

S R A M & Co.

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CHARTERED
ACCOUNTANTS

AUDIT REPORT

TO,
THE CHIEF MUNICIPAL OFFICER,
NAGAR PALIKA PARISHAD MAHIDPUR,
DIST. UJJAIN (M. P.)

AUDIT REPORT OF NAGAR PALIKA PARISHAD MAHIDPUR DIST UJJAIN

We have examined the attached Balance Sheet of **NAGAR PALIKA PARISHAD MAHIDPUR DIST UJJAIN (M. P.)** as at **31st March' 2025** and the Income/Expenditures Account Receipt & Payment for the year for the year ended on that date and report that:

- 1) We have obtained all the information and explanation, which to the best of our knowledge & belief were necessary for the purpose of audit.
- 2) The Balance Sheet and Income and Expenditure Account referred to in this report are in agreement with the books of account as maintained.
- 3) In our opinion and to the best of our Information and according to the explanations given to us Balance Sheet and Income and Expenditure Account deal with by this report are true and correct:
 - (a) In so far as it relates to the Balance Sheet of the state of affairs as at **31.03.2025.**
 - (b) In so far as it relates to the Income and Expenditure A/c of the excess of Income over the expenditure of the year Ended on that date.

PLACE: UJJAIN (M.P.)

DATED: 15 Sept. 2025

UDIN: 25076979BMHUVA6909

CHARTERED ACCOUNTANT

For- S R A M & Co.

CHARTERED ACCOUNTANTS

PARTNER


मुख्य नगर पालिका अधिकारी
नगर पालिका, महिदपुर

ANNEXURE "A"

REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2024-25

Name of ULB : NAGAR PARISHAD MAHIDPUR DIST UJJAIN

Name of Auditor : S R A M & CO., Chartered Accountant

Sr. No.	Parameters	S.No.	Description	Observation in Brief	Suggestions
1	AUDIT OF REVENUE	(i)	The auditor is responsible for of revenue from various sources.	Revenue receipt checked as Nagar Parishad put up to us.	Receipts amount found correct.
		(ii)	He is also responsible to check the revenue receipts from the counterfiles of receipt books and verify that the money received is duly deposited in respective bank account.	Some time the collected amount were not deposited in same day or next day, same was deposited in bank 2nd or 3rd day.	Amount of receipts deposited on the same day or next day.
		(iii)	Percentage of revenue collection increase/decrease in various heads in property tax, Samekit Kar, Shiksha Upkar Nagariya Vikasa Upkar and other tax, compared to previous year shall be part of report	The same was show in annexure "C"	
		(iv)	Dealy betyond 2 working days shall be immediately brought to the notice of Commissioner/CMO	It is conform by us and same was found correct,same was knowledge in CMO.	
		(v)	The entries is cash book shall be verified	Checked and verified by us.	All entries checked and verified, previous year diff. in cash balance should adjust in capital fund during the year by us, as per requirement.
		(vi)	The auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets. Any lapses is revenue recovery shall be part of the report.	During the audit it is observed that there is no monthly and quarterly revenue recovery target is available from the nagar Parishad.	It is to suggest that monthly and quarterly recovery target is to fixed for staff and give reward \ incentive for his achivement of target.
		(vii)	The auditor shall verify the interest income from FDR's and verify that interest income is dely and timely accounted for in cash book.	It is observed that interest income from FDR not taken yearly in cash book, at the time of maturity of FDR it is entered in cash book.	It is to sugget that Yearly Interest certificate collect from resepective bank and entered the amount of Interest in cash book

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नगर पालिका, महिदपुरमुख्य नगर पालिका अधिकारी
नगर पालिका, महिदपुर

		(viii) The cases where, the investments are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO	No, any case found during the audit	
2	AUDIT OF EXPENDITURE	(i) The auditor is responsible for audit of expenditure under all the schemes.	Expenditure under all schemes and other expenses are verified as per cash book and vouchers which is produce before us.	It is suggests that schemes expenditure goes over from the available amount, which is shown as expenditure by ULB his own fund.
		(ii) He is also responsible for cheking the entries in cash book and verifying them from relevant vouchers.	All entries check with voucher which is produce before us.	
		(iii) He should also check monthly balances of the cash book and guide the accountant to rectify errors, in any	No, any case found during the audit	It is also suggest that opening balance in the cash book taken from the previous year cash book closing balance.
		(iv) He shall be varify 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 any Com,missionery/CMO.	during the audit it is observed that in some one or two scheme fund is limited but expenditure gone out of limit	it is suggests that schemes expenditure goes over from the available amount, which is shown as expenditure by ULB his own fund.
		(v) He shall also verify that the expenditure is accordance with the guldelines, directives acts and rules issued by Government of India/State Government.	All expepditure is made accordance with the guideline which is diective as per and act and rules of govt of india \ state Government.	
		(vi) 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.	All the sanctions were appropriate and as per the Imanner prescribed by the governing authority of Nagar Parishad.	
		(vii) All the case where appropriate sanctions have not been obtained shall be reported and the compliance of audit observations shall be ensured during the audit. Non compliances of audit paras shall be brought to the notice of Commissioner/CMO.	All the sanctions were appropriate and as per the Imanner prescribed by the governing authority of Nagar Parishad.	

