Manu Bhai & Associates
Chartered Accountants

Independent Auditor's Report

Opinion

We have audited the accompanying financial statements of **Municipal Corporation, Bhopal("*the Corporation*")** which comprises the Balance Sheet as at March 31, 2024, the Statement of Income and Expenditure, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Municipal Accounting Manual in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Corporation as at March 31, 2024, Income/Expenditure, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) generally accepted in India and in accordance with guidelines provided by the Directorate of Urban Administration & Development Go MP Bhopal. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Corporation in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of Management for the Financial Statements

The Corporation is responsible with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Corporation in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the Municipal Accounting manual for safeguarding of the assets of the Corporation and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

MANU BHAI & ASSOCIATES BHOPAL Chartered Accountants

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In preparing the financial statements, management is responsible for assessing the Corporation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Corporation's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Further, we have exercised test of accounting records and other necessary audit practice for the audit of accounts as per general principles and our observations and comments are given in the Annexure -A attached. Subject to those observations and comments, we report that:

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

a. In our opinion, proper books of account have been kept by the Corporation so far as it appears from our examination of those books.

b. The Balance Sheet, the Statement of Income and Expenditure, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

For Manu Bhai &Associates

Chartered Accountants

FRN.011701C

MANU BHAI & ASSOCIATES * BHOPAL * Chartered Accountants

CA Vardhman Jain

(PARTNER)

M No: 410825
Place: BHOPAL
Date:25th November ,2024

UDIN: 25410825BMJMAH2309

Bhopal Municipal Corporation, Bhopal
Financial year 2023-24
Observation and Comments
Annexure-A (Forming part of Audit report)

We conducted our audit in accordance with the Standards on Auditing (SAs) generally accepted in India and in accordance with guidelines provided by the Directorate of Urban Administration & Development Go MP Bhopal. Further, resident audit system is in place in the corporation and Local Fund Audit Team have conducted pre -audit of all the payments made by the corporation and while conducting our audit we have relied on the resident audit and have exercised tests of accounting records and other necessary audit practices for the audit of accounts as per the general principles. Our observation and comments of various areas are given hereunder:

1. **Audit of Revenue:**

We have audited the revenues of BMC from various sources (i.e. water tax, property tax, Rent etc)on test basis and found the same in order and as per norms.

Revenues from all the sources have been accounted for in SAP software, except revenue generated by Building Permission department & Advertisement (Outdoor Media) which is accounted for in a separate software and later on consolidated entries are passed in the SAP at the year end for incorporating the revenue related to these head of A/c.

i) During the course of our audit, we observed that Income from Spot Fines and beneficiary Contribution receipt in Housing for All (HFA)are not being accounted for in SAP software and the same has been accounted for at the time of finalization of accounts.

ii) We have checked on test basis the revenue receipts from the counterfoils of receipt books and observed that the money received is duly deposited in respective bank accounts.

As each ward and zone have their SAP access ID, the receipt is generated from the SAP after recording details of customer (i.e. Name, address, collection head, amount etc). Hence ,the data is saved automatically in SAP server and there is no need to separately recognize the revenue receipts.

iii) BMC has tied up with Kotak Mahindra Bank Pvt. Ltd. to directly collect revenue on daily basis from all Zones & CFC's and deposit the same on very same day to respective bank accounts except in case of bank holiday.

MANU BHAI & ASSOCIATES BHOPAL Chartered Accountants

iv) As all the receipts are directly recorded in SAP software on real time basis, revenue received is timely recorded. However, initially all the Bank receipts are deposited in the single bank GL account in the SAP and at the time of finalization of the account the entries are passed for transferring the amount deposited in respective bank A/c.

v) We have verified on test basis the Fixed Deposit of BMC and its projects i.e. JNNURM, HFA, Escrow A/c etc and observed that the interest income has not been recorded on timely manner in the SAP Software. It has been observed that the accrued interest on FDR is accounted for at the time of finalization of the Balance Sheet.

vi) The amount of Rs. 4,47,42,852/- has been deducted out of the amount received towards "Compensation in lieu of Octroi" from UADD. Further, it is informed that the deduction is against "State Govt Loan for Jal Vitran" however loan statement has not been provided. Further, deducted amount has been adjusted against the loan& interest thereon . Therefore, the outstanding loan amount as on 31.3.24is subject the confirmation.

Similarly, the amount of Rs. 2,15,24,047/- has been deducted out of the amount received towards "Compensation in lieu of Octroi" from UADD. Further, it is informed that the deduction is against "CM Infra Loan Phase-III" however the details of deduction towards interest/principal has not been provided. Therefore, the outstanding loan amount as on 31.3.24 is subject the confirmation.

vii) Tax revenue (Property tax , Water Tax etc) has been taken as per the information provided from the SAP.

viii) It is noticed that GST is not being charged on penalty imposed on late payment of Advertisement fee and registration renewal fee charged by advertisement department.

ix) BMC has used Ashray Nidhi amount for making payment under Housing for All project. It is explained that under HFA some of the housing projects are being made for economically backward class people. Further, Ashray Nidhi used has been transferred to Capital Reserve A/c.

2. Audit of Expenditure:

i) We have audited the expenditures incurred by BMC under all the schemes (i.e. HFA ,Amrut , CM Infra etc) on test basis and found the same in agreement with books of accounts maintained in SAP

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ii) We have also audited the entries in SAP software and verified them from relevant vouchers on test basis and found the same in agreement with Books of Accounts.

iii) We have verified the expenditure for particular scheme on test basis and found the same in accordance to the funds allocated for that particular scheme.

iv) On our checking on test basis, we have not found any case where the appropriate sanctions have not been obtained.

v) We have verified scheme and project wise Utilization Certificates (UCs) and found the same tallied with the income & expenditure records and creation of Fixed Assets.

vi) We have also observed delay in depositing the statutory deductions made from the salary of the employees i.e GPF,EPF, NPS due to fund crises . Further, the liability shown in the financial statements related the deductions from salary is subject to confirmation.

vii) BMC is liable to pay GST on certain services i.e Rental service, supervision charges etc., we have observed that in case of rental services, rent for the whole year is being accounted for in the beginning of the year along with GST i.e demand is raised at the beginning of the year on accrual basis but the GST is paid to the department as and when collected from the party. We suggest that rent should be booked when actually due and the GST should be paid as per GST Act.

viii) During the year amount shown under WIP related to JNNURM & AMRUT has been transferred to fixed assets on the basis of information received from the respective section.

ix) It is noticed that ICICI bank has deducted Rs. 35,40,000/- on 18.11.2022 from A/c No 0030 towards non deposition of POS machine. It is informed that BMC has deposited POS machine to bank and bank assured to refund the deducted amount. Bank has refunded only Rs. 16,49,050/- on 03.01.2024, and the balance of Rs. 18,90,950/- is still to be recovered from the bank .It is suggested that follow up should be made with bank to refund the deducted amount at the earliest.

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x) It is noticed that reversal entry has not been passed in case of cheque/NEFT/RTGS return by bank . Further, it is informed that in case of return of payment of the party , new cheque /NEFT/RTGS is made on the request of the party after proper verification and confirmation from the bank. We suggest that reversal entry should be passed in the system in case of return of payment for any reason and again payment entry should be passed while making new payment to ensure proper transparency in the accounting system.

xi) It is observed that entries related to payment of GST on outward supplies are not being passed on monthly basis and consolidated entry has been passed at the time of finalization of accounts . It is suggested that the entry related to payment of GST on outward supply should be passed on regular basis and open item should be closed in SAP. Further, the amount payable regarding GST & TDS as shown in Financial Statements are subject to reconciliation.

3. Audit of Book Keeping:

i) We have audited all the books of accounts including cash books, Income register, Expenditure register and Cheque issue register maintained by BMC in SAP software.

ii) BMC is maintaining records of advances remitted and adjusted in SAP software.

iii) On our test check it is found that Bank accounts are reconciled by BMC as on 31.03.2024, however the same are not being done on regular basis.

iv) We have verified receipts and payments of grants and found the same in agreement with books of accounts maintained by BMC in SAP.

v) Fixed asset register is maintained in MS-Excel software & consolidated entry have passed in SAP.

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vi) Amount of Rs.83,68,37,627/- has been deducted from Compensation in lieu of Octroi (Received from UADD) and the same amount has been paid directly to RAO MPMKVVCL(MPEB) against the outstanding bills of BMC. Similarly, UADD has deducted Rs.88,78,00,000/- from share in stamp duty and paid the same amount directly to RAO MPMKVVCL(MPEB) against the outstanding bills of BMC. Further as on 31.03.2024 vendor GL of MPMKVVCL was showing credit balance of Rs. 185.63 Crores, however as informed by the BMC there was no dues to the MPMKVVCL as on 31.03.2024.Therefore amount of Rs. 185.63 Crores has been credited to the Municipal Fund.

vii) BMC has issued Bonds of Rs. 175 Crores in the FY 2018-19 for utilizing the fund in the AMRUT Scheme. The Bond are to be redeemed in four equal installments from 7th to 10th year and therefore, Bond Sinking fund has been created and equal amount is deposited in Escrow accounts with axis bank. Further, as the Bonds has been raised for incurring capital expenditure AMRUT Scheme, therefore interest charged thereon has been booked as capital expenditure under WIP AMRUT Scheme.

viii) During the current year net amount of Rs.174,500,000/- has been deposited in separate bank account i.e. Sanchit Nidhi . The equal amount has been deducted from Municipal fund and has been shown as Sanchit Nidhi under Earmarked Funds. Further, Rs.350,000,748/- has been withdrawn from Sanchit Nidhi for payment of EPF, GPS & NPS after taking approval from UADD.

4. **Audit of FDR:**

i) We have verified the Fixed Deposits and Interest earned thereon of BMC and observed that interest is booked on yearly basis. Further, we have not been provided the confirmation of FDRs from the bank ,hence the balance of FDRs is subject to confirmation.

ii) No FDR's have been made or kept on lesser interest rates than prevailing rates.

iii) It is noticed that some of the bank has deducted TDS on Interest on FDRs of the BMC. The Income of the BMC is exempt u/s 10. Therefore, BMC should inform the banks regarding non deduction of TDS.

