

HARDA NAGAR PALIKA

INCOME AND EXPENDITURE STATEMENT

FOR THE PERIOD FROM 1 APRIL, 2018 TO 31ST MARCH, 2019

	Item / Head of Account	Schedule No	Amount For the year 2018-2019 (Rs.)
A	INCOME		
	Tax Revenue	IE-1	21,378,912.00
	Assigned Revenues & Compensation	IE-2	112,579,210.00
	Rental Income from Municipal Properties	IE-3	25,698,751.00
	Fees & User Charges	IE-4	9,174,879.00
	Sales & Hire Charges	IE-5	113,933.00
	Revenue Grants, Contributions & Subsidies	IE-6	12,775,000.00
	Income from Investments	IE-7	94,585.00
	Interest Earned	IE-8	11,515,592.45
	Prior Period	IE-9	33,624,143.26
	Total - INCOME		226,955,005.71
B	EXPENDITURE		
	Establishment Expenses	IE-10	104,425,983.44
	Administrative Expenses	IE-11	27,704,079.22
	Operations & Maintenance	IE-12	74,666,815.26
	Interest & Finance Expenses	IE-13	764,971.26
	Programme Expenses	IE-14	4,807,372.00
	Revenue Grants, Contributions & Subsidies	IE-15	8,633,274.00
	Provisions & Write off	IE-16	2,575.00
	Miscellaneous Expenses	IE-17	1,379,140.00
	Depreciation		-
	Total - EXPENDITURE		222,384,210.18
C	Gross Surplus / (Deficit) of Income over Expenditure before Prior Period Items (A-B)		4,570,795.53
D	Add/Less: Prior Period Items (Net)	IE-18	0.00
E	Gross Surplus / (Deficit) of Income over Expenditure after Prior Period Items (C-D)		4,570,795.53
F	Less: Transfer to Reserve Funds		-
H	Net Balance being Surplus / (deficit) carried over to Municipal Fund (E-F-G)		4,570,795.53

Heer Jain

ASK CA & ASSOCIATES
BHOPAL
CHARTERED ACCOUNTANTS

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नगर पालिका परिषद, हरदा

HARDA NAGAR PALIKA PARISHAD

SCHEDULE FORMING PART OF
INCOME AND EXPENDITURE STATEMENT

FOR THE PERIOD FROM 1 APRIL, 2018 TO 31ST MARCH, 2019

Schedule IE-1: Tax Revenue

Account Code	Particulars	Amount For the year 2018-2019 (Rs.)
1100100	Property Tax	7,384,027.00
1100200	Water Tax	7,915,538.00
1100800	Tax on Animals	-
1101100	Advertisement Tax	12,480.00
	Cess	-
1108000	Other Taxes	6,066,867.00
1100000	Sub-Total	21,378,912.00
1109001	Less: Tax Remission and Refund [Schedule IE-1(a)]	0.00
	Sub-Total	0.00
1100000	Total Tax Revenues	21,378,912.00

Schedule IE-1 (A) : Remission and Refund of Taxes

Account Code	Particulars	Amount For the year 2018-2019 (Rs.)
	Property Tax	0.00
	Octroi & Toll	0.00
	Cess Income	0.00
	Others	0.00
1109001	Total refund & remission of tax revenues	0.00

Schedule IE-2 : Assigned Revenues & Compensation

Account Code	Particulars	Amount For the year 2018-2019 (Rs.)
1201000	Taxes & Duties Collected by others	-
1202000	Compensation in lieu of Taxes / Duties	112,579,210.00
1203000	Compensation in lieu of Concessions	0.00
1200000	Total Assigned Revenues & Compensation	112,579,210.00



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Schedule IE-3 : Rental Income From Municipal Corporation

Account Code	Particulars	Amount For the year 2018-2019 (Rs.)
1301000	Rent from Civic Amenities	17,228,251.00
1302000	Rent from Office Buildings	-
1303000	Rent from Guest Houses	-
1304000	Rent from Lease Lands	-
1305000	Other Rents	8,470,500.00
	Sub-Total	25,698,751.00
	Less: Rent Remission & Refunds	0.00
	Sub-Total	0.00
1300000	Total Rental Income from Municipal Properties	25,698,751.00

