

**ABHINAV SINGH BAGHEL
& ASSOCIATES**

Chartered Accountants

Shop No 03, First Floor
Kacheri Chowk, Seoni, MP-480661

Mobile No. 09028523557

Email: caabhinavbaghel@gmail.com

INDEPENDENT AUDITOR'S REPORT

To,
Nagar Parishad
Chandameta Butaria,
District - Chhindwara
Report on the Financial Statements

We have audited the accompanying financial statements of NAGAR PARISHAD, CHANDAMETA BUTARIA, ('the Corporation') which comprises the Income and Expenditure Account and Receipts and Payments Account for the year then ended on March 31, 2023 annexed thereto and a summary of significant accounting policies and notes to the accounts.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and presentation of these financial statements that give a true and fair view of the financial position and financial performance of the Corporation. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the Corporation and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair and are free from material misstatement, whether due to fraud or error.

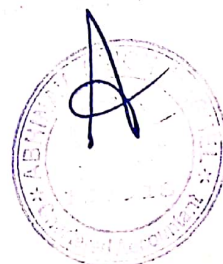
Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Corporation's preparation and fair presentation of the financial statements in order to design audit

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procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statement gives the information required in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, *subject to our observation and comments as incorporated in "Notes to the Accounts" accompanying and forming an integral part of the financial statements.*

(a) In the case of the Income and Expenditure Account, of the Deficit for the year then ended as on March 31, 2023; and

(b) In the case of the Receipts and Payment Account, of the Receipts and Payments for the year then ended as on March 31, 2023 that date.

(C) We have issued Original Audit Report Dated 06/09/2023 which covered all the points provided under scope of work but sequence was not the same.

For ABHINAV SINGH BAGHEL & ASSOCIATES

Chartered Accountants

FRN 031196C

SEONI

DATED: 26/12/2023

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ABHINAV SINGH BAGHEL

Proprietor

Membership No. 167918



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NAGAR PARISHAD, CHANDAMETA BUTARIA

"Audit Observation as per Scope of Work Defined"

Audit Observation as per Audit conducted for the Financial Year 2022-2023:

1. Audit of Revenue :-

I. We observed following are revenue sources of Nagarparisad Chandameta Butaria:

| Sr. No. | Revenue Resource | Sub-Revenue Resource |
|---------|--|--|
| 1. | Revenue from Rates & Taxes. | Auction of Chungi toll |
| | | Property Tax |
| | | Water Tax |
| 2. | Rental Income | Local Market Rental |
| 3. | Compensation Revenue from State Government | Compensation for Entry Tax |
| | | Compensation for Toll Tax |
| 5. | Revenue from Documents Issue | Ration Card, BPL Card, Transfer Fees and Duplicate Documents |
| 6. | Revenue from Interest | Interest from Saving Bank Account |
| 7. | Tender Fees | |
| 8. | Grant & Contribution | |

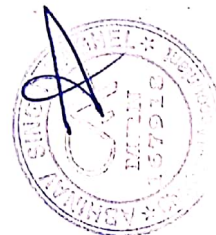
II. As per our observation, Revenue Receipts are properly issued to public for tax collection by Nagar Parisad and Daily Collection of tax deposited on Bank same day.

III. All Entries in Cash Book regarding revenue verified by our audit team.

IV. The Corporation is regularly collecting the taxes and other revenue from the public. Despite there are certain outstanding balances which are due for recovery.

As per the provision of Municipalities Act, 1961, if any sum of money found due to the person concerned with respect to rent, rates and taxes and if he is not paying the same within 15

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days after the due date; the person concerned shall be liable to pay interest @ 6.25% p.a. along with the amount outstanding.

In spite to the above provision, it was observe that the Corporation is neither charging nor collecting any interest/penalty on the arrears collected.

2. Audit of Expenditure:-

I. We have verified all the expenditure vouchers related to expenditure made on behalf of schemes, capital nature and also revenue nature for general purpose. All vouchers are maintained by accountants properly and entries passed in ledgers as well.

II. We have verified all expenditure vouchers and their reflection on Cash Book.

II. We also assure that all the vouchers for expenditures are duly sanctioned /authorized by proper authority and as per guidelines provided by government.

IV. Fund or Grant received by Government for particular schemes are allocated on this schemes and expenditure made on this schemes verified by us and found proper as per guidelines and instructions issued by Government over usage of these funds or grants.

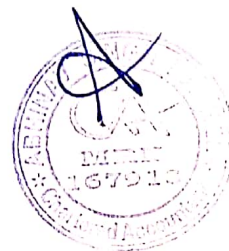
V. Scheme-wise projects are running by Nagarparisad for which specific files and register maintain by accounts department and time to time CMO certify the work status on registers for particular project.

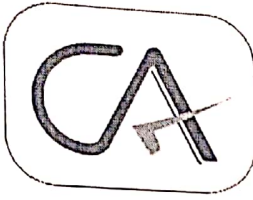
3. Audit of Book Keeping:-

I. Nagarparisad Chandameta Butaria is operating with single entry system of accounting. Double Entry Accounting work is completed till FY 2019-20. Accounts department maintain Cash book for day to day operations and Project wise books for the specific projects as per manual system of accounting.

II. Inventories and Store Records made available in respect of stock maintained by store keeper head and physical verification conducted by Corporation timely basis.


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III. Fixed Asset register provided by accounts department which was prepared at the time of initialization of double entry accounting system implementation.

IV. We have verified advance register maintained by accounts department and also verified supporting vouchers of advance given for any work.

V. Grants received by Nagar Parisad and payment made out of these grants are maintained in specific register for related projects.

4. Audit of FDR:-

I. The Nagar Parisad has not maintained any FDR with any banks.

II. Audit of Tenders:

I. We have verified all tender/Bid files and records for the Financial Year 2022-23.

II. As per our observation, Following discrepancies observed during the audit of tenders/bids:

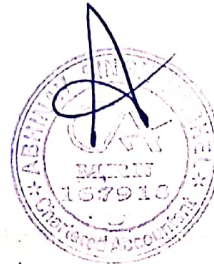
| Sr No. | Particulars | Reamarks |
|--------|-----------------------|-------------------------------------|
| 1 | Application of Tender | "Form-A" Memorandum Properly Filled |
| 2 | Letter of Acceptance | Properly signed |
| 3 | Agreement | Form Filled up |
| 4 | Progrees Report | Available in Files. |

III. Corporation properly received Tender fee/Bid processing fee/Performance guarantee For construction work as well as their repairing.

IV. Bank Grantee for Bid or Performance guarantee are found proper which are issued by authorized bank as per guidelines.

5. Audit of Grants and Loans :-

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I. The Corporation has received the amount by way grant from the state government, central government and from various other authority for various works; Separate register is maintained project wise. All the grants received and expenses incurred in respect to works are entered in the registers maintained.

