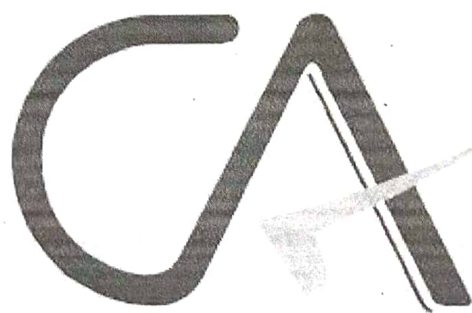


MUNICIPAL COUNCIL ORCHHA

District –NIWARI

AUDIT REPORT- 2022-23



Pramod K. Sharma & Co.
Chartered Accountant



PRAMOD K. SHARMA & CO.

Chartered Accountants

HEAD OFFICE : 11 & 12, IInd Floor, Sarnath Commercial Complex, Opp. Board Office, Shivaji Nagar, Bhopal - 462016
MOBILE NO. (+91) 94250-15041, 95892-51041, Phone No. (0755) 4273005, 2670003
E-mail : pksharma_com@rediffmail.com

AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL ORCHHA, DISTRICT NIWARI(M.P)** for the year ended 31st March 2023, which are in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below:

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.
3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31st March 2023.

Date:- 23/05/2024

Place:-Bhopal

For PRAMOD K. SHARMA & CO.

Chartered Accountants



CA Pramod K Sharma
(Partner)

Mem. No. :076883

UDIN : 24076883BKAPYK6255

मुख्य नगरपालिका अधिकारी
नगर परिषद, ओरछा

Branches : Rudrapur, Jalandhar, Saharanpur, Indore, Gwalior, Shahdol, Delhi, Rewa, Khurai and Killa (H.P.)

MUNICIPAL COUNCIL ORCHHA

AUDIT OBSERVATIONS

Audit of Revenue

- We have audited the resources of revenue on the sampe basis.
- Yes, we checked some Revenue receipts from the counter file of Receipt Book and verified that the money received is also deposited in respective Bank Account.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in the Revenue Receipt and also deposited to the Bank time to time.
- Cash Book has been verified with Receipts and payments vouchers & ROKARIYA receipts cash book.
- No, we have not seemed any Investment on lesser interest rate.
- Receipts & Payment A/c, Income & Expenditure A/c which have been enclosed with the audit report were provided by the Council and examined by us on sample basis.

Audit of Expenditures

- We covered the Expenditures on the sample basis during the process of Audit.
- While checking Accountant Cash Book and vouchers provided us, the bills and vouchers were found satisfactory according to books.
- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives,

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acts and rules issued by Government of India/ State Government.

- All the Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such cases occurred in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.

As per the ULB guideline, if the Fire Brigade going outside of Municipal area, there is some decided amount which has to be paid by the other MC is not taken by the ULB.

Audit of Book Keeping

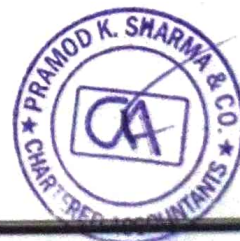
- We couldn't check all the books of accounts which were maintained by the Municipal Council.
- Except Cash book, many registers/records have not been maintained properly. Some observations in respect of records of ULB are as follows -

Accounts Department

Audit observations are as follow -

- Some irregularities were observed regarding obtaining and maintenance of bills and voucher files respectively which were suggested for rectification and paying attention in future.
- It is suggested to affix Proper stamps on cash book and other records.
- Grant Register and other necessary records were maintained properly and found satisfactory.

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Store Department

- Due to non-availability of last year's store records, we are unable to comment upon the opening balances of the materials.
- Demand letters were not obtained for issuing the materials from store.

Revenue Department

- The collection books (VasooliKatte) were found non-submitted back to the store according to the store records.
- As per our observation, the daily revenue collection was deposited timely into the bank.

Sanitation Department

- The records of usage of materials, chemicals issued from store department were maintained and necessary suggestions have been given to keep records better.
- Logbooks were maintained and found satisfactory.
- Proper vehicle repairing register and light repairing register should be maintained.

Water Supply Department

- Proper records for repairing of motor pumps, hand pumps, pipe lines should be maintained separately. Although store records contain the detail in regard of repairing.