Schedule IE-4 : Fees & User Charges- Income Head-Wise

Account Code	Particulars	Amount For the year 2018-2019 (Rs.)
1401000	Empanelment & Registration Charges	76,130.00
1401100	Licensing Fess	826,091.00
1401200	Fees for Grant of Permit	437,941.00
1401300	Fees for Certificate or Extract	-
1401400	Development Charges	0.00
1401500	Regularization Fees	0.00
1402000	Penalties and Fines	117,780.00
1404000	Other Fees	6,822,805.00
1405000	User Charges	264,570.00
1406000	Entry Fees (Zoo & Garden)	-
1407000	Service / Administrative Charges	210,162.00
1408000	Other Charges	419,400.00
	Sub-Total	9,174,879.00
	Less: Remission & Refunds	0.00
	Sub-Total	0.00
1400000	Total Income from Fees & User Charges	9,174,879.00

Schedule IE-5 : Sale & Hire Charges

Account Code	Particulars	Amount For the year 2018-2019 (Rs.)
1501000	Sale of Products	0.00
1501100	Sale of Forms & Publications	113,933.00
1501200	Sale of Stores & Scrap	0.00
1503000	Sale of Others	0.00
1504000	Hire Charges of Vehicles	0.00
1504100	Hire charges of Equipments	0.00
1500000	Total Income from Sale & Hire Charges	113,933.00



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Account Code	Particulars	Amount For the year 2018-2019 (Rs.)
1301000	Rent from Civic Amenities	17,228,251.00
1302000	Rent from Office Buildings	-
1303000	Rent from Guest Houses	-
1304000	Rent from Lease Lands	-
1305000	Other Rents	8,470,500.00
	Sub-Total	25,698,751.00
	Less: Rent Remission & Refunds	0.00
	Sub-Total	0.00
1300000	Total Rental Income from Municipal Properties	25,698,751.00

Schedule IE-4 : Fees & User Charges- Income Head-Wise

Account Code	Particulars	Amount For the year 2018-2019 (Rs.)
1401000	Empanelment & Registration Charges	76,130.00
1401100	Licensing Fess	826,091.00
1401200	Fees for Grant of Permit	437,941.00
1401300	Fees for Certificate or Extract	-
1401400	Development Charges	0.00
1401500	Regularization Fees	0.00
1402000	Penalties and Fines	117,780.00
1404000	Other Fees	6,822,805.00
1405000	User Charges	264,570.00
1406000	Entry Fees (Zoo & Garden)	-
1407000	Service / Administrative Charges	210,162.00
1408000	Other Charges	419,400.00
	Sub-Total	9,174,879.00
	Less: Remission & Refunds	0.00
	Sub-Total	0.00
1400000	Total Income from Fees & User Charges	9,174,879.00

Schedule IE-5 : Sale & Hire Charges

Account Code	Particulars	Amount For the year 2018-2019 (Rs.)
1501000	Sale of Products	0.00
1501100	Sale of Forms & Publications	113,933.00
1501200	Sale of Stores & Scrap	0.00
1503000	Sale of Others	0.00
1504000	Hire Charges of Vehicles	0.00
1504100	Hire charges of Equipments	0.00
1500000	Total Income from Sale & Hire Charges	113,933.00



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Schedule IE-6 : Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Amount For the year 2018-2019 (Rs.)
1601000	Grant-Mool Bhoot	0.00
1601000	Grant for Mid Day Meal	1,400,000.00
1601000	Revenue Grant	0.00
1601002	Grant for Road Maintenance	0.00
1601003	Grant State Finance Commission	11,375,000.00
1601004	Grant for water Management	0.00
1603002	Grant 12th / 13th Finance Commission	0.00
1600000	Total Revenue Grants, Contributions & Subsidies	12,775,000.00

Schedule IE-7 : Income From Investments- General Fund

Account Code	Particulars	Amount For the year 2018-2019 (Rs.)
1701000	Interest on Investments	0.00
1702000	Dividend	0.00
1703000	Income from project taken up on Commercial basis	0.00
1704000	Profit in sale of Investments	0.00
1708000	Others	94,585.00
1700000	Total Income from Investments	94,585.00

Schedule IE-8 : Interest Earned

Account Code	Particulars	Amount For the year 2018-2019 (Rs.)
1711000	Interest from Bank Accounts	11,515,592.45
1712000	Interest on Loans and Advances to Employees	0.00
1713000	Interest on Loans to Others	0.00
1714000	Other Interest	0.00
1710000	Total- Interest Earned	11,515,592.45



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Schedule IE-9 : Other Income