II. It was observed during the course of audit that the Corporation has separate bank accounts for each type of projects as well as grants and amount in these accounts is also utilized for these purposes.

Other Observations:-

1. Earnest Money Deposits and Security Deposits :-


- a) The details regarding the balances of security deposits, initial security deposits, retention money or security deposits as on 31.03.2023 are maintained properly by the Corporation.
- b) The Corporation has maintained the bifurcation of the amount EMD, SD or retention money as on the reporting date.

2. Tax Deducted at Source :-

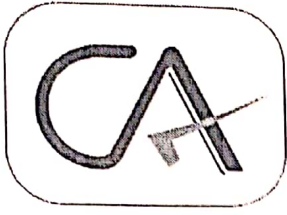
- a) The Corporation has complied with T.D.S. rules & returns for employee under the head of salary under section 192 & for contractors under section 194C of the Income Tax Act, 1961.

3. Clerical Errors Observed:-

- a) Corporation is following Single Entry System of accounting and the accounts are maintained on the Cash basis of accounting system. Only Receipts & Payments Accounts and Income & Expenditure account were prepared and presented to us and we had expressed our opinion on these financial statements based on our audit. Grant received from Government for specific purposes have been considered as capital receipt and the assets formed from utilization of said grant is not considered as expenditure of the Corporation. Grants received are classified as Revenue and Capital on the basis of available information for the purpose of Income and Expenditure account. Similarly, expenditure incurred during the year are


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classified as Revenue and Capital on the basis of information available for the purpose of Income & Expenditure Account for the year then ended on March 31, 2023.

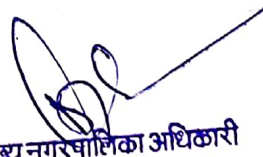
- b) Due to the maintenance of Manual Accounting of transactions by the Corporation; some of the arithmetical and the clerical error have been found in the Cash Books during the period of audit and rectified which was also suggested to rectify and discussed with accounts department.
- c) As per the provisions of Municipalities Act, 1961, the Corporation has not conduct any social audit during the reporting period.
- d) The budget for the subsequent financial year is prepared on the basis of the Cash book of previous year. As it was observed during the audit that certain contra entries are treated as expenditure, fixed deposits made were treated as expenditure. Thus, in our opinion and based on our audit observation it is suggested that the Corporation shall take due care of the effect of the same while preparing the Budget.

For ABHINAV SINGH BAGHEL & ASSOCIATES
Chartered Accountants
FRN 031196C

ABHINAV SINGH BAGHEL
Proprietor
Membership No. 167918

SEONI
DATED:26/12/2023



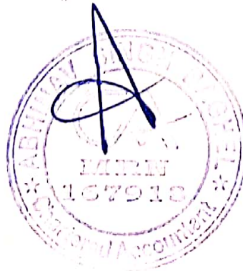

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CHANDAMETA BUTARIA

Income and Expenditure Statement for the period from 01.04.2022 to 31.03.2023

| Code No. | Item/ Head of Account | Schedule No | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|-------------|--|-------------|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 | 5 |
| | INCOME | | | |
| 1-10 | Tax Revenue | I-1 | 29,26,151.00 | 37,22,878.00 |
| 1-20 | Assigned Revenues & Compensation | I-2 | - | 2,74,26,099.00 |
| 1-30 | Rental Income from Municipal Properties | I-3 | 1,88,424.00 | 78,920.00 |
| 1-40 | Fees & User Charges | I-4 | 12,61,043.00 | 8,40,996.00 |
| 1-50 | Sale & Hire Charges | I-5 | - | 1,14,106.00 |
| 1-60 | Revenue Grants, Contributions & Subsidies | I-6 | 5,54,67,478.00 | 47,49,280.00 |
| 1-70 | Income from Investments | I-7 | - | - |
| 1-71 | Interest Earned | I-8 | 5,14,452.97 | 7,90,372.83 |
| 1-80 | Other Income | I-9 | - | - |
| A | Total – INCOME | | 6,03,57,548.97 | 3,77,22,651.83 |
| | EXPENDITURE | | | |
| 2-10 | Establishment Expenses | I-10 | 2,84,62,536.00 | 2,62,13,937.00 |
| 2-20 | Administrative Expenses | I-11 | 12,14,013.00 | 93,60,496.35 |
| 2-30 | Operations & Maintenance | I-12 | 1,42,35,528.00 | 58,03,076.03 |
| 2-40 | Interest & Finance Expenses | I-13 | - | - |
| 2-50 | Programme Expenses | I-14 | 5,95,518.00 | 11,899.00 |
| 2-60 | Revenue Grants, Contributions & subsidies | I-15 | 96,59,513.00 | 1,72,470.00 |
| 2-70 | Provisions & Write off | I-16 | - | - |
| 2-71 | Miscellaneous Expenses | I-17 | 19,76,369.00 | - |
| 2-72 | Depreciation | | 1,69,07,926.46 | 1,60,57,196.68 |
| B | Total – EXPENDITURE | | 7,30,51,403.46 | 57619075.06 |
| A-B | Gross surplus/ (deficit) of income over expenditure before Prior Period Items | | -1,26,93,854.49 | -1,98,96,423.23 |
| 2-80 | Add: Prior period Items (Net) | I-18 | - | - |
| | Gross surplus/ (deficit) of income over expenditure after Prior Period Items | | -1,26,93,854.49 | -1,98,96,423.23 |
| 2-90 | Less: Transfer to Reserve Funds | | - | - |
| | Net balance being surplus/ deficit carried over to Municipal Fund | | -1,26,93,854.49 | -1,98,96,423.23 |

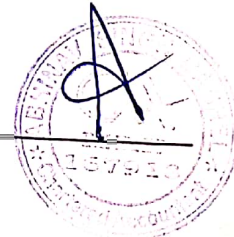
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CHANDAMETA BUTARIA
Balance Sheet of Chandameta Nagarpalika ULB as on 31.03.2023

