



M/s. D S V K and Co.
CHARTERED ACCOUNTANTS

204, Apollo Premier,
Vijay Nagar, Indore
(452001)

Auditor's Report

Nagar Parisad Tonk Kurd District, Dewas

Financial Year 2023-24

M/s. DSVK and CO.
CHARTERED ACCOUNTANTS



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INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements	We have audited the accompanying financial statements of NAGAR PARISHAD TONK KURD ("the ULB"), which comprise the Income Statement and Balance Sheet (including Receipt & Payment Account), for the year then ended 31 st March 2024, 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.


मुख्य नगरपालिका अधिकारी
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जिला देवास (म.प्र.)



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Auditor's Responsibility	Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report as per the letter issued by Directorate, Urban Administration & Development, M.P., Bhopal in this regard. The Commissioner/CMO has not directed us to perform audit of any other section in his office in addition to the above scope. We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. 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. In making those risk assessments, the auditor considers internal financial control relevant to the ULB's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the ULB's officers, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.
Opinion	In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the report attached below, the Balance Sheet and Income and Expenditure 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 in the Annexure 1 and Annexure 2 annexed to this report.

M/s. DSVK and CO.

(CHARTERED ACCOUNTANTS)

FRN: 034682C



CA Deepanshu Singh

M.No.: 451658

UDIN: 25451658BQJYIV9180

Date: 30-08-2025

मुख्य नगर पालिका अधिकारी
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Annexure 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 reporting of NAGAR PARISHAD TONK KURD ("the ULB") as of March 31, 2024 in conjunction with our audit of the financial statements of the ULB for the 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 financial information, 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 error or 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 in conditions, or that the degree of compliance with the policies or procedures may deteriorate.
Opinion	In our opinion and to the best of our information and according to the explanation given to us the aforesaid receipt and payment accounts where we have overserved that there is some GAP in maintenance of the books of Accounts and ledgers of the ULB.

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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 entered in the books of account produced before us.
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. 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 us by the concerned department duly certified by the concerned officer.
3)	Percentage of revenue Collection increase or decrease in various heads in property tax, samekitkar, shikshaupkar, nagriyavikasupkar, and other tax compared to previous year shall be part of report.	As per annexure attached (MAANG PATARAK AND VASULI PATRAK)
4)	Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO.	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.
5)	The entries in Cash book shall be verified	Checked and verified by us the available data.
6)	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
7)	The auditor shall verify the interest income from FDR's and verify that interest is duly and	We have verified the interest income from FDR's and noticed that interest income is recognized in books of Accounts.


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	timely accounted for in cash book.	
8)	The case where, the investments are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO.	All FDR's have been verified as provided to us & were in the possession of ULB.

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 verifying them 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 check monthly balance of the cash book and guide the accountant to rectify errors, if any.	Issued relating to totalling mistakes during the year were noticed and same were duly communicated to the responsible person.
4)	He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of the Commissioner / CMO.	Details relating to deviation of expenditure, if any, of Particular scheme is specified.
5)	He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government. 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.	As explained to us, ULB follows the necessary guidelines, directives, acts and rules issued by Government of India and State Government. However, we have verified the expenditure on test check basis and it was found that such expenditure was 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.


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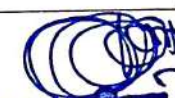
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7)	All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit. Non-compliance of audit paras shall be brought to the notice of Commissioner / CMO.	No such instances were noticed during the test check of such entries conducted by us.
8)	The auditor shall be responsible for verification of scheme wise/ project wise Utilization Certificate (UC's). UCs shall be tallied with the Receipt & Payment Account and creation of Fixed Asset.	Utilization certificates of various schemes for verification of scheme wise project/ wise Utilization Certificate (UCS) were provided to us by the ULB. Hence same cannot be commented upon.
9)	He shall verify that all the temporary advances of other than employees have been fully recovered.	Details regarding temporary advances were checked on sample basis

3) Audit 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 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 notice of Commissioner /CMO	As stated in point no. 1 above, as the book stores not provided for verification, so it is not possible for us to verify the books of accounts as per accounting rules applicable to urban local bodies.
3)	The Auditor shall verify advance register and see that all the advances to employees are timely recovered according to condition of advance. All the cases of non-recovery shall be specifically mentioned in the audit report.	As per the information and explanation provided us by the management of the ULB, no specific condition related to advance are placed.
4)	Bank Reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation statement is not prepared the auditor will help in the preparation of BRS's.	Bank Reconciliation as provided by the ULB is cross verified. And we have found that opening balance of the Bank is not matching with the previous year Audit report.