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PWD Department

- Proper Construction Register should be maintained by the ULB.
- During the audit of note sheets which were enclosed with the vouchers, we found that proper work process was followed by the ULB.

Audit of FDRs

- While Auditing, we found that there were four FDRs made by the ULB.
- NO FDRs/TDRs are kept at low rate of interest than the prevailing rate of interest.

Name of Bank	FDR /Account no.	Deposit Date	Deposit amount
SBI	NA	NA	38,14,057.00/-
SBI	NA	NA	3,00,00,000.00/-

Audit of Tenders

- During the audit we have not been provided any tender file. However, on the basis of examination of note sheets attached to the vouchers, we found some irregularities and have been shown at respective place in this audit report.
- No Bank guarantee has been received.

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Audit of Grants & Loans

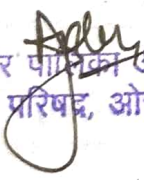
- We examined all the grants received from the State government and some of their utilization on sample basis.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital except that all grants have been used for the purpose for which grants have received.

For PRAMOD K. SHARMA & CO.

Chartered Accountant




Pramod Kumar Sharma
(Partner)


मुख्य नगर पालिका अधिकारी
बगर परिषद, ओरछा

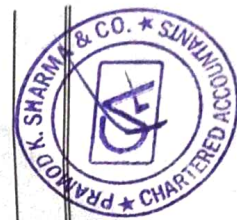
REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAs FOR FINANCIAL YEAR 2022-23

NAME OF ULB :- ORCHHA
NAME OF AUDITOR :- PRAMOD K. SHARMA & Co.

Sr No	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		Receipts in Rs.		% of Growth		
		2021-22	2022-23			
1	Audit of Revenue					
	A. REVENUE COLLECTION					
a.	Property Tax	6.46	34.26	430.34%	Tax collection has increased in a good way	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
b.	Consolidated Tax	3.36	31.17	827.68%	Tax collection has increased in a good way	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
c.	Devlopment Tax	1.58	7.67	385.44%	Tax collection has increased in a good way	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
d.	Education Cess	1.53	7.32	378.43%	Tax collection has increased in a good way	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
TOTAL (A)		13	80			

	B. NON REVENUE COLLECTION					
a.	Rent of Land & Buliding/Shops	2.36	4.88	106.78%	Tax collection has increased in a good way	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
b.	Water Tax	2.83	6.40	126.15%	Tax collection has increased in a good way	Council Should take step to remove this negativity and increase growth rate in collection of revenue.
c.	Market Fees	-	-	0.00%	-	-
d.	Other Fees & Taxes	-	-	0.00%	-	-
TOTAL (B)		5.19	11.28			

GRANT TOTAL (A) + (B) 18.12 91.70



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Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	Expenditures were made with the competent authority	Bills and vouchers were found satisfactory but yet Some bills and vouchers were found with some irregularities which were suggested for rectification and for paying attention in future in regard of bills and vouchers.	Council should obtain proper bills and maintain the bills and vouchers properly with all regards.
3	Audit of Book Keeping	We checked the books of accounts which maintained and made available for us during the audit by the Municipal Council.	All departments had some issues in regards of book keeping. { For more details Refer Observation sheet }	Council should maintain proper books of accounts for all departments
4	Audit of FDRs	While Auditing, we found there was one FDR in the ULB.	FDR register should be maintained and updated properly.	Proper Register should be maintained & Interest on FDRs should be recorded in cashbook timely.
5	Audit of Tenders / Bids	01. We examined Tenders/bids documents on the basis of note sheets attached with the vouchers which were made available for us during the audit. 02. Tenders which were found during the audit have followed proper tendering procedures.	01. As per our observations, council has followed proper tendering process regarding some tenders.	Proper Files /Records should be maintained for Tenders & Bids and proper process should be followed.



