MRMK & ASSOCIATES
CHARTERED ACCOUNTANTS

Building Name / No – 77
Street/Locality/Area – Mukund
Bagh Marg, Bagli
City - Pincode - 455227
State- Madhya Pradesh
Ph. 9109598989, 8269223860

AUDITOR'S REPORT

NAGAR PARISHAD SHAMGARH

DISTRICT-MANDSAUR

FINANCIAL YEAR 2023-24

MRMK & ASSOCIATES
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To,
The Stakeholders of NAGAR PARISHAD SHAMGARH
DISTRICT. MANDSAUR

Report on the Financial Statements	We have audited the accompanying financial statements of NAGAR PARISHAD SHAMGARH ("the ULB"), which comprise the Balance sheet, Income and Expenditures A/c, and Schedules for the year then ended, and other explanatory information.
Management's Responsibility for the Financial Statements	The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the ULB in accordance with the provisions of Municipal Corporation Act, 1956 and accounting principles generally accepted in India, including the Municipal Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the Municipal Accounting Manual for safeguarding of the assets of the ULB and for preventing and detecting frauds and other irregularities; selection and application of appropriate 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. However, in this case ULB is not in practice of maintaining balance sheet & Income and expenditure account, so receipt and payment account shall be considered as final statement on which we express our opinion.

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Opinion	In our opinion and to the best of our information and according to theexplanations given to us, except for the effects of the matter described in the report attached below, the Receipt & Payment Account annexed to this report give true and fair view of financial transactions affected by ULB and recorded these transactions in cash book for the financial year ending as on 31st March, 2024.
Basis for Opinion	The details which form the basis of qualified opinion are reported inthe Annexure 1 and Annexure 2 annexed to this report.
Emphasis Of Matters	We draw attention to the following matters reported in Annexure-2 annexed to the report. 1)Accounts prepared as per manual in lieu of accounting standards of local bodies as issued by ICAI, as per Municipal accounting manual all records should be kept on accrual basis but some revenue incomes, expenditures and dues are recorded on cash basis, method of depreciation is also not aligned with method suggested by municipal manual. 2)Sanchit nidhi is also not invested. 3)ULB is running at cash loss for reporting period.

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nnexure '1'

Report on Internal Financial Controls over Financial Reporting

Report on the Internal Financial Controls of the ULB	We have audited the internal financial controls over financial reportingof NAGAR PARISHAD SHAMGARH ("the ULB") as of March 31, 2024 in Conjunction with our audit of the financial statements of the ULB forthe year ended on that date.
Management's Responsibility for Internal Financial Controls	The ULB's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the ULB. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to ULB's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financialinformation, as required in accordance with the Municipal Corporation Act, 1956 including the Municipal Accounting Manual and accounting principles generally accepted in India applicable to the Urban Local Bodies.
Auditors' Responsibility	Our responsibility is to express an opinion on the ULB's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the Guidance Note") and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the ULB's internal financial controls system over financial reporting.

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Meaning of Internal Financial Controls Over financial Reporting	A ULB's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A ULB's internal financial control over financial reporting includes those policies and procedures that a) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB; b) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the ULB are being made only in accordance with authorizations of management and officers of the ULB; and c) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the ULB's assets that could have a material effect on the Financial Statements.
Inherent Limitations of Internal Financial Controls Over Financial Reporting	Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to erroror fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes inconditions, or that the degree of compliance with the policies or Procedures may deteriorate.
Opinion	In our opinion and to the best of our information ad according to the explanations given to us the aforesaid receipt and payment accounts give a true and fair view Our observation and suggestion are mentioned in the annexure "A" Enclosed

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Annexure '2'

The Annexure referred to in paragraph 5 & 6 of Our Report:

1. Audit of Revenue

1)	The auditor is responsible for audit of revenue from various sources.	Verification of revenue from various sources has been made, and the same has been recognized and enteredin the books of account produced before us. Revanue recognized on due basis but some property tax, water tax, user chares and rental income is recognized on cash(received)basis.
2)	He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account.	It was informed to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn deposit this amount directly to the bank account. ULB also collects its revenue through online modes. The counter foils or revenue receipts were made available to us for verification and we are relying on the same. A register is being maintained by revenue/tax collector/officer from which collected amount move into cashier cash book. A detailed statement containing outstanding demand and tax collected during the year was provided to usby the concerned department duly certified by the concerned officer.
3)	Delay beyond 2 working days shall be immediately brought to The notice of commissioner/CMO.	As per our random sample based checking, "No such instances were noticed during the test check of entries conducted by us except the circumstances like public holidays, government or local holidays etc".
4)	The auditor shall specifically mention in the report the revenue recovery against The quarterly and monthly targets any lapses in revenue recovery shall be a part of the report.	Details relating to revenue recovery against the quarterly and monthly No recovery target is available.
5)	The auditor shall verify the interest income fromFDR' sand verify that interest is duly and timely accounted for in cash book.	We have verified all the interest income is recorded on cash(Receipt)basis, subject to BOI FDR Sanchit Nidhi, FDR amount is Rs.1758668.
6)	The case where, the Investments are made on lesser interest rates shall	No Such Instance found.