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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 as per original audit report.
6)	The auditor shall verify the fixed assets register from 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 of all fixed deposits and term deposits.	We have verified fixed deposits maintained by the ULB and provided to us for verification, but we have found that Opening balance of FD from the Previous year Audit report is not matching
2)	It shall be ensured that proper record of FDR's is maintained and renewals are timely done.	FDR records are kept in physical copy form in a separate file. We suggest ULB to prepared separate register containing all the relevant details such as date of creation, date of maturity, ROI, renewal etc.
3)	The case where FDR'S /TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	No such case found
4)	Interest earned on FDR/TDR Shall be verified from entries in the cash book.	No such entries made by ULBS


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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 test check 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 we found them complete and appropriate. Competitive tendering procedures were followed for all bids.
3)	He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period.	Tender related documents were provided on test check basis, and we have verified the receipts of tender 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 be verified from the issuing banks	No such bank guarantees were produced before us for verification.
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 BCs 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 of grants 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.
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 has generated the desired revenue or not. He shall also comment on the possible reasons for non-generation of revenue.	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.
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 and as per original audit report

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Reporting on Audit Paras for Financial Year 2023-24

S.NO.	Parameter	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 utilisation certificate.	In some of the instances tax rates are not properly charged by the Palika further due to totalling errors in the bills excess payment has been observed. as per original audit report	The municipality should cut out the worthless expenditures like over advertisement in newspaper 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 accrual basis of accounting which is in accordance with what prescribed as per MPMAM as per original books of accounts.	
3)	Audit of FDR/TDR	Verify fixed deposits and term deposits and their maintenance	Interest Certificate from bank should be collected in order record correct interest amount for the year.	NA.
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 the evidence proofs such as PAN card, Firm Registration Certificate, Tax Returns of the assessee were not self-certified nor certified by the Chartered Accountant	Procedure for Tenders opening and Performance review should be carefully monitored.


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5)	Audit of Grants & Loans Verify whether any diversion of funds from capital receipts/grants/loans/to revenue expenditure from one scheme/project to another. A) Percentage of revenue expenditure (Establishment, Salary, Operation and Maintenance with respect to revenue receipts (Tax & Non-Tax). B) Percentage of Capital Expenditure wrt to capital expenditure.	Verification of Grant received from Government and its utilisation	The grants received by Nagar Palika is through proper channel and the payments are made by the municipality for the purpose of which the grant is provided by government. The staff of the Palika is not sure of the head under which some grants are received as the same are directly without mentioning and we did not come across any such diversion of fund.	Grant register is be updated and balanced regularly with its Utilization Certificate.
6)	Whether all the temporary advances have been fully recovered or not.		No Cases of outstanding advances have been found.	
7)	Whether Bank Reconciliation Statements is being regularly prepared.		BRS prepared by the ULB	For any Payment made to contractors or others, ULB should insure deduction of TDS with applicable rate and timely filling of TDS returns.
8)	Tax deducted at source	TDS should be deducted as per the specified rate when payment made to contractors or others	It has been observed that ULB did not comply the TDS provisions as per income tax Act 1961, since there was no deduction of TDS while making the payment to contractors and others as applicable	


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9)	Goods and Service Tax	Regular filling of GST returns as per GST Act	It has been observed that ULB did not file GST return for FY 2023-24	It has been suggested that ULB should file the regular returns as per the GST act.
10)	Opening Balance	Mismatch in Opening Balances	It has been observed that opening balance of the books of Accounts is not matching with the previous year audited balances.	Opening balances must always tally with the previous year's audited closing balances. In case of any mismatch, an immediate reconciliation with the audited figures should be carried out, reasons for the variance should be identified, and suitable rectification or prior period adjustment entries should be passed. In the current period, we have identified such differences, which arose due to errors in classification by the previous auditor. The same has now been correctly classified and presented by us in line with the bank statements and the actual nature of balances.

