JABALPUR MUNICIPAL CORPORATION
BALANCE SHEET
AS AT 31 MARCH 2019

	Particulars	Sch. No.	Amount	Amount As at 31 March 2019	Amount As at 31 March 2018
A	SOURCES OF FUNDS				
A1	**Reserves and Surplus**				
	Municipal (General) Fund	B-1	8964966353.28		8326712617.79
	Earmarked Funds	B-2	88279521.25		20606873.50
	Reserves	B-3	8376127435.03		7413157896.70
	Total Reserves and Surplus			**17429373309.56**	**15760477387.99**
A2	**Grants, Contributions for Specific Purpose**	B-4	743156688.71	743156688.71	1058274312.26
A3	**Loans**				
	Secured Loan	B-5	0	0	0.00
	Unsecured Loans	B-6	912731117.00	912731117.00	1077357066.00
	Total Loans			**912731117.00**	**1077357066.00**
	TOTAL OF SOURCES OF FUNDS [A1-A3]			**19085261115.27**	**17896108766.25**
B	APPLICATION OF FUNDS				
B1	**Fixed Assets**				
	Gross Block	B-11	17658915998.01		15980398034.01
	Less: Accumulated Depreciation		6005433025.04	11653482972.97	-5039782140.28
	Net Block			11653482972.97	10940615893.73
	Capital Work-in-Progress		4183201006.52	4183201006.52	3021509219.66
	Total Fixed Assets			**15836683979.49**	**13962125113.39**
B2	Investments				
	Investment - General Fund	B-12			
	Face value		199001023.00		191561023.00
	Add :-Accrued Interest		73859585.00		55532619.00
				272860608.00	**247093642.00**
	Investment - Other Fund	B-13			
	Face value		1,008,492,000.00	1,008,492,000.00	1000000000.00
	Add :-Accrued Interest				
				1008492000.00	**1000000000.00**
	Total Investments			**1281352608.00**	**1247093642.00**
B3	**Current Assets, Loans & Advances :**				
	Stock in Hand (Inventories)	B-14	758,006.00	758,006.00	3,344,010.00
	Sundry Debtors (Receivables) :	B-15			
	Gross Amount Outstanding		3,098,019,496.83		2,879,846,416.55
	Less: Accumulated Provision against bad and doubtful receivables		(1,555,718,384.00)	1,542,301,112.83	(1,474,635,783.00)
	Prepaid Expenses	B-16		2,155,998.00	1,899,475.00
	Cash and Bank Balances	B-17		1,917,686,833.45	2,341,807,905.06
	Loans, Advances and Deposits	B-18		136685512.14	110926819.00
	Total Current Assets			**3599587462.42**	**3863188842.61**
B4	**Current Liabilities and Provisions**				
	Deposits Received	B-7		460344355.00	358510988.00
	Deposit Works	B-8		0.00	0.00
	Other Liabilities (Sundry Creditors)	B-9		538646124.64	521162529.75
	Provisions	B-10		633372455.00	296625314.00
B5	**Total Current Liabilities**			**1632362934.64**	**1176298831.75**
	Net Current Assets (B3-B4)			**1967224527.78**	**2686890010.86**
C	Other Assets	B-19			
D	Miscellaneous Expenditure (to the extent not written off)	B-20			
	TOTAL OF APPLICATION OF FUNDS [B1+B2+B5+C+D]			**19085261115.27**	**17896108766.25**

Notes to the Balance Sheet and Significant Accounting Policies B-21

Note: The Schedules referred to above are an integral part of the Balance Sheet.

For SOURABH JAIN & CO.
Chartered Accountants

CA Sourabh Jain (Partner)
M.No.-410577, FRN-015644C

SOURABH JAIN & CO. CHARTERED ACCOUNTANTS JABALPUR

S P J V & Co.
Jabalpur
Hand Holding Consultant

उपायुक्त (वित्त)
नगर निगम जबलपुर.