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		(viii)	The auditor shall be responsible for verification of scheme project wise Utilization Certificates (UC's) UC's shall be tallied with the income & expenditure records and creation of fixed Asset.	Project wise grant received and its Utilization Certificates during the financial year found correct.	It is to suggest that Fixed Assets Register were made properly
3	AUDIT OF BOOKING KEEPING	(i)	The auditor is responsible for audit of all the books of accounts as well as stores.	All the Books of Accounts as well as stores verified as produce before us.	
		(ii)	He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies. Any discrepancies shall be brought to the notice of Commissioner/CMO.	All the Books of Accounts & stores except the attendance register are maintained as per accounting rules applicable to urban local bodies, No discrepancy found	
		(iii)	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non recovery shall be specifically mentioned in audit report.	Advance and other register verified by as produce, all the advances are recovered timely.	
		(iv)	Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation statements are not prepared, the auditor will help in the preparation of BRS.	Bank reconciliation statement (BRS) were not prepared by Nagar Parishad. We prepare all Bank Reconciliation statements.	It is to suggest that Accountant of Nagar Parishad Bank reconciliation statement prepare as monthly basis and if any doubt in reconciliation, we are help every time.
		(v)	He Shall be responsible for verifying the entries in the Grant register. The receipts and payments of grant shall be duly verified from the entries in the cash book.	All the entries of Grant in the register duly verified by us, and all entries shown in receipts and payment Accounts.	It is to suggest that in some grant amount deductions were made at H O level, at the end of the year, the Nagar Parishad were taken detail from HO and entries made in cash book as received grant amount cr. And expenditure is Dr.
		(vi)	The auditor shall verify the fixed asset register from other records and discrepancies shall be brought to the notice of Commissioner/CMO.	Fixed Assets register is not maintained by Nagar Parishad therefore we couldn't verify	It is suggests that Fixed assets register maintained properly, all assets were entered in register as well as CWIP, if any assets is converted from CWIP to assets were transfer entries made in register

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		(vii)	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	The accounts of receipts & Payment including project for project fund are duly reconciled	
4	<u>AUDIT OF FDR</u>	(i)	The auditor is responsible for audit of all Fixed deposits and term deposits.	We have audited all the fixed deposits and other deposits.	
		(ii)	It shall be ensured that proper records of FDR's are maintained and all renewals are timely done.	Proper records for the same are maintained but renewals are timely done.	
		(iii)	The cases where FDR's/TDR's are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	No, any case found during the audit	
		(iv)	Interest earned on FDR/TDR shall be verified from entries in the cash book.	All such entries were duly verified from cash book.	It is to suggest that Yearly Interest certificate collect from respective bank and entered the amount of Interest in cash book
5	<u>AUDIT OF TENDERS/BIDS</u>	(i)	The auditor is responsible for audit of all tenders/bids invited by the ULB's.	All the tenders/bids invited by the ULB's have been audited by us.	
		(ii)	He Shall check whether competitive tendering procedures are followed for all bids.	competitive tendering procedures were followed for all the bids.	
		(iii)	He shall verify the receipts of tender fee/bid processing guarantee both during the construction and maintenance period.	The receipts of tender fee/bids processing fees\ performance guarantee both during the construction & maintenance period were duly verified by us.	
		(iv)	The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing bank.	No, any case found during the audit	

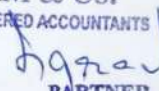
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		(v)	The conditions of BG's shall also be verified any BG with any such conditions which is against the interest of the ULB shall be verified and brought to the notice of Commissioner/CMO.	No, such case was noticed.	
		(vi)	The case of extension of BG's shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG's shall also be given to ULB.s.	All the contract closures were verified	
6	AUDIT OF GRANT & LOAN	(i)	The auditor is responsible for audit of grant by Central Government and its utilization.	We have audited the grant given by Central Government & State Government.	
		(ii)	He is responsible for audit of grant received from State Government and its Utilization.	They all were appropriate recorded & utilized as per the rules & regulations made from Urban local bodies.	
		(iii)	He shall perform and loans provided for physical infrastructure and its Utilizations During this 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 not generation of revenue.	No such loan taken by Nagar Parishad	
		(iv)	The auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure and from one scheme/project to another.	No any case found during the audit.	
7	<u>INCIDENCES RELATING TO DIVERSION OF FUNDS FROM CAPITAL RECEIPTS/GRANT/LOANS TO REVENUE NATURE EXPENDITURE AND FROM ONE SCHEME/PROJECT TO ANOTHER</u>			 मुख्य नगर पालिका अधिकारी नगर पालिका, महिंदपुर	

8	<u>ANY OTHER</u>	a)	Percentage of Revenue Expenditure.(Establishment Salary, Operation & Maint.) with respect to Revenue Receipts (Tax and non Tax) excluding octroi, Entry, Tax	72.63%	
		b)	Percentage of Capital Expenditure with respect to Total Expenditure	28.83%	


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 नगर पालिका, महिंदपुर

Seal & Signature of Auditor
 For- S RAM & Co.
 CHARTERED ACCOUNTANTS

 PARTNER

ANNEXURE "B"

REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2024-25

Name of ULB : NAGAR PARISHAD MAHIDPUR DIST UJJAIN

Name of Auditor : S R A M & CO. Chartered Accountant

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue	Receipts in Rs.				
	राजस्व कर वसूली	Year 2023-24	Year 2024-25	% of Growth		
(i)	सम्पत्तिकर	824259.00	969711.00	0.18	Growth rate found satisfactory	Growth rate should be maintain
(ii)	समेकित कर	532442.00	626075.00	0.18	Growth rate found satisfactory	Growth rate should be maintain
(iii)	नगरीय विकास उपकर	238738.00	300215.00	0.26	Growth rate found	Growth rate should be maintain
(iv)	शिक्षा उपकर	186995.00	239668.00	0.28	Growth rate found	Growth rate should be maintain
	कुल योग	1782434.00	2135669.00	0.20		
	गैर राजस्व वसूली					
(i)	भवन भूमि किराया	3066735.00	3395373.00	0.11	Growth rate found satisfactory	Growth rate should be maintain
(ii)	जल उपभोक्ता प्रभार	4461357.00	4661930.00	0.04	Growth rate found satisfactory	Growth rate should be maintain
(iii)	टोस अपशिष्ट प्रबंधन	1047945.00	1363531.00	0.30	Growth rate found	Growth rate should be maintain
(iv)	अन्य कर/शुल्क	6614221.00	3812590.00	-0.42	Growth rate less than previous year	Growth rate lesser than previous year
	कुल योग	15190258.00	13233424.00	-0.13		
	महायोग	16972692.00	15369093.00	-0.09	Over all Growth rate not found	
2	Audit of Expenditure	The voucher files are properly maintained by nagar parishad and the expenditure made are properly sanctioned.			In some of the instances tax rates are not properly charged by the parishad, further due to totalling errors in the bills excess payment has been observed.	The municipality should cut out the worthless expenditures like over advertisements in newspaper than the occasion demands & Conveyance by public transport should be encouraged.
3	Audit of Book Keeping	The nagar parishad has properly maintained books of accounts, and records related to daily transactions.			The municipality is following cash basis of accounting which is not prescribed as per MPMAM guidelines.	Double entry system accounting system should be adopted by the municipality.
4	Audit of FDR	Nagar Parishad has made investment in FDR			Interest Certificates from bank should be collected in order record correct interest amount for the year.	Separate Register for FDR should be maintained mentioning the due date of each FDR.
5	Audit of Tenders/Bids	Competative Tendering procedures are followed by nagar parishad.			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.	Income Evidence Proof & other documents should be accepted which are certified by the Chartered Accountant, so that authenticity can be verified.

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6	Audit of Grants & Loans	The records related to grants receipts and payments are properly maintained by nagar parishad.	The grants received by nagar parishad 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 parishad is not sure of the head under which some grants are received as the same are directly without mentioning heads.	Municipality should enquire on timely basis for clarifying the head under which the grants are provided by the government.
7	Any diversion of funds from Capital receipts/ Grants/ Loans to Revenue Nature Expenditure and from one scheme/ project to another	We didn't came across any such diversion of fund.	We didn't came across any such diversion of fund.	We didn't came across any such diversion of fund.
8	Any Other			
	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	Revenue receipts as mentioned Rs. 169433488/- & Revenue Exp. as mentioned Rs. 123068078/- Therefore percentage as required = 72.63% $(123068078/169433488)*100$	The revenue expenditure of the nagar parishad as compared to the revenue receipts seems to be tremendously high.	The nagarparishad should concentrate on more revenue generation so as to fulfill its excessive revenue expenditure and will not have to excessively rely on compensations and grants from government.
	b) Percentage of Capital Expenditure with respect to Total Expenditure	Capital Expenditure Incurred Rs 47958036/- & Total Expenditure Incurred Rs 166323477/- Therefore percentage as required = 28.83% $(47958036/166323477)*100$	Capital Expenditure work is in progress	Nil

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Seal & Signature of Auditor
For- S RAM & Co.
CHARTERED ACCOUNTANTS
PARTNER

NAGAR PALIKA PARISHAD, MAHIDPUR, DIST., UJJAIN

STATEMENT OF CASHFLOW

(As at 31 March 2025)