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be brought to the notice of the Commissioner/CMO	

2. Audit of Expenditure:

1)	The auditor is responsible for audit of expenditure under all the schemes.	Expenditure under various heads which was recognized and entered in the books of account produced before us for verification.
2)	He is also responsible for checking the entries in cash book and verifyingthem relevant vouchers.	We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets.
3)	He should also checkmonthly balance of the cash book and guide the accountant to rectify errors, if any.	Issued relating to totaling mistakes during the year were noticed and same were duly communicated to the responsible person, which is corrected at the end of the year at cash book and reconciled.
4)	He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government.	As explained to us, ULB follows the necessary guidelines, directives, acts and rules issued by Government of India and State Government.
5)	During the audit financial propriety shall also be Checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.	We have verified the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions Accorded by competent authority. ULB follows the hierarchy of sanctions and approvals depending upon the nature of the transactions and financial limits.
6)	All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit. Non-compliance of audit paras shall be brought to the notice of Commissioner / CMO.	No such instances were noticed during the test check of such entries conducted by us.
7)	The auditor shall be responsible for verification of scheme wise/project wise Utilization	Utilization certificates of various schemes for verification of scheme wise project/ wise Utilization

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	Certificate (UC's). UC's shall be tallied with the Receipt & Payment Account and Creation of Fixed Asset.	Certificate (UCS) were provided to us by the ULB. Hence same cannot be commented upon.
)	He shall verify that all Temporary advances of other than employees have been fully recovered.	Details regarding temporary advances were checked on sample basis.

dit of Book Keeping

1)	The auditor is responsible for audit of the books of accounts as well as stores.	As per the information and explanation provided to us by the management of the ULB and on perusal of books of accounts
2)	He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of Commissioner / CMO.	As stated in point no. 1 above, as the books stores are not provided for verification, so it was not possible for us to verify whether the same is maintained as per Accounting Rules applicable to the urban local Bodies.
3)	The auditor shall verify advance register and see that all the advance to employees are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.	As per the information and explanation provided to us by the management of the ULB, no specific condition related to advances are placed. However some advances to creditors are given and hence creditors are showing as negative figure.
4)	Bank reconciliation statement (BRS) shallbe verified from the records of ULB and the bank concerned. If bank reconciliation Statement are not prepared the auditor will help in the preparation of BRS's	Bank Reconciliation as provide by the UBL is crossverified.

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5)	He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book.	Grant registers were made available to us. The receipt & payments out of grants were verified on test check basis and found to be correct. A summarized statement of grants maintained by the ULB has been provided to us and same has been provided in the point 6(1) of this report.
6)	The auditor shall verify the fixed assets registerfrom other records and discrepancies shall be brought to the notices of Commissioner / CMO.	Fixed asset registers were not provided to us for verification. Therefore we are not able to verify the same and comment upon whether it is complete and correctly balanced.
7)	The auditor shall reconcile the account of receipt and payment especially for project funds.	ULB has maintained separate cash books for different schemes and projects and the receipt & payment statement were prepared on consolidated basis.

4) Audit of FDR

1)	The auditor is responsible for audit ofall fixed deposits and term deposits.	We have verified FDR maintained by the ULB on sample basis and provided us for verification.
)	It shall be ensured that proper record of FDR's are maintained and renewals are timely done.	FDR records are kept in physical copy from in a separate file. We suggest ULB to prepare separate register containing all the relevant details as pr Municipal manual.
)	The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shallbe immediately brought to the notice of Commissioner/CMO.	No such instance found.
)	Interest earned on FDR/TDR Shall be verified from entries in the cash book.	Interest on FDR are booked on accrual basis, as on the maturity and realization of invested amount is recorded in the cash book or the same has been invested, subject to BOI Sanchit Nidhi FD,

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5) Audit of Tenders / Bids

1)	The auditor is responsible for audit of all tenders / bids invited by the ULB.	Tender related documents were provided to us on testcheck basis. On verification of produced documents we can conclude that procedure of tendering was followed by the ULB. Bid were invited online where the tender amount exceeding Rs. One Lakh and for value less than one lakh, manual bids were asked.
2)	He shall check whether competitive tendering procedures are followed for all bids.	Tender related documents were provided to us on sampling basis, and except few minor irregularities wefound them complete and appropriate. Competitive Tendering procedures were followed for all bids, which we checked on random basis.
3)	He shall verify the receipts of tender fee /bid processing fee / performance guarantee both duringthe construction and maintenance period.	Tender related documents were provided on test check basis, and we have verified the receipts oftender fee / bid processing fee / performance guarantee etc. No major irregularities were found during our verification in the produced documents.
4)	The bank guarantees, if received in lieu of bid processing fee /performance guarantee shall beverified from theissuing banks	No such bank guarantees were produced before us for verification. In some cases ULB takes FDR on offline bases, which was not recorded in cash books, and on completion of project, FDR released to the contractors,
5)	The conditions of BG shall also be verified; any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner/CMO.	No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions of BG.
6)	The cases of extension of BG shall be brought to The notice of Commissioner/CMO. Proper guidance to extend the BC's shall also be given to ULB.	No such bank guarantees were produced before us for Verification. Therefore, it is not possible for us to comment on the conditions/extensions of BG.
7)	The contract closure shall also be verified by the auditor.	No contract closure documents were made available to us for verification.

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6) Audit of Grants and Loans

1)	The auditor is responsible for audit ofgrants given by Central Government and its utilization.	Verification had been conducted for the grants Received from the Central/state government. Details of grant receipt and utilized as per rules and regulation
2)	He is responsible for audit of grants received from State Government and its utilization.	Verification had been conducted for the total grants Received from the State/Central government. Details of grant receipt and utilized as per rules and regulation.
3)	He shall perform audit of loans provided for physical infrastructure and its utilization. During his audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan desired revenue or not. He shall also comment on the possible reasons for non-generation of	As per information provided by the ULB and according to our verification, ULB has accorded loan. The loan repayment has been timely made at each quarterly/annually (as applicable) rest. However, there was no document or information provided to verify whether the asset created out of the loan has generated the desired revenue or not. We cannot comment on the possible reasons for non-generation of revenue. Loan installments are deducted from chungi kshatipurti and directly paid to bank/financial institution, interest charged and outstanding related no statement was make available for verification, hence we are unable to verify the same. And No interest charged/booked on the loan balance.
4)	The auditor shall specifically point out any diversion of funds from capital receipts/ grants/ bans to revenue expenditure.	As per the information made available to us, and as per our verification, no such case found.