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5. **Audit of Grants and Loans:**

i) We have verified on test basis the grants given by the Central Govt. and its utilization by the BMC and it was informed that grants are utilized for the same purpose for which it is remitted to the BMC.

ii) We have checked on test basis the grants given by the State Govt. and its utilization by the BMC and it was informed that grants are utilized for the same purpose for which it is remitted to the BMC.

iii) We have carried out audit of loans provided for physical infrastructure and its utilization and observed that the asset created out of the loans is generating desired revenue.

iv) During the audit we have not observed any diversion of funds from capital receipts/grants/loans to revenue expenditure.

v) BMC has taken a loan from State Govt for Jal Vitaran in previous year, the principal amount on this loan has to be repaid in first 7years which is directly been deducted from Compensation in lieu of Octroi and the interest which is not required to be paid in beginning principal repayment years are booked on accrual basis under "Interest Payable on Loan" head.

vi) BMC has taken loan from National Safai Karmchari Financial Development Corporation for purchase of sanitation vehicles and monthly EMI has been deducted from bank.account through ECS. However, neither the details of deduction towards interest/principal nor loan statement has not been provided. Further, deducted amount has been bifurcated in interest/principal considering ROI of 4%. Therefore, the outstanding loan amount as on 31.3.24 is subject the confirmation.

vii) During the FY- 2023-24, UADD has deducted Rs. 73,28,400 from octroi towards the Parivar Kalyan Nidhi Yojna. However BMC has deducted only Rs. 38,14,718/- from the employees towards Parivar Kalyan Nidhi Yojna. Thus, against the deposition of Rs. 73,28,400 towards Pariwar Kalyan Nidhi, only Rs. 38,14,718 has been deducted by BMC from salary of employee.

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BHOPAL MUNICIPAL CORPORATION, BHOPAL M.P
BALANCE SHEET

	Particulars	Schedule No.	Amount	Amount in ₹ As on 31st March 2024	Amount	Amount in ₹ As on 31st March 2023
A	**SOURCES OF FUNDS**					
A-1	**Reserves and Surplus**					
	Municipal (General) Fund	B-1	16,598,560,247.02		14,166,784,711.79	
	Earmarked Funds	B-2	2,652,582,719.73		2,409,845,650.73	
	Reserves	B-3	20,563,661,847.09	39,814,804,813.84	6,700,596,321.49	23,277,226,684.01
A-2	**Grants, Contributions for Specific Purpose**	B-4		9,211,596,556.01		27,762,957,494.89
A-3	**Loans**					
	Secured loans	B-5				
	Unsecured Loan	B-6		2,558,794,568.00		2,678,964,362.00
	TOTAL SOURCES OF FUNDS [A1-A3]			**51,585,195,937.85**		53,719,148,540.90
B	**APPLICATION OF FUNDS**					
B1	**Fixed Assets**	B-11				
	Gross Block		45,940,435,006.65		29,667,903,907.38	
	Less: Accumulated Depreciation		13,322,490,226.42		11,928,595,559.24	
	Net Block		32,617,944,780.23		17,739,308,348.14	
	Capital work-in-progress		7,967,208,913.87	**40,585,153,694.10**	26,651,762,375.98	44,391,070,724.12
B-2	**Investments**					
	Investment - General Fund	B-12	460,939,861.59		369,903,541.21	
	Investment - Other Funds	B-13	2,767,396,453.60	3,228,336,315.19	2,489,739,331.97	2,859,642,873.18

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B-3	**Current assets, loans & advances**					
	Stock in hand (Inventories)	B-14	77,818,222.21		66,588,370.97	
	Sundry Debtors (Receivables)	B-15	9,020,705,802.56		8,755,530,149.98	
	Prepaid Expenses	B-16	8,569,981.00		-	
	Cash and Bank Balances	B-17	6,994,362,299.36		**5,546,203,473.37**	
	Loans, advances and deposits	B-18	965,430,493.55	**17,066,886,798.68**	2,300,807,945.04	16,669,129,939.36
B-4	**Current Liabilities and Provisions**					
	Deposits received	B-7	1,690,606,964.11		1,897,820,866.11	
	Deposit works	B-8	329,545,420.52		300,868,043.32	
	Other liabilities	B-9	4,600,861,881.02		6,489,309,507.27	
	Provisions	B-10	2,674,166,604.47	**9,295,180,870.12**	1,512,696,579.06	10,200,694,995.76
B-5	**Net Current Assets (B3-B4)**			**7,771,705,928.56**		6,468,434,943.60
C	**Other Assets**	B-19		-		-
D	**Miscellaneous Expenditure** (to the extent not written off)	B-20		-		-
	TOTAL APPLICATION OF FUNDS [B1+B2+B5+C+D]			**51,585,195,937.85**		53,719,148,540.90

*Figures have been regroupped, where ever applicable.

Notes to the Balance Sheet - Attached

As per the notes on accounts attached

For Bhopal Municipal Corporation

Hanuh Narayan

Commissioner

Commissioner
Municipal Corporation, Bhopal

Place: Bhopal

Date: 30.09.2024

Additional Commissioner Finance

Addl.Commissioner (Finance)
Municipal Corporation,Bhopal

As Per Our Audit Report of Even Date

Manu Bhai & Associates

Chartered Accountants

FRN: 011701C

CA Vardhman Jain

Partner

M No. 410825

MANU BHAI & ASSOCIATES * BHOPAL * Chartered Accountants

BHOPAL MUNICIPAL CORPORATION, BHOPAL M.P

INCOME AND EXPENDITURE ACCOUNT
For the Year Ending on 31st March 2024

	Head of Account	Schedule No	For the year 2023-24	For the year 2022-23
A	**INCOME**			
	Tax Revenue	IE-1	3,872,564,839.73	3,442,920,405.36
	Assigned Revenues & Compensation	IE-2	4,044,381,837.00	3,799,788,284.00
	Rental Income from Municipal Properties	IE-3	569,846,314.15	708,182,902.99
	Fees & User Charges	IE-4	1,035,129,942.08	995,857,972.59
	Sale & Hire Charges	IE-5	28,767,860.16	66,575,926.65
	Revenue Grants, Contributions & Subsidies	IE-6	2,495,034,302.00	2,237,720,605.00
	Income from Investment-Fund	IE-7	150,452,426.06	109,161,259.63
	Interest Earned	IE-8	128,063,034.13	116,492,738.70
	Other Income	IE-9	20,666,798.29	65,276,858.81
	Total - INCOME		**12,344,907,353.60**	**11,541,976,953.73**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	4,591,736,950.62	4,165,834,973.00
	Administrative Expenses	IE-11	1,019,364,570.66	1,037,620,865.69
	Operations & Maintenance	IE-12	3,905,427,351.06	3,604,861,985.64
	Interest & Finance Expenses	IE-13	152,133,845.40	146,923,310.25
	Programme Expenses	IE-14	150,151,729.93	78,704,436.33
	Revenue Grants, Contributions & subsidies	IE-15	59,695,016.38	1,579,571.00
	Provisions & Write off	IE-16	52,290,176.68	51,186,770.60
	Miscellaneous Expenses	IE-17	386,807.31	1,140,454.00
	Depreciation	B-11	1,393,894,667.18	1,417,691,368.63
	Total - EXPENDITURE		**11,325,081,115.22**	**10,505,543,735.14**
C	**Gross surplus/ (deficit) of income over expenditure transferred to General Fund (A-B)**		**1,019,826,238.38**	**1,036,433,218.59**
D	**Add/Less: Prior period Items (Net)**	IE-18	42,816,296.16	79,466,406.67
E	**Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)**		977,009,942.22	956,966,811.92

*Figures have been regroupped, where ever applicable.

As per the notes on accounts attached
For Bhopal Municipal Corporation

As Per Our Audit Report of Even Date
Manu Bhai & Associates
Chartered Accountants
FRN: 011701C

Harendra Narayan
Commissioner
Commissioner
Municipal Corporation, Bhopal

Additional Commissioner Finance
Addl.Commissioner (Finance)
Municipal Corporation, Bhopal

CA Vardhman Jain
Partner
M No. 410825

MANU BHAI & ASSOCIATES
BHOPAL
Chartered Accountants

Place: Bhopal
Date: 30.09.2024

BHOPAL MUNICIPAL CORPORATION

STATEMENT OF CASH FLOW AS ON 31st March 2024

Particulars	Current Year (₹)	Current Year (₹)
[A] Cash flows from operating activities		
Gross surplus/ (deficit) over expenditure	977,009,942.22	
Adjustment to Municipal (General) Fund		
Add/ Less: Adjustment of MPMKVVCL	1,856,265,447.00	
Add/ Less: Sanchit Nidhi	350,000,748.00	
Add/ Less: Adjustment of Advance prior to SAP (JNNURM)	80,818,500.64	
Add/ Less: Adjustment of Sambhal Yogna	(6,022,000.00)	
Add/ Less: Transfer to Bond Sinking Fund	(378,018,894.00)	
Add/ Less: Transfer to Sanchit Nidhi	(174,500,000.00)	
Add/ Less: Prior Period Advance Adjustment	(273,778,208.63)	
Add/ Less: Adjustments for Reserves wrt Depreciation	(658,023,611.00)	
Add/ Less: Adjustments for Depreciation	1,393,894,667.18	
Add/ Less:Interest & finance expenses	152,133,845.40	
Add/ Less: Adjustments for Investment income	(150,452,426.06)	
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items	**3,169,328,010.75**	
Changes in current assets and current liabilities		
(Increase)/Decrease in Debtors	(265,175,652.58)	
(Increase)/Decrease in loans advances and deposits	1,335,377,451.49	
(Increase)/Decrease in Stock in hand	(11,229,851.24)	
(Increase)/Decrease in Prepaid Expenses	(8,569,981.00)	
Increase/(Decrease) in provisions	1,161,470,025.41	
Increase/(Decrease) in other current liabilities	(1,859,770,249.05)	
Increase/(Decrease) in Deposits received	(207,213,902.00)	
Net Changes In Current Assets & Current Liabilities	**144,887,841.03**	
Net cash generated from operating activities [A]	**3,314,215,851.78**	**3,314,215,851.78**
[B] Cash flows from Investing activities		
Add/(Less) Purchase of fixed assets including CWIP	2,412,022,362.84	
	2,412,022,362.84	
Add/(Less): Increase in Grants, Contributions	(4,030,271,802.28)	
	(4,030,271,802.28)	
Add/(Less) Increase/Decrease in Earmarked funds		
Increase/(Decrease) In GPF	22,983,670.00	
Increase/(Decrease) In SANCHIT NIDHI	(158,265,495.00)	
Increase/(Decrease) In BOND SINKING FUND, DSRA, ESCROW	378,018,894.00	
	242,737,069.00	
Add/(Less) FDR Investment & Interest Accrued	(218,241,015.96)	
Net cash generated from/ (used in) investing activities [B]	**(1,593,753,386.40)**	**(1,593,753,386.40)**
[C] Cash flows from financing activities		
Add/(Less)		
Increase/(Decrease) in Loans	(120,169,794.00)	
Finance Expenses	(152,133,845.40)	
Net cash generated from (used in) financing activities [C]		

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	(272,303,639.40)	(272,303,639.40)
Net increase/ (decrease) in cash and cash equivalents (A + B + C)		**1,448,158,825.98**
Cash and cash equivalents at beginning of period		5,546,203,473.37
Cash and cash equivalents at end of period		**6,994,362,299.36**
Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:		
• Cash Balances		
• Bank Balances		6,994,362,299.36
		6,994,362,299.36

