

**AUDIT REPORT  
FOR THE FINANCIAL YEAR  
2020-21**

**NAGAR PALIKA PARISHAD**

**WARASEONI, BALAGHAT (M.P.)**

**LOCAL AUTHORITY**



**AUDITOR:**

**N. KHANDELWAL & CO.**

**CHARTERED ACCOUNTANTS**

**SUPER MARKET NEAR KUSHWAH MARKET, JABALPUR**

**482001(m.p.)**

**CONTACT NO. 9039135656**

212  
मुख्य नगर पालिका अधिकारी  
नगर पालिका कार्यालय  
वाराणसी

# N KHADELWAL & CO.

Chartered Accountants  
ANURAG AHUJA(PARTNER)



SUPER MARKET KUSHWAHA MARKET,  
JABALPUR MADHYA PRADESH 482001  
Ph. 9039135656  
e-mail : Anuragahuja26@gmail.com

## AUDITOR'S REPORT

TO,

DIRECTORATE

URBAN ADMINISTRATION & DEVELOPMENT

BHOPAL (MP)

We have audited the attached balance sheet of **NAGAR PALIKA WARASEONI (M.P.)** as at **31<sup>st</sup> March ,2021** and the Receipt and Payment, Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the **NAGAR PALIKA WARASEONI (M.P.)**. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted the above audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanation given to us the said accounts subject to the notes gives the true and fair view in conformity with the accounting principles generally accepted in India.

1. In the case of Balance Sheet, the balance sheet for the year ended on 31<sup>st</sup> March 2021.
2. In the case of Income and Expenditure, the income & expenditure for the year ended on 31<sup>st</sup> March 2021.
3. In the case of Receipt & Payment account, the Receipt & Payment of during the year ended on 31<sup>st</sup> March 2021.

FOR N KHADELWAL AND CO

Udin :- 21433859AAAAANE3127

Date :- 30/10/2021

Place :- Jabalpur



*Anurag Ahuja*  
CHARTERED ACCOUNTANTS  
(CA. ANURAG AHUJA)  
(PARTNER)  
M.No.:- 433859

*Pr*  
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**N KHANDELWAL & CO.**  
Chartered Accountants  
ANURAG AHUJA(PARTNER)



SUPER MARKET KUSHWAHA MARKET,  
JABALPUR MADHYA PRADESH 482001  
Ph. 9039135656  
e-mail : Anuragahuja26@gmail.com

## **AUDITOR'S REPORT**

TO,

CMO

NAGAR PALIKA

WARASEONI

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FOR N KHANDELWAL AND CO

Udin :- 21433859AAAAANE3127  
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*Anurag Ahuja*  
CHARTERED ACCOUNTANTS  
(CA. ANURAG AHUJA)  
(PARTNER)  
M.No.:- 433859

*[Signature]*  
मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद  
वाराणसी

MP Urban Local Body, waraseoni

BALANCE SHEET

As at 31 March 2021

	Particulars	Schedule no.	Current year (Rs)		Previous year (Rs)	
<b>A</b>	<b>SOURCES OF FUNDS</b>					
<b>A1</b>	<b>Reserves and Surplus</b>					
	Municipal (General) Fund	B-1				
	Earmarked Funds	B-2	232282963.39		328686716.83	
	Reserves	B-3	0.00		0.00	
	<b>Total Reserves and Surplus</b>		23070216.06		23070216.06	
<b>A2</b>	<b>Grants, Contribution for Specific Purpose</b>	B-4		255353179.45		351756932.89
			75410454.00	75410454.00	0.00	0.00
<b>A3</b>	<b>Loans</b>					
	Secured loans	B-5			0.00	
	Unsecured loans	B-6	0.00		0.00	
	<b>Total Loans</b>		0.00		0.00	0.00
	<b>TOTAL SOURCES OF FUNDS [A1 - A3]</b>			0.00		0.00
				330763633.45		351756932.89
<b>B</b>	<b>APPLICATION OF FUNDS</b>					
<b>B1</b>	<b>Fixed Assets</b>	B-11				
	Gross Block		136679332.39		109218234.39	
	Less: Accumulated Depreciation		52886147.44		0.00	
	Net Block			83793184.95		109218234.39
	Capital Work-in-Progress			17683797.00		179136241.00
	<b>Total Fixed Assets</b>			260630581.95		288354475.39
<b>B2</b>	<b>Investments</b>					
	Investment- General Fund	B-12	0.00		0.00	
	Investment-Other Funds	B-13	0.00		0.00	
	<b>Total Investment</b>			0.00		0.00
<b>B3</b>	<b>Current assets, loans &amp; advances</b>					
	Stock in hand (inventories)	B-14	0.00		0.00	
	Sundry Debtors (Receivables)	B-15				
	Gross amount outstanding		0.00		0.00	
	Less: Accumulated Provision against bad and doubtful receivables		0.00		0.00	
	Sundry Debtors (Receivables) - Net			0.00		0.00
	Prepaid expenses	B-16	0.00		0.00	
	Cash and Bank Balances	B-17	7593922.00		10651499.00	
	Loans, advances and deposits	B-18	62861958.50		52750958.50	
	<b>Total Current Assets</b>		70455880.50		63402457.50	
<b>B4</b>	<b>Current Liabilities and Provisions</b>					
	Deposits received	B-7	322829.00		0.00	
	Deposit Works	B-8	0.00		0.00	
	Other liabilities (Sundry Creditors)	B-9	0.00		0.00	
	Provisions	B-10	0.00		0.00	
	<b>Total Current Liabilities</b>		322829.00		0.00	
	<b>Net Current Assets (B3-B4)</b>			70133051.50		63402457.50
<b>C</b>	<b>Other Assets</b>	B-19		0.00		0.00
<b>D</b>	<b>Miscellaneous Expenditure (to the extent not Written off)</b>	B-20		0.00		0.00
	<b>TOTAL APPLICATION OF FUNDS [B1+B2+B3+B4]</b>			330763633.45		351756932.89



213  
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**MP Urban Local Body, waraseoni**  
**INCOME AND EXPENDITURE STATEMENT**  
For the period from 1 April 2020 to 31 March 2021

Account Head	Schedule	Current Year	Previous year
<b>A Income</b>			
Revenue Income			37795592.00
Assigned Revenues & Compensations	IE-1	34361267.00	0.00
	IE-2	0.00	
Rental Income From Municipal Properties	IE-3	9789938.00	8242638.00
Fees & User Charges			3962342.00
Sale & Hire Charges	IE-4	3860080.00	0.00
Revenue Grants, Contribution & Subsidies	IE-5	0.00	11783000.00
	IE-6	5290769.00	
Income From Investments			725670.00
Accrued Interest	IE-7	667386.00	0.00
Other Income	IE-8	0.00	5811081.00
	IE-9	3668334.00	
<b>Total Income</b>		<b>57637774.00</b>	<b>68320323.00</b>
<b>B Expenditure</b>			
Establishment Expenses	IE-10	51117818.00	46279821.00
Administrative Expenses	IE-11	7044001.00	963258.00
Operations & Maintenance	IE-12	35553555.00	27855991.00
Interest & Finance Charges	IE-13	0.00	0.00
Programme Expenses	IE-14	77775.00	187780.00
Revenue Grants, Contribution and Subsidies	IE-15	0.00	395704.00
Provisions and Write Off	IE-16	0.00	0.00
Miscellaneous Expenses	IE-17	0.00	0.00
Depreciation		24586191.65	21002759.02
<b>Total Expenditure</b>		<b>118379340.65</b>	<b>96685313.02</b>
<b>C Gross surplus/ (deficit) of income over expenditure except prior period items (A- B)</b>		<b>-60741566.65</b>	<b>-28364990.02</b>
<b>D Add/Less: Prior period Items (Net)</b>	IE-18	0.00	0.00
<b>E Gross surplus/ (deficit) of Income over expenditure after prior period items (C-D)</b>		<b>-60741566.65</b>	<b>-28364990.02</b>
<b>F Less: Transfer to Reserved Fund</b>		0.00	0.00
<b>G Net balance being surplus/ (deficit) carried over to Municipal Fund (E- F)</b>		<b>-60741566.65</b>	<b>-28364990.02</b>



मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद  
काठमाडौं

# कार्यालय नगर पालिका वारासिवनी, जिला बालाघाट (मध्यप्रदेश)

## प्राप्ति भुगतान खाता

॥ पालिका निधि व अन्य मद से वित्तिय वर्ष 2020.21 ॥

क्र.	प्राप्ति	राशि	भुगतान	राशि
1	प्रारम्भिक सिल्ल	23558682.00		1720906.00
2	नगरीय विकास उपकर बकाया	192063.00	कार्यालय स्थापना पदाधिकारियों का वेतन	126145.00
3	नगरीय विकास उपकर चालु	372082.00	अध्यक्ष/उपाध्यक्ष	179444.00
4	बस स्टैण्ड ठेका शुल्क	114060.00	कार्यालय आफिसमकता	605830.00
5	सोप्टिक टैंक सफाई शुल्क	12680.00	सामान्य प्रशासन /स्थापना मस्टर	259275.00
6	सम्पत्ति कर बकाया	805989.00	प्रख्याजी भु - माटक	214677.00
7	सम्पत्ति कर चालु	1557258.00	स्टेयनरी पर व्यय	140435.00
8	शिक्षा उपकर बकाया	349058.00	प्रिंटिंग व्यय छपाई	10103.00
9	शिक्षा उपकर चालु	654374.00	यात्रा भता	3014662.00
10	समेकित कर बकाया	375450.00	वेतन राजस्व	505373.00
11	समेकित कर चालु	434000.00	स्थायी कर्मा सामा प्रया	1835406.00
12	10 अति समे कर बकाया	78119.00	राजस्व मस्टर	530456.00
13	10 अति समे कर चालु	152617.00	स्थायी कर्मा राजस्व	117906.00
14	शासन से प्राप्त	762769.00	मस्टर	477875.00
15	यात्री कर	1281000.00	फायर सामग्री एवं मरम्मत	137534.00
16	चुंगी अति पूर्ति	24889349.00	विद्युत स्थापना	9476563.00
17	बाजार फीस	1255600.00	विद्युत सामग्री एवं मरम्मत संधारण	2398742.00
18	कांजी बस जुमाना	15400.00	विद्युत बिल भवन सडक बत हाईमास्टर	510202.00
19	खुराक	4200.00	विद्युत मस्टर	277820.00
20	काम्पलेक्स से आय	2580000.00	स्थायी कर्मी विद्युत	208428.00
21	रजिस्ट्रेशन शुल्क	51500.00	नामान्तरण शाखा का वेतन एवं विद्युत	1189405.00
22	भुमि किराया बकाया	75608.00	जलप्रदाय वेतन	1995253.00
23	भुमि किराया चालु	761229.00	जलप्रदाय मस्टर	7425155.00
24	दुकान किराया बकाया	171119.00	जलप्रदाय मरम्मत संधारण सामग्री	95102.00
25	दुकान किराया चालु	688322.00	हैण्डपम्प खनन पर व्यय	73282.00
26	नामान्तरण शुल्क	208797.00	कुआं जलाइयो का निर्माण एवं मरम्मत	1267881.00
27	सामु भवनों का किराया	14600.00	स्थायी कर्मा जलप्रदाय	385357.00
28	अन्य आय	3668334.00	तालाब पानी की व्यवस्था एवं मरम्मत	1781664.00
29	नवीनीकरण शुल्क	25000.00	जलपरिवहन मस्टर	3425.00
30	मलमा विकय	61400.00	कुआं गहरीकरण	271116.00
31	तालाबों से आय	4025800.00	स्थायी कमी जलपरिवहन	2522654.00
32	आवेदन फीस	8620.00	जलप्रदाय विद्युत बिल	423345.00
33	राजीनामा विलंब शुल्क	257226.00	जलप्रदाय हैण्डपम्प पर व्यय	499460.00
34	व्याज	667386.00	फागिंग मशीन पर व्यय	140317.00
35	प्रति शुल्क	17340.00	गौचालय निर्माण एवं मरम्मत	1574396.00
36	अनुज्ञा शुल्क	178670.00	ठोस अप प्रबंधन पर व्यय	1770717.00
37	विकास शुल्क	2672897.00	सडक सफाई स्थापना	2315061.00
38	सडक मरम्मत	2924000.00	स्वास्थ्य विभाग मस्टर	319984.00
39	मूलभुत सुविधा	5150000.00	सफाई विवेध	2494523.00
40	15 वा वित्त	25754000.00	नाली सफाई स्थापना	1232258.00
41	मुडांक शुल्क	1604000.00	कचरा रिकशा मस्टर	1646465.00
42	राजवित	3974000.00	घास छिलाई	2680049.00
43	मुख्यमंत्री अयोग	1300000.00	स्थायी कर्मी	6575000.00
44	अतिरिक्त शुल्क	64100.00	निय कर्म का वेतन 4 श्रोणी	2034850.00
45	विच्छेदन शुल्क	74300.00	स्थायी कर्मी का वेतन	



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46	संयोजन शुल्क	100550.00	संकात्मक सामग्री	3157937.00
47	नियम अपहरण शुल्क	24825.00	अन्य व्यय	3092645.00
48	मासिक जलकर	3111190.00	उद्यान निर्माण एवं मरम्मत	265402.00
49	प्लेट शुल्क	1650.00	मोक्षधाम सौंदर्यीकरण	62458.00
50	प्लम्बर परिक्षण शुल्क	24600.00	टेक्टर पर व्यय	578317.00
51	अमानत राशि	152495.00	स्वच्छ भारत मिशन	3356384.00
52	रोड कंटिंग शुल्क	23900.00	लो नि वि स्थापना	761237.00
53	सुचना का अधिकार	830.00	लो नि वि मरम्मत संधारण	156685.00
54	टेन्कर फीस	84000.00	भवन निर्माण	1120479.00
55	वाटर हार्व शुल्क	15000.00	भवन मरम्मत	176384.00
56	पानी टैंकर शुल्क	37900.00	सड़क निर्माण	7361011.00
57	फायर वाहन शुल्क	23925.00	सड़क मरम्मत	2326659.00
58	स्वर्ग रथ शुल्क	27540.00	नाली निर्माण	6010903.00
59	संचित निधि	5019757.00	नाली मरम्मत	1955012.00
60	हस्तांतरण मुख्यमंत्री अर्धों	26499560.00	पुलिया निर्माण	57932.00
61	जल उपयोग शुल्क	34638.00	डीजल पर व्यय	1089172.00
62	अवैध कालोनी अंतर्गत	20910.00	लो नि वि मस्टर	3989871.00
63	विकास शुल्क	1982469.00	लो नि वि अन्य व्यय	2879655.00
	हस्तांतरण		लो नि वि स्थायी कर्मी	1368772.00
			मुख्यमंत्री अर्धों	19473922.00
			संबल योजना	1427200.00
			भवन मरम्मत काम्प	289856.00
			भवनों का किराया	64200.00
			योजना	870327.00
			सामु सर्गाणका	84500.00
			विज्ञापन पर व्यय	618367.00
			कानुनी प्रभार	160060.00
			भविष्य निधि	662586.00
			लेखा परीक्षा फीस	195700.00
			स्वागत समारोह पर व्यय	18550.00
			15 अगस्त 26 जनवरी पर व्यय	72700.00
			निर्वाचन व्यय	77775.00
			HUDCO	481026.00
			हस्तांतरण	9629974.00
			अमानत	64931.00
			से नि कर्म का सर्म भव	321632.00
			एक्सग्रोलिया	50000.00
			आयकर	887399.00
			उपकर	277509.00
			वेटर	24690.00
			रायल्ली	261193.00
			ऐरियर्स	1218523.00
			7 वे वेतनमान ऐरियर्स	1960758.00
			GST	847851.00
			COVID 19	162170.00
			अंतिम सिल्ल	7593922.00
	महायोग :-	151028737.00		151028737.00