| Code No | Description of Items | Schedule No. | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|---------|--|--------------|---------------------------|----------------------------|
| | LIABILITIES | | | |
| | Reserve & Surplus | | | |
| 3-10 | Municipal (General) Fund | B-1 | 3,92,20,750.51 | 51823134.74 |
| 3-11 | Earmarked Funds | B-2 | 53,02,000.00 | 5302000.00 |
| 3-12 | Reserves | B-3 | 81,99,000.00 | 8199000.00 |
| | Total Reserves & Surplus | | 5,27,21,750.51 | 65324134.74 |
| 3-20 | Grants, Contributions for specific purposes | B-4 | 7,31,54,673.49 | 87310328.20 |
| | Loans | | | |
| 3-30 | Secured Loans | B-5 | 1,98,06,075.00 | 2,40,00,000.00 |
| 3-31 | Unsecured Loans | B-6 | - | - |
| | Total Loans | | 1,98,06,075.00 | 2,40,00,000.00 |
| | Current Liabilities and Provisions | | | |
| 3-40 | Deposits Received | B-7 | 7,53,374.48 | -42,16,312.15 |
| 3-41 | Deposit works | B-8 | - | - |
| 3-50 | Other Liabilities (Sundry Creditors) | B-9 | 76,54,826.00 | 79,93,708.51 |
| 3-60 | Provisions | B-10 | 33,27,098.00 | 21,72,893.00 |
| | Total Current Liabilities and Provisions | | 1,17,35,298.48 | 59,50,289.36 |
| | TOTAL LIABILITIES | | 15,74,17,797.48 | 18,25,84,752.30 |
| | ASSETS | | | |
| | Fixed Assets | | | |
| 4-10 | Gross Block | B-11 | 19,55,78,877.39 | 18,72,20,945.14 |
| 4-11 | Less: Accumulated Depreciation | | 6,28,15,122.78 | 4,59,07,196.31 |
| | Net Block | | 13,27,63,754.61 | 14,13,13,748.83 |
| 4-12 | Capital Work-in-Progress | | - | - |
| | Total Fixed Assets | | 13,27,63,754.61 | 14,13,13,748.83 |
| | Investments | | | |
| 4-20 | Investment – General Fund | B-12 | - | - |
| 4-21 | Investments – Other Funds | B-13 | - | - |
| | Total Investments | | - | - |
| | Current Assets, Loans and Advances | | | |
| 4-30 | Stock in Hand (Inventories) | B-14 | 16,548.00 | 12000.00 |
| 4-31 | Sundry Debtors (Receivables) | B-15 | 58,92,894.00 | 42,06,656.00 |
| 4-32 | Gross amount outstanding | | - | - |
| | Less: Accumulated provision against bad and doubtful Receivables | | - | - |
| | Net amount outstanding | | 58,92,894.00 | 42,06,656.00 |
| 4-40 | Prepaid Expenses | B-16 | - | - |
| 4-50 | Cash and Bank Balances | B-17 | 1,87,44,601.00 | 3,69,59,627.21 |
| 4-60 | Loans, advances and deposits | B-18 | - | 92,720.25 |
| 4-61 | Less: Accumulated provision against Loans | | - | - |
| | Net Amount outstanding | | - | 92720.25 |
| | Total Current Assets, Loans & Advances | | 15,74,17,797.48 | 3,53,20,714.10 |
| 4-70 | Other Assets | B-19 | - | - |
| 4-80 | Miscellaneous Expenditure (to the extent not written off) | B-20 | - | - |
| | TOTAL ASSETS | | 15,74,17,797.48 | 18,25,84,752.30 |

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31.33 The various schedules to the Income and Expenditure Account have been indicated below.

Schedule I-1: Tax Revenue [Code No 110]

| Minor Code No | Particulars | Current year (Rs.) | Previous year (Rs.) |
|---------------|--|---------------------|---------------------|
| 1 | 2 | 3 | 4 |
| 110-01 | Property tax | | |
| 110-02 | Water tax | 10,60,015.00 | 1533734.00 |
| 110-03 | Sewerage Tax | 10,00,580.00 | 1164000.00 |
| 110-04 | Conservancy Tax | 2,44,240.00 | 128.00 |
| 110-05 | Lighting Tax | | 3,55,880.00 |
| 110-06 | Education tax | | |
| 110-07 | Vehicle Tax | 3,27,515.00 | 2,59,335.00 |
| 110-08 | Tax on Animals | | |
| 110-09 | Electricity Tax | | |
| 110-10 | Professional Tax | | |
| 110-11 | Advertisement tax | | |
| 110-12 | Pilgrimage Tax | | |
| 110-51 | Octroi & Toll | | |
| 110-52 | Cess | | |
| 110-80 | Other taxes | 2,93,801.00 | 4,09,801.00 |
| | Sub-total | 29,26,151.00 | 37,22,878.00 |
| 110-90 | Less Tax Remissions and Refund [Schedule I – I (a)] | | |
| | Sub-total | | |
| | Total tax revenue | 29,26,151.00 | 37,22,878.00 |

Schedule I-1 (a): Remission and Refund of taxes

| Code No. * | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|------------|---|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| | Property taxes | | |
| | Octroi and toll | | |
| | Cess Income | | |
| | Advertisement tax | | |
| | Others | | |
| | Total refund and remission of tax Revenues | | |

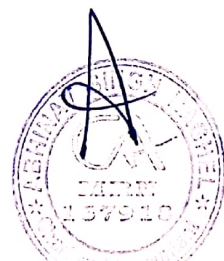
* Insert the Detailed Codes of Account as applicable

Note: The totals of this Schedule should be equalling to the amount as per the total in Schedule I – I

Schedule I-2 : Assigned Revenues & Compensation [Code No 120]

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|---|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 120-10 | Taxes and Duties collected by others | | 2,35,191.00 |
| 120-20 | Compensation in lieu of Taxes / duties | | 2,71,90,908.00 |
| 120-30 | Compensations in lieu of Concessions | | |
| | Total assigned revenues & compensation | | 2,74,26,099.00 |

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Schedule I-3: Rental income from Municipal Properties [Code No 130]

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|--|---------------------------|----------------------------|
| 130-10 | Rent from Civic Amenities | 1,88,424.00 | 78920.00 |
| 130-20 | Rent from Office Buildings | | |
| 130-30 | Rent from Guest Houses | | |
| 130-40 | Rent from lease of lands | | |
| 130-80 | Other rents | | |
| | Sub-Total | 1,88,424.00 | 78,920.00 |
| 130-90 | Less: Rent Remission and Refunds | | |
| | Sub-total | | |
| | Total Rental Income from Municipal Properties | 1,88,424.00 | 78920.00 |

Schedule I-4 : Fees & User Charges [Code No 140]**Schedule I-4 (a): Fees & User Charges – Function wise**

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|--|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| | Municipal Body | | |
| | Administration | | |
| | Finance, Accounts, Audit | | |
| | Election | | |
| | Record Room | | |
| | Estate | | |
| | Stores & Purchase | | |
| | Workshop | | |
| | Census | | |
| | | | |
| | Total income from fees & user charges – Function wise | | |

Note:

Functions as applicable in the ULBs and on which fees and user charges are raised shall be stated here. The total income from Fees & User Charges as per Schedule I-4 (a) should tally with the total income from Fees & User Charges as per Schedule I-4 (b).