-0.00

As per the notes on accounts attached
For Bhopal Municipal Corporation

Harendra Narayan
Commissioner
Commissioner
Municipal Corporation, Bhopal
Place: Bhopal
Date: 30.09.2024

Additional Commissioner (Finance)
Addl.Commissioner (Finance)
Municipal Corporation, Bhopal

As Per Our Audit Report of Even Date
Manu Bhai & Associates
Chartered Accountants
FRN: 01170[illegible]C

CA Vardhman Jain
Partner
M No. 410825

MANU BHAI & ASSOCIATES
BHOPAL
Chartered Accountants

Schedule B-1: Municipal (General) Fund

Account Code	Particulars		Amount in ₹ As on 31st March 2024	Amount in ₹ As on 31st March 2023
	Opening Balance (As on 1st April 2023)	A)	14,166,784,711.79	14,151,995,586.84
	Additions during the year			
1	Excess of Income over Expenditure		977,009,942.22	956,966,811.92
2	Adjustment of MPMKVVCL		1,856,265,447.00	
3	Transfer from Sanchit Nidhi		350,000,748.00	
4	Adjustment of Advance prior to SAP (JNNURM)		80,818,500.64	
		B)	3,264,094,637.86	956,966,811.92
	Deduction during the year			
1	Adjustment of ENP Debtors		6,022,000.00	602,205,540.97
2	Sambal Yojna		174,500,000.00	-
3	Transfer to Sanchit Nidhi		378,018,894.00	183,217,255.00
4	Transfer to Bond Sinking Fund		273,778,208.63	156,754,891.00
5	Prior Period Advance Adjustment			
		C)	832,319,102.63	942,177,686.97
	Closing Balance (As on 31st March 2024)	A+B-C	**16,598,560,247.02**	14,166,784,711.79

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

Particulars	311700101	311701010	311500000	
	GPF	SANCHIT NIDHI	BOND SINKING FUND, DSRA, ESCROW Etc.	Total
(a) Opening Balance	560,435,620.13	433,057,746.00	1,416,352,284.60	2,409,845,650.73
(b) Addition During the Year Interest received during the year	439,395,316.00	191,735,253.00	378,018,894.00	1,009,149,463.00
(c) Utilized During the Year	416,411,646.00	350,000,748.00	-	766,412,394.00
(d) Closing Balance	583,419,290.13	274,792,251.00	1,794,371,178.60	2,652,582,719.73

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(1+2)	4-	5(3-4)
312110010	Capital Contribution	6,700,596,321.49	14,521,089,136.60	21,221,685,458.09	658,023,611.00	20,563,661,847.09
	Total Reserve funds	6,700,596,321.49	14,521,089,136.60	21,221,685,458.09	658,023,611.00	20,563,661,847.09

Schedule B-4: Grants & Contribution for Specific Purposes

	Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Others	Total
Account Code		Annex-H 320-10-00	Annexure-I 320-20-00	Annexure-J 320-30-00	Annexure-K 320-80-00	
	Unutilized Grants					
	(a) Opening Balance	20,264,262,511.09	1,879,168,486.17	60,368,260.49	5,559,158,238.14	27,762,957,494.89
	(b) Additions to the Grants	17,209,467,270.76	1,778,046,738.87	59,600,000.00	2,719,803,731.49	21,766,917,741.12 - -
	Total (b)	17,209,467,270.76	1,778,046,738.87	59,600,000.00	2,719,803,731.49	21,766,917,741.12
	(c) Payments out of funds	33,692,840,284.95	2,443,032,635.43	35,101,304.00	4,147,304,455.62	- 40,318,278,680.00
	(d) Adjustment	-	-	-	-	-
	Total (c)	33,692,840,284.95	2,443,032,635.43	35,101,304.00	4,147,304,455.62	40,318,278,680.00
	Net Balance at The End of the Year	3,780,889,496.90	1,214,182,588.61	84,866,956.49	4,131,657,514.01	9,211,596,555.01

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Schedule B-5 : Secured Loans

Account Code	Particulars	Annexure	Amount As on 31st March 2024	Amount As on 31st March 2023
	Loans from banks & other financial institutions	L	85,712,000.00	94,284,000.00
	Loans from international agencies	M	308,482,088.00	385,951,739.00
	Loans from banks & other financial institutions	M	414,600,480.00	448,728,623.00
330700001	Funds Raised by issue of Bonds		1,750,000,000.00	1,750,000,000.00
		Total	2,558,794,568.00	2,678,964,362.00

Schedule B-6 : Unsecured Loans

Account Code	Particulars	Annexure	Amount As on 31st March 2024	Amount As on 31st March 2023
		Total	-	-

Schedule B-7: Deposits Received

Account Code	Particulars	Annexures	Amount As on 31st March 2024	Amount As on 31st March 2023
340100110	EMD		228,489,634.37	233,458,422.37
340101110	Security Deposit		1,154,290,036.74	1,353,334,423.74
340101201	Rain roof Water harvesting		56,615,962.00	56,640,962.00
340100701	Tap/Water Connection Money		20,903,425.00	20,929,425.00
340100100	Other EMD		228,666,083.00	232,106,310.00
350411802	Security Deposit Water Bulk Connection		1,641,823.00	1,351,323.00
	Total deposits received		1,690,606,964.11	1,897,820,866.11

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Schedule B-8: Deposits Works

Account Code	Particulars	Annexures	Amount As on 31st March 2024	Amount As on 31st March 2023
341800000	Civil Works and Others	K1	329,545,420.52	300,868,043.32
	Total of deposit works		**329,545,420.52**	**300,868,043.32**

Schedule B-9: Other Liabilities

Account Code	Particulars	Annexures	Amount As on 31st March 2024	Amount As on 31st March 2023
350-20,30-00	Other Liabilities	N	4,600,861,881.02	6,489,309,507.27
	Total		**4,600,861,881.02**	**6,489,309,507.27**

Schedule B-10: Provisions

Account Code	Particulars	Annexures	Amount As on 31st March 2024	Amount As on 31st March 2023
350110100	Other Payables		154,530,176.35	151,335,496.35
350900300	GR/IR Clearing		2,519,636,428.12	1,361,361,082.71
	Total		**2,674,166,604.47**	**1,512,696,579.06**

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Schedule B-12: Investments - General Funds

Account Code	Particulars	Annexures	Amount As on 31st March 2024	Amount As on 31st March 2023
	• Fixed Deposits	E	460,939,861.59	369,903,541.21
	Total		460,939,861.59	369,903,541.21

Schedule B-13: Investments - Other Funds

Account Code	Particulars	Annexures	Amount As on 31st March 2024	Amount As on 31st March 2023
	• Central Government Securities			
	• State Government Securities			
	• Debentures and Bonds			
	• Equity Shares (Smart City & BCLL)	F-1	1,000,499,600.00	1,000,499,600.00
	• Units of Mutual Funds			
	• Other Investments (Fixed Deposit Bond Sinking Fund etc)	F	1,766,896,853.60	1,489,239,731.97
	Total		2,767,396,453.60	2,489,739,331.97

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Annexures	Amount As on 31st March 2024	Amount As on 31st March 2023
430100400	Stores	D	77,818,222.21	66,588,370.97
	Total Stock in hand		77,818,222.21	66,588,370.97

Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars		Amount As on 31st March 2024	Amount As on 31st March 2023
	Sundry Debtors		9,020,705,802.56	8,755,530,149.98
	Total of Sundry Debtors		9,020,705,802.56	8,755,530,149.98

Schedule B-16: Prepaid Expenses

Account Code	Particulars	Annexures	Amount As on 31st March 2024	Amount As on 31st March 2023
441030101	Pre paid Expenses		8,569,981.00	
	Total of Sundry Debtors		8,569,981.00	-

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Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Annexures	Amount As on 31st March 2024	Amount As on 31st March 2023
	Cash In hand at Zonal Offices	C	35,875,078.00	-
	Sub-total		**35,875,078.00**	-
	Balance with Bank			
	Nationalised Banks JNNURM		38,118,024.03	56,516,160.97
	Banks		6,920,369,197.33	5,489,687,312.40
	Sub-total		**6,958,487,221.36**	**5,546,203,473.37**
	Total Cash and Bank balances		**6,994,362,299.36**	**5,546,203,473.37**

Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Annexures	Amount As on 31st March 2024	Amount As on 31st March 2023
460103110	Loans and advances to employees	A	53,558,793.00	53,570,583.00
460200100	Employee Provident Fund Loans		593,805,805.64	591,764,574.00
460400100	Advance to Suppliers and Contractors	B	301,097,869.91	1,383,685,647.04
460400102	Recoverable BSUP loan UADD		16,607,000.00	16,607,000.00
460400103	HFA Recoverable(UADD)		-	254,797,998.00
460400104	TDS Ded By Bank on FD Interest		361,025.00	382,143.00
	TOTAL		**965,430,493.55**	**2,300,807,945.04**

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Schedule IE-1: Tax Revenue

Account Code	Particulars	Annexure	Amount For the year 2023-24	Amount For the year 2022-23
110010100	Property tax	A	2,804,052,331.09	2,456,765,643.91
110020100	Water tax		967,405,017.64	894,989,640.45
110100100	Professional Tax		5,349,375.00	4,345,570.00
110110100	Advertisement tax	B	88,468,999.00	79,572,011.00
	Other taxes	C	7,289,117.00	7,247,540.00
	Sub-total		**3,872,564,839.73**	**3,442,920,405.36**
	Total tax revenue		**3,872,564,839.73**	**3,442,920,405.36**

Schedule IE-2: Assigned Revenues & Compensation

Account Code	Particulars	Annexure	Amount For the year 2023-24	Amount For the year 2022-23
120101100	Stamp Duty on transfer of Properties		1,005,137,470.00	749,751,802.00
120200100	Compensation in lieu of Octroi		2,981,001,367.00	2,980,699,482.00
120202100	Compensation in lieu of Passesnger Tax		58,243,000.00	69,337,000.00
	Total assigned revenues & compensation		**4,044,381,837.00**	**3,799,788,284.00**

Schedule IE-3: Rental income from Municipal Properties

Account Code	Particulars	Annexure	Amount For the year 2023-24	Amount For the year 2022-23
130100000	Rent from Civic Amenities	D	501,539,626.59	609,621,521.12
130400100	Lease Rental		67,388,257.56	97,687,792.87
130800500	HR House Rent Recovery		918,430.00	873,589.00
	Sub-Total		**569,846,314.15**	**708,182,902.99**
	Total Rental Income from Municipal Properties		**569,846,314.15**	**708,182,902.99**