Particulars	Current year (Rs.)		Previous Year (Rs.)	
[A] Cash Flows from Operating Activities				
Gross Surplus Over Expenditure		5,53,93,030.00		5,78,46,366.00
Add: Adjustments For				
Depreciation	-	-	-	-
Transfer To municipal fund	-	-	-	-
Interest And Finance Expenses	-	-	-	-
Less: Adjustments For				
Profit On Disposal Of Assets	-	-	-	-
Net Of Adjustments Made To Municipal Funds	-	-	-	-
Investment Income	-	-	-	-
Interest Income Received	90,27,620.00	90,27,620.00	36,02,270.00	36,02,270.00
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		4,63,65,410.00		5,42,44,096.00
Changes In Current Assets And Current Liabilities				
(Increase)/Decrease In Sundry Debtors	-	-	-	-
(Increase)/Decrease In Stock In Hand	-	-	-	-
(Increase)/Decrease In Prepaid Expenses	-	-	-	-
(Increase)/Decrease In Other Current Assets	9,81,700.00	9,81,700.00	(1,00,000.00)	(1,00,000.00)
(Decrease)/Increase In Deposits Received	-	-	-	-
(Decrease)/Increase In Deposits Work	-	-	-	-
(Decrease)/Increase In Other Current Liabilities	(4,01,02,484.00)	(4,01,02,484.00)	1,05,25,337.00	1,05,25,337.00
(Decrease)/Increase In Provisions	-	-	-	-
Extra ordinary items (please specify)				
Net Cash Generated from / (Used in) Operating Activities [A]		72,44,626.00		6,46,69,433.00
[B] Cash Flows from Investing Activities				
Purchase Of Fixed Assets And Cwip	(4,79,58,036.00)		(6,79,27,931.00)	
(Increase)/Decrease In Special Funds/ Grants	-	-	-	-
(Increase)/Decrease In Earmarked Funds	-	-	-	-
(Increase)/Decrease In Reserve ' Grant Against Fixed Asset'	-	-	-	-
(Purchase) Of Investments		(4,79,58,036.00)		(6,79,27,931.00)
Add:				
Proceeds From Disposal Of Assets	-	-	-	-
Proceeds From Disposal Of Investments	7,11,00,000.00		(14,17,33,909.00)	
Investment Income Received	-	-	-	-
Interest Income Received	90,27,620.00	8,01,27,620.00	36,02,270.00	(13,81,31,639.00)
Net cash generated from/(used in) investing activities [B]		3,21,69,584.00		(20,60,59,570.00)
[C] Cash flows from Financing Activities				
Add:				
Loans From Banks/Others Received/ (Repaid)	-	-	-	-
Less:				
Interest & Finance Expenses	-	-	-	-
Net Cash Generated From/(Used In) Financing Activities [C]				
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		3,94,14,210.00		(14,13,90,137.00)
Cash And Cash Equivalent At Beginning Of The Period		3,46,09,064.00		17,59,99,201.00
Cash and cash equivalent at end of the period		7,40,23,274.00		3,46,09,064.00
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:		7,40,23,274.00		3,46,09,064.00
Cash balances	16.00		16.00	
Bank balances	7,40,23,258.00		3,46,09,048.00	
Total Of The Breakup Of Cash And Cash Equivalents	7,40,23,274.00		3,46,09,064.00	

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NAGAR PALIKA PARISHAD MAHIDPUR
BALANCE SHEET
As on 31 March 2025

	Particulars	Sch No.	Current year (Rs)		Previous year (Rs)	
A	SOURCES OF FUNDS					
A1	Reserves and Surplus					
	Municipal (General) Fund	B-1	26,62,07,518		24,85,04,386	
	Earmarked Funds	B-2	9,44,303		9,870	
	Reserves	B-3	13,67,07,738		15,13,44,333	
	Total Reserves and Surplus			40,38,59,559		39,98,54,589
A2	Grants, Contribution for Specific Purpose	B-4		4,71,06,234		4,60,72,106
A3	Loans					
	Secured loans	B-5	-		-	
	Unsecured loans	B-6	-		-	
	Total Loans			-		-
	TOTAL SOURCES OF FUNDS [A1 - A3]			45,09,65,793		44,59,30,695
B	APPLICATION OF FUNDS					
B1	Fixed Assets	B-11				
	Gross Block		31,57,74,126		26,78,16,090	
	Less: Accumulated Depreciation		3,67,55,465		3,00,98,936	
	Net Block		27,90,18,661		23,77,17,154	
	Capital Work-in-Progress		4,48,18,369		4,43,47,669	
	Total Fixed Assets			32,38,37,030		28,20,64,823
B2	Investments					
	Investment- General Fund	B-12	7,06,33,909	7,06,33,909		-
	Investment-Other Funds	B-13			14,17,33,909	
	Total investment			7,06,33,909		14,17,33,909
B3	Current assets, loans & advances					
	Stock in hand (inventories)	B-14	27,40,000		27,40,000	
	Sundry Debtors (Receivables)	B-15				
	Gross amount outstanding		32,90,700		42,72,400	
	Less: Accumulated Provision against bad and doubtful receivables		-		-	
	Sundry Debtors (Net)		32,90,700		42,72,400	
	Prepaid expenses	B-16	4,350		4,350	
	Cash and Bank Balances	B-17	7,40,23,274		3,46,09,080	
	Loans, advances and deposits	B-18	40,32,156		40,32,156	
	Total Current Assets		8,40,90,480		4,56,57,986	
B4	Current Liabilities and Provisions					
	Deposits received	B-7	1,74,31,680		1,33,62,078	
	Deposit Works	B-8			-	
	Other liabilities (Sundry Creditors)	B-9	75,78,246		75,78,246	
	Provisions	B-10	25,85,700		25,85,700	
	Total Current Liabilities		2,75,95,626		2,35,26,024	
	Net Current Assets (B3-B4)			5,64,94,854		2,21,31,962
C	Other Assets	B-19	-		-	
D	Miscellaneous Expenditure (to the extent not Written off)	B-20	-		-	
	TOTAL APPLICATION OF FUNDS [B1+B2+B3+C+D]			45,09,65,793		44,59,30,694

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AS PER OUR REPORT ON EVEN DATE

For- **S R A M & Co.**
Chartered Accountant

Sanjay Kumar Agrawal
Partner

DATE : 15-9-2025
PLACE : UJJAIN
UDIN: 25076979BMHUV6909




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नगर पालिका, महिदपुर

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	-	-	-	-	24,85,04,386.05	24,85,04,386.05
	Additions during the year	-	-	-	-		-
31090	Surplus for the year	-	-	-	-	1,86,37,565.31	1,86,37,565.31
	Transfers	-	-	-	-		-
	Total (Rs)	-	-	-	-	26,71,41,951.36	26,71,41,951.36
	Deductions during the year	-	-	-	-		-
31090	Deficit for the year	-	-	-	-		-
	Transfers	-	-	-	-	9,34,433.31	9,34,433.31
310	Balance at the end of the current year	-	-	-	-	26,62,07,518.05	26,62,07,518.05