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MP urban Local Body, Schedule B-1: Municipal (General) Fund (Rs)						
Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bus/Bus Services	Commercial Projects	General Account
31010	Balance as per last amount	0.00				293024530.04
	Additions during the year	0.00	0.00	0.00	0.00	0.00
31090	Surplus for the year	0.00	0.00	0.00	0.00	0.00
	Transfers	0.00	0.00	0.00	0.00	0.00
	Total (Rs)	0.00	0.00	0.00	0.00	0.00
	Deductions during the year	0.00	0.00	0.00	0.00	293024530.04
31090	Deficit for the year	0.00	0.00	0.00	0.00	0.00
	Transfers	0.00	0.00	0.00	0.00	-60741566.65
310	Balance at the end of the current year	0.00	0.00	0.00	0.00	0.00
						232282963.39

Schedule B-2: Earmarked Funds (Special Funds/Sinking Fund/Trust of Agency Fund)							
Account Code	Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Pension Fund	General Provident Fund
	(a) Opening Balance	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Additions to the Special Fund	0.00	0.00	0.00	0.00	0.00	0.00
	Transfer from Municipal Fund	0.00	0.00	0.00	0.00	0.00	0.00
	Interest/Dividend earned on Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00
	Profit on disposal of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00
	Appreciation in Value of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00
	Other addition (Specify nature)	0.00	0.00	0.00	0.00	0.00	0.00
	Total (b)	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Payments Out of Funds	0.00	0.00	0.00	0.00	0.00	0.00
	[1] Capital expenditure on	0.00	0.00	0.00	0.00	0.00	0.00
	Fixed Asset	0.00	0.00	0.00	0.00	0.00	0.00
	Others	0.00	0.00	0.00	0.00	0.00	0.00
	[2] Revenue Expenditure on	0.00	0.00	0.00	0.00	0.00	0.00
	Salary, Wages and allowances etc	0.00	0.00	0.00	0.00	0.00	0.00
	Rent Other administrative charges	0.00	0.00	0.00	0.00	0.00	0.00
	[3] Other	0.00	0.00	0.00	0.00	0.00	0.00
	Loss on disposal of Special Fund investments	0.00	0.00	0.00	0.00	0.00	0.00
	Diminution in Value of Special Fund investments	0.00	0.00	0.00	0.00	0.00	0.00
	Transferred to Municipal Fund	0.00	0.00	0.00	0.00	0.00	0.00
	Total (c)	0.00	0.00	0.00	0.00	0.00	0.00
311	Net Balance of Special Funds [(a+b)-(c)]	0.00	0.00	0.00	0.00	0.00	0.00

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	0.00	0.00	0.00	0.00	0.00
31220	Borrowing Redemption Reserve	0.00	0.00	0.00	0.00	0.00
31230	Special Funds (Utilised)	0.00	0.00	0.00	0.00	0.00
31240	Statutory Reserve	0.00	0.00	0.00	0.00	0.00
31250	General Reserve	23070216.06	0.00	23070216.06	0.00	23070216.06
31260	Revaluation Reserve	0.00	0.00	0.00	0.00	0.00
31211	Capital Reserve	0.00	0.00	0.00	0.00	0.00
	Total Reserve funds	23070216.06	0.00	23070216.06	0.00	23070216.06



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Schedule B-4: Grants &amp; Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Government Agencies	Grants from Financial Institutions	Others Specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	32703596.00	4983701.00	0.00	0.00	0.00	37687297.00
(b) Additions to the Grants						0.00
Grant received during the year	25754000.00	10293757.00		0.00	26499560.00	62547317.00
Interest/Dividend earned on Grant investments						0.00
Profit on disposal of Grant investments	0.00	0.00	0.00	0.00	0.00	0.00
Appreciation in Value of Grant investments	0.00	0.00	0.00	0.00	0.00	0.00
Other addition (Specify nature)	0.00	0.00	0.00	0.00	0.00	0.00
Total(b)	25754000.00	10293757.00	0.00	0.00	26499560.00	62547317.00
Total (a+b)	58457596.00	15277458.00	0.00	0.00	26499560.00	100234614.00
(C) Payment out of funds	0.00	0.00	0.00	0.00	0.00	0.00
Capital expenditure of Fixed Assets	3923038.00	1427200.00	0.00	0.00	19473922.00	24824160.00
Capital Expenditure of Other	0	0.00	0.00	0.00	0.00	0.00
Revenue Expenditure on	0.00	0.00	0.00	0.00	0.00	0.00
Salary, Wages, allowances etc	0.00	0.00	0.00	0.00	0.00	0.00
Rent	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00
Loss on disposal of Grant investments	0.00	0.00	0.00	0.00	0.00	0.00
Diminution in Value of Grant investments	0.00	0.00	0.00	0.00	0.00	0.00
Other Administrative Charges	0.00	0.00	0.00	0.00	0.00	0.00
Total (C)	3923038.00	1427200.00	0.00	0.00	19473922.00	24824160.00
Net balance at the year end (a+b) - (C)	54534558.00	13850258.00	0.00	0.00	7025638.00	75410454.00



**Schedule B-5: Secured Loans**

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
33010	Loans from Central Government	0.00	0.00
33020	Loans from State Government	0.00	0.00
33030	Loans from Govt. bodies & Associations	0.00	0.00
33040	Loans from international agencies	0.00	0.00
33050	Loans from banks & other financial institutions	0.00	0.00
33060	Other Term Loans	0.00	0.00
33070	Bonds & debentures	0.00	0.00
33080	Other Loans	0.00	0.00
	<b>Total Secured Loans</b>	<b>0.00</b>	<b>0.00</b>

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.

**Schedule B-6: Unsecured Loans**

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

Note:

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



Schedule B-7: Deposits Received			
Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
34010	From Contractors		
34020	From Revenues	0.00	0.00
34030	From Staff	322829.00	235265.00
34080	From other	0.00	0.00
	<b>Total deposits received</b>	<b>0.00</b>	<b>0.00</b>
		<b>322829.00</b>	<b>235265.00</b>

**Schedule B-8: Deposits Works**

Account Code	Particulars	Opening balance as the beginning of the year (Rs)	Utilization/expenditure (Rs)	Balance outstanding at the end of the current year (Rs)
34110	Civil Works			
34120	Electrical works	0.00	0.00	0.00
34180	Others	0.00	0.00	0.00
	<b>Total of deposit works</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Schedule B-9: Other Liabilities (Sundry Creditors)**

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
35010	Creditors	0.00	0.00
35011	Employee Liabilities	0.00	0.00
35012	Interest Accrued and Due	0.00	0.00
35013	Outstanding liabilities	0.00	0.00
35020	Recoveries Payable	0.00	0.00
35030	Government Dues Payable	0.00	0.00
35040	Refunds Payable	0.00	0.00
35041	Advance Collection of Revenues	0.00	0.00
35090	Others (sale Proceeds)	0.00	0.00
	<b>Total Other Liabilities (Sundry Creditors)</b>	<b>0.00</b>	<b>0.00</b>