Schedule IE- 4: Fees & User Charges - Income head-wise

Account Code	Particulars	Annexure	Amount For the year 2023-24	Amount For the year 2022-23
	Licensing Fees	E	160,465,145.40	170,379,736.00
	Fees for Grant of Permit	F	71,620,731.00	92,919,833.00
	Other Fees	G	63,503,969.67	110,311,685.01
	User Charges	H	666,171,903.61	523,732,426.58
	Service / Administrative Charges	I	56,285.00	58,730.00
	Other Charges	J	3,719,964.00	4,651,428.00
140100300	Supervision Charges		1,534,200.00	1,377,379.00
140200301	Surcharge Lease Rental		6,467,655.45	5,992,984.00
140150200	Regularization Fees (*Samjhauta Fees*)		37,884,487.00	86,433,771.00
140200401	Surcharge user charges		23,705,600.95	
	Sub-Total		**1,035,129,942.08**	**995,857,972.59**
	Total Income from Fees & User Charges		**1,035,129,942.08**	**995,857,972.59**

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Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Annexure	Amount For the year 2023-24	Amount For the year 2022-23
150100500	Sale of Products	K	3,177,658.00	3,610,529.00
150110100	Sale of Forms & Publications	L	25,590,202.16	42,621,136.64
150120100	Sale of Obsolete Stores		-	16,772,469.00
150120201	Dismental of run down Corporation Buildings		-	3,571,792.01
	Total Income from Sale & Hire charges		**28,767,860.16**	**66,575,926.65**

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Annexure	Amount For the year 2023-24	Amount For the year 2022-23
160100100	Revenue Grant	M	2,495,034,302.00	2,237,720,605.00
	Total Revenue Grants, Contributions & Subsidies		**2,495,034,302.00**	**2,237,720,605.00**

Schedule IE-7: Income from Investment- General Fund

Account Code	Particulars	Annexure	Amount For the year 2023-24	Amount For the year 2022-23
170100101	Interest on investments		150,452,426.06	109,161,259.63
	Total Revenue Grants, Contributions & Subsidies		**150,452,426.06**	**109,161,259.63**

Schedule IE- 8: Interest Earned

Account Code	Particulars	Annexure	Amount For the year 2023-24	Amount For the year 2022-23
171100001	Interest on Bank deposits		128,063,034.13	116,492,738.70
	Total - Interest Earned		**128,063,034.13**	**116,492,738.70**

Schedule IE- 9: Other Income

Account Code	Particulars	Annexure	Amount For the year 2023-24	Amount For the year 2022-23
	Fine/Recovery	N	17,720,510.00	34,936,318.19
	Miscellaneous Income	O	2,946,288.29	30,340,540.62
	Total Other Income		**20,666,798.29**	**65,276,858.81**

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Schedule IE-10: Establishment Expenses

Account Code	Particulars	Annexure	Amount For the year 2023-24	Amount For the year 2022-23
210100000	Salaries, Wages and Bonus	P	3,739,276,578.62	3,288,768,999.00
210200101	Benefits and Allowances	Q	15,174,074.00	8,378,371.00
210300101	Pension/Family Pension		623,743,606.00	661,813,499.00
210400201	Other Terminal & Retirement Benefits	R	213,542,692.00	206,874,104.00
	Total establishment expenses		4,591,736,950.62	4,165,834,973.00

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Annexure	Amount For the year 2023-24	Amount For the year 2022-23
	Rent, Rates and Taxes	S	9,435,440.12	1,321,501.00
	Communication Expenses	T	6,617,854.00	8,351,116.68
	Books & Periodicals	U	2,483,606.00	2,572,663.50
	Printing and Stationery	V	5,481,676.06	8,752,034.35
	Traveling & Conveyance	W	901,686,919.84	861,239,899.27
	Legal Expenses	X	9,865,283.00	3,828,029.00
	Professional and other Fees	Y	22,306,266.56	61,791,044.54
220800101	Other Administrative Expenses	Z	1,352,222.14	1,134,696.90
220400200	Insurance on Vehicles/Group Insurance		9,018,816.58	19,149,352.67
220600101	Advertisement and Publicity		51,092,886.36	69,385,449.78
220610101	Membership & subscriptions		23,600.00	95,078.00
	Total administrative expenses		1,019,364,570.66	1,037,620,865.69

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Annexure	Amount For the year 2023-24	Amount For the year 2022-23
230100101	Electrical Expenses (Water and Electrical Deppt.)		1,663,873,726.50	1,687,490,475.00
230200101	Payment Of Raw Water [Water resource Deppt.])		-	1,155,000.00
230300400	Consumables	A1	511,282,689.87	372,843,464.69
	Repairs & maintenance -Infrastructure Assets	AA	463,868,175.56	454,984,526.77
	Repairs & maintenance - Civic Amenities	AB	347,900,606.40	261,958,263.99
230520101	Repairs & maintenance - Buildings	AC	17,121,971.07	41,567,488.48
	Repairs & maintenance - Others	AD	373,718,249.27	355,037,668.80
	Other operating & maintenance expenses	AE	527,661,932.39	429,825,097.91
	Total operations & maintenance		3,905,427,351.06	3,604,861,985.64

Schedule IE-13: Interest & Finance Expenses

Account Code	Particulars	Annexure	Amount For the year 2023-24	Amount For the year 2022-23
240300001	Interest on Loans from Government Bodies	AF	128,439,394.00	125,546,688.00
240700001	Bank Charges		27,665.40	110,933.25
240800100	Discount on early / prompt payments		23,485,010.00	21,265,689.00
240800201	Penaltis on TDS		181,776.00	-
	Total Interest & Finance Charges		152,133,845.40	146,923,310.25

Schedule IE-14: Programme Expenses

Account Code	Particulars	Annexure	Amount For the year 2023-24	Amount For the year 2022-23
250100101	Own Programs Expenses		150,151,729.93	78,704,436.33
	Total Programme Expenses		150,151,729.93	78,704,436.33

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Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Annexure	Amount For the year 2023-24	Amount For the year 2022-23
260100101	Grants	AH	59,695,016.38	1,579,571.00
	Total Revenue Grants, Contributions & Subsidies		**59,695,016.38**	**1,579,571.00**

Schedule IE-16: Provisions & Write Off

Account Code	Particulars	Annexure	Amount For the year 2023-24	Amount For the year 2022-23
270100100	Write Off Property		48,833,394.90	42,631,032.59
270100200	Write Off Water		3,454,300.88	8,555,738.01
270100300	Write Off Lease Rent		2,480.90	
	Total Provisions & Write off		**52,290,176.68**	**51,186,770.60**

Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Annexure	Amount For the year 2023-24	Amount For the year 2022-23
251102101	Miscellaneous Expenses	AI	386,807.31	1,140,454.00
	Total Miscellaneous Expenses		**386,807.31**	**1,140,454.00**

Schedule IE-18: Prior Period Items

Account Code	Particulars	Annexure	Amount For the year 2023-24	Amount For the year 2022-23
285500100	Prior Period Items-Other		42,816,296.16	79,466,406.67
	Total		**42,816,296.16**	**79,466,406.67**

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Annexure -A

Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	As on 31.3.2024	As on 31.3.2023
460100110	Consolidate Loans & Advances	53,558,793.00	53,570,583.00
	Total	53,558,793.00	53,570,583.00

Annexure -B

Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	As on 31.3.2024	As on 31.3.2023
460401100	Advances to Suppliers & Contractors	301,097,869.91	1,292,685,647.04
460200200	Bhopal Smart City Dev Corporation	0.00	91,000,000.00
	Total	301,097,869.91	1,383,685,647.04

Annexure -C

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Cash In Hand (A) as on 31st March 2024	Cash in Hand (A) as on 31st March 2023
450100200	Cash at Zonal Office	35,875,078.00	-
	Total	35,875,078.00	-

Annexture D

Account Code	Particulars	Amount As on 31st March 2024	Amount As on 31st March 2023
430100400	Inventry Central store	37,069,428.12	42,623,003.51
430100404	Inventry Fire department	22,627,846.96	21,976,733.97
430100406	Inventry Central workshop / Transport	16,733,613.68	179,598.15
430100407	Inventory Computer Department	448,875.00	448,875.00
430100408	Inventory Health Department	938,458.45	1,360,160.34
	Total	77,818,222.21	66,588,370.97

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Annexure -E
Schedule B-12 INVESTMENT - GENERAL FUNDS

S.N.	Account Code	Bank	Branch	Principal + Accrued till 31.03.2024	Principal + Accrued till 31.03.2023
1	420800020	State Bank of India	Marwari Road	9,881,331.13	12,560,464.18
2	420800020	State Bank of India	Royal Market	-	16,959,986.27
3	420800020	Bhopal Nagrik Bank	-	3,272,761.80	3,272,761.80
4	420800020	IDBI Bank	Malviya Nagar	5,158,821.49	4,855,361.49
5	420800020	State Bank Of India	Bhopal Main	591,060.92	555,348.31
6	420800020	Punjab National Bank	TT Nagar	111,203,131.59	110,506,566.49
7	420800020	Corporation Bank	-	41,090,957.00	36,134,483.00
8	420800020	Allahabad Bank (AMRUT FDR's)	TT Nagar	679,693.66	37,073,249.14
9	420800020	HDFC Bank	Indrapuri	-	13,773,967.08
10	420800020	Canara Bank	New Market	19,000,000.00	61,360,515.81
11	420800020	HDFC Bank	Indrapuri	38,316,822.00	
12	420800020	Kotak Mahindar Bank - Main	MP NAGAR	213,243,432.00	
13	420800030	FDR JNNURM	-	18,501,850.00	72,850,837.64
		TOTAL		460,939,861.59	369,903,541.21

Annexure -F
Schedule B-13 INVESTMENT - OTHER FUNDS

	FDR No.	Bank	Branch	Principal + Accrued till 31.03.2024	Principal + Accrued till 31.03.2023
1	421800010	State Bank of india	Royal Market	0.00	78,079,484.60
2	420800020	Axis Bank-Bond Sinking Fund A/c	TT Nagar	986,485,964.00	776,937,356.00
3	420800020	Axis Bank-Bond Debt Service Reserve	TT Nagar	167,125,000.00	167,125,000.00
4	420800020	Axis Bank-Bond Grant Incentive	TT Nagar	227,500,000.00	210,000,000.00
5	420800020	Union Bank of India (HFA FDR's)	MP Nagar	173,437,355.60	182,875,936.37
6	420800020	State Bank of India, Kayakalp (HO)		-	74,221,955.00
7	420800020	ICICI Bank	New Market	212,348,534.00	-
		Total		1,766,896,853.60	1,489,239,731.97

Annexure -F 1
Schedule B-13 INVESTMENT - OTHER FUNDS (Equity/Preference Share)

	FDR No.	Particulars		Principal + Accrued till 31.03.2024	Principal + Accrued till 31.03.2023
1	420800041	Investment in Equity Shares (Smart City)	Equity Shares	999,999,600.00	999,999,600.00
2	420800040	Investment BCLL Shares	Equity Shares	500,000.00	500,000.00
		Total		1,000,499,600.00	1,000,499,600.00

Annexure -G
Schedule B-11: Fixed Assets

S No	Account Code	Particulars		Amount as on 31st March 2024	Amount as on 31st March 2023
1	412100001,9	WIP Against Municipal Funds		501,585,413.43	1,409,267,934.67
2	412100003	WIP Against Grant Fund		594,179,748.00	594,179,748.00
3	412100004	JNNURM Fund WIP		0.00	6,999,302,326.32
4	412100006	CWIP HFA		5,684,977,857.22	6,857,364,203.77
5	412100007	CWIP AMRUT		1,081,204,717.22	10,789,661,844.22
6	412100008	CWIP SOLAR		105,261,178.00	1,986,319.00
		Total		7,967,208,913.87	26,651,762,375.98

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Annexure -H
Schedule B-4: Grants & Contribution for Specific Purposes

Grants from Central Govt.