JABALPUR MUNICIPAL CORPORATION

SCHEDULE FORMING PART OF BALANCE SHEET

SCHEDULE - B 1 - MUNICIPAL FUND (310)

Account Code	Particulars	Water Supply , Sewerage and Drainage	Road Development & Maintenance	Bustee Services	Commercial Projects	General Fund 2018-19	General Fund 2017-18
31010	Balance as per last account	0.00	0.00	0.00	0.00	8326712617.79	6426049485.31
	Additions During the year Equity Shares- Jabalpur Smart City Ltd	0.00	0.00	0.00	0.00	0.00	1000000000.00
	Surplus for the year	0.00	0.00	0.00	0.00	638253735.49	900663132.48
	Transfers	0.00	0.00	0.00	0.00		0.00
	TOTAL (a)	**0.00**	**0.00**	**0.00**	**0.00**	**8964966353.28**	**8326712617.79**
	Deduction during the year	0.00	0.00	0.00	0.00		0.00
	Deficit for the year	0.00	0.00	0.00	0.00		0.00
	Transfers	0.00	0.00	0.00	0.00		0.00
	TOTAL (b)	**0.00**	**0.00**	**0.00**	**0.00**		**0.00**
	Balance at the end of the current year (A-B)	**0.00**	**0.00**	**0.00**	**0.00**	**8964966353.28**	**8326712617.79**

SOURABH JAIN & CO. CHARTERED ACCOUNTANTS JABALPUR

JABALPUR MUNICIPAL CORPORATION
SCHEDULE FORMING PART OF BALANCE SHEET

SCHEDULE B-2 EARMARKED FUNDS (Special funds/Sinking Fund/Trust or Agency fund) (311)

Account Code	Particulars	Earth Quake Relief Fund	Swarn Jayanti Swarojgar Yojna	Old Age Pension Fund	National Security Pension	Social Security Pension	Antodya Mela Yojna	Jan Shree Bima Yojna	Mukya Mantri Kanya Dan Yojna	Anganwadi Bhawan	Samuhik Kanya-daan Yozna	NULM	Mansik Viklang	Sambal Yojana	Total
31110	(A) Opening Balance	196935.00	1175214.00	3272141.00	1332643.50	1650471.00	-37327.00	1451685.00	31790.00	734221.00	928175.00	8553524.00	1317401.00	0.00	20606873.50
	(b) Additions to the Special fund	0.00	0.00	3293633.00	0.00	855136.00	6461.00	451738.00	0.00	0.00	328165.00	54666106.75	46718.00	105810029	165457986.75
	Transfer from Municipal fund		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interest/Dividend earned on special fund Investments profit on disposal of special fund Investments	0.00	0.00	231685.00	0.00	296471.00	0.00	0.00	9287.00	0.00	0.00	0.00	0.00	0.00	537443.00
	Profit on Disposal of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Appreciation in value of special fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total (a+b)	**196935.00**	**1175214.00**	**6797459.00**	**1332643.50**	**2802078.00**	**-30866.00**	**1903423.00**	**41077.00**	**734221.00**	**1256340.00**	**63219630.75**	**1364119.00**	**105810029.00**	**186602303.25**
	(c)Payments out of funds	0.00	0.00	0.00	0.00	0.00	289075.00	0.00	0.00	0.00	328165.00	37689319.00	0.00	56405310.00	**94711869.00**
	(1) Capital expenditure on	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fixed Asset	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Revenue Expenditure on	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Salary ,wages and allowances etc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1945268.00	0.00	0.00	0.00
	Rent other administrative Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	(3) Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Loss on disposal of special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Prior Period Adjustment	0.00	0.00	251183.00	0.00	1778204.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Transferred to municipal fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total (C)	0.00	0.00	251183.00	0.00	1778204.00	253498.00	0.00	0.00	0.00	0.00	39634587.00	0.00	56405310.00	98322782.00
	Net Balance of Special fund (a+b)-(c)	**196935.00**	**1175214.00**	**6546276.00**	**1332643.50**	**1023874.00**	**-284364.00**	**1903423.00**	**41077.00**	**734221.00**	**1256340.00**	**23585043.75**	**1364119.00**	**49404719.00**	**88279521.25**