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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	Special Fund 3	Special Fund 4	Pension Fund	General Provident Fund
	(a) Opening Balance	9,870.00	-	-	-	-	-
	(b) Additions to the Special Fund	-	-	-	-	-	-
	- Transfer from Municipal Fund	9,34,433.31	-	-	-	-	-
	- Interest/Dividend earned on Social Fund Investments	-	-	-	-	-	-
	- Profit on disposal of Special Fund Investments	-	-	-	-	-	-
	- Appreciation in Value of Special Fund Investments	-	-	-	-	-	-
	- Other addition (General reserve)	-	-	-	-	-	-
	Total (b)	9,34,433.31	-	-	-	-	-
	(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)	-	-	-	-	-	-
0	Net Balance of Special Funds [(a+b)-(c)]	9,44,303.31	-	-	-	-	-


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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	13,28,05,578.04	6,05,22,024.00	19,33,27,602.04	7,51,58,619.00	11,81,68,983.04
31220	Capital Contribution (CWIP)	1,85,38,755.00	-	1,85,38,755.00	-	1,85,38,755.00
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	-	-	-	-	-
31260	Revaluation Reserve	-	-	-	-	-
31211	Capital Reserve	-	-	-	-	-
	Total Reserve funds	15,13,44,333.04	6,05,22,024.00	21,18,66,357.04	7,51,58,619.00	13,67,07,738.04


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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	4,03,95,618	56,76,488	-	-	-	4,60,72,106
(b) Additions to the Grants	-	-	-	-	-	-
Grant Received During The Year		6,19,17,815	-	-	-	6,19,17,815
Interest/Dividend earned on Grant investments	-	-	-	-	-	-
Profit on disposal of Grant investments	-	-	-	-	-	-
Appreciation in Value of Grant investments	-	-	-	-	-	-
Other addition (Specify nature)	-	-	-	-	-	-
Total(b)	-	6,19,17,815	-	-	-	6,19,17,815
Total (a+b)	4,03,95,618	6,75,94,303	-	-	-	10,79,89,921
(C) Payment out of funds						-
Capital expenditure of Fixed Assets		4,74,47,036	-	-	-	4,74,47,036
Capital Expenditure of Other			-	-	-	-
Revenue Expenditure on	-	1,34,36,651	-	-	-	1,34,36,651
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	-	-	-	-	-	-
Total (C)	-	6,08,83,687	-	-	-	6,08,83,687
Net balance at the year end (a+b)- (C)	4,03,95,618	67,10,616	-	-	-	4,71,06,234


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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 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 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		-	-
33120	Loans from State Government		-	-
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		-	-

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		47,68,242.00	27,23,800.00
34020	From Revenues		1,25,56,973.00	1,05,31,813.00
34030	From Staff		-	-
34080	From other		1,06,465.00	1,06,465.00
	Total deposits received		1,74,31,680.00	1,33,62,078.00

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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	0.00	0.00

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
35010	Creditors	44,50,000.00	44,50,000.00
35011	Employee Liabilities	11,22,983.00	11,22,983.00
35012	Interest Accrued and Due		-
35013	Outstanding liabilities		-
35020	Recoveries Payable		-
35030	Government Dues Payable	20,05,263.00	20,05,263.00
35040	Refunds Payable	-	-
35041	Advance Collection of Revenues	-	-
35090	Others	-	-
	Total Other Liabilities (Sundry Creditors)	75,78,246.00	75,78,246.00

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
36010	Provision for Expenses	25,85,700.00	25,85,700.00
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	Total Provision	25,85,700.00	25,85,700.00