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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	3,40,783.67		70,86,363.87	
	Earmarked Funds	B-2	-		-	
	Reserves	B-3	1,84,90,202.15		1,29,00,613.73	
	Total Reserves and Surplus			1,88,30,985.82		1,99,86,977.60
A2	Grants,Contribution for Specific Purpose	B-4		79,08,861.70		70,23,166.70
A3	Loans					
	Secured loans	B-5	-			-
	Unsecured loans	B-6	41,35,400.00		41,35,400.00	
	Total Loans			41,35,400.00		41,35,400.00
	TOTAL SOURCES OF FUNDS [A1 - A3]			3,08,75,247.52		3,11,45,544.30
B	APPLICATION OF FUNDS					
B1	Fixed Assets	B-11				
	Gross Block		4,48,56,042.55		3,64,96,537.55	
	Less:Accumulated Depreciation		2,24,95,589.54		1,97,25,672.96	
	Net Block		2,23,60,453.01		1,67,70,864.59	
	Capital Work-in-Progress		1,31,27,870.00		2,14,87,375.00	
	Total Fixed Assets			3,54,88,323.01		3,82,58,239.59
B2	Investments					
	Investment- General Fund	B-12	10,75,678.00		10,75,678.00	
	Investment-Other Funds	B-13	-		-	
	Total investment			10,75,678.00		10,75,678.00
B3	Current assets,loans & advances					
	Stock in hand (inventories)	B-14	41,71,642.00		41,71,642.00	
	Sundry Debtors (Rceivables)	B-15				
	Gross amount outstanding		25,92,629.00		23,07,137.00	
	Less: Accumulated Provision against bad and doubtful receivables		-		-	
	Sundry Debtors(Net)		25,92,629.00		23,07,137.00	
	Prepaid expenses	B-16	13,500.00		13,500.00	
	Cash and Bank Balances	B-17	30,13,489.51		60,00,225.71	
	Loans, advances and deposits	B-18	51,01,691.00		39,75,487.00	
	Total Current Assets		1,48,92,951.51	-	1,64,67,991.71	
B4	Current Liabilities and Provisions					
	Deposits received	B-7	23,86,985.00		7,76,485.00	
	Deposit Works	B-8	-		-	
	Other liabilities (Sundry Creditors)	B-9	1,48,35,875.00		2,33,40,380.00	
	Provisions	B-10	33,58,845.00		5,39,500.00	
	Total Current Liabilities		2,05,81,705.00		2,46,56,365.00	
	Net Current Assets (B3-B4)			-56,88,753.49		-81,88,373.29
C	Other Assets	B-19	-		-	
D	Miscellaneous ExpendiTurE (to the extent not Written off)	B-20	-		-	
	TOTAL APPLICATION OF FUNDS [B1+B2+B3+B4+C+D]			3,08,75,247.52		3,11,45,544.30

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Place- Indore

Date - 30/08/2025

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नगर परिषद टोंकखुर्द
जिला देवास (म.प्र.)

NAGAR PALIKA PARISHAD TONK KHURD

Cash Flows

As on 31 March 2024

Particulars	Current year (Rs) 2023-24	Previous year (Rs) 2022-23
A. Cash Flow from Operating Activities		
Net Profit before Tax	-67,45,580.20	-65,27,919.31
Adjustments for:		
Depreciation & Amortisation	2769916.58	39,50,886.31
Finance Costs		3,46,709.00
Interest/Dividend Income		
Grant Contribution for Specific Purpose		
Increase/(Decrease)	885695.00	
Net Adjustment made to Municipal Funds		1,56,38,221.50
Transfer to Reserves	5589588.42	77,69,831.24
Adjust Income over expenditure before effecting in Changes in Current Assets and Current Liabilities and Extra ordinary Items	2499619.80	2,11,77,728.74
Changes in Current Assets and Current Liability:		
(Increase)/Decrease in Trade Receivables	-285492.00	39,780.00
(Increase)/Decrease in Inventories		-41,53,612.00
Increase/(Decrease) in Prepaid Expenses		-1,345.00
Increase/(Decrease) in Other Current Assets		-75,450.00
Increase/(Decrease) in Other Deposit Received	1610500.00	-3,23,430.00
Increase/(Decrease) in Current Liabilities	-8504505.00	-3,18,800.00
Increase/(Decrease) in Provisions	2819345.00	-2,21,330.00
Increase/(Decrease) in Deposit Made	-1126204.00	
Cash Generated from Operations		
Less: Income Tax Paid		
Net Cash Flow from Operating Activities (A)	-29,86,736.20	1,61,23,541.74
B. Cash Flow from Investing Activities		
Purchase of Fixed Assets / Capital WIP	-8359505.00	-1,17,20,728.55
Increase/(Decrease) in Reserve "Grant Against Fixed Assets		-23,96,164.55
Sale of Fixed Assets		
Decrease in Capital WIP	8359505.00	
Sale/Redemption of Investments		
Interest Received		
Dividend Received		
Net Cash Flow from Investing Activities (B)	-	-1,41,16,893.10
C. Cash Flow from Financing Activities		
Proceeds from Issue of Share Capital		
Proceeds from Borrowings		
Repayment of Borrowings		
Interest and Finance Expenses		3,46,709.00
Dividend Paid		
Net Cash Flow from Financing Activities (C)		3,46,709.00
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	-29,86,736.20	23,53,357.64
Opening Cash Balance	76695.00	76,695.00
Opening Bank Balance	5923530.71	36,29,580.13
Opening Cash & Cash Equivalents (Cash and Bank)	60,00,225.71	37,06,275.13
Closing Cash & Cash Equivalents (Cash and Bank)	30,13,489.51	60,59,632.77

DSVK & Co.
Chartered Accountants

Date - 30/08/2025



FRN - 034682C
CA Deepanshu Singh
M.NO. - 451658
UDIN - 25451658BQJYIV9180
Place- Indore

प्राप्त नगर-पालिका अधिकारी
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NAGAR PALIKA PARISHAD TONK KHURD