Schedule I-4 (b): Fees & User Charges – Income head-wise [Code 140]

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|------------------------------------|---------------------------|----------------------------|
| 140-10 | Empanelment & Registration Charges | | 18,152.00 |
| 140-11 | Licensing Fees | 6,10,729.00 | 30,951.00 |
| 140-12 | Fees for Grant of Permit | | 43,149.00 |
| 140-13 | Fees for Certificate or Extract | | 7,430.00 |
| 140-14 | Development Charges | 5,79,229.00 | 1,31,335.00 |
| 140-15 | Regularisation Fees | | 34,600.00 |
| 140-20 | Penalties and Fines | | 2,05,391.00 |
| 140-40 | Other Fees | 71,085.00 | 1,99,086.00 |
| 140-50 | User Charges | | 25,674.00 |
| 140-60 | Entry Fees | | |
| 140-70 | Service / Administrative Charges | | 27,892.00 |
| 140-80 | Other Charges | | 1,17,336.00 |
| | Sub-Total | 12,61,043.00 | 8,40,996.00 |

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| Code No. 1 | Particulars 2 | Current Year Amount (Rs.) 3 | Previous Year Amount (Rs.) 4 |
|---------------|--|-----------------------------------|------------------------------------|
| 140-90 | Less: Rent Remission and Refunds | - | - |
| | Sub-total | | |
| | Total income from Fees & User Charges – Income head-wise | 12,61,043.00 | 8,40,996.00 |

The total income from Fees & User Charges as per Schedule I-4 (b) should tally with the total income from Fees & User Charges as per Schedule I-4 (a).

Schedule I-5 : Sale & Hire Charges [Code No 150]

Schedule I-5 (a): Sale & Hire Charges – Function wise

| Code No. 1 | Particulars 2 | Current Year Amount (Rs.) 3 | Previous Year Amount (Rs.) 4 |
|---------------|---|-----------------------------------|------------------------------------|
| | Municipal Body Administration Finance, Accounts, Audit Election Record Room Estate Stores & Purchase Workshop Census | | |
| | Total Income from Sale & Hire charges – Function wise | | |

The total income from Sale & Hire Charges as per Schedule I-5 (a) should tally with the total income from Sale & Hire Charges as per Schedule I-5 (b).

Schedule I-5 (b): Sale & Hire Charges – Income head-wise [Code No 150]

| Detailed Head Code 1 | Particulars 2 | Current Year Amount (Rs.) 3 | Previous Year Amount (Rs.) 4 |
|----------------------------|--|-----------------------------------|------------------------------------|
| 150-10 | Sale of Products | | 946.00 |
| 150-11 | Sale of Forms & Publications | | 1,13,160.00 |
| 150-12 | Sale of stores & scrap | | |
| 150-30 | Sale of Others | | |
| 150-40 | Hire Charges for Vehicles | | |
| 150-41 | Hire Charges for Equipment | | |
| | Total Income from Sale & Hire charges – income head-wise | | |

The total income from Sale & Hire Charges as per Schedule I-5 (b) should tally with the total income from Sale & Hire Charges as per Schedule I-5 (a).

Schedule I-6: Revenue Grants, Contributions & Subsidies [Code No160]

| Code No. 1 | Particulars 2 | Current Year Amount (Rs.) 3 | Previous Year Amount (Rs.) 4 |
|---------------|---|-----------------------------------|------------------------------------|
| 160-10 | Revenue Grant | 5,54,67,478.00 | 44,49,280.00 |
| 160-20 | Re-imbursement of expenses | | 3,00,000.00 |
| 60-30 | Contribution towards schemes | | |
| | Total Revenue Grants, Contributions & Subsidies | 5,54,67,478.00 | 47,49,280.00 |

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Schedule I-7: Income from Investments – General Fund [Code No 170]

| Code No | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|---------|---|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 170-10 | Interest on Investments | | |
| 170-20 | Dividend | | |
| 170-30 | Income from projects taken up on commercial Basis | | |
| 170-40 | Profit in Sale of Investments | | |
| 170-80 | Others | | |
| | Total Income from Investments | | |

Schedule I-8: Interest Earned [Code No 171]

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|---|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 171-10 | Interest from Bank Accounts | 5,14,452.97 | 7,90,373.00 |
| 171-20 | Interest on Loans and advances to Employees | | |
| 171-30 | Interest on loans to others | | |
| 171-80 | Other Interest | | |
| | Total. – Interest Earned | 5,14,452.97 | 7,90,373.00 |

Schedule I-9: Other Income [Code No180]

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|-----------------------------------|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 180-10 | Deposits Forfeited | | |
| 180-11 | Lapsed Deposits | | |
| 180-20 | Insurance Claim Recovery | | |
| 180-30 | Profit on Disposal of Fixed asses | | |
| 180-40 | Recovery from Employees | | |
| 180-50 | Unclaimed Refund/ Liabilities | | |
| 180-60 | Excess Provisions written back | | |
| 180-80 | Miscellaneous Income | | |
| | Total Other Income | | |

Note:

Details of profit earned on Fixed Assets disposed shall be given for each of the class of fixed assets, to the extent possible, together with the details of the gross block of the fixed asset sold, depreciation provided on that and the value realised on disposition below Schedule I-9.

Schedule I-10: Establishment Expenses [code no 210]**Schedule I-10 (a): Establishment Expenses – Function wise**

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|--------------------------|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| | Municipal Body | | |
| | Administration | | |
| | Finance, Accounts, Audit | | |
| | Election | | |
| | Record Room | | |
| | Estate | | |

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| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|--|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| | Stores & Purchase | | |
| | Workshop | | |
| | Census | | |
| | | | |
| | | | |
| | Total establishment expenses – Function wise | | |

Note:

The total function wise expenses as per Schedule I-10 (a) should tally with the total Establishment expenses as per Schedule I-10 (b).

Schedule I-10 (b): Establishment Expenses – Expenditure head-wise

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|--|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 210-10 | Salaries, Wages and Bonus | 2,84,62,536.00 | 2,54,93,949.00 |
| 210-20 | Benefits and Allowances | - | - |
| 210-30 | Pension | - | 7,19,988.00 |
| 210-40 | Other Terminal & Retirement Benefits | - | - |
| | Total establishment expenses – expense head wise | 2,84,62,536.00 | 2,62,13,937.00 |

Note:

The total function wise expenses as per Schedule I-10 (b) should tally with the total Establishment expenses as per Schedule I-10 (a).

Schedule I-11: Administrative Expenses [Code No 220]

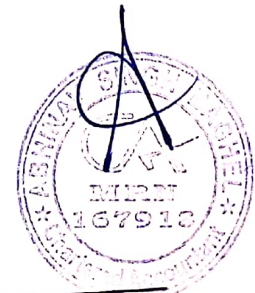
Schedule I-11 (a): Administrative Expenses – Function wise

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|--|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| | Municipal Body | | |
| | Administration | | |
| | Finance, Accounts, Audit | | |
| | Election | | |
| | Record Room | | |
| | Estate | | |
| | Stores & Purchase | | |
| | Workshop | | |
| | Census | | |
| | | | |
| | Total Administrative expenses– Function wise | | |

Note:

The total function wise expenses as per Schedule I-11 (a) should tally with the total administrative expenses as per Schedule I-11 (b).