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6	Audit of Grants & Loans	Refer the "Audit of Grants & Loans" head of audit observation sheet	During Audit we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital. Except that all grants have been used for the purposes for which grants have been received.	Grants Register must be Prepared as per ULB approved format and must be completed.
7	Incidences relating to diversion of fund from Capital receipts/ grants / Loans to Revenue Nature Expenditure and from one scheme / Project to another	No Such diversion of fund We didn't found any incidences relating to diversion of funds from Capital receipts\Grants\ Loans to Revenue Nature Expenditure and from one scheme to another scheme.	No Such Observation Found	There Should be proper bifurcation of capital and revenue nature receipts and expenditure.
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.	108.54%	No Such Major Observation found	The Total Expenses is very High in the comparison of Income, so council should make more efforts to meet out the Expenditure form its Revenue Receipts.
b	Percentage of Capital Expenditure with respect to total Expenditure	46.79%	No Such Major Observation found	The capital expenditures are slightly low in comparison of Total expenditures, Council should make policies to increase the percentage of capital expenditures so that council can have more valuable assets.
8	Whether all the temporary advances have been fully recovered or not.	No advances given during the year	No observations	Advances should be recovered regularly from salary of employees and proper register should be maintained, (if given)
9	Whether bank reconciliation statement is being regularly prepared.	Yes, Bank Reconciliation Statements were prepared on monthly basis.	No observations	Proper File should be maintained on monthly basis for keeping such BRSs.

Date :

Place : Bhopal

For Pramod K. Sharma & co.
Chartered Accountant



Pramod Sharma
(Partner)
Mem. No. : 076883

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सुदामा परियट, ओरछा

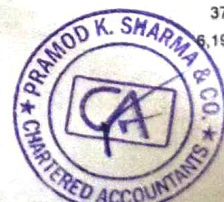
MUNICIPAL COUNCIL ORCHHA , DIST-NIWARI (M.P)