**Schedule B-10: Provisions**

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



Schedule B-11

Account Code	Particulars	Gross Block				Fixed Assets				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 Previous year
1	2	3	4	5	6	7	8	9	10	11	12
	<b>Land Buildings</b>										
41010	Land	4787384.00	0.00	0.00	4787384.00	0.00	0.00	0.00	0.00	4787384.00	4787384.00
41015	Lakes and Pond	6887373.00	0.00	0.00	6887373.00	0.00	0.00	0.00	0.00	6887373.00	6887373.00
41020	Buildings	1617540.67	1120479.00	0.00	2738019.67	153666.36	245513.56	0.00	399179.93	233889.74	1463674.31
41025	Heritage Building	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Infrastructure Assets</b>										
41030	Roads & Bridges	43580290.90	7418943.00	0.00	50999233.90	11282937.31	10282549.19	0.00	21565486.50	29433747.40	32297353.59
41031	Sewerage and drainage	33590456.82	6010903.00	0.00	39601359.82	8696569.27	8001250.27	0.00	16697819.54	22903540.28	24893887.55
41032	Water ways	28777980.00	0.00	0.00	28777980.00	7450619.02	5521653.76	0.00	12972272.78	15805707.22	21327360.98
41033	Public Lighting	1151.00	0.00	0.00	1151.00	297.99	220.84	0.00	518.84	692.16	853.01
41040	Plants & Machinery	525253.00	0.00	0.00	525253.00	95070.79	77862.98	0.00	172933.77	352319.23	430182.21
41050	Vehicles	175702.00	0.00	0.00	175702.00	54871.73	97785.29	0.00	92607.03	83094.97	120830.27
41060	Office & other equipment	179347.00	0.00	0.00	179347.00	46432.94	94411.45	0.00	80844.39	98502.61	132914.06
41070	Furniture and fittings	72316.00	0.00	0.00	72316.00	18722.61	15875.33	0.00	32597.94	39718.06	53593.39
41080	Other fixed assets	1934213.00	0.00	0.00	1934213.00	500767.75	371118.98	0.00	871886.72	1062328.28	1433445.25
	<b>Sub-Total</b>	<b>122129007.39</b>	<b>14550325.00</b>	<b>0.00</b>	<b>136679332.39</b>	<b>28299955.79</b>	<b>24566191.45</b>	<b>0.00</b>	<b>92886147.44</b>	<b>83793184.95</b>	<b>93829051.62</b>
412	Capital Work In Progress	183878616.00	0.00	7041219.00	17687597.00	0.00	0.00	0.00	0.00	17687597.00	183878616.00
	<b>Total</b>	<b>306007623.39</b>	<b>14550325.00</b>	<b>7041219.00</b>	<b>306475510.39</b>	<b>28299955.79</b>	<b>24566191.45</b>	<b>0.00</b>	<b>92886147.44</b>	<b>260630581.95</b>	<b>277707667.62</b>

## 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 of 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 2006 shall be equal to the closing asset balance as on 31 March 2006.
- 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.





Schedule B-12: Investments- General Funds					Previous year Carrying Cost (Rs.)
Account code	Particulars	With whom invested	Face value (Rs)	Current year Carrying Cost (Rs.)	
42010	Central Government Securities			0.00	0.00
42020	State Government Securities	0.00	0.00	0.00	0.00
42030	Debentures and Bonds	0.00	0.00	0.00	0.00
42040	Preference Shares Equity Shares	0.00	0.00	0.00	0.00
42060	Units of Mutual Funds	0.00	0.00	0.00	0.00
42080	Other Investments	0.00	0.00	0.00	0.00
	<b>Total of Investments General Fund</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Schedule B-13: Investments- Other Funds					Previous year Carrying Cost (Rs.)
Account code	Particulars	With whom invested	Face value (Rs)	Current year Carrying Cost (Rs.)	
42110	Central Government Securities	0.00	0.00	0.00	0.00
42120	State Government Securities	0.00	0.00	0.00	0.00
42130	Debentures and Bonds	0.00	0.00	0.00	0.00
42140	Preference Shares Equity Shares	0.00	0.00	0.00	0.00
42160	Units of Mutual Funds	0.00	0.00	0.00	0.00
42180	Other Investments	0.00	0.00	0.00	0.00
	<b>Total of Investments General Fund</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Schedule B-14 Stock in Hand (Inventories)

Account code	Particulars	Current year (Rs)	Previous year (Rs)
43010	Stores Loose	0.00	0.00
43080	Others	0.00	0.00
	<b>Total Stock in hand</b>	<b>0.00</b>	<b>0.00</b>



Account code	Particulars	Schedule B-15 Sundry Debtors (Receivables)		Net Amount (Rs)	Previous year Net amount (Rs)
		Gross Amount (Rs)	Provision for Outstanding revenues (Rs)		
43110	<b>Receivables for property taxes</b>				
	Less than 5 year				0.00
	More than 5 year	0.00	0.00	0.00	0.00
	<b>Sub-total</b>	0.00	0.00	0.00	0.00
	Less: State Government Cesses/Levies in Taxes-Control Accounts	0.00	0.00	0.00	0.00
	<b>Net Receivables of property Taxes</b>				0.00
43120	<b>Receivables of Other Taxes</b>	0.00	0.00	0.00	0.00
	Less than 3 year			0.00	0.00
	More than 3 year	0.00	0.00	0.00	0.00
	<b>Sub-total</b>	0.00	0.00	0.00	0.00
	Less: State Government Cesses/Levies in Taxes-Control Accounts	0.00	0.00	0.00	0.00
	<b>Net Receivables of Other Taxes</b>				0.00
	<b>Receivable of Cess Income</b>	0.00	0.00	0.00	0.00
	Less than 3 year			0.00	0.00
	More than 3 year	0.00	0.00	0.00	0.00
	<b>Sub-total</b>	0.00	0.00	0.00	0.00
43130	<b>Receivables for Fees and User Charges</b>			0.00	0.00
	Less than 3 year	0.00	0.00	0.00	0.00
	More than 3 year	0.00	0.00	0.00	0.00
	<b>Sub-total</b>	0.00	0.00	0.00	0.00
43140	<b>Receivables from Other Sources</b>			0.00	0.00
	Less than 3 year	0.00	0.00	0.00	0.00
	More than 3 year	0.00	0.00	0.00	0.00
	<b>Sub-total</b>	0.00	0.00	0.00	0.00
43150	Receivables from Government	0.00	0.00	0.00	0.00
				0.00	0.00
43180	Receivables -Control Accounts	0.00		0.00	0.00
				0.00	0.00
	<b>Sub-total</b>	0.00	0.00	0.00	0.00
	<b>Total of Sundry Debtors (Receivables)</b>	0.00	0.00	0.00	0.00



**Schedule B-16: Prepaid Expenses**

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

**Schedule B-17: Cash and Bank Balances**

Account code	Particulars	Current year (Rs)	Previous year (Rs)
45010	Cash Balance	0.00	0.00
	<b>Balance with Bank - Municipal Funds</b>		
45021	Nationalised Banks	7593922.00	23558682.00
45022	Other Schedule Banks	0.00	0.00
45023	Scheduled Co-Operative Bank	0.00	0.00
45024	Post Office	0.00	0.00
	<b>Sub- Total</b>	<b>7593922.00</b>	<b>23558682.00</b>
	<b>Balance with Bank - Special Funds</b>		
45041	Nationalised Banks	0.00	0.00
45042	Other Schedule Banks	0.00	0.00
45043	Scheduled Co-Operative Bank	0.00	0.00
45044	Post Office	0.00	0.00
	<b>Sub- Total</b>	<b>0.00</b>	<b>0.00</b>
	<b>Balance with Bank - Grant Funds</b>		
45061	Nationalised Banks	0.00	0.00
45062	Other Schedule Banks	0.00	0.00
45063	Scheduled Co-Operative Bank	0.00	0.00
45064	Post Office	0.00	0.00
	<b>Sub- Total</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Cash and Bank balances</b>	<b>7593922.00</b>	<b>23558682.00</b>



**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				0.00
46020	Employees Provident Fund Loans	0.00	0.00	0.00	0.00
46030	Loans to Others	0.00	0.00	0.00	0.00
46040	Advance to Suppliers and Contractors	0.00	0.00	0.00	0.00
46050	Advance to Others	0.00	0.00	0.00	0.00
46060	Deposit with External Agencies	0.00	0.00	0.00	0.00
46080	Other Current Assets	0.00	0.00	0.00	62861958.50
	<b>Sub- Total</b>	<b>52750958.50</b>	<b>10111000.00</b>	<b>0.00</b>	<b>62861958.50</b>
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	0.00	0.00	0.00	0.00
	<b>Total Loans, advances, and deposits</b>	<b>52750958.50</b>	<b>10111000.00</b>	<b>0.00</b>	<b>62861958.50</b>