Bank Reconciliation Statement

As on 31 March 2024

S.No.	Particular	SBI		BOI	
		Current Year	Previous Year	Current Year	Previous Year
1	Balance as Per book	29,26,888.92	4,00,044.12	28,853.59	55,23,486.59
2	Balance as per Bank	29,26,888.92	4,00,044.12	28,853.59	55,23,486.59
	Differences (1-2)	0	0	0	0

Date - 30/08/2025




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Schedule B-1: Municipal (General) Fund

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account	Total
31010	Balance as per last amount	-	-	-	-	70,86,363.87	70,86,363.87
	Additions during the year	-	-	-	-	-	-
31090	Surplus for the year	-	-	-	-	-	-
	Transfers	-	-	-	-	-	-
	Total (Rs)	-	-	-	-	70,86,363.87	70,86,363.87
	Deductions during the year	-	-	-	-	-	-
31090	Deficit for the year	-	-	-	-	-67,45,580.20	-67,45,580.20
	Transfers	-	-	-	-	-	-
310	Balance at the end of the current year	-	-	-	-	3,40,783.67	3,40,783.67




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



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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	1,29,00,613.73	83,59,505.00	2,12,60,118.73	27,69,916.58	1,84,90,202.15
31220	Borrowing Redemption Reserve	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	-	-	-	-	-
31260	Revaluation Reserve	-	-	-	-	-
31211	Capital Reserve	-	-	-	-	-
	Total Reserve funds	1,29,00,613.73	83,59,505.00	2,12,60,118.73	27,69,916.58	1,84,90,202.15




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Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from other Government Agencies	Grants from Financial Institutions	Others Specify	Total
Account Code	32,010	32,020	32,030	32,040	32,080	
(a) Opening Balance	17,92,631	24,55,104	-	-	27,75,432	70,23,167
(b) Additions to the Grants						
Grant Received During The Year	30,81,733	61,63,467.00	-	-		92,45,200
Interest/Dividend earned on Grant investments	-	-	-	-	-	-
Profit on disposal of Grant investments	-	-	-	-	-	-
Appreciation in Value of Grant investments	-	-	-	-	-	-
Other addition (Specify nature)	-	-				-
Total(b)	30,81,733	61,63,467	-	-	-	92,45,200
Total (a+b)	48,74,364	86,18,571	-	-	27,75,432	1,62,68,367
(C) Payment out of funds						-
Capital expenditure of Fixed Assets	-	83,59,505	-	-	-	83,59,505
Capital Expenditure of Other			-	-	-	-
Revenue Expenditure on	-	-	-	-	-	-
Salary, Wages, allowances etc	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Other	-	-	-	-	-	-
PM Awas Third party supervision exp	-	-	-	-	-	-
Loss on disposal of Grant investments	-	-	-	-	-	-
Diminution in Value of Grant investments	-	-	-	-	-	-
Other Administrative Charges (MLA /MP Swecha anudhan Payment Beneficiary)		-	-	-	-	-
Total (C)	-	83,59,505	-	-	-	83,59,505
Net balance at the year end (a+b)- (C)	48,74,364	2,59,066	-	-	27,75,432	79,08,862




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Schedule B-5: Secured Loans

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

Notes:

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

*Particulars of any guarantees given shall be disclosed;

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

*Rate of interest 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		-	-
33120	Loans from State Government		41,35,400.00	41,35,400.00
33130	Loans from Govt. bodies & Associations		-	-
33140	Loans from international agencies		-	-
33150	Loans from banks & other financial institutions		-	-
33160	Other Term Loans		-	-
33170	Bonds & debentures		-	-
33180	Other Loans		-	-
	Total Unsecured Loans		41,35,400.00	41,35,400.00

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		7,51,485.00	7,51,485.00
34020	From Revenues		-	-
34030	From Staff		-	-
34080	From other		16,35,500.00	25,000.00
	Total deposits received		23,86,985.00	7,76,485.00




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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		
34120	Electrical works	-	-
34180	Others	-	-
	Total of deposit works	-	-

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
35010	Creditors	1,48,35,875.00	-
35011	Employee Liabilities	-	2,33,40,380.00
35012	Interest Accrued and Due	-	-
35013	Outstanding liabilities	-	-
35020	Recoveries Payable	-	-
35030	Government Dues Payable	-	-
35040	Refunds Payable	-	-
35041	Advance Collection of Revenues	-	-
35090	Others	-	-
	Total Other Liabilities (Sundry Creditors)	1,48,35,875.00	2,33,40,380.00

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
36010	Provision for Expenses	5,39,500.00	5,39,500.00
36020	Provision for Interest	-	-
36030	Provision for Other Payables	28,19,345.00	-
	Total Provision	33,58,845.00	5,39,500.00