SOURABH JAIN & CO. CHARTERED ACCOUNTANTS JBP

JABALPUR MUNICIPAL CORPORATION

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule - B -3 - List of Assets Created from the Grant Fund

FOR THE FINANCIAL YEAR - 2018-19

S.No.	Particulars	Opening Balance (RS.)	Additions during the year (RS.)	Total (RS.)	Deductions during the year (RS.)	Balance at the end of Current Year 2018-19 (RS.)
	2	3	4	5(3+4)	6	7(5-6)
312	Capital Reserve - Grant against Fixed Assets During The Year					
1	3121120 Building	675673988.40	0.00	675673988.40	15370473.70	660303514.70
2	3121130 Roads	294853447.97	99879267.40	394732715.37	87992644.32	306740071.05
3	3121131 Drain	2477957854.41	17617870.34	2495575724.75	136481874.29	2359093850.46
4	3121132 Water Ways	551240353.83	124932281.10	676172634.93	18507215.98	657665418.95
5	3121133 Public Lighting	7403089.10	0.00	7403089.10	822565.00	6580524.10
6	3121140 Plant & Machinery	125252994.00	0.00	125252994.00	27412196.00	97840798.00
7	3121150 Vehicle	64677232.00	0.00	64677232.00	14941543.00	49735689.00
8	3121160 Office & Other Equipment	327860.20	0.00	327860.20	75638.00	252222.20
9	3121170 Furniture	381423.60	0.00	381423.60	12741.20	368682.40
10	31280 Other	241765670.19	252091100.97	493856771.16	95938476.19	397918294.97
11	3121190 - Capital Work in Progress	2973623983.00	906004386.20	3879628369.20	40000000.00	3839628369.20
	Total Reserve fund	**7413157896.70**	**1400524906.01**	**8813682802.71**	**437555367.68**	**8376127435.03**

SOURABH JAIN & CO. CHARTERED ACCOUNTANTS JABALPUR

JABALPUR MUNICIPAL CORPORATION

SCHEDULE FORMING PART OF BALANCE SHEET

SCHEDULE - B - 4 GRANT & CONTRIBUTION FOR SPECIFIC PURPOSE (320)

Account Code	Particulars	Grant from Central Gov .	Grant From State Gov.	Grant From Other Gov. Agency	Other Grant	Total For 2018-19
32020	(a) Opening Balance (**SUB - SCHEDULE B -4 -A)**	277352322.00	780921991.91	0.00	0.00	1058274313.91
	(b) Addition to the Grant *	0.00	0.00	0.00	0.00	0.00
	Grant received during the year	2088122000	166952470.00	0.00	0.00	2255074470.00
	Interest/Dividend earned on Grant Investments Profit on disposal of Grant Investments	0.00	0.00	0.00	0.00	0.00
	Profit On Disposal of grant Investment	0.00	0.00	0.00	0.00	0.00
	Appreciation in value of Grant Investments	0.00	0.00	0.00	0.00	0.00
	Other addition (Specify nature)	0.00	0.00	0.00	0.00	0.00
	Total(b)	**2088122000.00**	**166952470.00**	**0.00**	**0.00**	**2255074470.00**
	TOTAL(a+b)	**2365474322.00**	**947874461.91**	**0.00**	**0.00**	**3313348783.91**
	(C) Payments out of funds					
	Capital Expenditure on fixed assets	1253146631.81	280670273.20	0.00	0.00	1533816905
	Capital expenditure on other	0.00	0.00	0.00	0.00	0.00
	Salary, Wages,allowances,Revenue Portion of grant,PMAY BLC Payment etc.	259919690.19	19000000.00	0.00	0.00	278919690.19
	PMAY BLC Payment	757025500.00	0.00	0.00	0.00	757025500.00
	Loss on disposal of General Investment	0.00	0.00	0.00	0.00	0.00
	Dimunation Value of Grant Investment	0.00	0.00	0.00	0.00	0.00
	Grant Refunded	0.00	430000.00	0.00	0.00	430000.00
	Transfer to Genenral Fund	0.00	0.00	0.00	0.00	0.00
	Total	**2270091822.00**	**300100273.20**	**0.00**	**0.00**	**2570192095.20**
	Net Balance at the year End (a+b)-(c)	**95382500.00**	**647774188.71**	**0.00**	**0.00**	**743156688.71**