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

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





**Schedule B-19: Other Assets**

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

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

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



## Schedule IE-1: Tax Revenue

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
11001	Property Tax	4971010.00	3283883.00
11002	Water Tax	3145828.00	2729531.00
11003	Sewerage Tax	74080.00	2579883.00
11004	Conservancy Charge	0.00	0.00
11005	Lighting Tax	0.00	0.00
11006	Education Tax	0.00	0.00
11007	Vehicle Tax	0.00	0.00
11008	Tax on Anilals	0.00	0.00
11009	Electricity Tax	0.00	0.00
11010	Professional Tax	0.00	0.00
11011	Advertisement Tax	0.00	0.00
11012	Pilgrimage Tax	1281000.00	23000.00
11013	Export Tax	0.00	0.00
11051	Octroi & Toll	24889349.00	28972295.00
11060	Cess	0.00	0.00
11080	Others Taxes	0.00	0.00
11090	Tax	0.00	0.00
	<b>Sub Total</b>	<b>34361267.00</b>	<b>37588592.00</b>
11090	Less: Tax Remissions & Refund [Schedule IE - 1(a)]	0.00	0.00
	<b>Sub Total</b>	<b>34361267.00</b>	<b>37588592.00</b>
	<b>Total Tax Revenue</b>	<b>34361267.00</b>	<b>37588592.00</b>

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

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

## Schedule IE-2: Assigned Revenues &amp; Compensations

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
		0.00	0.00
12010	Taxes and Duties Collected By Others	0.00	0.00
12020	Compensation in Lieu Of Taxes/Duties	0.00	0.00
12030	Compensation in Lieu Of Concession	0.00	0.00
	<b>Total Assigned Revenues &amp; Compensations</b>	<b>0.00</b>	<b>0.00</b>



**Schedule IE-3: Rental Income From Municipal Properties**

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
13010	Rent From Civic Amenities		719445.00
13020	Rent From Office Buildings	5301000.00	892116.00
13030	Rent From Guest Houses	3454041.00	0.00
13040	Rent From Lease of Lands	0.00	6373387.00
13080	Other Rents	836837.00	257690.00
	<b>Sub Total</b>	198060.00	<b>8242638.00</b>
		<b>9789938.00</b>	
13090	Less: Rent remission and refunds	0.00	0.00
	<b>Sub Total</b>	<b>9789938.00</b>	<b>8242638.00</b>
	<b>Total Rental Income From Municipal Properties</b>	<b>9789938.00</b>	<b>8242638.00</b>

**Schedule IE-4: Fees & User Charges**

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
14010	Empanelment & Registration Charges	51500.00	316125.00
14011	Licensing Fees	203270.00	0.00
14012	Fees for Grant of Permit	233797.00	2275167.00
14013	Fees For Certificate Or Extract	25960.00	989703.00
14014	Development Charges	2693807.00	0.00
14015	Regularisation Fees	24825.00	34500.00
14020	Penalties And Fines	257226.00	0.00
14040	Other Fees	239780.00	54902.00
14050	User Charges	129915.00	291945.00
14060	Entry Fees	0.00	0.00
14070	Service / Administrative Charges	0.00	0.00
14080	Other Charges	0.00	0.00
14090	Fees Remission and Refunds	0.00	0.00
	<b>Sub Total</b>	<b>3860080.00</b>	<b>3962342.00</b>
		0.00	0.00
14090	Less: Fees Remission and Refunds	<b>3860080.00</b>	<b>3962342.00</b>
	<b>Sub Total</b>	<b>3860080.00</b>	<b>3962342.00</b>
	<b>Total Income from Fees &amp; User Charges</b>	<b>3860080.00</b>	<b>3962342.00</b>



**Schedule IE-5: Sale & Hire Charges**

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
15010	Sale Of Products		0.00
15011	Sale of Forms & Publications	0.00	0.00
15012	Sale of Stores & Scrap	0.00	0.00
15030	Sale of Others	0.00	0.00
15040	Hire Charges for Vehicles	0.00	0.00
15041	Hire Charges for Equipments	0.00	0.00
	<b>Total Income from Sale &amp; Hire Charges</b>	<b>0.00</b>	<b>0.00</b>

**Schedule IE-6: Revenue Grants, Contribution & Subsidies**

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
16010	Revenue Grants	2366769.00	11783000.00
16020	Reimbursement of Expenses	2924000.00	0.00
16030	Contribution Towards Schemes	0.00	0.00
	<b>Total Revenue Grants, Contribution &amp; Subsidies</b>	<b>5290769.00</b>	<b>11783000.00</b>

**Schedule IE-7: Income From Investments**

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17010	Interest on Investments	667386.00	725670.00
17020	Dividend	0.00	0.00
17030	Income From Project TakenUp On Commercial Basis	0.00	0.00
17040	Profit on Sale of Investments	0.00	0.00
17080	Others	0.00	0.00
	<b>Total Income From Investments</b>	<b>667386.00</b>	<b>725670.00</b>

**Schedule IE-8:- Interest Earned**

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17110	Interest From Bank Accounts	0.00	0.00
17120	Interest On Loans And Advances To Employees	0.00	0.00
17130	Interest On Loans To Others	0.00	0.00
17180	Other Interest	0.00	0.00
	<b>Total Interest Earned</b>	<b>0.00</b>	<b>0.00</b>





Schedule IE-9:- Other Income			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
18010	Deposits Forfeited		
18011	Lapsed Deposits	0.00	0.00
18020	Insurance Claim Recovery	0.00	0.00
18030	Profit on Disposal of Fixed Assets	0.00	0.00
18040	Recovery From Employees	0.00	0.00
18050	Unclaim Refund/ Liabilities	0.00	0.00
18060	Excess Provisions Written Back	0.00	0.00
18080	Miscellaneous Income	0.00	0.00
19040	Transfer Into Activity Fund	3668334.00	5811081.00
19220	Transfer Into Gratuity & Leave Salary Fund	0.00	0.00
	<b>Total Other Income</b>	<b>3668334.00</b>	<b>5811081.00</b>

**Schedule IE-10:- Establishment Expenses**

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
21010	Salaries, Wages And Bonus	50073497.00	38902409.00
21020	Benefits And Allowances	722689.00	4619845.00
21030	Pension	0.00	2526026.00
21040	Other Terminal & Retirement Benefits	321632.00	231541.00
	<b>Total Establishment Expenses</b>	<b>51117818.00</b>	<b>46279821.00</b>

**Schedule IE-11:-Administrative Expenses**

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
22010	Rent, Rates and Taxes	2622117.00	63580.00
22011	Office Maintenance	0.00	0.00
22012	Communication Expenses	0.00	0.00
22020	Books & Periodicals	140435.00	80997.00
22021	Printing and Stationery	214677.00	227137.00
22030	Travelling & Conveyance	0.00	0.00
22040	Insurance	0.00	0.00
22050	Audit Fees	195700.00	105000.00
22051	Legal Expenses	160060.00	79480.00
22052	Professional and Other Fees	0.00	0.00
22060	Advertisement And Publicity	618367.00	407064.00
22061	Membership & Subscriptions	0.00	0.00
22080	Other Administrative Expenses	3092645.00	0.00
	<b>Total Administrative Expenses</b>	<b>7044001.00</b>	<b>963258.00</b>