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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
1	2	3	4	5	6	7	8	9	10
41010.00	Land Buildings								
41011.00	Land								
41012.00	Lakes and Pond	9.00			9.00				
41013.00	Buildings								
41014.00	Heritage Building	46,66,500.00			46,66,500.00	18,75,434.64	2,79,106.54		21,54,541.18
41015.00	Infrastructure Assets								
41016.00	Roads & Bridges	1,02,86,747.00							
41017.00	Sewerage and drainage	76,46,887.00	83,59,505.00		1,86,46,252.00	75,57,408.00	11,08,884.40		86,66,292.40
41018.00	Water ways	24,70,183.00			76,46,887.00	48,65,103.86	2,78,178.31		51,43,282.17
41019.00	Public Lighting	15.00			24,70,183.00	15,48,321.40	92,186.16		16,40,507.56
41020.00	Plants & Machinery	40,601.00			15.00				
41021.00	Vehicles	40,95,355.00			40,601.00	8,120.00	4,872.15		12,992.15
41022.00	Office & other equipment				40,95,355.00	20,97,662.00	2,99,653.95		23,97,315.95
41023.00	Furniture, fixtures, electrical appliances	5,80,600.00				1,21,449.00	45,915.10		1,67,364.10
41024.00	Other fixed assets	60,59,640.55			60,59,640.55	16,52,174.06	6,61,119.97		23,13,294.03
41025.00	Statue	6,50,000.00			6,50,000.00				
41026.00	Sub - Total	3,64,96,537.55	83,59,505.00		4,48,56,042.55	1,97,25,672.96	27,69,916.58		2,24,95,589.54
41027.00	Capital Work in Progress	2,14,87,375.00			1,31,27,870.00				1,31,27,870.00
41028.00	Total	5,79,83,912.55	83,59,505.00	83,59,505.00	5,79,83,912.55	1,97,25,672.96	27,69,916.58		3,54,88,323.01

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 asset created out of 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 include 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 & distribution system etc.
8. No depreciation is to be charged on Land and statue since statue is not used for commercial use.




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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	-	-	-	-
42020	State Government Securities	-	-	-	-
42030	Debentures and Bonds	-	-	-	-
42040	Preference Shares Equity Shares	-	-	-	-
42060	Units of Mutual Funds	-	-	-	-
42080	Other Investments	10,75,678.00	-	10,75,678.00	10,75,678.00
	Total of Investments General Fund	10,75,678.00	-	10,75,678.00	10,75,678.00

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	-	-	-	-
42120	State Government Securities	-	-	-	-
42130	Debentures and Bonds	-	-	-	-
42140	Preference Shares Equity Shares	-	-	-	-
42160	Units of Mutual Funds	-	-	-	-
42180	Other Investments	-	-	-	-
	Total of Investments General Fund	-	-	-	-

Schedule B-14 Stock in Hand (Inventories)

Account code	Particulars	Current year (Rs)	Previous year (Rs)
43010	Stores Loose	41,71,642.00	41,71,642.00
43080	Others	-	-
	Total Stock in hand	41,71,642.00	41,71,642.00



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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	<u>Receivables for property taxes</u>				
	Less than 5 year	2,88,898.00	-	2,88,898.00	16,60,500.00
	More than 5 year		-	-	-
	Sub-total	2,88,898.00	-	2,88,898.00	16,60,500.00
	Less: State Government Cesses/Levies in Taxes-Control Accounts	-	-	-	-
	Net Receivables of property Taxes	2,88,898.00	-	2,88,898.00	16,60,500.00
43120	<u>Receivables of Other Taxes</u>				
	Less than 3 year	23,03,731.00	-	23,03,731.00	6,30,400.00
	More than 3 year		-	-	-
	Sub-total	23,03,731.00	-	23,03,731.00	6,30,400.00
	Less: State Government Cesses/Levies in Taxes-Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	23,03,731.00	-	23,03,731.00	6,30,400.00
	<u>Receivable of Cess Income</u>				
	Less than 3 year	-	-	-	-
	More than 3 year	-	-	-	-
	Sub-total	-	-	-	-
43130	<u>Receivables for Fees and User Charges</u>				
	Less than 3 year	-	-	-	3,40,500.00
	More than 3 year	-	-	-	-
	Sub-total	-	-	-	3,40,500.00
43140	<u>Receivables from Other Sources</u>				
	Less than 3 year	-	-	-	-
	More than 3 year	-	-	-	-
	Sub-total	-	-	-	-
43150	Accued Interest (Due But Not Received)	-	-	-	16,237.00
43180	Receivables -Control Accounts	-	-	-	-
	Sub-total				
	Total of Sundry Debtors (Receivables)	25,92,629.00	-	25,92,629.00	23,07,137.00




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Schedule B-16: Prepaid Expenses			
Account code	Particulars	Current year (Rs)	Previous year (Rs)
44010	Estabilshment	-	-
44020	Administrative	-	-
44030	Operation & Maintenance	13,500.00	13,500.00
	Total Prepaid expenses	13,500.00	13,500.00

