	2,888,700,329.00



WEST BENGAL STATE NURBA PROGRAMME MANAGEMENT GROUP (BPMG)
URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL
 3rd Floor Unnayan Bhawan, DJ - BLOCK, SECTOR-II, SALT LAKE CITY, KOLKATA-700091

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD / YEAR ENDED 31st March 2020

(AMOUNT - RS)

SCHEDULE 17 - INTEREST EARNED	Current Year						Previous Year
	NON EAP	EAP	NGP	NAMAMI GANGA	FOREST	TOTAL	TOTAL
On Term Deposits :(Auto Sweep)							
a) With Schedule Banks	1,706,985.00	9,433,036.00	-	343,488.00	-	11,483,509.00	30,534,475.00
b) With Non-Scheduled Banks							
c) With Institutions							
d) Others							
1. TDS on Interest Prior Period	-					-	-
2. TDS on Interest	-					-	684,926.00
On Savings Accounts :							
a) With Schedule Banks							
b) With Non-Scheduled Banks							
c) Post Office Savings Accounts							
d) Others							
On Loans :							
a) Employees / Staff							
b) Others							
Interest on Debtors and Others Receivables							
TOTAL	1,706,985.00	9,433,036.00	-	343,488.00	-	11,483,509.00	31,219,401.00
NOTE - Tax deducted at source to be indicated							



WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)
URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL
 3rd Floor Unnayan Bhawan, DJ - BLOCK, SECTOR-II, SALT LAKE CITY, KOLKATA-700091

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD / YEAR ENDED 31st March 2020

(AMOUNT - RS)

<u>SCHEDULE 20 - ESTABLISHMENT EXPENSES</u>	Current Year						Previous Year
	NON EAP	EAP	NGP	NAMAMI GANGA	FOREST	TOTAL	TOTAL
Salaries and Wages		2,665,667.00				2,665,667.00	3,060,000.00
Allowances and Bonus							
Contribution to Provident Fund							
Contribution to Other Fund (specify)							
Staff Welfare Expenses							
Expenses on 'Employees'							
TOTAL	-	2,665,667.00	-	-	-	2,665,667.00	3,060,000.00



WEST BENGAL STATE NGRBA PROGRAMMING IMPLEMENTATION GROUP (SIMG)
URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL
 3rd Floor Unnayan Bhawan, DJ - BLOCK, SECTOR-II, SALT LAKE CITY, KOLKATA-700091

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD / YEAR ENDED 31st March 2020

(AMOUNT-RS)

SCHEDULE 21-OTHER ADMINISTRATIVE EXPENSES ETC.	CURRENT YEAR						Previous Year
	NON EAP	EAP	NGP	NAMAMI GANGA	FOREST	TOTAL	TOTAL
Purchases						-	157,787.00
Labour and Processing expenses						-	-
Cartage and Carriage Inwards						-	-
Office Expenses		198,996.00				198,996.00	167,220.00
Consumables		35,971.00				35,971.00	182,571.00
Insurance						-	-
Repairs and Maintenance						-	-
Excise Duty						-	-
Rent, Rates and Taxes						-	-
Motor Vehicles Running and Maintenance(Vehicle Hiring Charges)		1,102,490.00				1,102,490.00	1,420,794.00
Postage, Telephone and Communication Charges		122,291.00				122,291.00	155,007.00
Printing and Stationary						-	-
Travelling and Conveyance Expenses		287,886.00	262,783.00			550,669.00	1,184,260.00
Expenses on Seminar / Workshops		611,707.00				611,707.00	317,809.00
Subscription Expenses						-	-
Expenses on Fees(AMC)		19,057.00				19,057.00	83,673.00
Auditors Remuneration		16,000.00				16,000.00	28,980.00
Hospitality Expenses						-	-
Professional Charges(Accounting Charges)						-	-
Provision for Bad and Doubtful Debts / Advances						-	84,850.00
Irrecoverable balances Written Off						-	-
Newspaper						-	-
Bank Charges		1,417.00				1,417.00	8,661.00
Distribution Expenses		1,866.44	314.36			2,180.80	97.48
Advertisement and Publicity		8,400.00				-	-
Others (Specify)		25.00				8,400.00	224,899.00
TOTAL	-	2,406,106.44	263,097.36	-	-	2,669,203.80	4,016,808.48



WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP (SPMG)
URBAN DEVELOPMENT DEPARTMENT, GOVT. OF WEST BENGAL
 3rd Floor Unnayan Bhawan, DJ - BLOCK, SECTOR-II, SALT LAKE CITY, KOLKATA-700091

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD / YEAR ENDED 31st March 2020

EDULE 22-EXPENDITURE ON GRANTS SUBSIDIES ETC.	Current Year						Previous Year
	NON EAP	EAP	NGP	NAMAMI GANGA	FOREST	TOTAL	TOTAL
Grants given to Institutions/Organisations (Project Exp)	196,846,498.33	1,317,748,520.72	141,943,055.33	-	-	1,656,538,074.38	2,482,134,276.23
Subsidies given to Institutions/Organisations						-	
Expenditure(Prior Period)						-	
Grants for Priority Infrastructure						-	
TOTAL	196,846,498.33	1,317,748,520.72	141,943,055.33	-	-	1,656,538,074.38	2,482,134,276.23



**WEST BENGAL STATE NGRBA PROGRAMME MANAGEMENT GROUP
(SPMG)**

Schedule 24: Significant accounting policies adopted in preparing the Financial statements

1. The accompanying financial statements are prepared under the historical cost convention. They conform to the statutory provisions and Accounting principles under accrual basis of accounting.
2. Investments consisting of Fixed Deposits in Nationalized Banks are valued at cost.
3. Fixed Assets were fully charged from the respective funds.
4. Government and other Grants are credited when they are actually received through Banks/ Treasury.

Schedule 25: Notes on Accounts

1. Reconciliation of all Bank Accounts are upto date and reconciled as on 31st March 2020.
2. The unspent balance lying in the KMDA controlled child accounts has been included in the closing bank balance of EAP , Non EAP and NGP and the corresponding expenses reversed.
3. Corresponding figures of previous year has been regrouped/ rearranged where ever necessary.
4. Schedule 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31st March 2020 and Income & Expenditure Account as on that date.
5. During the FY 2019-20 purchase of Office Equipment and Computer Peripherals of Rs.11, 999.00 and Rs.86, 548.00 respectively has been shown as Scheme Expenses.