Account Code	Particulars	Amount For the year 2018-2019 (Rs.)
1801000	Deposits Forfeited	0.00
1801100	Lapsed Deposits	0.00
1802000	Insurance Claim Recovery	0.00
1803000	Profit on Disposal of Fixed Assets	0.00
1804000	Recovery from Employees	0.00
1805000	Unclaimed Refund/ Liabilities	0.00
1806000	Excess Provision Written Back	0.00
1808000	Miscellaneous Income	33,624,143.26
1809000	Deferred Income (Transferred from Capital Reserve for Depreciation on Assets out Grant Fund)	0.00
1800000	Total Other Income	33,624,143.26



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HARDA NAGAR PALIKA**SCHEDULE FORMING PART OF INCOME
AND EXPENDITURE STATEMENT****FOR THE PERIOD FROM 1 APRIL, 2018 TO 31ST MARCH, 2019****Schedule IE-10: Establishment Expenses**

Account Code	Particulars	Amount For the year 2018-2019 (Rs.)
2101000	Salaries, Wages and Bonus Benefits and Allowances	98,899,487.44
2102000	Benefits and Allowances	1,230,708.00
2103000	Pension	4,235,870.00
2104000	Other Terminal & Retirement Benefits	59,918.00
2100000	Total Establishment Expenses	104,425,983.44

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Amount For the year 2018-2019 (Rs.)
2201000	Rent Rates and Taxes	3,294,569.00
2201100	Office Maintenance	4,230,632.00
2201200	Communication Expenses	1,884,563.00
2201240	Computerization Expenses-eGovernance	-
2202000	Books & Periodicals	25,725.00
2202100	Printing & Stationery	564,616.00
2203000	Conveyance & POL Expenses	3,763,730.00
2204000	Insurance	1,821,267.00
2205000	Audit Fees	904,379.00
2205100	Legal Expenses	100,910.00
2205200	Professional and Other Fees	4,062,657.00
2206000	Advertisement & Publicity	6,594,167.00
2206100	Membership & Subscriptions	42,192.00
2208000	Other Administrative Expenses	414,672.22
2200000	Total Administrative Expenses	27,704,079.22



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Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Amount For the year 2018-2019 (Rs.)
2301000	Power & Fuel	28,722,607.00
2302000	Emergency Water Supply	963,476.00
2303000	Consumption of Stores	4,419,880.00
2304000	Hire Charges	200,000.00
2305000	Repairs & Maintenance- Infrastructure Assets	10,020,896.00
2305100	Repairs & Maintenance- Civic Amenities	9,310,661.54
2305200	Repairs & Maintenance- Buildings	3,374,651.00
2305300	Repairs & Maintenance- Vehicles	4,493,655.00
2305400	Repairs & Maintenance- Furniture	293,409.00
2305500	Repairs & Maintenance- Office Equipment	544,639.00
2305600	Repairs & Maintenance- Electrical Appliances	1,923,151.54
2305900	Repairs & Maintenance- Others	10,072,023.18
2308000	Other Operating & Maintenance Expenses	327,766.00
2300000	Total Operations & Maintenance Expenses	74,666,815.26

Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Amount For the year 2018-2019 (Rs.)
2401000	Interest on Loans from Central Government	265,482.00
2402000	Interest on Loans from State Government	0.00
2403000	Interest on Loans from Government Bodies & Association	0.00
2404000	Interest on Loans from International Agencies	0.00
2405000	Interest on Loans from Banks & Other Financial Institutions (Over Draft & Term Loan)	0.00
2406000	Other Interest	449,641.00
2407000	Bank Charges	49,848.26
2408000	Other Finance Expenses	0.00
2400000	Total Interest & Finance Charges	764,971.26

Schedule IE-14: Programme Expenses

Account Code	Particulars	Amount For the year 2018-2019 (Rs.)
2501000	Election Expenses	689,714.00
2501002	Mid Day Meal in Government School	0.00
2501003	Dr. Shyama Prasad Mukherjee Accidental Insurance Scheme (For Citizen of Indore)	0.00
2502000	Own Programs	2,750,522.00
2503000	Share in Programs of Others	1,367,136.00
2500000	Total Programme Expenses	4,807,372.00



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Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Amount For the year 2018-2019 (Rs.)
2601000	Vambay Scheme Grant Refund	0.00
2602000	Contributions EPF	8,572,264.00
2602002	Contributions IDA	0.00
2603000	Subsidies (Specify details)	61,010.00
2600000	Total Revenue Grants, Contributions & Subsidies	8,633,274.00