Schedule B-17: Cash and Bank Balances			
Account code	Particulars	Current year (Rs)	Previous year (Rs)
45010	Cash Balance	57,747.00	76,695.00
	<u>Balance with Bank - Municipal Funds</u>		
g8889 8h	Nationalised Banks (SBI-6425)	29,26,888.92	59,23,530.71
45022	Bank of India-2483	28,853.59	-
45023	Scheduled Co-Operative Bank	-	-
45024	Post Office	-	-
	Sub- Total	29,55,742.51	59,23,530.71
	<u>Balance with Bank - Special Funds</u>		
45041	Nationalised Banks	-	-
45042	Other Schedule Banks	-	-
45043	Scheduled Co-Operative Bank	-	-
45044	Post Office	-	-
	Sub- Total	-	-
	<u>Balance with Bank - Grant Funds</u>		
45061	Nationalised Banks	-	-
45062	Other Schedule Banks	-	-
45063	Scheduled Co-Operative Bank	-	-
45064	Post Office	-	-
	Sub- Total	-	-
	Total Cash and Bank balances	30,13,489.51	60,00,225.71




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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	7,75,487.00	-	-	7,75,487.00
46020	Employees Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies	32,00,000.00	1,16,58,422.00	1,05,32,218.00	43,26,204.00
46080	Other Current Assets	-	-	-	-
	Sub- Total	39,75,487.00	1,16,58,422.00	1,05,32,218.00	51,01,691.00
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	39,75,487.00	1,16,58,422.00	1,05,32,218.00	51,01,691.00

Schedule B-18 (a): Accumulated provision against Loans, Advances, and			
Account Code	Particulars	Current year (Rs)	Previous year (Rs)
46110	Loans to Others	-	-
46120	Advances	-	-
46130	Deposits	-	-
	Total Accumulated Provision	-	-

Schedule B-19: Other Assets			
Account Code	Particulars	Current year (Rs)	Previous year (Rs)
47010	Deposit Works	-	-
47020	Other asset control accounts	-	-
	Total Other Assets	-	-

Schedule B-20: Miscellaneous Expenditure (to the extent not written off)			
Account Code	Particulars	Current year (Rs)	Previous year (Rs)
48010	Loan Issue Expenses	-	-
48020	Deferred Discount on Issue of Loans	-	-
48021	Deferred Revenue Expenses	-	-
48030	Other(TDS)	-	-
	Total Miscellaneous expenditure	-	-



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NAGAR PARISHAD TONK KHURD
INCOME AND EXPENDITURE ACCOUNTS
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	23,03,046.00	16,05,913.00
	Assigned Revenues & Compensations	IE-2	-	14,87,529.00
	Rental Income From Municipal Properties	IE-3	1,48,000.00	41,22,364.00
	Fees & User Charges	IE-4	19,330.00	1,64,14,835.00
	Sale & Hire Charges	IE-5	-	10,451.00
	Revenue Grants, Contribution & Subsidies	IE-6	1,44,98,918.58	60,18,762.17
	Income From Investments	IE-7	-	-
	Interest Earned	IE-8	2,00,367.00	-
	Other Income	IE-9	-	4,626.00
	Total Income		1,71,69,661.58	2,96,64,480.17
B	Expenditure			
	Establishment Expenses	IE-10	1,17,07,286.00	1,21,80,758.00
	Administrative Expenses	IE-11	35,20,687.20	30,24,191.00
	Operations & Maintenance	IE-12	56,19,691.00	78,61,687.00
	Interest & Finance Charges	IE-13	16,271.00	3,46,709.00
	Programme Expenses	IE-14	2,81,390.00	3,54,116.00
	Revenue Grants, Contribution and Subsidies	IE-15	-	19,825.00
	Provisions and Write Off	IE-16	-	24,240.00
	Miscellaneous Expenses	IE-17	-	10,856.00
	Depreciation		27,69,916.58	30,18,762.17
	Total Expenditure		2,39,15,241.78	2,68,41,144.17
C	Gross surplus/ (deficit) of income over expenditure except prior period items (A-B)		-67,45,580.20	28,23,336.00
D	Add/Less: Prior period Items (Net)	IE-18	-	-24,30,369.00
E	Gross surplus/ (deficit) of Income over expenditure after prior period items (C-D)		-67,45,580.20	3,92,967.00
F	Less: Transfer to Reserved Fund		-	-
G	Net balance being surplus/ (deficit) carried over to Municipal Fund (E-F)		-67,45,580.20	3,92,967.00

DSVK & Co.
Chartered Accountants

Date - 30/08/2025



FRN - 034682C
CA Deepanshu Singh
M.NO. - 451658
UDIN - 25451658BQJYIV9180
Place- Indore