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7) Others-

Sr. No.	Particulars	Comments
	Employees Liabilities	Employees Pension is not deposited regularly,
	Tax Deductions	GST DS and Income tax TDS deductions checked on random basis and deductions was done but periodic tax returns are not available for verification hence can not comment on it.
	Cash Loss	ULB booked Cash Loss for FY-23-24, However ULB have sufficient assets and bank balance and also supported by Govt. funds hence going concern is not effected,
	Fixed Assets	Break-up of fixed assets and accumulated depreciation are not available in previous year audit report and hence a certified copy of breakup provided to us by management and we are relaying on the same, no physical verification conducted by us.
	Depreciation	As per Municipal depreciation should be charged on "Useful life Method" but no details available about the date of acquisition and useful life and other particulars and hence "Written Down Method" is adopted by ULB for current year,
	Litigations	ULB told us there is no case is under going/pending in ULB and we are relying on the same.
	Sanchit Nidhi	As per Municipal Manual certain amount should be transferred by Income and Expenditure account to Sanchit Nidhi and should be invested, but for FY-23-24 no fund transferred.
	TDS on interest from bank	TDS on bank interest is deducted but ULB is not filing ITR and refund application to income tax dept. hence recovery is not certain.

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Reporting on Other matters for Financial Year 2023-24

NAGAR PARISHAD SHAMGARH DISTT. MANDSAUR

Auditor: **SAHAJ & ASSOCIATES, Chartered Accountants**

S. no.	Parameters	Description	Observation in brief	Suggestions
1	Audit of Expenditure	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilization certificate.	In some of the instances tax rates are not properly charged by the Palika futher due to totaling errors in the bills excess payment has been observed .	The municipality should cut out the worthless expenditures like over advertisement in news paper than the occasion demands & conveyance by public transport should be encouraged .
2	Audit of Book keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statement, grant register, fixed asset register	The municipality is following cash basis of accounting which is not prescribed as per MPMAM, Currently keeping manual records only	Double entry system accounting system isappliedfor FY-23-24 butin some casesome veriations are found, it should be adopted fully. Accounting software must be used continually, Also start keeping fixed assets registers updated.
3	Audit of	Verify fixed deposits	Interest Certificate from bank should be collected	Interest Certificate from bank should be collected and Request bank to not to cut TDS on interest by filing relevant form to income tax dept. and provide copy to income

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	FDR/TDR	and term deposits and their maintenance		tax dept.
4	Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	While vouching the Tender/Bids files it was observed that theevidence proofs such as PAN card, Firm Registration Certificate, Tax Returns of the assesse were not self-certified nor certified by the Chartered Accountant	Procedure for Tenders opening and Performance review shouldbe Carefully monitored.
6	Audit of Grants & Loans	Verification of Grant received from Government and its utilization	The grants received by nagarPalika is through proper channel and the payments are made by the municipality for the purpose for which the same is provided by government. The staff of the Palika is not sureof the head under which some grants are received as the same are directly without mentioning	Grant registeris be updated and balanced regularly with its Utilization Certificate. Loan is deducted from grants(Chungi kshatipurti) no loan ledger is updated, we had relay on opening balance(certified by previous auditor) and chungi kshatipurti statements for deductions(repayment of loans) and no record on interest charged was found.

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1 Verify whether any diversion of funds from capital receipt /grants /Loans to revenue expenditure and from one scheme /project to another.		Checked on random basis and We didn't came across any such diversion of fund.	
Whether all the temporary advances have been fully recovered or not.	No such outstanding found		
Whether bank reconciliation statements is being regularly prepared.		BRS prepared by the ULB	NA

Associates FRN 023411C Chartered Accountants

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NAGAR PALIKA PARISHAD SHAMGRAH
BALANCE SHEET
As on 31 March 2024

	Particulars	Sch No.	Current year (Rs)			Previous year (Rs)		
A	**SOURCES OF FUNDS**							
A1	**Reserves and Surplus**							
	Municipal (General) Fund	B-1		1,517,315			1,517,315	
	Earmaked Funds	B-2		6,713,828			6,713,828	
	Reserves	B-3		417,553,061			416,008,042	
	Total Reserves and Surplus				425,784,204			424,239,185
A2	**Grants,Contribution for Specific Purpose**	B-4			16,785,298			30,244,318
A3	**Loans**							
	Secured loans	B-5		7,351,220			7,500,124	
	Unsecured loans	B-6		0			0	
	Total Loans				7,351,220			7,500,124
	TOTAL SOURCES OF FUNDS [A1 - A3]				449,920,722			461,983,628
B	**APPLICATION OF FUNDS**							
B1	**Fixed Assets**	B-11						
	Gross Block		401,744,247			394,477,817		
	Less:Acumulated Depreciation		121,787,427			90,182,270		
	Net Block			279,956,820			304,295,547	
	Capital Work-in-Progress			150,371,958			113,670,741	
	Total Fixed Assets				430,328,778			417,966,288
B2	**Investments**							
	Investment- General Fund	B-12		10,130,947			8,861,651	
	Investment-Other Funds	B-13		0			0	
	Total investment				10,130,947			8,861,651
B3	**Current assets,loans & advances**							
	Stock in hand (inventories)	B-14		2,057,280			1,049,115	
	Sundry Debtors (Rceeivables)	B-15						
	Gross amount outstanding		3,965,778			4,768,044		
	Less: Accumulated Provision against bad and doubtful receivables		0			0		
	Sundry Debtors(Net)			3,965,778			4,768,044	
	Prepaid expenses	B-16		0			0	
	Cash and Bank Balances	B-17		22,476,593			47,692,926	
	Loans, advances and deposits	B-18		304,372			389,272	
	Total Current Assets			28,804,023			53,899,357	
B4	**Current Liabilities and Provisions**							
	Deposits received	B-7		20,148,691			17,627,681	
	Deposit Works	B-8		0			0	
	Other liabilities (Sundry Creditors)	B-9		-805,664			1,115,987	
	Provisions	B-10		0			0	
	Total Current Liabilities			19,343,027			18,743,668	
	Net Current Assets (B3-B4)				9,460,996			35,155,689
C	**Other Assets**	B-19		0			0	
D	**Miscellananeous ExpendiTure (to the extent not Written off)**	B-20		0			0	
	TOTAL APPLICATION OF FUNDS [B1+B2+B5+C+D]				449,920,722			461,983,628

Notes to the Balance Sheet - Attached

Disclaimer:I hereby confirm that this report is just a summararization on the basis of Receipts and Payment and other data provided by the management to me. I have not conducted any audit in respect of the above data.