**Schedule IE-12:- Operations & Maintenance**

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
23010	Power & Fuel		
23020	Bulk Purchases	6010568.00	6564102.00
23030	Consumption of Stores	20059655.00	3763251.00
23040	Hire Charges	0.00	0.00
23050	Repairs & Maintenance Infrastructure Assets	0.00	0.00
23051	Repairs & Maintenance Civic Amenities	4438356.00	8629236.00
23052	Repairs & Maintenance Buildings	1308371.00	3624552.00
23053	Repairs & Maintenance Vehicles	606557.00	2637688.00
23054	Repairs & Maintenance Furniture	1555652.00	244779.00
23055	Repairs & Maintenance Office Equipments	0.00	0.00
23056	Repairs & Maintenance Electrical Appliances	0.00	0.00
23057	Repairs & Maintenance Heritage Building	0.00	0.00
23059	Repairs & Maintenance Others	0.00	0.00
23080	Other Operating & Maintenance Expenses	1574396.00	2392383.00
	<b>Total Operations &amp; Maintenance</b>	<b>35553555.00</b>	<b>27855991.00</b>

**Schedule IE-13:- Interest & Finance Charges**

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
24010	Interest on Loans From Central Government	0.00	0.00
24020	Interest on Loans From State Government	0.00	0.00
24030	Interest on Loans From Govt. Bodies&Association	0.00	0.00
24040	Interest on Loans From International Agencies	0.00	0.00
24050	Inte.on Loans From Banks&Other Financial Institution	0.00	0.00
24060	Other Term Loans	0.00	0.00
24070	Bank Charges	0.00	0.00
24080	Other Finance Expenses	0.00	0.00
	<b>Total Interest &amp; Finance Charges</b>	<b>0.00</b>	<b>0.00</b>

**Schedule IE-14:- Programme Expenses**

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
25010	Election expenses	77775.00	187780.00
25020	Own Programme	91250.00	77440.00
25030	Share in Programme Of Others	0.00	0.00
	<b>Total Programme Expenses</b>	<b>77775.00</b>	<b>265220.00</b>



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

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
26010	Grants		395704.00
26020	Contributions	0.00	0.00
26030	Subsidies	0.00	0.00
	<b>Total Revenue Grants, Contribution and Subsidies</b>	<b>0.00</b>	<b>395704.00</b>

**Schedule IE-16:- Provisions and Write Off**

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

**Schedule IE-17:- Miscellaneous Expenses**

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

**Schedule IE-18:- Prior Period**

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



कार्यालय नगर पालिका वारासिवनी,जिला बालाघाट (मध्यप्रदेश)

S.NO	DIVISION	DISTRICT	ULB NAME	ULB TYPE	REVENUE RECEIPTS							TOTAL RECEIPTS				TOTAL RECEIPTS
					PROPERTY TAX	OTHER TAX REVENUE	FEE & USER CHARGES	REVENUE FROM MUNICIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTION & SUBSIDIES	OTHER INCOME	CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	OTHER GRANTS	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	JABALPUR	BALAGHAT	WARASEONI	NAGAR PALIKA	4971010	29390257	3860080.00	9789938.00	0	5290769.00	4335720.00	43574462.00	25754000.00	10293757.00	0	127470055

S.NO	DIVISION	DISTRICT	ULB NAME	ULB TYPE	REVENUE EXPENDITURE							TOTAL EXPENDITURE
					ESTABLISHMENT EXPENSES	ADMINISTRATIVE EXPENSES	OPERATION & MAINTENANCE CHARGES	INTEREST & OTHER FINANCE CHARGES	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)	OTHER CAPITAL EXPENDITURE	
1	2	3	4	5	18	19	20	21	22	23	24	25
1	JABALPUR	BALAGHAT	WARASEONI	NAGAR PALIKA	5117818.00	7044001.00	3553555.00	0	77775.00	0	95641666.00	143434815





# कार्यालय नगर पालिका वारासिवनी, जिला बालाघाट (मध्यप्रदेश)

## बैंक समाधान विवरण पत्र

॥ पालिका निधि व अन्य मद से वित्तिय वर्ष 2020.21 ॥

Date	अंतिम सिल्व रोकड बही के अनुसार (A)		7593922.00
	STATE BANK OF INDIA		
	11226790217		
30.01.2021	bank charges	-59	
	bank interest	11412	
10.02.2021	bank charges	-59	
	bank interest	9522	
11.02.2021	bank charges	-59	
	bank interest	9484	
12.02.2021	bank charges	-59	
	bank interest	8080	
15.02.2021	bank charges	-59	
15.02.2021	bank charges	-59	
18.02.2021	bank charges	-68	
26.02.2021	bank charges	-59	
24.03.2021	bank transfer	126500	
30.03.2021	bank transfer	75600	
31.03.2021	bank transfer	189500	
31.03.2021	bank transfer	76814	
12.03.2021	bank charges	-649	505782.00
	STATE BANK OF INDIA		
	11226799196		
25.06.2020	bank interest	8443	
05.09.2020	bank interest	8796	17239.00
	AXIX BANK		
	917010061130522		
30.06.2020	bank interest	2487	
30.09.2020	bank interest	2361	
31.12.2020	bank interest	2379	
31.03.2021	bank interest	2345	9572.00
	CENTRAL BANK OF INDIA		
	2188751469		
31.05.2020	bank interest	11412	
31.08.2020	bank interest	9522	
30.11.2020	bank interest	9484	
16.2.2021	bank interest	8080	38498.00
	CANARA BANK		
	6751101000683		
03.02.2021	bank charges	60	
16.02.2021	bank charges	96	



17.02.2021	bank charges	58	
19.02.2021	bank charges	59	
20.02.2021	bank charges	59	
23.02.2021	bank charges	76	
24.02.2021	bank charges	6	
24.02.2021	bank charges	6	
05.03.2021	bank charges	140	
06.03.2021	bank charges	131	
09.03.2021	bank charges	30	
09.03.2021	bank charges	135	
10.03.2021	bank charges	73	
12.03.2021	bank charges	114	
17.03.2021	bank charges	229	
18.03.2021	bank charges	80	
19.03.2021	bank charges	68	
22.03.2021	bank charges	59	
23.03.2021	bank charges	79	
24.03.2021	bank charges	79	
25.03.2021	bank charges	134	
26.03.2021	bank charges	226	
30.03.2021	bank charges	18	
30.03.2021	bank charges	197	
31.03.2021	bank charges	63.49	2275.49
	BANK OF MAHARASHTRA		
	60270457040		
16.02.2021	bank charges	5.90	
04.12.2020	bank charges	5.90	
08.01.2021	bank charges	5.90	
09.01.2021	bank charges	15	
14.01.2021	bank charges	2.70	35.40
			8162702.11
	unreconciled balance		0.00
	अंतिम शेष बैंक के अनुसार		15756624.11



212  
 मुख्य नगर पालिका अधिकारी  
 नगर पालिका परिषद  
 वाराणसी

## The Audit work is completed by undertaking the following scope of work

### 1) Audit of revenue

Audit observation and comments				Suggestion if required.
1. Audit of revenue from various source has been undertaken on test basis. Minor inconsistencies found in them were spot rectified.				1.) Excess amount available in current as well as saving account, should be deposited as term deposit so it shall increase income of ULB.
2. Revenue receipts from counter foils have been verified on test basis minor inconsistencies found in them were spot rectified.				2.) Monthly bank reconciliation should be prepared.
3. Money received from daily cash receipt were verified on test basis and found that ULB has practice of depositing money collected into bank account every day.				3.) Urban local bodies (ULB) earn revenue from their own resources through taxes, rent, fees, issue of license etc, although the ULB has power under section 165 MP Municipal Act 1961 to approach a magistrate to seek order for recovery by distress and sale if movable and immovable property belongings to defaulters., however they had not invoke these power resulted in non-recovery of outstanding taxes and resources crunch.
4. Money received from daily cash receipt were verified on test basis and found delay in depositing into bank account :-				4.) Interest accrued on FDR shall be taken while preparing financial statements.
COLLECTION DATE	DEPOSIT DATE	DELAY	AMOUNT	5.) ULB should cheak the GST status of party before payments. And recover the revenue loss which already happened in due couse.
23.03.2020	09.04.2020	16 days	142825.00	
06.06.2020	08.06.2020	2 Days	43995.00	
25.07.2020	27.07.2020	3 Days	79936.00	
5. Entries into cash book have been duly verified on test basis.				
6. Quarterly and monthly target were not maintained by the ULB, so we are unable to comment upon the same.				
7. Interest accrued on FDR has been duly verified and observed that interest accrued are not being incorporating in books of accounts.				
8. During the course of audit no case found where investment is made at lesser interest rate. However we noticed huge amount of cash available in saving and current accounts throughout the year , if it have been deposited as Term deposit than it would have fetched higher interest rate, hence this is a loss of government revenue.				
9. last F.Y. audit report's observation point no .9 has not been complianced till our this year audit .				