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Schedule IE-1: Tax Revenue

	Particulars		Current Year (Rs.)	Previous year (Rs.)
11001	Property Tax		3,19,000.00	5,32,220.00
11002	Water Tax		1,98,000.00	5,05,340.00
11003	Sewerage Tax		2,80,000.00	-
11004	Conservancy Charge		-	-
11005	Lighting Tax		-	-
11006	Education Tax		6,800.00	
11007	Vehicle Tax		-	-
11008	Tax on Animals		-	-
11009	Electricity Tax		-	-
11010	Professional Tax		-	-
11011	Advertisement Tax		-	-
11012	Committee Tax		2,80,000.00	-
11013	Export Tax		-	-
11051	Octroi & Toll		-	-
11060	Cess		-	-
11080	Others Taxes		12,19,246.00	5,54,242.00
11090	Tax		-	14,111.00
	Sub Total		23,03,046.00	16,05,913.00
11090	Less: Tax Remissions & Refund [Schedule IE - 1(a)]		-	-
	Sub Total		23,03,046.00	16,05,913.00
	Total Tax Revenue		23,03,046.00	16,05,913.00

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

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




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Schedule IE-2:Assigned Revenues & Compensations			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
12010	Taxes and Duties Collected By Others	-	735.00
12020	Compensation in Lieu Of Taxes/Duties	-	14,86,794.00
12030	Compensation in Lieu Of Concession	-	-
	Total Assigned Revenues & Compensations	-	14,87,529.00

Schedule IE-3:Rental Income From Municipal Properties

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
13010	Rent From Civic Amenities		40,04,480.00
13020	Rent From Office Buildings	-	-
13030	Rent From Guest Houses	-	-
13040	Rent From Lease of Lands	-	-
13080	Other Rents	1,48,000.00	1,17,884.00
	Sub Total	1,48,000.00	41,22,364.00
13090	Less: Rent remission and refunds	-	-
	Sub Total	1,48,000.00	41,22,364.00
	Total Rental Income From Municipal Properties	1,48,000.00	41,22,364.00



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Schedule IE-4: Fees & User Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
14010	Empanelment & Registration Charges	-	-
14011	Licensing Fees	-	46,000.00
14012	Fees for Grant of Permit		
14013	Fees For Certificate Or Extract	-	1,57,385.00
14014	Development Charges	19,330.00	
14015	Regularisation Fees		
14020	Penalties And Fines	-	5,290.00
14040	Other Fees	-	1,62,00,160.00
14050	User Charges		
14060	Entry Fees		
14070	Service / Administrative Charges		
14080	Other Charges	-	6,000.00
14090	Fees Remission and Refunds		
	Sub Total	19,330.00	1,64,14,835.00
14090	Less: Fees Remission and Refunds	-	-
	Sub Total	-	-
	Total Income from Fees & User Charges	19,330.00	1,64,14,835.00



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Schedule IE-5: Sale & Hire Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
15,010.00	Sale Of Products	-	51.00
15,011.00	Sale of Forms & Publications	-	10,400.00
15,012.00	Sale of Stores & Scrap		
15,030.00	Sale of Others		
15,040.00	Hire Charges for Vehicles	-	-
15,041.00	Hire Charges for Equipments	-	-
	Total Income from Sale & Hire Charges	-	10,451.00

Schedule IE-6: Revenue Grants, Contribution & Subsidies

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
16,010.00	Revenue Grants	1,17,29,002.00	30,00,000.00
16,020.00	Reimbursement of Expenses		
16,040.00	Grant Revenue - Depreciation on Grant Assets	27,69,916.58	30,18,762.17
	Total Revenue Grants, Contribution & Subsidies	1,44,98,918.58	60,18,762.17

Schedule IE-7: Income From Investments

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17,010.00	Interest on Investments		
17,020.00	Dividend		
17,030.00	Income From Project TakenUp On Commercial Basis	-	-
17,040.00	Profit on Sale of Investments	-	-
17,080.00	Others	-	-
	Total Income From Investments	-	-

Schedule IE-8:- Interest Earned

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17,110.00	Interest From Bank Accounts		
17,120.00	Interest On Loans And Advances To Employees	-	-
17,130.00	Interest On Loans To Others	-	-
17,180.00	Other Interest	2,00,367.00	-
	Total Interest Earned	2,00,367.00	-



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Schedule IE-9:- Other Income

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
18010	Deposits Forfeited	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed Assets	-	-
18040	Recovery From Employees	-	-
18050	Unclaim Refund/ Liabilities	-	-
18060	Excess Provisions Written Back	-	-
18080	Miscellaneous Income	-	4,626.00
19040	Transfer Into Activity Fund	-	-
19220	Transfer Into Gratuity & Leave Salary Fun	-	-
	Total Other Income	-	4,626.00