Receipts and Payments

For the Period 1-Apr-22 to 31-Mar-23

Receipts	Amount	Payments	Amount
Opening Balance	15,63,36,010.53	Consolidated Salaries, Wages & Bonus	3,00,000.00
Property Tax Receivable -Current Year	9,80,123.00	Salaries & Allowances-Staff- Basic Pay	2,14,84,449.00
Property Tax Receivable -Others	24,45,936.00	Wages	1,15,81,036.00
Other Tax Receivable - Samekit Kar	31,16,752.00	Remuneration & Fees Councillors	2,76,700.00
Receivable Education Cess	7,32,355.00	Arrears Salary	9,464.00
Receivable Urban Development Cess	7,66,804.00	Staff Welfare Expenses	3,82,535.00
Water Supply Receivable -Current Year	6,39,779.00	Staff Training Expenses	4,32,180.00
Rent Receivable - Current Year	11,37,593.00	Retirement Gratuity	28,590.00
Compensation in Lieu of Octopi	4,94,92,513.00	Leave Encashment	25,82,184.00
Rent From Community Halls	3,88,100.00	Office Maintenance-Other	68,465.00
Mutation Fee	1,00,800.00	Web, Internet	34,324.00
Others, Specify	9,251.00	Newspapers	19,208.00
Registration Fee-Labour	255.00	Printing Expenses	50,734.00
Permission Fee-SWM under Building	55.00	Stationery	1,55,570.00
Fees From Copies of Plan	1,542.00	Computer Stationery And Consumables	6,764.00
Fee-Copy of Certificate/Extract	10,400.00	Hire & Conveyance Expenses	6,77,188.00
Penalty & Fine-Rent	1,20,836.00	Insurance-Vehicle	2,22,228.00
Penalty & Fine-Other	38,850.00	Audit Fee-Govt. Audit	12,53,390.00
Connection Charges-Water Supply	1,79,890.00	Audit Fee-Certification	40,600.00
Fee-RTI Act	40.00	Legal Fees	5,635.00
Parking Fees (On Contract)	22,50,500.00	Consultancy Fees,Charges	16,12,285.00
User Charges-Water Supply by Tanker	300.00	Professional and Other Fees-Other	23,696.00
User Charge-Fire Extinguishing	5,000.00	Advertisement Expenses	2,68,748.00
Charges for NOC-Charges	15,950.00	Publicity Expenses	16,10,988.00
Charges - Water disconnection	1,500.00	Exhibition Expense	50,002.00
Sale-Tender	2,52,000.00	Cultural Events	6,27,737.00
Sale-Ration Card & Other forms	1,575.00	National Festival Celebration Expense	4,45,019.00
Interest-Saving Bank Account	32,03,481.00	Prize, Award & Felicitation Function Expense	7,08,537.00
Recovery from Employees-Others	20,000.00	Guest Entertainment Expenses	1,01,353.00
Misc-Income	2,87,990.00	Honorarium-Others	45,555.00
Grant-15th Central Finance Comm	72,07,000.00	Miscellaneous Expenses	1,86,903.00
Grant GoMP-State Finance Commission	4,52,000.00	Bulk Purchase of Power	85,36,166.00
Grant GoMP-Road Development	13,72,000.00	Bulk Purchase-Water Treatment Chemicals	2,30,164.00
Grant GoMP-Mulbhoot	21,78,000.00	Bulk Purchase-Power	14,17,913.00
MLA LAD Fund	2,00,000.00	Bulk Purchase-Sanitation/Conservancy Material	13,84,028.00
Grant-GoMP Others	5,08,84,000.00	Bulk Purchase-Engineering Stores	15,14,734.00
Grant GoMP-CM Special Purpose	30,00,000.00	Bulk purchase-Electrical store	22,37,842.00
Water Deposits	16,580.00	Hire Charges-Machinery	1,49,754.00
Recoveries Payable-SGST - Service Output	1,78,708.00	Hire Charges-Vehicle	4,900.00
	13,16,88,458.00	Hire Charges-Others	3,92,048.00
		R & M-Other Road	7,12,728.00
		R & M-Road Traffic Management assets	9,64,631.00
		R & M-Open Drain	1,75,191.00