## II) Audit of expenditure

Audit observation and comments	Suggestion if required.
<ol style="list-style-type: none"> <li>1. Expenditure under all schemes has been verified on test basis and the same has been supported by invoice.</li> <li>2. Entries of expenditure in cash book has been verified on test basis and found them overall in consistent with voucher.</li> <li>3. Monthly balance of cash book has been verified and found to be consistent. However ULB are recommended to prepared bank reconciliation statement on monthly basis.</li> <li>4. Bank charges have not been incorporating in books of accounts.</li> <li>5. Expenditure against particular scheme cannot be verified as audit trail is not available. ULB does not have complete grant register and have not issued utilization certificate for grant utilized, so diversion of fund cannot be verified.</li> <li>6. Expenditure are in accordance with the guidelines, acts and rules issued by Government of India/ State government .</li> <li>7. Financial properties of test checked transaction have been verified.</li> <li>8. During the course of audit we do not found any inappropriate sanction.</li> <li>9. No utilization certificate has been found in possession of ULB.</li> <li>10. We have undertaking physical verification of stock on test and found them in consistent with stock register.</li> </ol>	<ol style="list-style-type: none"> <li>1) . Scheme wise expenditure register should be prepared , it may give more transparency in books of accounts.</li> <li>2) Utilization certificate should be kept by the ULB</li> <li>3) ULB shall take necessary action to obtain quotation from at-least three venders before making any expenditure.</li> <li>4)It is recommended to buy a Photocopy machine immediately to reduce related expenses substantially.</li> <li>5) It is recommended to take physical verification of stock once a month.</li> <li>6.) It is recommended to buy any product or thing only from registered dealer.</li> <li>7.) Responsibility of concerned official should be fix for each and every penalty faced by the ULB.</li> </ol>

## III) Audit of Book Keeping

Audit observation and comments	Suggestion if required.
<ol style="list-style-type: none"> <li>1. Books of accounts of the ULB has been maintained by following Single Entry System of Accounting. As informed by the Management of ULB that the Double entry system of accounting has also been maintained in accounting software, but books of accounts maintained in accounting software has not been produced before us.</li> <li>2. Books of account audited have been attached as Revenue and Income expenditure account.</li> <li>3. Advance register were not updated by ULB</li> <li>4. Bank reconciliation statement has been attached with this report</li> </ol>	<ol style="list-style-type: none"> <li>1 Books of account should be prepared by applying dual entry system.</li> <li>2 Bank reconciliation should prepare on periodic interval basis.</li> <li>3 Fixed asset register should be prepared.</li> <li>4 Nagar parishad should follow practice of</li> </ol>





<p>the same has been prepared by ULB.</p> <ol style="list-style-type: none"> <li>Fixed asset register has not been maintained by this ULB.</li> <li>All the records not has been prepared as per the accounting principles.</li> <li>Nagar parishad does not follow practice of maintaining ledgers.</li> <li>Grant register was not updated by the ULB.</li> <li>Cash book is not properly signed by concerned CMO.</li> <li>Various pages of Cash book has overwritten and has used whitener.</li> <li>Stock register was not signed by the the receiver.</li> </ol>	<p>maintaining ledgers.</p> <ol style="list-style-type: none"> <li>It is recommended to maintain proper Grant register by ULB.</li> <li>Stock register should have been signed by all the concerned receiver staff.</li> <li>There should not be overwriten on any pages of cash book.</li> </ol>
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#### IV) Audit of FDR (Fixed deposit)

Audit observation and comments	Suggestion if required.
<ol style="list-style-type: none"> <li>FDR register are not maintained by ULB.</li> <li>ULB does not follow practice of entering interest entries on cash book.</li> <li>In the year end ULB has no FDR.</li> </ol>	<ol style="list-style-type: none"> <li>FDR register should be prepared by ULB..</li> <li>Accrued interest on FDR should be consider in books of accounts.</li> </ol>

#### V) Audit of tender/Bids

Audit observation and comments	Suggestion if required.
<ol style="list-style-type: none"> <li>Tender and Bids invited by ULB has been verified on test basis and found to be consistent.</li> <li>Project register has not been maintained.</li> <li>Receipt of tender fees/ Bid processing fees/ performance guarantee has been verified in cases verified.</li> <li>Contract closure has been verified.</li> <li>Competitive tendering procedures have been followed in cases verified.</li> <li>Structure design report was not available in records.</li> <li>Before start and after completion of projects Photograph has not been attached properly in most cases.</li> <li>There was overwriting on measurement book.</li> </ol>	<ol style="list-style-type: none"> <li>All tendering should be done through e-tendering procedure except in deserving cases.</li> <li>ULB shall obtain all the required registration copy.</li> <li>ULB shall take pre and post completion photograph.</li> <li>Measurement book shall not be overwritten.</li> </ol>



#### VI) Audit of grants and loan

Audit observation and comments	Suggestion if required.
<ol style="list-style-type: none"> <li>Grant given by government and its utilization have been verified.</li> <li>ULB has taken loan from Hudco .</li> <li>Diversion of grant cannot be verified as complete grant register is not maintained.</li> </ol>	Grant register should be updated with expenditure entry also, so it will clarify any diversion of fund if any.

#### VII ) Incidences relating to diversion of funds from capital receipt/Grants/Loan to revenue nature expenditure and from on scheme/project to another

Audit observation and comments	Suggestion if required.
<ol style="list-style-type: none"> <li>During the course of audit we do not found any diversion of fund from capital receipt, grant, loan to revenue and visa versa.</li> </ol>	NIL

#### VIII) Any other

Audit observation and comments	Suggestion if required.
<ol style="list-style-type: none"> <li>Percentage of revenue expenditure (Establishment, Salary, Operation&amp;Maintenance) with respect to revenue receipts (Tax and non tax) excluding octroi, Entry tax, Stamp duty and other grants etc. <ol style="list-style-type: none"> <li>Percentage of revenue expenditure with respect to revenue receipt is 82.92%</li> <li>We have considered revenue receipt and revenue expenditure by taking appropriate assumptions.</li> <li>ULB should increase their revenue receipt because their revenue expenditure is very high in compare to revenue receipt due to salary of regular and daily wages employee so they should take necessary action.</li> </ol> </li> </ol>	<ol style="list-style-type: none"> <li>ULB should continue practice of reducing daily recurring expenses.</li> <li>Cost cutting measures should be implemented.</li> <li>ULB shall take proper action to reduce recurring expenses and also should look forward toward daily wages.</li> </ol>

<ol style="list-style-type: none"> <li>Percentage of capital expenditure with respect to total expenditure <ol style="list-style-type: none"> <li>Percentage of capital expenditure with respect to total expenditure is 66.67%.</li> <li>We have considered capital expenditure by taking appropriate assumptions</li> </ol> </li> </ol>	Nil
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<b>C)</b> <ol style="list-style-type: none"> <li>Income tax return has not been filled by ULB.</li> <li>Depreciation/ amortisation policy has not been followed by ULB.</li> </ol>	<ol style="list-style-type: none"> <li>ULB should take consultancy service of tax expert to file</li> </ol>
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3. During the course of Audit we have demanded RC and insurance copy of the vehicles registered in the name of ULB but the same were not available with the ULB.
4. Unique identification number has not been given to Assets of ULB.

income tax return and claim TDS deducted by Bank on payment of Interest on FDR.  
3. Insurance and RC of all vehicle shall be kept updated by the ULB.  
4. Unique identification shall be given to each asset maintained by ULB.