S No	Account Code	Particulars	(a) Opening Balance	Total b) Additions	Total C) Deductions	Net Balance A+B-C
1	341809916	AMRUT	9,478,127,374.92	14,901,859,332.76	23,298,781,990.68	1,081,204,717.00
2	341809917	HFA	1,599,980,831.80	389,988,002.00	815,028,389.27	1,174,940,444.53
3	311700010	JNNURM	8,798,611,880.00	-	8,798,611,880.00	-
4	320200601	MP Fund	24,180,866.37	3,983,936.00		28,164,802.37
5	320201021	Bus Stand Urban Transport Fund(DUTF)	10,500,000.00		10,500,000.00	-
6	320208501	Rajeev Gandhi Awas Yojna	288,580,336.00	33,636,000.00		322,216,336.00
7	341804101	Swachha Bharat Mission	64,281,222.00		57,418,025.00	6,863,197.00
8	320101101	Grants from Central Finance Commission	-	1,880,000,000.00	712,500,000.00	1,167,500,000.00
			20,264,262,511.09	17,209,467,270.76	33,692,840,284.95	3,780,889,496.90

Annexure -I
Schedule B-4: Grants & Contribution for Specific Purposes
Grants from State Govt.

S No	Account Code	Particulars	(a) Opening Balance	Total b) Additions	Total C) Deductions	Net Balance A+B-C
1	320100112	Grant for Narmada Project	16,488,000.00	-	-	16,488,000.00
2	320200401	Road Maintenance from MP Govt Grant	266,771,513.58	553,096,234.00	819,867,747.60	(0.02)
3	320200701	MLA Fund	266,522,571.54	130,340,334.00	160,092,045.00	236,770,860.54
4	320200801	Expenditure on CM's Announcement	13,222,146.00	51,214,122.70	-	64,436,268.70
5	320201908	Distributries	45,332,472.70	-	45,332,472.70	-
6	320208401	Anganwadi Development Work	7,448,203.00	-	-	7,448,203.00
7	341800010	Swachhta Udyami Yojnna Equipments/Vehicles	(1,115,143.00)	-	-	(1,115,143.00)
8	341800101	Water Supply Work	14,052,555.00	118,920,624.17	64,250,015.61	68,723,163.56
9	341800501	Epidemics		14,573,623.00	14,573,623.00	-
10	341800601	Water supply at Sai Sports Centre Bishankhedi	721,828.00	-	-	721,828.00
11	341802801	Water supply Arrangement at Rajabhoj Airport.	91,235.00	-	-	91,235.00
12	341805202	Linking National Population with Aadhar/Rashan Car	519,726.00	-	-	519,726.00
13	341805401	Const. of Boundary Wall	4,000,000.00	5,973,000.00	9,752,525.00	220,475.00
14	341805501	Construction of RCC work (S D R Fund)	790,952,907.00	290,520,000.00	582,615,748.00	498,857,159.00
15	341806508	C.M. Urban InfRA Dev Govt Grant II	(52,067,069.65)	12,881,211.00	12,881,211.21	(52,067,069.86)
16	341806510	C.M. Urban Infra Dev Govt Grant 3rd Phase	12,061,364.00	-	2,712,936.00	9,348,428.00
17	341806511	C.M. Monit A Plus	228,800,000.00	142,400,000.00	385,671,420.84	(14,471,420.84)
18	341806512	Vishesh Nidhi Kaya Kalp Yojna	154,200,000.00	200,000,000.00	247,057,666.00	107,142,334.00
19	341807202	Water Supply at Rajya Krishi Vistar and Prashiksha	452,700.00	-	-	452,700.00
20	341807401	Water supply connections at Govt. Homeopathy college	75,420.00	-	-	75,420.00
21	341807501	Bulk flometer and tap connection at AIMS Bhopal	96,132.00	-	-	96,132.00
22	341807801	W Sup at Quarters of MP Pollution Control Board	73,258.00	-	-	73,258.00
23	341807902	DPR of const. of Composit Building at BRTS Termina		25,000,000.00	-	25,000,000.00
24	341808001	Welfare Scheme 2012 for Urban Poors	685,947.00	-	-	685,947.00
25	341808901	Dev. Of Lake Front of Raja Bhoj Taal	4,312,579.00	-	2,894,146.64	1,418,432.36
26	341809601	Fire Brigade Instrument/ Vehicle Purchase	27,907,700.00	5,625,000.00	23,345,001.00	10,187,699.00
27	341806506	C.M. Annoucement for Infra.Dev. Scheme	70,960,218.00	-	6,523,949.00	64,436,269.00
28	341809918	Const. of Habibganj Under Bridge	(30,000,000.00)	30,000,000.00	-	-
29	341809919	implementation of basic facilities (Other Dept)	47,592,242.00	178,138,090.00	59,440,127.83	166,290,204.17
30	341809920	Sambal Yojna	(11,000,000.00)	17,022,000.00	6,022,000.00	-
31	341809921	Development work at Legal Colonies		2,342,500.00	-	2,342,500.00
		Total	1,879,168,485.17	1,778,046,738.87	2,443,032,835.43	1,214,182,588.61

Annexure -J
Schedule B-4: Grants & Contribution for Specific Purposes

320-30-00 Grants from Other Govt Agencies

S No	Account Code	Particulars	(a) Opening Balance	Additions Total b)	Deductions Total C)	Net Balance A+B-C
1	320300201	Development In S.C. Dominated Area	1,993,484.00	-	-	1,993,484.00
2	320302601	Vishesh Nidhi Development of area	53,810,348.49	59,600,000.00	34,657,784.00	78,752,564.49
3	330500101	Loans Payables	(746,658.00)	-	-	(746,658.00)
4	341801301	Pipeline at MP Road Dev. Corp.	571,024.00	-	-	571,024.00
5	341802101	NH 12 Const. of drain	3,879,497.00	-	443,520.00	3,435,977.00
6	341802201	Water Supply Arrangement in Pathya Pustak Nigam	1,198.00	-	-	1,198.00
7	341802501	Repairing of Shed No. 25	510,445.00	-	-	510,445.00
8	341803301	Water supply at RRP Line	161,024.00	-	-	161,024.00
9	341801609	Pipeline shift work at Rishi Nagar	187,898.00	-	-	187,898.00
		Total	60,368,260.49	59,600,000.00	35,101,304.00	84,866,956.49

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Annexure -K
Schedule B-4: Grants & Contribution for Specific Purposes

320-80-00 Grants from Others

S No	Account Code	Particulars	(a) Opening Balance	Total b) Additions	Total C) Deductions	Net Balance A+B-C
1	320800501	Development charges from illegal colonies	2,142,249.00	-	522,633.00	1,619,616.00
2	320803601	Development Of Wards With Public Participation	22,202,303.16	805,000.00	10,048,369.00	12,958,934.16
3	320803604	Convergence (Sewage)		1,179,777.00	1,179,777.00	-
4	320803605	Convergence (Water Works)	3,155,550.00	-	3,155,550.00	-
5	320806001	Bus stop construction (National advertising agency)	8,338,080.00	-	-	8,338,080.00
6	320806003	Premium Public Toilet	3,967,530.04	-	-	3,967,530.04
7	320806101	Contribution from beneficiary	699,425,413.00	14,763,659.00	714,189,072.00	-
8	320806102	Contribution From Benefeciary RAY/BSUP	186,196,801.00	596,651,282.00	404,253,602.00	378,594,481.00
9	330800101	Ashray Nidhi	48,890,333.26	266,909,320.00	201,500,000.00	114,299,653.26
10	341801501	Pipeline shift from Tribal Museum	88,647.00	-	-	88,647.00
11	341802601	Boring of Tubewells and construction of pumphouse	208,427.00	-	-	208,427.00
12	341803002	Ext. of Road Jail Road to DB Mall	324,935.00	-	-	324,935.00
13	341803101	Water Supply at GRP Line Shyamla Hills	76,998.00	-	-	76,998.00
14	341804102	Contribution From Beneficiary under Swachhata Abhiyan	(9,003,425.72)	9,017,265.72	6,800.00	7,040.00
15	341804103	Swachha Bharat Mission (Samudayik Toilet)	(50,164,005.00)	30,996,574.28	-	(19,167,430.72)
16	341804104	Swachha Bharat Mission Information edu. communicat	(142,271,538.81)	57,418,025.00	-	(84,853,513.81)
17	341804105	Swachha Bharat Mission Solid Waste Management	(31,069,423.00)	-	-	(31,069,423.00)
18	341804107	SBM Capacity Building	(2,481,767.00)	-	-	(2,481,767.00)
19	341804108	SBM Solid Waste Management Cluster	356,434,902.47	-	-	356,434,902.47
20	341804111	SBM Award	40,000,000.00	-	40,000,000.00	-
21	341804140	Swachha Bharat Mission 2.0 Capacity Building MP437		1,924,060.00	1,924,059.62	0.38
22	341804141	Swachha Bharat Mission 2.0 IEC MP438		1,576,994.00	1,576,994.00	-
23	341804130	National Clean Air Programme (PCB)	32,781,398.00	-	31,411,939.00	1,369,459.00
24	320804901	Water Charges From B H E L	3,939,374.00	-	3,939,374.00	-
25	341805801	Jheel Mahotsav	27,954.00	-	-	27,954.00
26	341806001	Renovationa and construction of Sanjiveeni Clinic	-	69,229,363.00	69,229,363.00	-
27	341807001	Water Supply at Police Wireless Colony	488,258.00	-	-	488,258.00
28	350350360	Others	1,215,652.00	-	-	1,215,652.00
29	320201917	Contribution Benificiary HFA	4,384,243,592.74	1,669,332,411.49	2,664,366,923.00	3,389,209,081.23
		Total	5,559,158,238.14	2,719,803,731.49	4,147,304,455.62	4,131,657,514.01