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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	6,27,707.14	-	-	6,27,707.14	-	-	-	-	6,27,707.14	6,27,707.14
41015.00	Lakes and Pond	-	-	-	-	-	-	-	-	-	-
41020.00	Buildings	9,76,75,759.90	37,07,298.00	-	10,13,83,057.90	2,69,71,124.97	1,01,38,305.79	-	3,71,09,430.76	6,42,73,627.14	7,07,04,634.93
41025.00	Heritage Building	-	-	-	-	-	-	-	-	-	-
	Infrastructure Assets										
41030.00	Roads & Bridges	10,17,80,587.96	1,91,67,092.00	-	12,09,47,679.96	2,32,83,583.39	1,20,94,768.00	-	3,53,78,351.38	8,55,69,328.58	7,84,97,004.57
41031.00	Sewerage and drainage	1,82,20,302.00	57,62,253.00	-	2,39,82,555.00	43,51,152.60	23,98,255.50	-	67,49,408.10	1,72,33,146.90	1,38,69,149.40
41032.00	Water ways	69,02,536.00	6,31,495.00	-	75,34,031.00	19,99,126.60	7,53,403.10	-	27,52,529.70	47,81,501.30	49,03,409.40
41033.00	Public Lighting	84,78,626.00	15,72,985.00	-	1,00,51,611.00	17,61,817.80	10,05,161.10	-	27,66,978.90	72,84,632.10	67,16,808.20
41040.00	Plants & Machinery	1,60,69,696.00	5,48,480.00	-	1,66,18,176.00	50,51,349.10	16,61,817.60	-	67,13,166.70	99,05,009.30	1,10,18,346.90
41050.00	Vehicles	1,18,05,074.00	15,29,116.00	-	1,33,34,190.00	72,94,078.60	44,44,730.00	-	1,17,38,808.60	15,95,381.40	45,10,995.40
41060.00	Office & other equipment	7,96,978.00	1,99,205.00	-	9,96,183.00	2,04,358.60	1,99,236.60	-	4,03,595.20	5,92,587.80	5,92,619.40
41070.00	Furniture, Fixtures, electrical appliances	11,28,550.00	1,35,600.00	-	12,64,150.00	4,18,122.30	2,52,830.00	-	6,70,952.30	5,93,197.70	7,10,427.70
41080.00	Other fixed assets	43,30,273.00	1,47,04,512.00	-	1,90,34,785.00	9,90,125.60	38,06,957.00	-	47,97,082.60	1,42,37,702.40	33,40,147.40
	Sub -Total	26,78,16,090.00	4,79,58,036.00	-	31,57,74,126.00	7,23,24,839.56	3,67,55,464.69	-	10,90,80,304.24	20,66,93,821.76	19,54,91,250.44
412.00	Capital Work in Progress	4,43,47,669.00	-	-	4,43,47,669.00	-	-	-	-	4,48,18,369.00	-
	Total	31,21,63,759.00	4,79,58,036.00	-	36,01,21,795.00	7,23,24,839.56	3,67,55,464.69	-	10,90,80,304.24	25,15,12,190.76	19,54,91,250.44

Additional disclosures to the Schedule

- 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.
- The details & value of assets, Which are not yet physically identified/traced, shall be disclosed separately.
- Details and value of assets under leases and hire purchase needs to be disclosed as a note.

Note:

- Additions include fixed asset created out Earmarked Funds and Grants transferred to Urban Local Body's fixed block as referred to in Schedule B-2 and B-4.
- 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.
- Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, godowns etc.
- Buildings include office and works buildings, commercial buildings, residential buildings, school and college, hospital buildings, public buildings temporary structures and sheds, etc.
- Roads and bridges include roads and streets, pavements, pathways, bridges, culverts and subways.
- Sewerage and drainage include sewerage lines, storm-water drainage lines and other similar drainage system.
- Waterworks include water storage tank, water wells, bore wells, Water pumping station, Water transmission & distribution 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	-	-	-	-
42020	State Government Securities	-	-	-	-
42030	Debentures and Bonds	-	-	-	-
42040	Preference Shares Equity Shares	-	-	-	-
42060	Units of Mutual Funds	-	-	-	-
42080	Other Investments	-	-	-	-
	Total of Investments General Fund	-	-	-	-

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	-	-	-	-
	Fixed Deposit	7,06,33,909.00	7,06,33,909	-	14,17,33,909
	Total of Investments General Fund	7,06,33,909.00	7,06,33,909	-	14,17,33,909

Schedule B-14 Stock in Hand (Inventories)

Account code	Particulars	Current year (Rs)	Previous year (Rs)
43010	Stores Loose	27,40,000.00	27,40,000.00
43080	Others	-	-
	Total Stock in hand	27,40,000.00	27,40,000.00

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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	-	-	-	-
	More than 5 year	1,50,100.00	-	-	6,61,100.00
	Sub-total	1,50,100.00	-	-	6,61,100.00
	Less: State Government Cesses/Levies in Taxes-Control Accounts	-	-	-	-
	Net Receivables of property Taxes	1,50,100.00	-	-	6,61,100.00
43120	<u>Receivables of Other Taxes</u>				
	Less than 3 year	-	-	-	-
	More than 3 year	31,40,600.00	-	-	36,11,300.00
	Sub-total	31,40,600.00	-	-	36,11,300.00
	Less: State Government Cesses/Levies in Taxes-Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	31,40,600.00	-	-	36,11,300.00
	<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	-	-	-	-
	More than 3 year	-	-	-	-
	Sub-total	-	-	-	-
43140	<u>Receivables from Other Sources</u>				
	Less than 3 year	-	-	-	-
	More than 3 year	-	-	-	-
	Sub-total	-	-	-	-
43150	Receivables from Government	-	-	-	-
43180	Receivables -Control Accounts	-	-	-	-
	Sub-total	-	-	-	-
	Total of Sundry Debtors (Receivables)	32,90,700.00		32,90,700.00	42,72,400.00

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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	4,350.00	4,350.00
	Total Prepaid expenses	4,350.00	4,350.00

Schedule B-17: Cash and Bank Balances

Account code	Particulars	Current year (Rs)	Previous year (Rs)
45010	Cash Balance	16.00	16.00
	Balance with Bank - Municipal Funds		
g8889 8h	Nationalised Banks	7,40,23,258.00	3,46,09,064.00
45022	Other Schedule Banks	-	-
45023	Scheduled Co-Operative Bank	-	-
45024	Post Office	-	-
	Sub- Total	7,40,23,274.00	3,46,09,080.00
	Balance with Bank - Special Funds		
45041	Nationalised Banks	-	-
45042	Other Schedule Banks	-	-
45043	Scheduled Co-Operative Bank	-	-
45044	Post Office	-	-
	Sub- Total	-	-
	Balance with Bank - Grant Funds		
45061	Nationalised Banks	-	-
45062	Other Schedule Banks	-	-
45063	Scheduled Co-Operative Bank	-	-
45064	Post Office	-	-
	Sub- Total	-	-
	Total Cash and Bank balances	7,40,23,274.00	3,46,09,080.00