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Schedule I-11 (b): Administrative Expenses – Expenditure head-wise

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|--|---------------------------|----------------------------|
| 220-10 | Rent, Rates and Taxes | 312170.00 | 4,40,150.00 |
| 220-11 | Office maintenance | | 71,97,528.00 |
| 220-12 | Communication Expenses | 75398.00 | 1,34,179.00 |
| 220-20 | Books & Periodicals | | 2,630.00 |
| 220-21 | Printing and Stationery | 182198.00 | 1,99,470.00 |
| 220-30 | Travelling & Conveyance | | 9,39,469.36 |
| 220-40 | Insurance | | |
| 220-50 | Audit Fees | | 41,385.00 |
| 220-51 | Legal Expenses | | |
| 220-52 | Professional and other Fees | | 1,75,000.00 |
| 220-60 | Advertisement and Publicity | 644247.00 | 2,19,152.99 |
| 220-61 | Membership & subscriptions | | |
| 220-80 | Other Administrative Expenses | | 11,532.00 |
| | Total administrative expenses – expense head wise | 12,14,013.00 | 9360496.35 |

Note:

The total function wise expenses as per Schedule I-11 (b) should tally with the total administrative expenses as per Schedule I-11 (a).

Schedule I-12: Operations and Maintenance [Code No 230]

Schedule I-12 (a): Operations & Maintenance Expenses – Function wise

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|--|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| | Municipal Body Administration | | |
| | Finance, Accounts, Audit | | |
| | Election | | |
| | Record Room | | |
| | Estate | | |
| | Stores & Purchase | | |
| | Workshop | | |
| | Census | | |
| | | | |
| | Total Operations & Maintenance expenses – Function wise | | |

Note:

The total function wise expenses as per Schedule I-12 (a) should tally with the total Operations & maintenance expenses as per Schedule I-12 (b).

Schedule I-12 (b): Operations & Maintenance – Expenditure head-wise

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|--|---------------------------|----------------------------|
| 230-10 | Power & Fuel | 75,56,390.00 | - |
| 230-20 | Bulk Purchases | 2922944.00 | 26,75,681.90 |
| 230-30 | Consumption of Stores | 1817957.00 | 4,61,064.39 |
| 230-40 | Hire Charges | | 3,48,407.72 |
| 230-51 | Repairs & maintenance –Infrastructure Assets | | 9,90,845.27 |
| 230-52 | Repairs & maintenance - Civic Amenities | | 18,580.00 |
| 230-53 | Repairs & maintenance – Buildings | | 94,666.16 |

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| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|---|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 230-54 | Repairs & maintenance – Vehicles | | 6,05,456.00 |
| 230-59 | Repairs & maintenance – Others | 1938237.00 | 5,33,374.59 |
| 230-80 | Other operating & maintenance expenses | | 75,000.00 |
| | Total operations & maintenance - expense head wise | 1,42,35,528.00 | 58,03,076.03 |

Note:

The total function wise expenses as per Schedule I-12 (b) should tally with the total Operations & maintenance expenses as per Schedule I-12 (a).

Schedule I-13: Interest & Finance Charges [Code No 240]

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|---|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 240-10 | Interest on Loans from Central Government | | |
| 240-20 | Interest on Loans from State Government | | |
| 240-30 | Interest on Loans from Government Bodies & associations | | |
| 240-40 | Interest on Loans from International Agencies | | |
| 240-50 | Interest on Loans from Banks & Other Financial Institutions | | |
| 240-60 | Other Interest | | |
| 240-70 | Bank Charges | | 11,899.00 |
| 240-80 | Other Finance Expenses | | |
| | Total Interest & Finance Charges | | 11,899.00 |

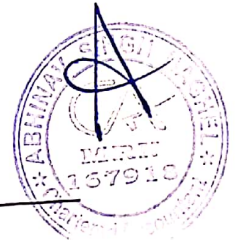
Schedule I-14: Programme Expenses [Code No 250]

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|---------------------------------|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 250-10 | Election Expenses | 93,518.00 | - |
| 250-20 | Own Programmes | 5,02,000.00 | 73,970.00 |
| 250-30 | Share in Programmes of others | | 98,500.00 |
| | Total Programme Expenses | 5,95,518.00 | 1,72,470.00 |

Schedule I-15: Revenue Grants, Contributions & Subsidies [Code No 260]

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|--|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 260-10 | Grants [give details] | 96,59,513.00 | |
| 260-20 | Contributions [give details] | | |
| 260-30 | Subsidies [give details] | | |
| | Total Revenue Grants, Contributions & Subsidies | 96,59,513.00 | |

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Schedule I-16: Provisions & Write off [Code No 270]

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|---|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 270-10 | Provisions for Doubtful receivables | | |
| 270-20 | Provision for other Assets | | |
| 270-30 | Revenues written off | | |
| 270-40 | Assets written off | | |
| 270-50 | Miscellaneous Expense written off | | |
| | Total Provisions & Write off | | |

Schedule I-17: Miscellaneous Expenses [Code No 271]

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|-------------------------------------|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 271-10 | Loss on disposal of Assets | - | - |
| 271-20 | Loss on disposal of Investments | - | - |
| 271-80 | Other Miscellaneous Expenses | 19,76,369.00 | - |
| | Total Miscellaneous expenses | 19,76,369.00 | - |

Schedule I-18: Prior Period Items (Net) [Code No 280]

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|---|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| | Income | | |
| 280-10 | Taxes | | |
| 280-20 | Other – Revenues | | |
| 280-30 | Recovery of revenues written off | | |
| 280-40 | Other income | | |
| | Sub – Total Income (a) | | |
| | Expenses | | |
| 280-50 | Refund of Taxes | | |
| 280-60 | Refund of Other – Revenues | | |
| 280-80 | Other Expenses | | |
| | Sub – Total Income (b) | | |
| | Total Prior Period (Net) (a-b) - | | |

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The various schedules to the Balance Sheet have been provided below:

Schedule B-1: Municipal (General) Fund [Code No 310]

| Code No. | Particulars | Opening balance as per the last account (Rs.) | Additions during the year * (Rs.) | Total (Rs.) | Deductions during the year** (Rs.) | Balance at the end of the current year (Rs.) |
|------------------|--|---|-----------------------------------|----------------|------------------------------------|--|
| 1 | 2 | 3 | 4 | 5 (3+4) | 6 | 7 (5-6) |
| 310-10 310-90 | Municipal Fund Excess of Income & Expenditure | 5,19,14,605.00 | -1,26,93,854.49 | 3,92,20,750.51 | | 3,92,20,750.51 |
| | Total Municipal fund (310) | 5,19,14,605.00 | -1,26,93,854.49 | 3,92,20,750.51 | | 3,92,20,750.51 |

* Addition includes contributions towards the fund, Adjustments to Opening Balance Sheet and also excess of income over expenditure