Annexure -K-1
Schedule-B-8 Deposit Works

S No	Account Code	Particulars	(a) Opening Balance	Total b) Additions	Total C) Deductions	Net Balance A+B-C
1	341800801	Shifting of pipe line	123,120,877.00	-	123,120,876.55	0.45
2	341800803	Pipe Line Connection at Globe Garden	669,200.00	-	-	669,200.00
3	341800804	Pipe Line Connection at Rajya Shiksha Kendra	108,603.00	-	-	108,603.00
4	341800806	Pipe Line Con. At DRP Nehru Nagar Qtrs	61.00	-	-	61.00
5	341800807	Bulk Conn at National Juidicial Academy	1,892,280.00	-	-	1,892,280.00
6	341800809	Bulk Conn at MCF ISRO Campus	154,709.44	-	-	154,709.44
7	341800810	Bulk Connection at various palaces	(47,093,281.40)	267,558,084.55	93,403,680.26	127,061,122.89
8	341801125	MP Housing Board	176,134,761.00	-	57,799,811.00	117,334,950.00
9	341801403	Pipeline Repl. At Hindi Granth Academy	27,810.00	-	-	27,810.00
10	341801405	Pipeline Connection at Revera Town(Bulk Connection)	131,374.00	-	-	131,374.00
11	341801625	BDA	43,046,248.00	160,000,000.00	124,803,050.00	78,242,198.00
12	341804403	C.M. Yuva Swabhiman Yojna	1,050,311.00	-	-	1,050,311.00
13	341804602	Water supply At 25th Batalian Qtrs	515,600.00	-	-	515,600.00
14	341807201	Water Supply at Prasar Bharti	524,466.00	-	-	524,466.00
15	341809903	Expenses On Government Programmes	6,584,687.00	47,634,478.00	51,315,004.98	2,904,160.02
16	341809904	Sewage Construction and reparing work	3,251,725.28	7,241,569.00	3,314,331.56	7,178,962.72
17	341809905	Dr. Shyama Prasad Mukharji Nagar Water Supply (UID)	(24,313,608.00)	-	-	(24,313,608.00)
18	341809913	Development and Beautification of historical heritage	438,806.00	-	-	438,806.00
19	341100010	Deposit Civil & BRTS Scheme	15,624,614.00	-	-	15,624,614.00
		Total	300,868,043.32	482,434,131.55	453,756,754.35	329,545,420.52

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Annexure -L
Schedule B-5 : Secured Loans

Account Code	Particulars	Amount as on 31st March 2024	Amount as on 31st March 2023
341806509	C.M. Infra Phase III (State Govt-25:75)	85,712,000.00	94,284,000.00
	Total	85,712,000.00	94,284,000.00

Annexure -M
Schedule B-5; Secured Loans

S. No.	Financial Institution	Amount as on 31st March 2024	Amount as on 31st March 2023
	SECURED LOAN		
	Loans from Financial Institutions and Associations.		
330300101	Loan From HUDCO(20:80) (Sch No. 21107,20583)	49,120,000.00	80,526,200.00
330300104	HUDCO Loan for JNNURM(100%) (Sch No. 19800 ,1983	108,855,233.00	159,255,233.00
330200101	Loan from State Govt for Jal Vitaran (100%)	89,485,734.00	134,228,586.00
341806504	C.M. Urban InfRA Dev Hudco Phase 1	25,295,000.00	31,246,000.00
341806507	C.M. Urban InfRA Dev Hudco Phase II	26,921,138.00	32,065,138.00
330800303	Loan From NSKFDC	9,825,922.00	11,407,466.00
330200106	Bank of Maharastra SOLAR Loan Acc: 60474252576	105,097,453.00	-
	Total Loan (1+2+3+4+5)	**414,600,480.00**	**448,728,623.00**
	Loans from International Agencies		
330300103	ADB	308,482,088.00	385,951,739.00
	Total Secured Loans	**723,082,568.00**	**834,680,362.00**
	Total Secured Loans	**723,082,568.00**	**834,680,362.00**

Annexure -N
Schedule B-9: Other Liabilities

Account Code	Particulars	Amount as on 31st March 2024	Amount as on 31st March 2023
350100100	Suppliers Payables	1,261,218,518.72	2,690,531,524.87
350101100	Contractors Payable	1,528,108,113.90	2,096,746,772.12
350200901	TDS	19,746,038.08	16,125,519.15
350800501	Other Payables(Anay Katautiyan)	17,347,852.00	17,335,852.00
350202201	Parivar Kalyan Nidhi Yojna	(3,323,178.00)	192,904.00
350204600	Royalty Payable	4,998,510.10	6,718,764.88
350101200	Cont & Sup Payables	371,694,863.28	380,029,831.45
350110500	Salary Payables (89 days Temporary employees)	10,477,216.00	10,474,041.00
350203500	Withheld from Contractors	227,439,656.16	504,567,901.50
350204300	Labour Welfare Tax	27,622,249.33	22,651,402.80
350204500	Rain Water Harvesting-BP	44,666,970.00	33,784,970.00
350204601	JNNURM New Water Connection	222,420,630.00	202,482,330.00
350300300	Statistical fees	541,588.00	541,671.00
350300400	Slaughter Veternary	6,790.00	6,800.00
350300520	BRTS Adjustable Security Deposit	16,025,255.00	16,025,255.00
350300530	BRTS Insurance Claim	623,151.00	623,151.00
350410200	Advance Collection of Revenue-misc	4,075,325.18	2,830,942.63
350200200	LIC Payables	18,117,366.00	18,696,962.00
350201200	Professional Tax	22,373,232.00	15,156,863.00
350202000	SC/ST society	1,356,222.00	1,254,794.00
350202100	Income Tax Employees Payable	11,790,417.00	11,582,017.00
350202110	RRF DRF - Retirement Relief Fund Death Relief Fund	7,306,807.00	7,823,267.00
350200300	Bank Loan Payable	-1,610,396.00	(1,512,826.00)
350300510	BRTS Cost of Performance Security	18,500.00	18,500.00
350350360	Others	3,080,220.90	3,082,549.90
350203300	GST Payable	9,292,037.38	13,211,720.98
350800503	Interest Payable on Loan	118,072,858.00	105,321,143.00
311700400	EPF Payable 89 days Temprory Employees	245,882,364.01	156,234,843.01
311700401	CPF (Aft 2005) NPS	24,140,770.00	1,664,163.00
311700403	BMC Contribution EPF 89days	267,126,817.00	100,226,012.00
311700404	Processing Fees EPF 89days	19,075,742.98	8,348,052.98
311700601	EPF 3 Series payables New Employees (89days)	101,149,374.00	46,531,812.00
	Total	4,600,861,881.02	6,489,309,507.27

MANU BHAI & ASSOC... BHOPAL Chartered Account...

Schedule B-17 Detail of Bank Balances
JNNUR M BANKS

GL CODE	BANK	Account No.	Amount as on 31st March 2024	Amount as on 31st March 2023
450219600	Dena Bank MP Nagar	2569	2,018,608.85	1,969,393.85
450222500	Dena bank-Arera Colony	6043	1,777,343.50	1,721,673.50
450228900	PNB-Baba Nagar	3935	5,136,100.65	52,677,109.65
450228400	Oriental Bank of Commerce	1521	7,592,728.39	1,317,678.39
450270500	Aandhra Bank-Shahpura	441	0.00	2,250,589.00
450270600	Aandhra Bank-Kolar Road	238	570,993.80	571,011.50
450240200	Union Bank of India-HFA	2100	20,307,044.84	(4,681,954.92)
450270100	Kotak Mahindra Bank	5251	202,204.00	195,265.00
450270200	Kotak Mahindra Bank	5268	437,992.00	422,961.00
450291200	Kotak Mahindra Bank-SD	9363	75,008.00	72,434.00
	TOTAL		38,118,024.03	56,516,160.97