MRMK & ASSOCIATES
FRN
023411C
Chartered Accountants

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NAGAR PALIKA PARISHAD SHAMGRAH

Schedule B-1: Municipal (General) Fund

Account Code	Particulars	Current Year	Previous Year
31010	**Balance as per last amount**	1,517,315.00	1,517,315.00
	Additions during the year	0.00	0.00
31090	Surplus for the year		
	Transfers/Adjustment	0.00	0.00
	Total (Rs)	**1,517,315.00**	**1,517,315.00**
	Deductions during the year	0.00	0.00
31090	Deficit for the year	**0.00**	**0.00**
	Transfers		
310	**Balance at the end of the current year**	**1,517,315.00**	**1,517,315.00**

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

Account Code	Particulars	Sanchit Nidhi 1	Special Fund	Special Fund 2	Special Fund 3	Pension Fund	General Provident Fund	Total
	(a) Opening Balance	0.00	6713827.93	0.00	0.00	0.00	0.00	6713827.93
	(b) Additions to the Special Fund							0.00
	· Transfer from Municipal Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	· Intrest/Dividend earned on Soecial Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	· Profit on disposal of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	· Appereciation in Value of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	· Other addition (General reserve)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Payments Out of Funds							0.00
	[1] Capital expenditure on	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	· Fixed Asset	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	· Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	[2] Revenue Expenditure on	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	· Salary, Wages and allowances etc	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	· Rent Other administrative charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	[3] Other.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	· Loss on disposal of Special Fund investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	· Diminution in Value of Special Fund investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	· Transferred to Municipal Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total (c)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0	**Net Balance of Special Funds [(a+b)-(c)]**	0.00	6713827.93	0.00	0.00	0.00	0.00	6713827.93

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Schedule B-3: Reserves

Account Code	Particulars	Opening Balance (Rs)	Additions During the Year (Rs)	Total (Rs)	Deductions During the Year (Rs)	Balance at the End of Current Year (Rs)
1	2	3	4	5(3+4)	6	7(5-6)
31210	Capital Contribution	415821639.00	56199135.00	472020774.00	2794597.00	469226177.00
31220	Borrowing Redemption Reserve	0.00	0.00	0.00	0.00	0.00
31230	Special Funds (Utilised)	0.00	0.00	0.00	0.00	0.00
31240	Statutory Reserve	0.00	0.00	0.00	0.00	0.00
31250	General Reserve	186403.00	-51859519.12	-51673116.12	0.00	-51673116.12
31260	Revaluation Reserve	0.00	0.00	0.00	0.00	0.00
31211	Capital Reserve	0.00	0.00	0.00	0.00	0.00
	Total Reserve funds	**416008042.00**	**4339615.88**	**420347657.88**	**2794597.00**	**417553060.88**

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Schedule B-4: Grants & Contribution for Specific Purposes						
Particulars	Grants from Central Govermment	Grants from State Govermment	Grants from other Govermment Agencies	Grants from Financial Institutions	Others Specify	Total
Account Code	32,010	32,020	32,030	32,040	32,080	
(a) Opening Balance	1,456,992	28,772,326	-	-	15,000	30,244,318
(b) Additions to the Grants						
Grant Received	6,534,386	36,511,452		-	90,000	43,135,838
Interest/Dividend earned on Grant investments	-	-	-	-	-	-
Profit on disposal of Grant investments	-	-	-	-	-	-
Appreciation in Value of Grant investments	-	-	-	-	-	-
Other addition (Adjustment)	-	-				-
Total(b)	6,534,386	36,511,452	-	-	90,000	43,135,838
Total (a+b)	7,991,378	65,283,778	-	-	105,000	73,380,156
(C) Payment out of funds						-
Capital expenditure of Fixed Assets						-
Capital Expenditure of Other						-
Revenue Expenditure on						-
Salary, Wages, allowances etc						-
Rent						-
Other	4,570,706	51,919,152			105,000	56,594,858
PM Awas Third party supervison exp						
Loss on disposal of Grant investments						-
Diminution in Value of Grant investments						-
Other Administrative Charges						-
Total (C)	4,570,706	51,919,152	-	-	105,000	56,594,858
Net balance at the year end (a+b)- (C)	3,420,672	13,364,626	-	-	-	16,785,298

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Schedule B-5: Secured Lons

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
33010	Loans from Central Government	-	-
33020	Loans from State Govermment	7,351,220.00	7,500,124.00
33030	Loans from Govt. bodies & Associations	-	-
33040	Loans from international agencies	-	-
33050	Loans from banks & other financial institutions		
33060	Other Term Loans	-	-
33070	Bonds & debentures	-	-
33080	Other Loans	-	-
	Total Secured Loans	**7,351,220.00**	**7,500,124.00**

Notes:

*The nature of the Security shall be specified in each of these categories;

*Particulars of any guarantees given shall be disclosed;

*Terms of redemaption (if any) of bonds/debentures issued shall be stated, together with the earliest date of redemaption;

*Rate of interst and original amount of loan and outstanding can be provided for every Loan under each of these categories separately;

*For loans disbursed directly to an executing agency, please specify the name of the Project for which such loan is raised.