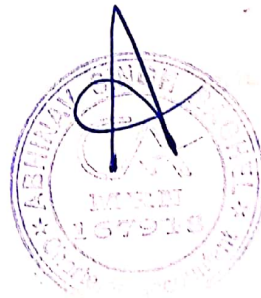
** Deduction includes contributions from the fund. Adjustments to Opening Balance Sheet and also excess of expenditure over the income

Schedule B-2: Earmarked Funds

Schedule B – 2: Special Funds/Sinking Fund/Trust or Agency Fund [Code No 311] Amount in Rs.

| Particulars | Special Fund 1 | Special Fund 2 | Special Fund 3 | Special Fund 4 | Special Fund 5 | Pension Fund | General Provident fund |
|---|----------------|----------------|----------------|----------------|----------------|--------------|------------------------|
| Code No. | 53,02,000.00 | | | | | | |
| (a) Opening Balance | | | | | | | |
| (b) Additions to the Special Fund | | | | | | | |
| (i) Transfer from Municipal Fund | | | | | | | |
| (ii) Interest/Dividend earned on Special Fund Investments | | | | | | | |
| (iii) Profit on disposal of Special Fund Investments | | | | | | | |
| (iv) Appreciation in Value of Special Fund Investments | | | | | | | |
| (v) Other addition (Specify nature) | | | | | | | |
| Total (b) | 53,02,000.00 | | | | | | |
| Total (a+b) | | | | | | | |
| (c) Payments out of funds | | | | | | | |
| (i) Capital expenditure on | | | | | | | |

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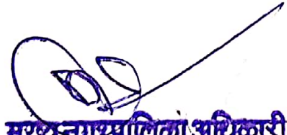


| Particulars Code No. | Special Fund 1 | Special Fund 2 | Special Fund 3 | Special Fund 4 | Special Fund 5 | Pension Fund | General Provident fund |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------|------------------------------|
| Fixed Assets* | | | | | | | |
| Others | | | | | | | |
| Sub-total | | | | | | | |
| (ii) Revenue Expenditure on | | | | | | | |
| Salary, Wages and allowances etc. | | | | | | | |
| Rent | | | | | | | |
| Other administrative charges | | | | | | | |
| Sub-total | | | | | | | |
| (iii) Other: | | | | | | | |
| Loss on disposal of Special Fund Investments | | | | | | | |
| Diminution in Value of Special Fund Investments | | | | | | | |
| Transferred to Municipal Fund | | | | | | | |
| Sub-total | | | | | | | |
| Total of (i+ii+iii) (c) | | | | | | | |
| Net balance at the year end - (a+b)-(c) | 53,02,000.00 | | | | | | |
| Grant Total of Special Funds | | | | | | | |

Note:

All funds are to be shown as separate fund either in the schedule or in a separate schedule with the corresponding indication in the balance sheet under "Funds" on liability side.

1. Additions during the year:
 - a. Addition to Pension Fund would be out of the "Transfer to Funds" from Income and Expenditure Account as per the accounting principles.
 - b. Addition to General Provident and Contributory Provident Fund are the deductions from salary.
 - c. Interest from investments of Funds would be added to respective Funds.
2. Deductions during the year:
 - a. Deductions from Pension Fund means payments made on account of Pension/Family pension
 - b. Deduction from Gross Provident Fund/Contributory Provident Fund - Advances/Withdrawals.


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Schedule B-3: Reserves [Code No 312]

| Code No. | Particulars | Opening balance (Rs.) | Additions during the year (Rs.) | Total (Rs.) | Deductions during the year (Rs.) | Balance at the end of the current year (Rs.) |
|----------|------------------------------|-----------------------|---------------------------------|--------------|----------------------------------|--|
| 1 | 2 | 3 | 4 | 5 (3+4) | 6 | 7 (5-6) |
| 312-10 | Capital Contribution | | | | | |
| 312-11 | Capital Reserve | | | | | |
| 312-20 | Borrowing Redemption Reserve | | | | | |
| 312-30 | Special Funds (Utilised) | | | | | |
| 312-40 | Statutory Reserve | | | | | |
| 312-50 | General Reserve | 81,99,000.00 | | 81,99,000.00 | | 81,99,000.00 |
| 312-60 | Revaluation Reserve | | | | | |
| | Total Reserve funds | 81,99,000.00 | | 81,99,000.00 | | 81,99,000.00 |

Schedule B-4: Grants & Contribution for Specific Purposes [Code No 320]

Amount in Rs.

| Particulars | Grants from Central Government | Grants from State Government | Grants from Other Government Agencies | Grants from Financial Institutions | Grants from Welfare Bodies | Grants from International Organisations | Others |
|--|--------------------------------|------------------------------|---------------------------------------|------------------------------------|----------------------------|---|--------|
| Code No. | | | | | | | |
| (a) Opening Balance | | 1,61,66,761.83 | | | | | |
| (b) Additions to the Grants * | | | | | | | |
| (i) Grant received during the year | 94,31,000.00 | 4,60,36,478.00 | | | | | |
| (ii) Interest/Dividend earned on Grant Investments | | | | | | | |
| (iii) Profit on disposal of Grant Investments | | | | | | | |
| (iv) Appreciation in Value of Grant Investments | | | | | | | |
| (v) Other addition (Specify nature) | | | | | | | |
| Total (b) | 94,31,000.00 | 4,60,36,478.00 | | | | | |
| Total (a+b) | 94,31,000.00 | 6,22,03,239.83 | | | | | |
| (c) Payments out of funds | | | | | | | |
| (i) Capital expenditure on Fixed Assets* | | | | | | | |
| Others | | | | | | | |
| Sub-total | | | | | | | |

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| Particulars | Grants from Central Government | Grants from State Government | Grants from Other Government Agencies | Grants from Financial Institutions | Grants from Welfare Bodies | Grants from International Organisations | Others |
|---|--------------------------------|------------------------------|---------------------------------------|------------------------------------|----------------------------|---|--------|
| Code No. | | | | | | | |
| (ii) Revenue Expenditure on | | | | | | | |
| Salary, Wages and allowances etc. | | | | | | | |
| Rent | | | | | | | |
| Other administrative charges | 61,77,224.63 | 1,09,51,433.66 | | | | | |
| Sub-total | 61,77,224.63 | 1,09,51,433.66 | | | | | |
| (iii) Other: | | | | | | | |
| Loss on disposal of Grant Investments | | | | | | | |
| Diminution in Value of Grant Investments | | | | | | | |
| Grants Refunded | | | | | | | |
| Sub-total | | | | | | | |
| Total (c) [i+ii+iii] | 61,77,224.63 | 1,09,51,433.66 | | | | | |
| Net balance at the year end - (a+b)-(c) | 32,53,775.37 | 7,31,54,673.49 | | | | | |
| Total Grants & Contribution for Specific Purposes | | | | | | | |

Note:

Plan funds received from Central/ State Government are to be shown as grant funds and not to be mixed up with earmarked funds

* For transferring completed capital assets, expenditure incurred will be capitalised and assets will be taken to Fixed Assets schedule (B-11) and Capital contribution will be increased by the same amount.