Schedule B-17 Detail of Bank Balances

CODE	Bank	Account No.	Amount as on 31st March 2024	Amount as on 31st March 2023
450224000	Punjab National Bank, T.T Nagar	1976	5,991,656.25	41,328,489.38
450218300	State bank of India, main Branch	3174	475,452,457.02	134,620,506.32
450211400	State Bank of India	105	892,127.75	250,863.75
450211500	State Bank of India	842	107,911.55	6,005,499.55
450212700	State Bank of India	9132	145,871.00	141,990.00
450212800	State Bank of India	9711	226,643,421.21	656,798,021.71
450211200	State Bank of India (BDA)	474	35,821,024.00	24,019,128.00
450211000	State Bank of India	9245	128,717,371.10	159,965,108.60
450210800	State Bank of India	8269	3,537,951.49	3,443,822.49
450213500	State Bank of India	2244	13.60	13.60
450214200	State Bank of India (MLA A/cs)	2183	250,021,175.14	270,233,590.84
450214100	State Bank of India (MP A/cs)	1779	14,885,278.50	10,883,278.50
450260100	State Bank of India	2685	1,020.00	46,798.00
450213200	State Bank of India	665	11,182.00	10,884.00
450213000	State Bank of India	9730	5,909,152.00	6,431,376.00
450260400	Kotak Bank	686	11,090,265.49	29,624,482.38
450218100	kotak mahindra	149	16,082,511.12	-147,756,566.54
450216700	Kotak Bank Zone 1	095	18,603,479.00	21,150,441.00
450216800	Kotak Bank Zone 2	132	9,374,062.06	11,143,295.06
450216900	Kotak Bank Zone 3	057	2,236,016.00	2,622,430.00
450217000	Kotak Bank Zone 4	064	13,887,275.24	17,702,432.24
450217100	Kotak Bank Zone 5	118	7,010,942.00	10,401,067.00
450217200	Kotak Bank Zone 6	088	12,333,403.60	13,207,797.94
450217300	Kotak Bank Zone 7	125	24,938,039.01	26,564,278.01
450217400	Kotak Bank Zone 8	002	4,342,625.75	8,910,757.75
450217500	Kotak Bank Zone 9	019	7,699,472.00	9,241,199.00
450222700	SBI CPF A/c TT Nagar	27656	178,172.38	10,723,514.38
450210200	SBI A/c TT Nagar	69993	114,299,653.25	48,890,333.25
450225700	Kotak Bank (treasury)	42194	11,210,474.84	14,651,347.00
450225900	Kotak Bank Tender	53230	7,672,440.98	37,580,682.86
450227300	Kotak CFC 5	93382	49,772.82	49,772.82
450227200	Kotak CFC 3	87824	45,364,727.14	21,364,078.00
450228100	Kotak CFC 2	98830	2,800,038.55	229,086.00
450227100	Kotak CFC 4	91384	9,354,804.00	2,884,354.00
450280300	Kotak Bank Bhawna Nagar	82794	1,845,007.00	1,781,693.00
450280200	Kotak Bank Sant Nagar	2787	317,275.00	306,386.00
450280600	ICICI Payment Gateway	1889	101,190,123.08	391,198,833.36
450224800	Kotak Mahendra MP Nagar	53247	54,910,677.87	25,459,690.87
450223100	Indus Ind Bank	3174	344,264.05	328,820.05
450214900	State Bank of India Chowk (13th Finance)	8987	68,123.94	18,311,563.05
450214800	State Bank of India Chowk (Govt Grant)	0812	10,421,065.00	42,686,502.00
450215000	State Bank of India Chowk (Aganbaadi)	1500	20,406,522.00	19,862,825.00
450225800	SBI Kolar Shahpura	86690	378,956.50	378,956.50
450233600	SBI Kolar Shahpura	86678	8,188.97	7,970.97
450233700	SBI Kolar Shahpura	27082	1,052,814.01	1,024,803.01
450233800	IDBI Kolar	10159	6,240,216.00	6,056,961.00
450234100	Central M P Gramin Bank	986	123,256.00	123,256.00
450260800	Central MP Gramin Bank	893	426,539.00	426,539.00
450260900	Bank Of Maharastra		6,134,154.61	6,008,796.20
450270800	Kotak Bank TT Nagar	28085	4,523,981.74	4,021,386.00
450229300	Kotal Online	2955	9,428,136.51	(125,324,317.49)
450218200	IDBI	2095	4,049,613.45	4,049,613.45
450222100	SBI ADB	13092	138,229.00	134,551.00
450291300	SBI ADB	4382	1,073,656.00	1,049,629.00
450226100	CBI	2930	4,288,938.27	4,167,280.27
450226300	MAIN KOTAK ZONE-13	1823	-	157,304.00
450212600	SBI	38313	6,015.00	5,855.00
450213100	SBI(ZONE-3)	20279	60.00	10,482.00
450213400	SBI(ZONE-7)	21727	8,073,688.00	26,567,141.90
450214000	SBI(ZONE-5)	31383	9,433.00	2,271,082.00
450216600	SBI MPUSP(SD)	32752	23,069,685.00	22,455,809.00
450229100	Allahabad Bank	8791	248,316.00	241,665.00
450229200	Kotak Bank	569	311,636.00	5,143,980.66
450233400	Kotak Bank-Satyam colony	6858	490,126.00	473,307.00
450234600	Kotak-Water Distribution	9154	9,731,648.02	11,032,039.19
450250100	Kotak-CFC(Shivajinagar)	1861	493,241.00	493,241.00
450250300	Kotak-CFC(Ayodhya Bypass)	1892	62,091.00	62,091.00
450250400	Kotak-CFC(Pulbogda)	1854	41,222.00	41,222.00
450250700	Kotak-Colony Cell	2016	19,278,624.00	18,549,208.00
450280700	Kotak Bank-Zone 15	1878	16,018,245.00	17,747,319.00
450280800	Kotak Bank-Zone 17	4528	14,905,534.01	19,035,144.01
450280900	Kotak Bank-Zone 19	4566	26,570,995.00	32,193,270.00
450290500	Kotak Bank-Zone 10	1816	4,062,707.50	12,123,714.50
450290600	Kotak Bank-Zone 11	1847	9,826,279.00	10,376,989.00
450290700	Kotak Bank-Zone 12	1793	5,215,093.60	12,163,435.00
450290800	Kotak Bank-Zone 13	1823	53,397,839.00	69,048,782.00
450290900	Kotak Bank-Zone 14	1830	3,459,600.00	3,852,912.00
450226400	Kotak Bank-Zone 16	4559	12,136,073.00	17,207,924.00
450226500	Kotak Bank-Zone 18	4542	9,706,465.00	11,953,445.00
450281100	Kotak Bank (Bhojland Pariyojna)	9056	3,876,069.75	40,120,582.00
450231200	Kotak Bank	5518	1,583,920.60	182,037.60
450231300	Indian Bank	6845	742.00	31,178.00

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Annexure A Property Tax

Account Code	Particulars	Amount For the year 2023-24	Amount For the year 2022-23
110010100	Property Tax	1,790,471,519.03	1,521,897,732.87
110804200	City Development Tax	179,739,707.37	161,517,498.83
110804100	Education Cess	442,055,387.69	400,432,459.82
110804700	Fire Protection Cess	130,951,906.00	124,660,937.13
110804300	Senitary Cess	130,429,423.00	124,136,710.13
110804500	Lighing Cess	130,404,388.00	124,120,305.13
	Total	2,804,052,331.09	2,456,765,643.91

Annexure B Advertisement Tax

Account Code	Particulars	Amount For the year 2023-24	Amount For the year 2022-23
110110100	Advertisement Tax - Land Hoardings	88,468,999.00	75,853,284.00
110110900	Advertisement Tax - On Others	0.00	3,718,727.00
	Total	88,468,999.00	79,572,011.00

Annexure C Other Taxes

Account Code	Particulars	Amount For the year 2023-24	Amount For the year 2022-23
110805100	Export Tax	0.00	2,600.00
110800100	Entertainment Tax	7,289,117.00	7,244,940.00
	Total	7,289,117.00	7,247,540.00

Annexure D Rent from Civic Amenties

Account Code	Particulars	Amount For the year 2023-24	Amount For the year 2022-23
130100100	Rent from Tehbazari	5,031,290.00	13,009,371.00
130100110	Street Vendor Panjiyan charges	77,797,899.31	37,675,800.00
130100300	Rent from Bazzar Complexes	37,618.00	1,053,233.00
130100200	Premium From Shops	296,897,670.69	437,986,654.12
130100210	Premium From Openland	41,499,533.40	44,958,618.00
130100215	Premium From Flats	1,146,454.00	
130101100	Mutation Fees (incl Sugam)	63,238,008.00	68,989,669.00
130101130	Renewal Fees Lease	13,829,267.19	
130100400	Community hall booking	1,192,328.00	576,645.00
130800102	Kohefiza Fitness Centre Lease Rental	847,458.00	5,082,181.00
130800103	Machli Palan (Fisheries)	22,100.00	289,350.00
	Total	501,539,626.59	609,621,521.12

Annexure E Licensing Fees

Account Code	Particulars	Amount For the year 2023-24	Amount For the year 2022-23
140110100	Food/trade license fees	1,893,021.00	7,081,550.00
140110400	Fee for Lift Engineer License	35,500.00	97,500.00
140110300	Shop licensing fees & Sahukari License fees	762,435.00	662,644.00
140112500	Kanji House Receipts & Cattle Pounding Fees	52,860.00	29,750.00
140111200	Slaughtering Fees	250,129.00	250,480.00
140111900	Development Fee building permission	123,448,974.00	122,301,798.00
140112000	Other Receipts	34,022,226.40	39,956,014.00
	Total	160,465,145.40	170,379,736.00

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Annexure F Fess for Grant of Permit

Account Code	Particulars	Amount For the year 2023-24	Amount For the year 2022-23
140120100	Building Permission Fees	47,242,091.00	57,582,699.00
140120200	Service Charge (Building Permission)	3,770,610.00	4,529,847.00
140130300	Work Completion Certificates Fees	8,272,751.00	15,026,289.00
140130400	Right to Information Act Fees	167,566.00	197,484.00
140130600	Marriage Registration Fees	8,045,829.00	8,208,880.00
140130500	Fire NOC Fees	4,121,884.00	7,374,634.00
	Total	71,620,731.00	92,919,833.00

Annexure G Other Fees

Account Code	Particulars	Amount For the year 2023-24	Amount For the year 2022-23
140400200	Parking Fees (incl development & maintenance fee)	11,511,024.00	23,401,501.56
140400800	New Tap Installation Charges & Water Connection	36,345,243.39	48,719,289.51
140112100	Application Fees (Building Permission)	1,353,591.00	1,278,143.00
140120400	Entry & Other Fees	14,294,111.28	36,912,750.94
	Total	63,503,969.67	110,311,685.01

Annexure H User Charges

Account Code	Particulars	Amount For the year 2023-24	Amount For the year 2022-23
140500300	Ambulance Charges	25,999.00	37,301.00
140500900	Charges for supply of water by tankers	414,620.00	560,214.00
140501200	Fire Figher Charges	687,550.00	1,104,725.00
140501300	Septic Tank Cleaning Charges	1,387,190.00	1,622,490.00
140500100	User Charges (incl User Charges Door to Door Garbage Coll	450,849,661.61	319,949,799.78
140500110	Commercial License	199,130,277.00	184,786,340.80
140200405	Commercial License Surcharge	13,264,662.00	15,166,243.00
140501000	Hydrolic Rent	4,800.00	16,000.00
140501500	Charges Of Rain Basera	560.00	5,478.00
140600200	Membership fees	406,584.00	483,835.00
	Total	666,171,903.61	523,732,426.58

Annexure I Service / Administration Charges

Account Code	Particulars	Amount For the year 2023-24	Amount For the year 2022-23
140700200	Tree cutting	56,285.00	58,730.00
	Total	56,285.00	58,730.00

Annexure J Other Charges

Account Code	Particulars	Amount For the year 2023-24	Amount For the year 2022-23
140800200	Encrochment Fine	580,064.00	953,228.00
140800240	Crane Charges	3,139,900.00	3,698,200.00
	Total	3,719,964.00	4,651,428.00

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Annexure K Sale of Products

Account Code	Particulars	Amount For the year 2023-24	Amount For the year 2022-23
150100100	Sale of Garbage,Manure & Compost	321,333.00	178,333.00
150100500	Sale of Nursery Plants	-	37,250.00
150100800	Income from Pruning & Cutting of Trees	2,856,325.00	3,394,946.00
	Total	3,177,658.00	3,610,529.00

Annexure L **Sale of Form and Applications**

Account Code	Particulars	Amount For the year 2023-24	Amount For the year 2022-23
150110100	Sale of Tender Documents	25,589,976.16	42,618,491.64
150110200	Sale of Ration Card & Other Forms	226.00	2,645.00
	Total	25,590,202.16	42,621,136.64

Annexure M **Revenue Grant**

Account Code	Particulars	Amount For the year 2023-24	Amount For the year 2022-23
160100300	Grant From State Finance Commission	651,198,787.00	374,138,000.00
160100100	Grant For Basic Amenities	449,335,904.00	439,405,000.00
160100400	Grant For Water supply maintainance (PHED)	59,246,000.00	59,246,000.00
160100102	Grant From 15th Finance Commission	677,230,000.00	698,616,662.00
160100700	Depreciation on Grant Assets	658,023,611.00	666,314,943.00
	Total	2,495,034,302.00	2,237,720,605.00

Annexure N **Fine/Recovery/Others**

Account Code	Particulars	Amount For the year 2023-24	Amount For the year 2022-23
180400100	Recovery	4,849,020.00	5,136,544.00
110040100	Spot Fine	12,871,490.00	29,799,774.19
	Total	17,720,510.00	34,936,318.19