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Schedule B-6: Unsecured Loans

Code No.	Particulars		Current Year (Rs)	Previous year (Rs)
33110	Loans from Central Government		0.00	0.00
33120	Loans from State Government		0.00	0.00
33130	Loans from Govt. bodies & Associations		0.00	0.00
33140	Loans from international agencies		0.00	0.00
33150	Loans from banks & other financial institutions		0.00	0.00
33160	Other Term Loans		0.00	0.00
33170	Bonds & debentures		0.00	0.00
33180	Other Loans		0.00	0.00
	Total Unsecured Loans		**0.00**	**0.00**

Note:

*Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately;

Schedule B-7: Deposits Received

Account Code	Particulars		Current Year (Rs)	Previous year (Rs)
34010	From Contractors		-	-
34020	From Revenues		0.00	0.00
34030	From Staff		0.00	0.00
34080	From other		20148691.00	17627681.00
	Total deposits received		**20148691.00**	**17627681.00**

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Schedule B-8: Deposits Works

Account Code	Particulars	Opening balance as the beginning of the year (Rs)	Utilization/expenditure (Rs)
34110	Civil Works	0.00	0.00
34120	Electrical works	0.00	0.00
34180	Others	0.00	0.00
	Total of deposit works	**0.00**	**0.00**

Schedule B-9: Other Liabilites (Sundry Creditors)

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
35010	Creditors	-3380765.00	312634.00
35011	Employee Liabilities		
35012	Interst Accrued and Due		0.00
35013	Outstanding liabilities		0.00
35020	Recoveries Payable	2449246.00	801791.00
35030	Government Dues Payable	125855.00	1562.00
35040	Refunds Payable		0.00
35041	Advance Collection of Revenues		0.00
35090	Others		
	Total Other Liabilities (Sundry Creditors)	-805664.00	1115987.00

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
36010	Provision for Expenses	0.00	0.00
36020	Provision for Interest	0.00	0.00
36030	Provision for Other Assets	**0.00**	**0.00**
	Total Provision		

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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of Pervious year
1	2	3	4	5	6	7	8	9	10	11	12
	Land Buildings										
41010.00	Land	5.00			5.00		-	-	-	5.00	-
41015.00	Lakes and Pond				-		-	-	-	-	-
41020.00	Buildings	15,109,398.00	1,953,900.00		17,063,298.00	349,533.00	1,573,682.00	-	1,923,215.00	15,140,083.00	14,759,865.00
41025.00	Heritage Building	2.00	1,198,000.00		1,198,002.00	-	59,900.00	-	59,900.00	1,138,102.00	2.00
	Infrastructure Assets				-						-
41030.00	Roads & Bridges	79,155,489.00			79,155,489.00	25,968,168.00	5,318,732.00	-	31,286,900.00	47,868,589.00	53,187,321.00
41031.00	Sewerage and drainage	35,496,784.00	178,180.00		35,674,964.00	3,321,728.00	3,226,415.00	-	6,548,143.00	29,126,821.00	32,175,056.00
41032.00	Water ways	235,949,786.00			235,949,786.00	57,327,712.00	17,862,207.00	-	75,189,919.00	160,759,867.00	178,622,074.00
41033.00	Pubilic Lighting	9,734,649.00	1,467,749.00		11,202,398.00		1,046,852.00	-	1,046,852.00	10,155,546.00	9,734,649.00
41040.00	Plants & Machinery	4,546,129.00			4,546,129.00	518,634.00	604,124.00	-	1,122,758.00	3,423,371.00	4,027,495.00
41050.00	Vehicles	12,330,940.00	2,142,500.00		14,473,440.00	2,275,047.00	1,669,071.00	-	3,944,118.00	10,529,322.00	10,055,893.00
41060.00	Office & other equipment	1,005,643.00	326,101.00		1,331,744.00	77,695.00	163,650.00	-	241,345.00	1,090,399.00	927,948.00
41070.00	Furniture, Fixtures, electrical appliances	1,148,992.00			1,148,992.00	343,753.00	80,524.00	-	424,277.00	724,715.00	805,239.00
41080.00	Other fixed assets				-		-	-	-	-	-
	Sub -Total	**394,477,817.00**	**7,266,430.00**	-	**401,744,247.00**	**90,182,270.00**	**31,605,157.00**	-	**121,787,427.00**	**279,956,820.00**	**304,295,542.00**
412.00	**Capital Work in Progress**	113,670,741.00	36,701,217.00		150,371,958.00	-	-	-	-	150,371,958.00	113,670,741.00
	Total	**508,148,558.00**	**43,967,647.00**	-	**552,116,205.00**	**90,182,270.00**	**31,605,157.00**	-	**121,787,427.00**	**430,328,778.00**	**417,966,283.00**

Additional disclosures to the Schedule

1. Value of fixed assets under dispute or litigation shall be provided. The status of the legal case as at the reporting date of the financial statements shall also be mentioned .
2. The details & value of assets, Which are not yet physically identified/traced, shall be disclosed separately.
3. Details and value of assets under leases and hire purchase needs to be disclosed as a note.

Note:

1. Additions include fixed assest created out Earmarked Funds and Grants transferred to Urban Local Body's fixed block as referred to in Schedule B-2 and B-4.
2. Gross Block means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year. For instance, the opening balance as on 1 April 2017 shall be equal to the closing asset balance as on 31 March 2017.
3. Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, godowns etc.
4. Buildings include office and works buildings, commercial buildings, residential buildings, school and college, hospital buildings, public buildings temporary structures and sheds, etc.
5. Roads and bridges include roads and streets, pavements, pathways, bridges, culverts and subways.
6. Sewerage and drainage indiued sewerage lines, storm-water drainage lines and other similar drainage system.
7. Waterworks include water storage tank, water wells, bore wells, Water pumping station, Water transmission & distrbution system etc.

No depreciation is to be charged on Land.