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Schedule B-5: Secured Loans [Code No 330]

Amount in Rs.

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|---|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 330-10 | Loans from Central Government | | |
| 330-20 | Loans from State government | 1,98,06,075.00 | 2,40,00,000.00 |
| 330-30 | Loans from Govt. bodies & Associations | | |
| 330-40 | Loans from international agencies | | |
| 330-50 | Loans from banks & other financial institutions | | |
| 330-60 | Other Term Loans | | |
| 330-70 | Bonds & debentures | | |
| 330-80 | Other Loans | | |
| | Total Secured Loans | 1,98,06,075.00 | 2,40,00,000.00 |

Notes:

1. The nature of the Security shall be specified in each of these categories
2. Particulars of any guarantees given shall be disclosed
3. Terms of redemption (if any) of bonds/debentures issued shall be stated, together with the earliest date of redemption
4. Rate of Interest and Original Amount of loan and outstanding can be provided for every Loan under each of these categories separately;
5. 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 331]

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|---|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 331-10 | Loans from Central Government | | |
| 331-20 | Loans from State government | | |
| 331-30 | Loans from Govt. bodies & Associations | | |
| 331-40 | Loans from international agencies | | |
| 331-50 | Loans from banks & other financial institutions | | |
| 331-60 | Other Term Loans | | |
| 331-70 | Bonds & debentures | | |
| 331-80 | Other Loans | | |
| | Total Un-Secured 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 [Code No 340]

Amount in Rs.

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|--------------------------------|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 340-10 | From Contractors | 7,53,374.00 | -4313712.00 |
| 340-20 | From Revenues | | 97400.00 |
| 340-30 | From staff | | |
| 340-80 | From Others | | |
| | Total deposits received | 7,53,374.00 | -4216312.00 |

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Schedule B-8: Deposits Works [Code No 341]

| Amount in Rs. | | | | | |
|---------------|------------------------|--|---|---------------------------------------|--|
| Code No. | Particulars | Opening balance as the beginning of the year Amount (Rs) | Additions during the current year Amount (Rs) | Utilisation / expenditure Amount (Rs) | Balance outstanding at the end of the current year Amount (Rs) |
| 1 | 2 | 3 | 4 | 5 | 6 |
| 341-10 | Civil Works | | | | |
| 341-20 | Electrical works | | | | |
| 341-80 | Others | | | | |
| | Total of deposit works | | | | |

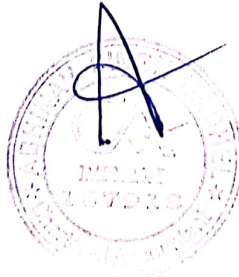
Note:

1. The amount received from the department on whose behalf the deposit works have been undertaken would appear in col. 4
2. Expenditure incurred including percentage (departments) charges would appear in Col 5
3. Balance as in Col. 6 would appear in the balance sheet as a liability

Schedule B-9: Other Liabilities (Sundry Creditors) [Code No 350]

| Amount in Rs. | | | |
|---------------|--|---------------------------|----------------------------|
| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
| 1 | 2 | 3 | 4 |
| 350-10 | Creditors | | |
| 350-11 | Employee Liabilities | 76,54,826.00 | 80,70,049.00 |
| 350-12 | Interest Accrued and Due | | |
| 350-20 | Recoveries Payable | | |
| 350-30 | Government Dues Payable | | |
| 350-40 | Refunds Payable | | 1.85.058.00 |
| 350-41 | Advance Collection of Revenues | | 7.603.00 |
| 350-80 | Others | | 1.16.321.00 |
| | Total Other liabilities (Sundry Creditors) | 76,54,826.00 | 79,93,709.00 |

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Schedule B-10: Provisions [Code No. 360]

| Code No. 1 | Particulars 2 | Current Year Amount (Rs.) 3 | Previous Year Amount (Rs.) |
|---------------|----------------------------|-----------------------------------|----------------------------|
| 360-10 | Provision for Expenses | 33,27,098.00 | 21,72,893.00 |
| 360-20 | Provision for Interest | - | - |
| 360-30 | Provision for Other Assets | - | - |
| | Total Provisions | 33,27,098.00 | 21,72,893.00 |

Schedule B-11: Fixed Assets [Code No. 410 & 411]

Amount in Rs.

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| Code No | 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 the previous year |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 410-10 | Land | 301347.67 | | | 301347.67 | | | | | 301347.67 | 301347.67 |
| 410-20 | Buildings | 15382890.68 | 1809594.46 | | 17192485.14 | 1283428.81 | 573082.81 | | 1856511.62 | 15335973.52 | 14099461.87 |
| | Infrastructure Assets | | | | | | | | | | |
| 410-30 | Roads and Bridges | 79193238.88 | 4621131.72 | | 83814370.60 | 32449212.36 | 11973481.51 | | 44422693.87 | 39391676.73 | 46744026.52 |
| 410-31 | Sewerage and drainage | 8787991.34 | 1874167.34 | | 10662158.68 | 1696970.05 | 710810.58 | | 2407780.63 | 8254378.05 | 7091021.29 |
| 410-32 | Water ways | 64455746.55 | | | 64455746.55 | 8833163.46 | 1611393.66 | | 6444557.12 | 58011189.43 | 59622583.09 |
| 410-33 | Public Lighting | 1282892.60 | | | 1282892.60 | 675947.16 | 256578.52 | | 932525.68 | 350366.92 | 606945.44 |
| 410-34 | Sanitation and Solid Waste Management System | 66123.00 | | | 66123.00 | 6612.30 | 2204.10 | | 8816.40 | 57306.60 | 59510.70 |
| | Other assets | | | | | | | | | | |
| 410-40 | Plants & Machinery | 2864778.00 | | | 2864778.00 | 761513.40 | 286477.80 | | 1047991.20 | 1816786.80 | 2103264.60 |
| 410-50 | Vehicles | 4152754.22 | | | 4152754.22 | 1332426.27 | 415275.42 | | 1747701.69 | 2405052.53 | 2820327.95 |
| 410-60 | Office & other equipment | 586859.00 | | | 586859.00 | 167867.70 | 58685.90 | | 226553.60 | 360305.40 | 418991.30 |
| 410-70 | Furniture, fixtures, fittings and electrical appliances | 504865.84 | | | 504865.84 | 114443.87 | 50486.58 | | 164930.45 | 339935.39 | 390421.97 |
| 410-80 | Other fixed assets | 9641457.36 | 53038.73 | | 9694496.09 | 2585610.94 | 969449.57 | | 3555060.51 | 6139435.58 | 7055846.42 |
| | Total | 187220945.14 | 8357932.25 | | 195578877.39 | 45907196.32 | 16907926.46 | | 62815122.78 | 132763754.61 | 141313748.82 |