Annexure O **Misc. Income**

Account Code	Particulars	Amount For the year 2023-24	Amount For the year 2022-23
180801101	Bank Charges Cheque Bounce	136,348.97	1,142,829.54
180800101	Penalities on Contractors	745,889.32	27,193,811.08
180800102	Recovery from HFA	2,064,050.00	2,003,900.00
	Total	2,946,288.29	30,340,540.62

Annexure P **Salary Wages and Bonus**

Account Code	Particulars	Amount For the year 2023-24	Amount For the year 2022-23
210100000	Salaries, Allowances and Wages	3,401,916,118.62	3,261,999,176.00
210402101	Contribution to PF/BMC Contribution	334,338,804.00	25,403,873.00
220805001	Processing Fees to EPF Dept	3,021,656.00	1,365,950.00
	Total	3,739,276,578.62	3,288,768,999.00

Annexure Q Benefits and Allowances

Account Code	Particulars	Amount For the year 2023-24	Amount For the year 2022-23
210200101	Mayors Honorarium / Corporator/ others	12,595,277.00	4,071,914.00
210202101	Leave Travel Concession	420,763.00	123,989.00
210203101	Medical Reimbursement /Allowance	2,156,034.00	3,964,308.00
210206102	Staff walfare & Training expenses	2,000.00	218,160.00
	Total	15,174,074.00	8,378,371.00

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Annexure R — Other Terminal and Retirement Benefits

Account Code	Particulars	Amount For the year 2023-24	Amount For the year 2022-23
210400201	Death cum Retirement Benefits & Gratuity	89,608,827.00	107,973,705.00
210403301	Payment of GPF Interest	76,966,873.00	45,121,227.00
210401100	Leave Encashment	46,966,992.00	53,779,172.00
	Total	213,542,692.00	206,874,104.00

Annexure S — Rent Rates and Taxes

Account Code	Particulars	Amount For the year 2023-24	Amount For the year 2022-23
220100201	Rent -Others	433,540.00	595,065.00
220110201	Security Expenses	9,001,900.12	726,436.00
	Total	9,435,440.12	1,321,501.00

Annexure T — Communication Expenses

Account Code	Particulars	Amount For the year 2023-24	Amount For the year 2022-23
220120101	Telephone & Mobile Expenses	4,348,644.00	5,711,397.88
220122101	Postage Expenses	150,000.00	11,383.00
220121101	Web Uploading Fees/Web Internet	2,119,210.00	2,628,336.00
	Total	6,617,854.00	8,351,116.88

Annexure U — Books and Periodicals

Account Code	Particulars	Amount For the year 2023-24	Amount For the year 2022-23
220200101	Puchase of books/Magazines & Newspaper and other	2,483,606.00	2,572,663.50
	Total	2,483,606.00	2,572,663.50

Annexure V — Printing and Stationary

Account Code	Particulars	Amount For the year 2023-24	Amount For the year 2022-23
220210102 &201	Stationery & Printing expenses	5,481,676.06	8,752,034.35
	Total	5,481,676.06	8,752,034.35

Annexure W — Travelling and Allowances

Account Code	Particulars	Amount For the year 2023-24	Amount For the year 2022-23
220301101	Petrol,Diesel,Oil & Lubricants (HO)	735,194,201.66	674,005,929.36
220302101	Vehicle rent /Hire & Conveyance Expenses	27,684,702.58	76,524,594.80
220302101	Vehicle Rent CWS	138,808,015.60	110,709,375.11
	Total	901,686,919.84	861,239,899.27

Annexure X — Legal Expenses

Account Code	Particulars	Amount For the year 2023-24	Amount For the year 2022-23
220510101	Legal fee/ Misc Fees	4,066,055.00	1,242,335.00
220510301	Cost of Suits/Compromise	5,799,228.00	2,585,694.00
	Total	9,865,283.00	3,828,029.00

Annexure Y — Professional and Other Fees

Account Code	Particulars	Amount For the year 2023-24	Amount For the year 2022-23
220522108	Consultancy Fees	22,058,466.56	61,555,044.54
220500101	Statutory Audit Fee	247,800.00	236,000.00
	Total	22,306,266.56	61,791,044.54

Annexure Z — Other Administration Expenses

Account Code	Particulars	Amount For the year 2023-24	Amount For the year 2022-23
220801101	Other Contingency / Expenditure	1,302,222.14	1,110,357.90
220803001	Contigency-Zones	50,000.00	24,339.00
	Total	1,352,222.14	1,134,696.90

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Annexure A1 Consumables

Account Code	Particulars	Amount For the year 2023-24	Amount For the year 2022-23
230300400	Consumables Central Stores	15,759,470.86	4,363,994.11
230300401	Consumables Water Works	94,392,783.14	65,983,851.48
230300402	Consumables PRO	872,398.96	6,067,223.74
230300403	Consumables Engineering	142,895,368.99	63,852,045.83
230300404	Consumables Fire Department	19,340,314.33	17,143,478.81
230300405	Consumables Lighting Deparment	5,921,734.04	18,447,980.59
230300406	Consumables Central Workshop	149,660,212.07	116,191,796.35
230300407	Consumables Computer Department	2,705,432.00	2,511,542.74
230300408	Consumables Health Department	16,178,775.62	27,247,432.45
230300409	Consumables Dispensery	769,474.34	83,327.26
230300410	Consumables Garden	4,268,585.18	5,787,983.14
230300414	Consumables Projects	31,663,601.92	20,481,324.44
230300415	Consumables Lakes	10,614,328.41	1,823,541.88
230300416	Consumables Sewage Cell	15,777,710.01	22,857,941.87
230300412	Consumables Sports	462,500.00	-
	Total	511,282,689.87	372,843,464.69

Annexure AA Repairs and Maintainence- Infrastructure Assets

Account Code	Particulars	Amount For the year 2023-24	Amount For the year 2022-23
230500201	Roads & Bridges	8,622,034.62	28,099,556.44
230501101	Sewerage & Drains	103,553,416.94	101,083,479.20
230501201	Kolar Feeder men (Water Supply Dept.) & Line Maintenance	41,560,883.91	36,567,491.41
230501206	Other Repair & Maintenance	86,919,186.58	41,992,604.10
230501210	Maintenance,repairing of water pipe line & valve chamber, we	58,693,554.71	44,961,455.50
230503101	Lighting arrangement	80,775,501.98	66,593,790.56
230503401	Traffic/Pathway/Square/& Central verge Improvement	28,818,632.47	63,142,395.65
290200201	Comprehensive Development of Wards	8,290,588.31	35,022,229.14
290200301	Nigam Fund for Development of City	1,711,912.98	1,465,965.08
291100401	Property tax amt used in development of wards	43,314,881.06	24,859,274.69
291100701	Compulsory Integrated Tax	-	5,432,987.00
291100901	MIC Works	1,607,582.00	5,743,298.00
	Total	463,868,175.56	454,984,526.77

Annexure AB Repairs and Maintainence- Civic Amenties

Account Code	Particulars	Amount For the year 2023-24	Amount For the year 2022-23
230510102	Parks, Nurseries & Gardens	126,613,487.64	84,757,467.63
230510104	Plantation at verious areas	79,111,790.10	-
230510201	Lakes & Ponds	2,280,026.63	10,062,057.72
230510301	Playgrounds & Stadium	2,795,814.16	5,876,368.96
230510501	Parking Lots	95,182.18	998,646.40
230510109	Street Lights	2,423,236.00	1,838,093.56
230517101	City Beautification	35,648,648.66	31,902,847.52
230517103	Beautification of City (SBM)	98,932,421.03	126,522,782.20
	Total	347,900,606.40	261,958,263.99

Annexure AC Repairs and Maintainence- Buildings

Account Code	Particulars	Amount For the year 2023-24	Amount For the year 2022-23
230520101	Office Buildings	15,133,343.77	40,825,016.35
230520202	Avasiya Bhawan	1,988,627.30	742,472.13
	Total	17,121,971.07	41,567,488.48

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Annexure AD Repairs and Maintainence- Others

Account Code	Particulars	Amount For the year 2023-24	Amount For the year 2022-23
230590201	Lighting arrangement at Corporations building	1,601,636.95	9,999,424.43
230590501	Maintenance and Development Work	29,195,304.26	19,874,069.19
230530101	Repairs of Vehicles & Machines	340,993,409.90	318,138,966.50
230590538	Const. and Rep. & dev. work of Crematorium/ Vishram Ghat	1,927,898.16	7,025,208.68
	Total	373,718,249.27	355,037,668.80

Annexure AE Other Operating and Maintaining Expenses

Account Code	Particulars	Amount For the year 2023-24	Amount For the year 2022-23
230800106	Water Purification Expenses	71,349,312.16	111,848,919.53
230800201	Testing & Inspection charges	2,129,630.94	3,696,103.80
230800601	Cattle Pound Expenses/ Vetenary Medicine/Street Dogs	28,902,781.76	10,292,923.56
230800101	Construction of Overhead Boundry wall/ Sump Tank	14,095,523.31	3,843,149.54
230800304	O & M and solid waste management	22,018,123.00	15,609,695.79
230800305	Clean City Fund	-	349,440.00
230800302	Purchase of Consumable	44,232,350.00	34,563,278.00
230800103	Repairs & Maintenance-Others	840,000.00	5,814,885.26
230800319	Expenses under Choupal of Bhopal	-	437,054.68
230800320	Operation and Maintenance SBM	75,603,891.18	76,169,548.08
230801001	Septic Tank Maintenance & Renovation (Sewage Cell)	8,812,204.38	3,279,358.22
230800108	Narmada Water Supply Maintenance	184,463,023.56	122,331,012.45
230801401	Other Expenses	21,964,080.66	32,016,031.88
230800315	Constituency wise Dev. Work	53,251,011.44	9,773,697.12
	Total	527,661,932.39	429,825,097.91

Annexure AF Interest on loans from Govt Bodies and Associations

Account Code	Particulars	Amount For the year 2023-24	Amount For the year 2022-23
240300301	Interest On Loan Jalvitran	18,889,948.00	8,539,815.00
240300602	Interest on CM Urban Infrastructure Development Loan	28,842,432.00	36,860,159.00
240400101	Interest A.D.B. Project	80,146,714.00	80,146,714.00
240300203	Interest on loan NSKFDC	560,300.00	-
	Total	128,439,394.00	125,546,688.00

Annexure AH Grants

Account Code	Particulars	Amount For the year 2023-24	Amount For the year 2022-23
260100101	Social & Other Related Awards	16,259,699.38	1,579,571.00
260200603	Contribution for Swachha Bharat Mission Samudayik	43,435,317.00	-
	Total	59,695,016.38	1,579,571.00

Annexure AI Misc Expenses

Account Code	Particulars	Amount For the year 2023-24	Amount For the year 2022-23
230590518	Other Exp	386,807.31	1,140,454.00
	Total	386,807.31	1,140,454.00

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