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Schedule B-12: Investments- General Funds

Account code	Particulars	With whom invested	Face value (Rs)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42010	Central Government Securities	0.00	0.00	0.00	0.00
42020	State Government Securities	0.00	0.00	0.00	0.00
42030	Debentures and Bonds	0.00	0.00	0.00	0.00
42040	Preference Shares Equity Shares	0.00	0.00	0.00	0.00
42060	Units of Mutual Funds	0.00	0.00	0.00	0.00
42080	Other Investments	0.00	0.00	10130947.00	8861651.00
	Total of Investments General Fund	**0.00**	**0.00**	**10130947.00**	**8861651.00**

Schedule B-13: Investments- Other Funds

Account code	Particulars	With whom invested	Face value (Rs)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42110	Central Government Securities	0.00	0.00	0.00	0.00
42120	State Government Securities	0.00	0.00	0.00	0.00
42130	Debentures and Bonds	0.00	0.00	0.00	0.00
42140	Preference Shares Equity Shares	0.00	0.00	0.00	0.00
42160	Units of Mutual Funds	0.00	0.00	0.00	0.00
42180	Other Investments	0.00	0.00	0.00	0.00
	Fixed Deposit	0.00	0.00	0.00	0.00
	Total of Investments General Fund	**0.00**	**0.00**	**0.00**	**0.00**

Schedule B-14 Stock in Hand (Inventories)

Account code	Particulars	Current year (Rs)	Previous year (Rs)
43010	Stores Loose	0.00	0.00
43080	Others	2057280.00	1049115.00
	Total Stock in hand	**2057280.00**	**1049115.00**

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Schedule B-15 Sundry Debtors (Receivables)					
Account code	Particulars	Gross Amount (Rs)	Provision for Outstanding revenues (Rs)	Net Amount (Rs)	Previous year Net amount (Rs)
43110	***Receivables for property taxes***				
	Less than 5 year	627038.00	0.00	627038.00	1012012.00
	More than 5 year	0.00	0.00	0.00	0.00
	Sub-total	**627038.00**	0.00	**627038.00**	**1012012.00**
	Less: State Government Cesses/Levies in Taxes-Control Acounts	0.00	0.00	0.00	0.00
	Net Receivables of property Taxes	**627038.00**	**0.00**	**627038.00**	**1012012.00**
43120	***Receivables of Other Taxes***				
	Less than 3 year	931630.00	0.00	931630.00	0.00
	More than 3 year	0.00	0.00	0.00	0.00
	Sub-total	**931630.00**	**0.00**	**931630.00**	**0.00**
	Less: State Government Cesses/Levies in Taxes-Control Acounts	0.00	0.00	0.00	0.00
	Net Receivables of Other Taxes	**931630.00**	**0.00**	**931630.00**	**0.00**
	Receivable of Cess Income				
	Less than 3 year	0.00	0.00	0.00	0.00
	More than 3 year	0.00	0.00	0.00	0.00
	Sub-total	**0.00**	**0.00**	**0.00**	**0.00**
43130	***Receivables for Fees and User Charges***				
	Less than 3 year	2257626.00	0.00	2257626.00	0.00
	More than 3 year	0.00	0.00	0.00	0.00
	Sub-total	**2257626.00**	0.00	**2257626.00**	**0.00**
43140	***Receivables from Other Sources***				
	Less than 3 year	149484.00	0.00	149484.00	3756032.00
	More than 3 year	0.00	0.00	0.00	0.00
	Sub-total	**149484.00**	0.00	**149484.00**	**3756032.00**
43150	Receivables from Government	**0.00**	**0.00**	**0.00**	**0.00**
43180	Receivables -Control Accounts	**0.00**	**0.00**	**0.00**	**0.00**
	Sub-total	**3965778.00**		**3965778.00**	**4768044.00**
	Total of Sundry Debtors (Receivables)	**3,965,778.00**	-	**3,965,778.00**	4,768,044.00

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Schedule B-16: Prepaid Expenses

Account code	Particulars	Current year (Rs)	Previous year (Rs)
44010	Estabilshment	0.00	0.00
44020	Administrative	0.00	0.00
44030	Operation & Maintenance	0.00	0.00
	Total Prepaid expenses	**0.00**	**0.00**

Schedule B-17: Cash and Bank Balances

Account code	Particulars	Current year (Rs)	Previous year (Rs)
45010	**Cash Balance**	**139149.00**	**136367.00**
	Balance with Bank - Municipal Funds		
g8889 8h	Nationalised Banks	22337444.00	47556559.00
45022	Other Schedule Banks	0.00	0.00
45023	Scheduled Co-Operative Bank	0.00	0.00
45024	Post Office	0.00	0.00
	Sub- Total	**22,476,593.00**	**47,692,926.00**
	Balance with Bank - Special Funds		
45041	Nationalised Banks	0.00	0.00
45042	Other Schedule Banks	0.00	0.00
45043	Scheduled Co-Operative Bank	0.00	0.00
45044	Post Office	0.00	0.00
	Sub- Total	**0.00**	**0.00**
	Balance with Bank - Grant Funds		
45061	Nationalised Banks	0.00	0.00
45062	Other Schedule Banks	0.00	0.00
45063	Scheduled Co-Operative Bank	0.00	0.00
45064	Post Office	0.00	0.00
	Sub- Total	0.00	**0.00**
	Total Cash and Bank balances	**22476593.00**	**47692926.00**

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Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs)	Paid during the current year (Rs)	Recovered during the year (Rs)	Balance outstanding at the end of the year (Rs)
46010	Loans and advances to employees	389272.00	1454880.00	1539780.00	304372.00
46020	Employees Provident Fund Loans	0.00	0.00	0.00	0.00
46030	Loans to Others	0.00	0.00	0.00	0.00
46040	Advance to Suppliers and Contractors	0.00	0.00	0.00	0.00
46050	Advance to Others	0.00	0.00	0.00	0.00
46060	Deposit with External Agencies	0.00	0.00	0.00	0.00
46080	Other Current Assets	0.00	0.00	0.00	0.00
	Sub- Total	**389272.00**	**1454880.00**	**1539780.00**	**304372.00**
461	Less: Accumlated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	0.00	0.00	0.00	0.00
	Total Loans, advances, and deposits	**389272.00**	**1454880.00**	**1539780.00**	**304372.00**

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

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
46110	Loans to Others	0.00	0.00
46120	Advances	0.00	0.00
46130	Deposits	0.00	0.00
	Total Accumulated Provision	**0.00**	**0.00**

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Schedule B-19: Other Assets

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
47010	Deposit Works	0.00	0.00
47020	Other asset control accounts	0.00	0.00
	Total Other Assets	**0.00**	**0.00**

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

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
48010	Loan Issue Expenses	0.00	0.00
48020	Deferred Discount on Issue of Loans	0.00	0.00
48021	Deferred Revenue Expenses	0.00	0.00
48030	Other(TDS)	0.00	0.00
	Total Misscellaneous expenditure	**0.00**	**0.00**

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NAGAR PARISHAD SHAMGRAH(M.P.)