#### OTHER OBSERVATIONS-

1. Records with respect to renewal of vehicles and fire insurance of vehicles and properties owned by ULB has not been produced before us hence, we are unable to verified on the same.
2. Books of accounts of the ULB has been maintained by following Single Entry System of Accounting. As informed by the Management of ULB that the Double entry system of accounting has also been maintained in accounting software, but books of accounts maintained in accounting software has not been produced before us.
3. No stock register of Health department is maintained.
4. As per Direction /Notification No.-Branch/04/GST/2017/18569 issued by the Directorate, Urban Administration & development M.P., Bhopal dated 21.07.2017, there are certain services like Commercial Rent Income or lease income etc. on which the liability to pay GST is on ULB. On such aforesaid services CGST @9% and SGST @9% is payable. No GST Registration as a Tax Payer has been taken by the ULB & no GST paid on such above services since the inception of the GST Act.



S.N.	Parameters	Description					
1	Audit of Revenue	Receipts in Ru.					
		Year 2019-20	Year 2020-21	Growth	% of Growth	Observation in Brief	Suggestions
	Rajswaya vasull						
	Sampati kar	2654712.00	2363247.00	-291465.00	10.98	Property tax (Sampati kar) has decreased by 10.98%	Sampati kar shows negative growth of ULB, for more recovery strategy is required to be changed for growth in future. respective officer incharge is required to sent demand notice and take necessary legal action for the concerned recovery.
	samekit kar	1476938.00	1040186.00	-436752.00	29.57	Samekit kar is increased by 29.57% as compare to previous year	Samekit Kar shows negative growth of ULB, for more recovery strategy is required to be changed for growth in future. respective officer incharge is required to sent demand notice and take necessary legal action for the concerned recovery.
	Nagriy vikash upkar	629171.00	564145.00	-65026.00	10.34	Nagriy Vikash upkar is decreased by 10.34%	Nagriy Vikash upkar shows negative growth of ULB, for more recovery strategy is required to be changed for growth in future. respective officer incharge is required to sent demand notice and take necessary legal action for the concerned recovery.
	siksha upkar	1102945.00	1003432.00	-99513.00	9.02	Siksha upkar decreased by 9.02%	Siksha upkar shows negative growth of ULB, for more recovery strategy is required to be changed for growth in future. respective officer incharge is required to sent demand notice and take necessary legal action for the concerned recovery.
	Total	5863766.00	4971010.00	-892756.00	15.22		
	Bhawan bhumi kiraya	909586.00	836837.00	-72749.00	8.00	Bhawan Bhumi Kiraya has decreased by 8.00% as compare to last year.	Bhawan Bhumi Kiraya shows negative growth of ULB, for more recovery strategy is required to be changed for growth in future. respective officer incharge is required to sent demand notice and take necessary legal action for the concerned recovery.
	Jal upbhokta prabhar	2729531.00	3145828.00	416297.00	15.25	Jalir has increased by 15.25% as compare to last year.	Policy is required to be adopted in future also
	Thos upstid prabandhan prabhar	21564000.00	5224080.00	-16339920.00	75.77	Thos upstid prabandhan decreased by 75.77% hence ULB should take necessary action for increase in recovery.	Policy is required to be changed for growth in future.
	Any other taxes	6113106.00	1281000.00	-4832106.00	79.05	Miscellaneous taxes has decreases by 79.05%,as compare to last year.	Policy is required to be changed for growth in future.
	Total	31316223.00	10487745.00	-20828478.00	66.51		
	Grand Total	37179989.00	15458755.00	21721234.00	58.42		It is observed that ULB has overall negative growth of ULB, for more recovery strategy is required to be changed for growth in future.





S.N.	Parameters	Description					
1	Audit of Revenue	Receipts in Rs.					
		Year 2019-20	Year 2020-21	Growth	% of Growth	Observation in Prief	Suggestions
	राजस्व वसूली	3	4	5	6	7	8
	सम्पत्ति कर	2654712.00	2363247.00	-291465.00	10.98	सम्पत्ति कर में कमी 10.98 से हुई है जो यह दर्शाता है कि सम्पत्ति कर देय होने पर तत्काल वसूल किया नहीं किया जा रहा है।	निकाय को इसप्रकार के करों को निर्वाह रूप से वसूल किया जाना चाहिये जिसको बढ़ाने के लिये संबंधित अधिकारी को आवश्यक कानूनी कदम उठाने चाहिये जैसे नोटिस जारी करना इत्यादि।
	समेकित कर	1476938.00	1040186.00	-436752.00	29.57	समेकित कर में कमी 29.57 % से हुई है।	निकाय को इसप्रकार के करों को निर्वाह रूप से वसूल किया जाना चाहिये जिसको बढ़ाने के लिये संबंधित अधिकारी को आवश्यक कानूनी कदम उठाने चाहिये जैसे नोटिस जारी करना इत्यादि।
	नगरीय विकास उपकर	629171.00	564145.00	-65026.00	10.34	नगरीय विकास उपकर में कमी 10.34 % से हुई।	निकाय को इसप्रकार के करों को निर्वाह रूप से वसूल किया जाना चाहिये जिसको बढ़ाने के लिये संबंधित अधिकारी को आवश्यक कानूनी कदम उठाने चाहिये जैसे नोटिस जारी करना इत्यादि।
	शिक्षा उपकर	1102945.00	1003432.00	-99513.00	9.02	शिक्षा उपकर में कमी 9.02% है।	निकाय को इसप्रकार के करों को निर्वाह रूप से वसूल किया जाना चाहिये जिसको बढ़ाने के लिये संबंधित अधिकारी को आवश्यक कानूनी कदम उठाने चाहिये जैसे नोटिस जारी करना इत्यादि।
	Total	5863766.00	4971010.00	-892756.00	15.22		
	भवन भूमि किराया	909586.00	836837.00	-72749.00	8.00	भवन भूमि किराये में वृद्धि पिछले वर्ष की तुलना में इस वर्ष 8.00% से हुई।	निकाय को इसप्रकार के करों को निर्वाह रूप से वसूल किया जाना चाहिये जिसको बढ़ाने के लिये संबंधित अधिकारी को आवश्यक कानूनी कदम उठाने चाहिये जैसे नोटिस जारी करना इत्यादि।
	जल उपभोक्ता प्रभार	2729531.00	3145828.00	416297.00	15.25	जल कर में वृद्धि पिछले वर्ष की तुलना में इस वर्ष 15.25% से हुई जो यह दर्शाता है कि कर देय होने पर तत्काल वसूल किया नहीं किया जा रहा है।	वर्तमान में कर वसूली हेतु अपनाई गई नीतियों को मविष्य में भी निरन्तर रखना चाहिये।
	टोस अपशिष्ट प्रबंधन	21564000.00	5224080.00	-16339920.00	75.77	टोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार में कमी पिछले वर्ष की तुलना में इस वर्ष 75.77 से हुई।	वर्तमान में कर वसूली हेतु अपनाई गई नीतियों में बदलाव करना चाहिये।
	अन्य कर	6113106.00	1281000.00	-4832106.00	79.05	विविध करों में पिछले वर्ष की तुलना में 79.05 % से हुई है। जो यह दर्शाता है कि कर देय होने पर तत्काल वसूल किया नहीं किया जा रहा है।	वर्तमान में कर वसूली हेतु अपनाई गई नीतियों में बदलाव करना चाहिये।
		31316223.00	10487745.00	-20828478.00	66.51		
	Total	37179989.00	15458755.00	-21721234.00	58.42		निकाय कि करों कि वसुली मे अत्यधिक कमी हुई है जो चिन्ता का विषय है .