		R & M-Water Reservoir	51,666.00
		R & M-Other Waterways	1,27,233.00
		R & M-Water-Pump	62,401.00
		R & M-Water Dist.Pipeline	2,76,853.00
		R & M-Water-Hand Pump	12,859.00
		R & M-Water-Treatment Plant	1,79,328.00
		R & M-Composting Plant	2,61,152.00
		R & M-Park,Nurseries & Garden	4,45,311.00
		R & M-Playground & Stadium	5,69,973.00
		R & M-Public Convenience / Toilets	3,38,381.00
		R & M-Street Lights	2,47,270.00
		Consoli Repairs & Maintenance -Buildings	30,734.00
		R & M-Building Office	70,656.00
		R & M-Building Community	1,07,443.00
		R & M-Building-Maternity and Child welfare centre	1,40,028.00
		R & M-Building-Temple	50,616.00
		R & M-Building-School	37,287.00
		R & M-Boundary Wall & Fencing	8,19,659.00

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R & M-Other Structures	8,66,708.00
R & M-Tanker	89,348.00
R & M-Fire Tender	55,174.00
R & M-Tractor	72,093.00
R & M-Vehicle Others	3,66,307.00
R & M-Other Furnitures	47,025.00
R & M-Air Conditioner	17,248.00
R & M-Photocopier	19,199.00
R & M-Other Office Equipment	47,865.00
R & M-Elect. Fitting	15,782.00
R & M-Generator	69,087.00
Other	2,800.00
Consolidated Repairs & Maintenance Others	18,769.00
O & M-Testing & Inspection Charges	86,920.00
O & M-Garbage & Clearance Expenses	2,07,209.00
O & M-Water Tankers	12,348.00
O & M-Others	17,05,108.00
Consolidated Bank Charges	322.00
MLA Election Expense	4,51,074.00
Revenue Grants given	4,07,565.00
Employment through skilled training & Placement (EST&P)	9,74,259.00
SBM-Information and Communication & Education	3,91,194.00
MSSM-ONM Grants	23,030.00
Labour Welfare Programmes Expenses -Weaker Sections	30,000.00
Revenue Written Off	3,34,800.00
Consolidated Municipal Fund	8,027.00
Loan-HUDCO-Secured	17,09,423.00
Security Deposit	19,21,095.00
Water Deposits	1,000.00
Employee Liabilities-Salaries, Wages & Bonus	19,90,180.00
Employee Liabilities-Pension	9,39,388.00
Recoveries Payable-PF for Employees on Deputation	16,82,964.00
Recoveries Payable-Profession Tax Deduction	92,000.00
Recoveries Payable-Labour Tax Deduction	5,28,967.00
Recoveries Payable-Royalty Deduction	3,74,771.00
Recoveries Payable-TDS on Employees	2,79,294.00
Recoveries Payable-TDS on Contractors	35,31,460.00
Water-Pump	39,285.00
Other	1,83,386.00
Air Conditioner	90,650.00
Computer	44,923.00
Photo-Copier	23,185.00
Office Equipment-Others	20,583.00
TV	31,488.00
Communication Equipment	5,100.00
Chair	2,06,576.00
Table	22,640.00
Almirah	4,800.00
Fan	22,567.00
Furniture & Fixtures-Other	1,36,430.00
Building-Guest House	9,36,406.00
Building-Stadium	32,73,906.00
Building-Covered Parking Area	56,88,277.00
Building-Public Convenience	63,22,219.00
Building-Boundary Wall	12,93,675.00
Roads & Bridges-Concrete Road	95,381.00
Roads & Bridges-Paving Blocks work	6,65,536.00
Roads & Bridges-RCC Ghat	8,86,315.00
Sewerage and Drainage-Drain-Open	41,27,546.00
Waterways-Overhead Tank (OHT)	1,77,278.00
Public-LightingPublic-Lighting-other	25,52,133.00
MSAVY-Building-Office	17,35,549.00
MSAVY-Roads & Bridges-Concrete Road	4,01,023.00
Smart City Projects	4,66,60,728.00
Closing Balance	12,63,66,284.53
Total	28,80,24,468.53