INCOME AND EXPENDITURE STATEMENT

For the period from 1 April 2023 to 31 March 2024

	Account Head	Schedule	Current Year 2023-24	Previous year 2022-23
A	Income			
	Revenue Income	IE-1	7,670,622.00	6,613,535.00
	Assigned Revenues & Compensations	IE-2	40,899,860.00	32,441,643.00
	Rental Income From Municipal Properties	IE-3	4,706,701.00	4,878,567.00
	Fees & User Charges	IE-4	3,167,592.00	2,617,466.00
	Sale & Hire Charges	IE-5	656,584.00	288,110.00
	Revenue Grants, Contribution & Subsidies	IE-6	-	-
	Income From Investments	IE-7	1,727,612.00	2,006,942.00
	Interest Earned	IE-8	155,880.00	-
	Other Income	IE-9	2,181,150.00	6,325,282.00
	Total Income		**61,166,001.00**	**55,171,545.00**
B	**Expenditure**			
	Establishment Expenses	IE-10	46,351,227.00	36,475,374.00
	Administrative Expenses	IE-11	5,302,515.00	12,963,561.00
	Operations & Maintenance	IE-12	27,723,892.00	3,106,797.00
	Interest & Finance Charges	IE-13	99.12	2,634.00
	Programme Expenses	IE-14	1,124,637.00	1,100,670.00
	Revenue Grants, Contribution and Subsidies	IE-15	-	-
	Provisions and Write Off	IE-16	-	-
	Miscellaneous Expenses	IE-17	917,993.00	1,336,106.00
	Depreciation		31,605,157.00	
	Total Expenditure		**113,025,520.12**	**54,985,142.00**
C	**Gross surplus/ (deficit) of income over expenditure except prior period items (A-B)**		**-51,859,519.12**	**186,403.00**
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	**Gross surplus/ (deficit) of Income over expenditure after prior period items (C-D)**		**-51,859,519.12**	**186,403.00**
F	Less:Transfer to Reserved Fund			
G	**Net balance being surplus/ (deficit) carried over to Municipal Fund (E-F)**		**-51,859,519.12**	**186,403.00**

Disclaimer:I hereby confirm that this report is just a summarization on the basis of Receipts and Payment and other data provided by the management to me and relevant Industry standards.I have not conduccted any audit in respect of the above data.

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Schedule IE-1: Tax Revenue

	Particulars	Current Year (Rs.)	Previous year (Rs.)
11001	Property Tax	1888146.00	1464923.00
11002	Water Tax	3725160.00	2685839.00
11003	Sewerage Tax		0.00
11004	Conservency Charge		0.00
11005	Lighting Tax		0.00
11006	Education Tax	623778.00	490704.00
11007	Vehicle Tax		0.00
11008	Tax on Animals		0.00
11009	Electricity Tax		0.00
11010	Professional Tax		0.00
11011	Advertisement Tax		0.00
11012	Pilgremage Tax		0.00
11013	Export Tax		0.00
11051	Octroi & Toll		0.00
11060	Cess	623778.00	493303.00
11080	Others Taxes		1478766.00
11090	Samekit Tax	809760.00	0.00
	Sub Total	**7670622.00**	**6613535.00**
11090	Less: Tax Remissions & Refund [Schedule IE - 1(a)]	0.00	0.00
	Sub Total	**7670622.00**	**6613535.00**
	Total Tax Revenue	**7670622.00**	**6613535.00**

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

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
1109001	Property Tax	0.00	0.00
1109002	Octroi & Toll	0.00	0.00
1109003	Surcharge	0.00	0.00
1109004	Advertisement tax	0.00	0.00
1109011	Others	0.00	0.00
	Total refund and remission of tax revenues	**0.00**	**0.00**

Schedule IE-2:Assigned Revenues & Compensations

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
12010	Taxes and Duties Collected By Others	3398859.00	3861743.00
12020	Compensation in Lieu Of Taxes/Duties	37501001.00	28579900.00
12030	Compensation in Lieu Of Concession	0.00	0.00
	Total Assigned Revenues & Compensatio	**40899860.00**	**32441643.00**

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Schedule IE-3:Rental Income From Municipal Properties

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
13010	Rent From Civic Amenities	4289044.00	4878567.00
13020	Rent From Office Buildings		
13030	Rent From Guest Houses		
13040	Rent From Lease of Lands		
13080	Other Rents	417657.00	
	Sub Total	4706701.00	4878567.00
13090	Less: Rent remission and refunds	0.00	0.00
	Sub Total	4706701.00	4878567.00
	Total Rental Income From Municipal Properties	4706701.00	4878567.00

Schedule IE-4: Fees & User Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
14010	Empanelment & Registration Charges		
14011	Licensing Fees	32870.00	325520.00
14012	Fees for Grant of Permit	50261.00	
14013	Fees For Certificate Or Extract	713482.00	41239.00
14014	Development Charges		
14015	Regularisation Fees		740566.00
14020	Penalties And Fines		
14040	Other Fees	1713779.00	1444561.00
14050	User Charges	644700.00	
14060	Entry Fees		
14070	Service / Administrative Charges		
14080	Other Charges	12500.00	65580.00
14090	Fees Remission and Refunds		
	Sub Total	**3167592.00**	**2617466.00**
14090	Less: Fees Remission and Refunds	0.00	0.00
	Sub Total	**0.00**	**0.00**
	Total Income from Fees & User Charges	**3167592.00**	**2617466.00**

Schedule IE-5: Sale & Hire Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
15,010.00	Sale Of Products	-	-
15,011.00	Sale of Forms & Publications		288,110.00
15,012.00	Sale of Stores & Scrap	-	-
15,030.00	Sale of Others	656,584.00	-
15,040.00	Hire Charges for Vehicles	-	-
15,041.00	Hire Charges for Equipments	-	-
	Total Income from Sale & Hire Charge	656,584.00	288,110.00