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Schedule B-12: Investments - General Fund [Code 420]

Amount Rs.

| Code No. | Particulars | With whom invested | Face value (Rs.) | Current year Carrying Cost (Rs.) | Previous year Carrying Cost (Rs.) |
|----------|--|--------------------|------------------|----------------------------------|-----------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 420-10 | Central Government Securities | | | | |
| 420-20 | State Government Securities | | | | |
| 420-30 | Debentures and Bonds | | | | |
| 420-40 | Preference Shares | | | | |
| 420-50 | Equity Shares | | | | |
| 420-60 | Units of Mutual Funds | | | | |
| 420-80 | Other Investments | | | | |
| | Total of Investments General Fund | | | | |

1. Insert the other Heads of Account and the corresponding Codes of Account for other investments made by the ULB
2. Provide break-up of other investments as applicable
3. Aggregate amount of quoted investments and also market value thereof shall be disclosed. Aggregate amount of unquoted investments shall also be disclosed.

Schedule B-13: Investments - Other Funds [Code 421]

Amount Rs.

| Code No. | Particulars | With whom invested | Face value (Rs.) | Current year Carrying Cost (Rs.) | Previous year Carrying Cost (Rs.) |
|----------|---|--------------------|------------------|----------------------------------|-----------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 421-10 | Central Government Securities | | | | |
| 421-20 | State Government Securities | | | | |
| 421-30 | Debentures and Bonds | | | | |
| 421-40 | Preference Shares | | | | |
| 421-50 | Equity Shares | | | | |
| 421-60 | Units of Mutual Funds | | | | |
| 421-80 | Other Investments | | | | |
| | Total of Investments Other Funds | | | | |

1. Insert the other Heads of Account and the corresponding Codes of Account for other investments made by the ULB
2. Provide break-up of other investments as provided for General Fund Investments.

Schedule B-14: Stock in Hand (Inventories) [Code 430]

Amount in Rs.

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|----------------------------|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 430-10 | Stores | 16548.00 | 12000.00 |
| 430-20 | Loose Tools | | |
| 430-30 | Others | 16548.00 | 12000.00 |
| | Total Stock in hand | | |

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Schedule B-15: Sundry Debtors (Receivables) [Code No 431]

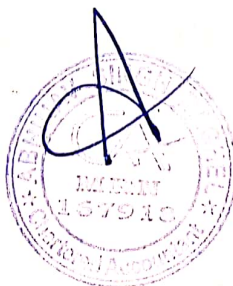
| Code No. 1 | Particulars 2 | Gross Amount (Rs.) 3 | Provision for Outstanding revenues (Rs.) 4 (Code No 432) | Net Amount (Rs.) 5 = 3 - 4 | Previous year Net amount (Rs.) 6 |
|---------------|---|----------------------------|---|----------------------------------|--|
| 431-10 | <u>Receivables for Property Taxes</u> | | | | |
| | Less than 5 years * | 11,27,448.00 | | 11,27,448.00 | 23,55,296.00 |
| | More than 5 years* | | | | |
| 431-91 | Sub - total | | | | |
| | Less: State Government Cesses/Levies in Taxes - Control Accounts | | | | |
| | <u>Net Receivables of Property Taxes</u> | 11,27,448.00 | | 11,27,448.00 | 23,55,296.00 |
| 431-19 | <u>Receivable of Other Taxes</u> | | | | |
| | Less than 3 years* | 47,65,446.00 | | 47,65,446.00 | 3,04,779.00 |
| | More than 3 years* | | | | |
| 431-99 | Sub- total | | | | |
| | Less: State Government Cesses/Levies in Taxes - Control Accounts | | | | |
| | <u>Net Receivables of Other Taxes</u> | 47,65,446.00 | | 47,65,446.00 | 3,04,779.00 |
| 431-20 | <u>Receivables of Cess Income</u> | | | | |
| | Less than 3 years* | | | | |
| | More than 3 years* | | | | |
| 431-30 | Sub- total | | | | |
| | <u>Receivables for Fees and User Charges</u> | | | | |
| | Less than 3 years* | | | | |
| | More than 3 years* | | | | |
| | Sub - total | 47,65,446.00 | | 47,65,446.00 | 152,692.00 |
| 431-40 | Receivables from Other Sources | | | 47,65,446.00 | 3,04,779.00 |
| | Less than 3 years* | | | | |
| | More than 3 years* | | | | |
| 431-50 | Sub - total | | | | 19,660.00 |
| | Receivables from Government | | | | |
| | Total of Sundry Debtors (Receivables) | 58,92,894.00 | | 58,92,894.00 | 19,660.00 |
| | | | | | 42,06,656.00 |

Note:

The provision made against accrual items would not affect the opening/ closing balances of the Demand and Collection Ledgers for the purpose of recovery of dues from the concerned parties/ individuals

*Break up for provision for outstanding revenues are given in Column 4

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Schedule B-16: Prepaid Expenses [Code No 440]

| Code No. 1 | Particulars 2 | Current year Amount (Rs.) 3 | Previous year Amount (Rs.) 4 |
|---------------|-------------------------------|-----------------------------------|------------------------------------|
| 440-10 | Establishment | | |
| 440-20 | Administrative | | |
| 440-30 | Operations & Maintenance | | |
| | Total Prepaid expenses | | |

Schedule B-17 :Cash and Bank Balances [Code No 450]

| Code No. 1 | Particulars 2 | Current year Amount (Rs.) 3 | Previous year Amount (Rs.) 4 |
|---------------|--|-----------------------------------|------------------------------------|
| 450-10 | Cash | | 64424.00 |
| | Balance with Bank – Municipal Funds | | |
| 450-21 | Nationalised Banks | 35,74,716.40 | 3,68,95,203.21 |
| 450-22 | Other Scheduled Banks | - | - |
| 450-23 | Scheduled Co-operative Banks | - | - |
| 450-24 | Post Office | - | - |
| | Sub-total | 35,74,716.40 | 3,68,95,203.21 |
| | Balance with Bank – _____ Special Funds | | |
| 450-41 | Nationalised Banks | 1,51,69,884.47 | - |
| 450-42 | Other Scheduled Banks | - | - |
| 450-43 | Scheduled Co-operative Banks | - | - |
| 450-44 | Post Office | - | - |
| | Sub-total | 1,51,69,884.47 | - |
| | Balance with Bank – _____ Grant Funds | | |
| 450-61 | Nationalised Banks | - | - |
| 450-62 | Other Scheduled Banks | - | - |
| 450-63 | Scheduled Co-operative Banks | - | - |
| 450-64 | Post Office | - | - |
| | Sub-total | - | - |
| | Total Cash and Bank balances | 1,87,44,600.87 | 3,69,59,627.21 |

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