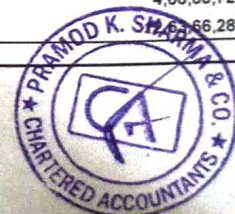
मुख्य नगर पालिका अधिकारी
नगर परिषद, ओरछा

Total

28,80,24,468.53

Total

28,80,24,468.53



MUNICIPAL COUNCIL ORCHHA , DIST-NIWARI (M.P)
INCOME AND EXPENDITURE
For the Period 1-Apr-22 to 31-Mar-23

Expenditure	Amount	Income	Amount
Consolidated Salaries, Wages & Bonus	3,00,000.00	Property Tax Receivable -Current Year	9,80,123.00
Salaries & Allowances-Staff- Basic Pay	2,14,84,449.00	Property Tax Receivable -Others	24,45,936.00
Wages	1,15,81,036.00	Other Tax Receivable - Samekit Kar	31,16,752.00
Remuneration & Fees Councillors	2,76,700.00	Receivable Education Cess	7,32,355.00
Arrears Salary	9,464.00	Receivable Urban Development Cess	7,66,804.00
Staff Welfare Expenses	3,82,535.00	Water Supply Receivable -Current Year	6,39,779.00
Staff Training Expenses	4,32,180.00	Rent Receivable - Current Year	11,37,593.00
Retirement Gratuity	28,590.00	Compensation in Lieu of Octopi	4,94,92,513.00
Leave Encashment	25,82,184.00	Rent From Community Halls	3,88,100.00
Office Maintenance-Other	68,465.00	Mutation Fee	1,00,800.00
Web, Internet	34,324.00	Others, Specify	9,251.00
Newspapers	19,208.00	Registration Fee-Labour	255.00
Printing Expenses	50,734.00	Permission Fee-SWM under Building Permission	55.00
Stationery	1,55,570.00	Fees From Copies of Plan	1,542.00
Computer Stationery And Consumables	6,764.00	Fee-Copy of Certificate/Extract	10,400.00
Hire & Conveyance Expenses	6,77,188.00	Penalty & Fine-Rent	1,20,836.00
Insurance-Vehicle	2,22,228.00	Penalty & Fine-Other	38,850.00
Audit Fee-Govt. Audit	12,53,390.00	Connection Charges-Water Supply	1,79,890.00
Audit Fee-Certification	40,600.00	Fee-RTI Act	40.00
Legal Fees	5,635.00	Parking Fees (On Contract)	22,50,500.00
Consultancy Fees,Charges	16,12,285.00	User Charges-Water Supply by Tanker	300.00
Professional and Other Fees-Other	23,696.00	User Charge-Fire Extinguishing	5,000.00
Advertisement Expenses	2,68,748.00	Charges for NOC-Charges	15,950.00
Publicity Expenses	16,10,988.00	Charges - Water disconnection	1,500.00
Exhibition Expense	50,002.00	Sale-Tender	2,52,000.00
Cultural Events	6,27,737.00	Sale-Ration Card & Other forms	1,575.00
National Festival Celebration Expense	4,45,019.00	Interest-Saving Bank Account	32,03,481.00
Prize, Award & Felicitation Function Expense	7,08,537.00	Recovery from Employees-Others	20,000.00
Guest Entertainment Expenses	1,01,353.00	Misc Income	2,87,990.00
Honorarium-Others	45,555.00	Revenue Grant & Contributions	56,04,500.00
Miscellaneous Expenses	1,86,903.00		
Bulk Purchase of Power	85,36,166.00		
Bulk Purchase-Water Treatment Chemicals	2,30,164.00		
Bulk Purchase-Power	14,17,913.00		
Bulk Purchase-Sanitation/Conservancy Material	13,84,028.00		
Bulk Purchase-Engineering Stores	15,14,734.00		
Bulk purchase-Electrical store	22,37,842.00		
Hire Charges-Machinery	1,49,754.00		
Hire Charges-Vehicle	4,900.00		
Hire Charges-Others	3,92,048.00		
R & M-Other Road	7,12,728.00		
R & M-Road Traffic Management assets	9,64,631.00		
R & M-Open Drain	1,75,191.00		
R & M-Water Reservoir	51,666.00		
R & M-Other Waterways	1,27,233.00		
R & M-Water-Pump	62,401.00		
R & M-Water Dist.Pipeline	2,76,853.00		
R & M-Water-Hand Pump	12,859.00		
R & M-Water-Treatment Plant	1,79,328.00		
R & M-Composting Plant	2,61,152.00		
R & M-Park,Nurseries & Garden	4,45,311.00		
R & M-Playground & Stadium	5,69,973.00		
R & M-Public Convenience / Toilets	3,38,381.00		
R & M-Street Lights	2,47,270.00		
Consoli Repairs & Maintenance -Buildings	30,734.00		
R & M-Building Office	70,656.00		
R & M-Building Community	1,07,443.00		
R & M-Building-Maternity and Child welfare centre	1,40,028.00		
			7,18,04,670.00

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R & M-Building-Temple	50,616.00		
R & M-Building-School	37,287.00		
R & M-Boundary Wall & Fencing	6,19,659.00		
R & M-Other Structures	8,66,708.00		
R & M-Tanker	89,348.00		
R & M-Fire Tender	55,174.00		
R & M-Tractor	72,093.00		
R & M-Vehicle Others	3,66,307.00		
R & M-Other Furnitures	47,025.00		
R & M-Air Conditioner	17,248.00		
R & M-Photocopier	19,199.00		
R & M-Other Office Equipment	47,865.00		
R & M-Elect. Fitting	15,782.00		
R & M-Generator	69,087.00		
Other	2,800.00		
Consolidated Repairs & Maintenance Others	18,769.00		
O & M-Testing & Inspection Charges	86,920.00		
O & M-Garbage & Clearance Expenses	2,07,209.00		
O & M-Water Tankers	12,348.00		
O & M-Others	17,05,108.00		
Consolidated Bank Charges	322.00		
MLA Election Expense	4,51,074.00		
Revenue Grants given	4,07,565.00		
Employment through skilled training & Placement (EST&P)	9,74,259.00		
SBM-Information and Communication & Education	3,91,194.00		
MSSM-ONM Grants	23,030.00		
Labour Welfare Programmes Expenses -Weaker Sections	30,000.00		
Revenue Written Off	3,34,600.00		
Employee Liabilities-Salaries, Wages & Bonus	19,90,160.00		
Employee Liabilities-Pension	9,39,388.00		
Recoveries Payable-PF for Employees on Deputation	16,82,964.00		
Recoveries Payable-Profession Tax Deduction	92,000.00		
Recoveries Payable-TDS on Employees	2,79,294.00	7,79,35,856.00	
		Ecess of expenditure over income	61,31,186.00
Total	7,79,35,856.00	Total	7,79,35,856.00

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