Schedule IE-6: Revenue Grants, Contribution & Subsidies

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

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Schedule IE-7: Income From Investments

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17010	Interest on Investments	1,727,612.00	2,006,942.00
17020	Dividend	-	-
17030	Income From Project TakenUp On Commercial Basis	-	-
17040	Profit on Sale of Investments	-	-
17080	Others	-	-
	Total Income From Investments	1,727,612.00	2,006,942.00

Schedule IE-8:- Interest Earned

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17110	Interest From Bank Accounts	155,880.00	-
17120	Interest On Loans And Advances To Er	-	-
17130	Interest On Loans To Others	-	-
17180	Other Interest	-	
	Total Interest Earned	**155,880.00**	-

Schedule IE-9:- Other Income

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
18010	Deposits Forfeited	0.00	0.00
18011	Lapsed Deposits	0.00	0.00
18020	Insurance Claim Recovery	0.00	0.00
18030	Profit on Disposal of Fixed Assets	0.00	0.00
18040	Recovery From Employees	0.00	0.00
18050	Unclaim Refund/ Liabilities	0.00	0.00
18060	Excess Provisions Written Back	0.00	0.00
18080	Miscellaneous Income	2181150.00	6325282.00
19040	Transfer Into Activity Fund/Capital Res.		
19220	Transfer Into Gratuity & Leave Salary Fund	0.00	0.00
	Total Other Icome	**2181150.00**	**6325282.00**

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Schedule IE-10:- Establishment Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
21010	Salaries, Wages And Bonus	36,763,137.00	34,423,938.00
21020	Benefits And Allowances(Parishad Bhatta)	565,800.00	211535.00
21030	Pension	8,972,831.00	1378611.00
21040	Other Terminal & Retirement Benefits	49,459.00	461290.00
	Total Establishment Expenses	**46351227.00**	**36475374.00**

Schedule IE-11:-Administrative Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
22010	Rent, Rates and Taxes		
22011	Office Maintenance		8100226.00
22012	Communication Expenses	60421.00	57803.00
22020	Books & Periodicals		
22021	Printing and Stationery	215,883.00	183382.00
22030	Travelling & Conveyance	2,326,975.00	2647233.00
22040	Insurance	62069.00	73151.00
22050	Audit Fees		41300.00
22051	Legal Expenses		
22052	Professional and Other Fees	199,688.00	218000.00
22060	Advertisement And Publicity	679,035.00	479605.00
22061	Membership & Subscriptions		
22080	Other Administrative Expenses	1,758,444.00	1162861.00
	Total Administrative Expenses	**5302515.00**	**12963561.00**

Schedule IE-12:-Operations & Maintenance

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
23010	Power & Fuel	10148289.00	
23020	Bulk Purchases		
23030	Consumption of Stores	11,069,984.00	64510.00
23040	Hire Charges	6000.00	
23050	Repairs & Maintenance Infrastructure Assets	5,951,311.00	2629295.00
23051	Repairs & Maintenance Civic Amenities	120431.00	
23052	Repairs & Maintenance Buildings		99120.00
23054	Repairs & Maintenance Furniture/Vehicles		
23055	Repairs & Maintenance Office Equipments		310232.00
23056	Repairs & Maintenance Electrical Appliances		
23057	Repairs & Maintenance Heritage Building		
23059	Repairs & Maintenance Others	418577.00	
23080	Other Operating & Maintenance Expenses	9300.00	3640.00
	Total Operations & Maintenance	**27723892.00**	**3106797.00**

Schedule IE-13:- Interest & Finance Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
24010	Interest on Loans From Central Government		0.00
24020	Interest on Loans From State Government		0.00
24030	Interest on Loans From Govt. Bodies&Association		0.00
	Interest on Loans From International Agencies		0.00
24050	Inte.on Loans From Banks&Other Financial Institution		0.00
24060	Other Term Loans		0.00
24070	Bank Charges	99.12	684.00
24080	Other Finance Expenses		1950.00
	Total Interest & Finance Charges	**99.12**	**2634.00**

Schedule IE-14:- Programme Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
25010	Election expenses	216901.00	758091.00
25020	Own Programme	907736.00	342579.00
25030	Share in Programme Of Others		
	Total Programme Expenses	**1124637.00**	**1100670.00**

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

Accont code	Particulars	Current Year (Rs.)	Previous year (Rs.)
26010	Grants		0.00
26020	Contributions		0.00
26030	Subsidies		
	Total Revenue Grants, Contribution and Subsidies	**0.00**	**0.00**

Schedule IE-16:- Provisions and Write Off

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
27010	Provisions for Doubtful Receivables		0.00
27020	Provision for Other Assets		0.00
27030	Revenues Written Off		0.00
27040	Assets Written Off		0.00
27050	Miscellaneous Expense Written Off		0.00
	Total Provisions and Write Off	**0.00**	**0.00**

Schedule IE-17:- Miscellaneous Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
27110	Loss on Disposal Of Assets		0.00
27120	Loss on Disposal Of Investments		0.00
29010	Transfer to General Activity Fund		0.00
29040	Tranfer to Water Supply		0.00
29220	Transfer to Gratuity & Leave Salary Fund		0.00
29230	Provident Fund		1336106.00
27180	Other Miscellaneous Expenses	917993.00	
	Total Miscellaneous Expenses	**917993.00**	**1336106.00**

Schedule IE-18:- Prior Period

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
18500	Expenses	0.00	0.00
18510	Other expenses Revenue	0.00	0.00
18540	Other Income	0.00	0.00
	Sub Total	**0.00**	**0.00**
28500	Expenses	0.00	0.00
28550	Refund of Taxes	0.00	0.00
28560	Refund of Other Revenues	0.00	0.00
28580	Other Expenses	0.00	0.00
	Sub Total	**0.00**	**0.00**
	Total Prior Period	**0.00**	**0.00**

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