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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	40,32,156.00	-	-	40,32,156.00
46020	Employees Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies	-	-	-	-
46080	Other Current Assets	-	-	-	-
	Sub- Total	40,32,156.00	-	-	40,32,156.00
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	40,32,156.00	-	-	40,32,156.00

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

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 MAHIDPUR
INCOME AND EXPENDITURE ACCOUNTS
For the period from 1 April 2023 to 31 March 2025

	Account Head	Schedule	Current Year 2024-25	Current Year 2023-24
A	Income			
	Revenue Income	IE-1	68,31,299.00	62,89,591.00
	Assigned Revenues & Compensations	IE-2	3,98,04,868.00	3,81,77,029.00
	Rental Income From Municipal Properties	IE-3	33,95,373.00	30,66,735.00
	Fees & User Charges	IE-4	40,07,941.00	50,85,078.00
	Sale & Hire Charges	IE-5	5,17,140.00	8,89,289.00
	Revenue Grants, Contribution & Subsidies	IE-6	11,48,76,867.00	10,77,07,533.00
	Income From Investments	IE-7	85,79,558.00	27,99,587.00
	Interest Earned	IE-8	4,48,062.00	8,02,683.00
	Other Income	IE-9	-	16,42,000.00
	Total Income		17,84,61,108.00	16,64,59,525.00
B	Expenditure			
	Establishment Expenses	IE-10	6,26,74,484.00	6,03,78,162.00
	Administrative Expenses	IE-11	3,20,67,348.00	3,34,80,704.00
	Operations & Maintenance	IE-12	2,44,66,997.00	1,47,53,644.00
	Interest & Finance Charges	IE-13	826.00	649.00
	Programme Expenses	IE-14	38,58,423.00	-
	Revenue Grants, Contribution and Subsidies	IE-15	-	-
	Provisions and Write Off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation		3,67,55,464.69	3,00,98,935.65
	Total Expenditure		15,98,23,542.69	13,87,12,094.65
C	Gross surplus/ (deficit) of income over expenditure except prior period items (A-B)		1,86,37,565.31	2,77,47,430.35
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	Gross surplus/ (deficit) of Income over expenditure after prior period items (C-D)		1,86,37,565.31	2,77,47,430.35
F	Less: Transfer to Reserved Fund		-	-
G	Net balance being surplus/ (deficit) carried over to Municipal Fund (E-F)		1,86,37,565.31	2,77,47,430.35

AS PER OUR REPORT ON EVEN DATE

For- S R A M & Co.
Chartered Accountant

Sanjay Kumar Agrawal
Partner



DATE : 15-09-2025

PLACE : UJJAIN

UDIN: 25076979BMHUV6909

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Schedule IE-1: Tax Revenue

	Particulars		Current Year (Rs.)	Previous year (Rs.)
11001	Property Tax		9,69,711.00	8,07,059.00
11002	Water Tax		46,61,930.00	44,61,357.00
11003	Sewerage Tax			
11004	Samekit Tax		6,26,075.00	5,32,442.00
11005	Lighting Tax			
11006	Education Tax		2,39,668.00	1,86,995.00
11007	Vehicle Tax			
11008	Tax on Animals			
11009	Electricity Tax			
11010	Professional Tax			
11011	Advertisement Tax		33,700.00	45,800.00
11012	Pilgremage Tax			
11013	Export Tax			
11051	Octroi & Toll			
11060	Cess		3,00,215.00	2,38,738.00
11080	Others Taxes		-	17,200.00
11090	Tax			-
	Sub Total		68,31,299.00	62,89,591.00
11090	Less: Tax Remissions & Refund [Schedule IE - 1(a)]		-	-
	Sub Total		68,31,299.00	62,89,591.00
	Total Tax Revenue		68,31,299.00	62,89,591.00

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	19,87,490.00	19,55,337.00
12020	Compensation in Lieu Of Taxes/Duties	3,78,17,378.00	3,62,21,692.00
12030	Compensation in Lieu Of Concession	-	-
	Total Assigned Revenues & Compensations	3,98,04,868.00	3,81,77,029.00

Schedule IE-3:Rental Income From Municipal Properties

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
13010	Rent From Civic Amenities	33,78,373.00	27,31,954.00
13020	Rent From Office Buildings		
13030	Rent From Guest Houses		
13040	Rent From Lease of Lands		3,19,281.00
13080	Other Rents	17,000.00	15,500.00
	Sub Total	33,95,373.00	30,66,735.00
13090	Less: Rent remission and refunds	-	-
	Sub Total	33,95,373.00	30,66,735.00
	Total Rental Income From Municipal Properties	33,95,373.00	30,66,735.00