Schedule IE-16: Provisions & Write Off

Account Code	Particulars	Amount For the year 2018-2019 (Rs.)
2701000	Provisions for doubtful receivables	0.00
2702000	Provisions for Other Assets	0.00
2703000	Revenues written off	0.00
2704000	Assets written off	0.00
2705000	Miscellaneous Expenses written off	2,575.00
	Total Provisions & Write off	2,575.00

Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Amount For the year 2018-2019 (Rs.)
2711000	Loss on disposal of Assets	0.00
2712000	Loss on disposal of Investments	0.00
2718000	Other Miscellaneous Expenses	1,379,140.00
2718001	Assets written off	0.00
2710000	Total Miscellaneous Expenses	1,379,140.00



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Schedule IE-18: Prior Period Items (Net)

Account Code	Particulars	Amount For the year 2018-2019 (Rs.)
	<u>Income</u>	
	Taxes Other-Revenues	0.00
	Recovery of Revenues written off	0.00
	Other Income	0.00
	Sub - Total Income (a)	0.00
	<u>Expenses</u>	
2855000	Refund of Taxes	0.00
2856000	Refund of Other Revenues	0.00
2857000	Other Expenses	0.00
	Sub - Total Expenses (b)	0.00
	Total Prior Period (Net) (a-b)	0.00



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नगर पालिका परिषद्, हरदा

NAGAR PALIKA PARISHAD , HARDWA

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE PERIOD FROM 1 APRIL, 2018 TO 31ST MARCH, 2019

Account Code	Head of Account	Amount For the year 2018-2019 (Rs.)	Account Code	Head of Account	Amount For the year 2018-2019 (Rs.)
	Opening Balances				
	Cash balance including Imprest Balances with Banks / Treasury (including in designated bank accounts)				
4501000	Cash in Hand	-			
4500000	Balance with Bank	148,268,961.77			
		148,268,961.77			
	Operating Receipts			Operating Payments	
1100000	Tax Revenue	781,304.00	2100000	Establishment Expenses	104,180,598.44
1200000	Assigned Revenues & Compensations	125,354,210.00	2200000	Administrative Expenses	23,996,137.22
1300000	Rental Income from Municipal Properties	10,734,000.00	2300000	Operations and Maintenance	62,116,476.26
1400000	Fees & User Charges	8,537,052.00	2400000	Interest & Finance Charges	764,971.26
1500000	Sales & Hire Charges	113,933.00	2500000	Programme Expenses	4,332,304.00
1600000	Revenue Grants, Contribution & Subsidies	-	2600000	Revenue Grants, Contribution & Subsidies	8,633,274.00
1700000	Income from Investments	94,585.00	2710000	Other Miscellaneous Expenses	2,575.00
1710000	Interest Earned	11,511,350.45	2850000	Prior Period	1,183,790.00
1800000	Other Income	33,624,143.26		Other Collections on behalf of State and Central Government	
	Non-Operating Receipts-			Non-Operating Payments	
3121100	Capital Reserve	-	3125000	General Reserve	-
3201000	Central Govt Grant	650,407,573.00	3201000	Central Govt Grant	654,496,858.00
3202000	State Govt. Grant	71,615,974.97	3202000	State Govt. Grant	-
3300000	Secured loan (Hudco)	-	3300000	Repayment of Hudco	880,715.00
3400000	Deposit Received	2,199,636.00	3400000	Deposit Received(Refund)	1,207,016.00
3500000	Other Liabilities & Taxes	32,579,752.60	3500000	Other Liabilities & Taxes	38,041,091.00
				Fixed Assets	50,222,551.60
				Capital Work in Progress	13,445,632.18



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Account Code	Head of Account	Amount For the year 2018-2019 (Rs.)	Account Code	Head of Account	Amount For the year 2018-2019 (Rs.)
			4606000	Deposit with External Agencies	
				Other Payments [specify] :	
			3101000	Municipal Fund	
			3111000	GPF & FBF Repayment	
			3200000	Revenue Expenses of Grant Fund	
			3200000	Refund of Grants	
			3500000	Payment to Creditors	
				Closing Balances	
				Cash balance including Imprest Balances with Banks / Treasury (including in designated bank accounts)	
			4500000	Balance with Bank	132,318,486.09
	TOTAL	1,095,822,476.05		TOTAL	1,095,822,476.05

Place : Harda
Date :

CMO
Harda Nagar Palika

Accounts Officer
Harda Nagar Palika

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