Schedule IE-10:- Establishment Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
21010	Salaries, Wages And Bonus	1,17,07,286.00	1,19,16,287.00
21020	Benefits And Allowances	-	1,09,800.00
21030	Pension	-	1,16,757.00
21040	Other Terminal & Retirement Benefits	-	37,914.00
	Total Establishment Expenses	1,17,07,286.00	1,21,80,758.00

Schedule IE-11:-Administrative Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
22010	Rent, Rates and Taxes	-	-
22011	Office Maintenance	12,53,349.20	5,51,474.00
22012	Communication Expenses	19,258.00	22,393.00
22020	Books & Periodicals	-	18,890.00
22021	Printing and Stationery	1,68,124.00	1,25,742.00
22030	Travelling & Conveyance	95,420.00	31,680.00
22040	Insurance(Vehicle)	-	-
22050	Audit Fees	-	-
22051	Legal Expenses	-	-
22052	Professional and Other Fees	-	2,29,390.00
22060	Advertisement And Publicity	3,16,460.00	1,92,530.00
22061	Membership & Subscriptions	-	-
22080	Other Administrative Expenses	1,23,647.00	18,52,092.00
22081	Nal Jal Samagri Expenses	15,44,429.00	-
	Total Administrative Expenses	35,20,687.20	30,24,191.00




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Schedule IE-12:- Operations & Maintenance

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
23010	Power & Fuel	14,50,000.00	13,27,218.00
23020	Bulk Purchases	4,95,923.00	3,45,048.00
23030	Staff Welfare expenses	5,20,192.00	-
23040	Hire Charges	6,01,920.00	3,30,000.00
23050	Repairs & Maintenance Infrastructure Assets	-	6,81,683.00
23051	Repairs & Maintenance Civic Amenities	-	1,44,570.00
23052	Repairs & Maintenance Buildings	1,16,530.00	46,800.00
23054	Repairs & Maintenance Furniture	-	78,605.00
23055	Repairs & Maintenance Vechicles	-	5,65,192.00
23056	Repairs & Maintenance Electrical Appliances	2,11,620.00	17,12,925.00
23057	Refund of Revenue Expenses	7,89,430.00	-
23059	Repairs & Maintenance Others	6,55,858.00	7,78,157.00
23080	Other Operating & Maintenance Expenses	7,78,218.00	18,51,489.00
	Total Operations & Maintenance	56,19,691.00	78,61,687.00

Schedule IE-13:- Interest & Finance Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
24010	Interest on Loans From Central Government	-	-
24020	Interest on Loans From State Government		
24030	Interest on Loans From Govt. Bodies&Association	-	-
24040	Interest on Loans From International Agencies		
24050	Inte.on Loans From Banks&Other Financial Institution	-	-
24060	Other Term Loans	-	-
24070	Bank Charges	12,508.00	
24080	Other Finance Expenses	3,763.00	3,46,709.00
	Total Interest & Finance Charges	16,271.00	3,46,709.00

Schedule IE-14:- Programme Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
25010	Election expenses		
25020	Own Programme	2,81,390.00	3,54,116.00
25030	Share in Programme Of Others	-	-
	Total Programme Expenses	2,81,390.00	3,54,116.00




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

Account code	Particulars		Current Year (Rs.)	Previous year (Rs.)
26010	Grants		-	-
26020	Contributions		-	19,825
26030	Subsidies		-	-
	Total Revenue Grants, Contribution and Subsidies		-	19,825

Schedule IE-16:- Provisions and Write Off

Account code	Particulars		Current Year (Rs.)	Previous year (Rs.)
27010	Provisions for Doubtful Receivables		-	15,000.00
27020	Provision for Other Assets			
27030	Revenues Written Off			
27040	Assets Written Off		-	9,240.00
27050	Miscellaneous Expense Written Off		-	-
	Total Provisions and Write Off		-	24,240.00

Schedule IE-17:- Miscellaneous Expenses

Account code	Particulars		Current Year (Rs.)	Previous year (Rs.)
27110	Loss on Disposal Of Assets		-	-
27120	Loss on Disposal Of Investments		-	-
29010	Transfer to General Activity Fund			
29040	Transfer to Water Supply		-	-
29220	Transfer to Gratuity & Leave Salary Fund		-	-
29230	Provident Fund		-	-
27180	Other Miscellaneous Expenses		-	10,856.00
	Total Miscellaneous Expenses		-	10,856.00




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Schedule IE-18:- Prior Period

Account code	Particulars		Current Year (Rs.)	Previous year (Rs.)
18500	Expenses		-	1,14,107.00
18510	Other expenses Revenue		-	-
18540	Other Income		-	-
	Sub Total		-	-
28500	Expenses		-	-
28550	Refund of Taxes		-	-
28560	Refund of Other Revenues		-	16,56,489.00
28580	Other Expenses		-	6,59,773.00
	Sub Total		-	24,30,369.00
	Total Prior Period		-	24,30,369.00




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