Schedule IE-4: Fees & User Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
14010	Empanelment & Registration Charges	16,790.00	22,310.00
14011	Licensing Fees	1,04,000.00	69,000.00
14012	Fees for Grant of Permit	4,41,611.00	3,00,177.00
14013	Fees For Certificate Or Extract	2,940.00	1,560.00
14014	Development Charges		92,105.00
14015	Regularisation Fees		
14020	Penalties And Fines	85,003.00	3,200.00
14040	Other Fees		
14050	User Charges	13,63,531.00	10,55,946.00
14060	Entry Fees		
14070	Service / Administrative Charges	11,39,066.00	26,55,780.00
14080	Other Charges	8,55,000.00	8,85,000.00
14090	Fees Remission and Refunds		
	Sub Total	40,07,941.00	50,85,078.00
14090	Less: Fees Remission and Refunds	-	-
	Sub Total	-	-
	Total Income from Fees & User Charges	40,07,941.00	50,85,078.00

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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		68,700.00
15,011.00	Sale of Forms & Publications	4,98,700.00	8,03,858.00
15,012.00	Sale of Stores & Scrap	18,440.00	16,531.00
15,030.00	Sale of Others		200.00
15,040.00	Hire Charges for Vehicles	-	-
15,041.00	Hire Charges for Equipments	-	-
	Total Income from Sale & Hire Charges	5,17,140.00	8,89,289.00

Schedule IE-6: Revenue Grants, Contribution & Subsidies

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
16,010.00	Revenue Grants	11,48,76,867.00	10,77,07,533.00
16,020.00	Reimbursement of Expenses		
16,030.00	Grant's assets against deprecation		
	Total Revenue Grants, Contribution & Subsidies	11,48,76,867.00	10,77,07,533.00

Schedule IE-7: Income From Investments

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17,010.00	Interest on Investments	85,79,558.00	27,99,587.00
17,020.00	Dividend	-	-
17,030.00	Income From Project Taken Up On Commercial Basis	-	-
17,040.00	Profit on Sale of Investments	-	-
17,080.00	Others	-	-
	Total Income From Investments	85,79,558.00	27,99,587.00

Schedule IE-8:- Interest Earned

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17,110.00	Interest From Bank Accounts	4,48,062.00	8,02,683.00
17,120.00	Interest On Loans And Advances To Employees		
17,130.00	Interest On Loans To Others	-	-
17,180.00	Other Interest	-	-
	Total Interest Earned	4,48,062.00	8,02,683.00

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Schedule IE-9:- Other Income

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
18010	Deposits Forfeited	-	16,42,000.00
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	-	-
19040	Transfer Into Activity Fund	-	-
19220	Transfer Into Gratuity & Leave Salary F	-	-
	Total Other Income	-	16,42,000.00

Schedule IE-10:- Establishment Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
21010	Salaries, Wages And Bonus	6,13,30,866.00	5,88,24,582.00
21020	Benefits And Allowances(Parishad Bha	8,83,200.00	8,83,200.00
21030	Pension		
21040	Other Terminal & Retirement Benefits	4,60,418.00	6,70,380.00
	Total Establishment Expenses	6,26,74,484.00	6,03,78,162.00

Schedule IE-11:-Administrative Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
22010	Rent, Rates and Taxes	38,87,688.00	39,96,326.00
22011	Office Maintenance	25,020.00	
22012	Communication Expenses	50,768.00	27,464.00
22020	Books & Periodicals		
22021	Printing and Stationery	1,79,072.00	4,71,346.00
22030	Travelling & Conveyance	22,132.00	49,835.00
22040	Insurance(Vehicle)	5,86,040.00	13,290.00
22050	Audit Fees	6,49,900.00	2,10,000.00
22051	Legal Expenses	1,00,000.00	1,95,616.00
22052	Professional and Other Fees	1,04,760.00	20,03,452.00
22060	Advertisement And Publicity	6,60,404.00	11,45,223.00
22061	Membership & Subscriptions		
22080	Other Administrative Expenses	2,58,01,564.00	2,53,68,152.00
	Total Administrative Expenses	3,20,67,348.00	3,34,80,704.00

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Schedule IE-12:-Operations & Maintenance

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
23010	Power & Fuel	1,57,67,548.00	91,13,238.00
23020	Bulk Purchases		
23030	Consumption of Stores	32,42,147.00	
23040	Hire Charges		
23050	Repairs & Maintenance Infrastructure Assets	12,74,611.00	
23051	Repairs & Maintenance Civic Amenities	13,82,912.00	17,61,130.00
23052	Repairs & Maintenance Buildings	3,47,045.00	96,510.00
23054	Repairs & Maintenance Vehicle	22,14,503.00	21,21,734.00
23055	Repairs & Maintenance Office Equipments		8,20,947.00
23056	Repairs & Maintenance Furniture		
23057	Repairs & Maintenance Heritage Building		
23059	Repairs & Maintenance Others	2,38,231.00	8,40,085.00
23080	Other Operating & Maintenance Expenses		
	Total Operations & Maintenance	2,44,66,997.00	1,47,53,644.00

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	-	-
	Interest on Loans From International Agencies	-	-
24050	Inte.on Loans From Banks&Other Financial Institution	-	-
24060	Other Term Loans	-	-
24070	Bank Charges	826.00	649.00
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	826.00	649.00

Schedule IE-14:- Programme Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
25010	Election expenses	3,03,826.00	
25020	Own Programme	35,54,597.00	-
25030	Share in Programme Of Others	-	
	Total Programme Expenses	38,58,423.00	

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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		-	-
26030	Subsidies		-	-
	Total Revenue Grants, Contribution and		-	-

Schedule IE-16:- Provisions and Write Off

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

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		-	-
	Total Miscellaneous Expenses		-	-

Schedule IE-18:- Prior Period

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

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