SOURABH JAIN & CO. CHARTERED ACCOUNTANTS JABALPUR

JABALPUR MUNICIPAL CORPORATION

SCHEDULE FORMING PART OF BALANCE SHEET

SCHEDULE - B - 5 SECURED LOANS (330)

Account Code	Particulars	Amount As on 31 March 2019 (Rs.)	Amount As on 31 March 2018 (Rs.)
33010	Loans from Central government	0.00	0.00
33020	Loans from State Government	0.00	0.00
33030	Loan from Govt. Institutions	0.00	0.00
33050	Loan from Financial Institutions	0.00	0.00
33080	Other Loans	0.00	0.00
	Total Secured Loans	0.00	0.00

SOURABH JAIN & CO. CHARTERED ACCOUNTANTS JABALPUR

JABALPUR MUNICIPAL CORPORATION

SCHEDULE FORMING PART OF BALANCE SHEET

SCHEDULE - B -6 - UN SECURED LOAN (331)

Account Code	Particulars	Amount As on 31 March 2019 (Rs.)	Amount As on 31 March 2018 (Rs.)
33110	Loans from Central government		0.00
33120	Loans from State Government		0.00
33130	Loans from Government bodies /Associations /Institution (Hudco)	156212220	236971687.00
33140	Loans from International agencies	756518897	840385379.00
33150	Loans from bank & other financial institutions		0.00
33160	Other Term Loans		0.00
33170	Bonds & debentures		0.00
33180	Other Loans		0.00
	Total Un- Secured Loans	**912731117.00**	**1077357066.00**

SOURABH JAIN & CO. CHARTERED ACCOUNTANTS JABALPUR

JABALPUR MUNICIPAL CORPORATION

SCHEDULE FORMING PART OF BALANCE SHEET

SCHEDULE - B - 7 DEPOSIT RECEIVED (340)

Account Code	Particulars	Amount As on 31 March 2019 (Rs.)	Amount As on 31 March 2018 (Rs.)
34010	**From Contractors**		
	Security Deposit & EMD.	442526359	346119087.00
34020	**SECURITY DEPOSITS**		
	Water Deposits	138418	138418.00
	Rain Water Harvesting	14957663	9919663.00
	Library Deposit	1116034	1128444.00
	Other Consolidated Deposits	1515921	1115416.00
	Rent Deposits	89960	89960.00
	Total Deposit Received	**460344355.00**	**358510988.00**

SOURABH JAIN & CO. CHARTERED ACCOUNTANTS JABALPUR

JABALPUR MUNICIPAL CORPORATION
SCHEDULE FORMING PART OF BALANCE SHEET
SCHEDULE - B - 8 DEPOSIT WORK

Account Code	Particulars	Opening balance as beginning of the year (RS.)	Additions during the Current Year 2018-19 (RS.)	Utilization / expenditure (RS.)	Balance outstanding at the end of the Current Year 2018-19 (RS.)	Opening balance as beginning of the year (RS.)	Additions during the Current Year 2016-17 (RS.)	Utilization / expenditure (RS.)	Balance outstanding at the end of the Current Year 2016-17 (RS.)
34110	Civil Works	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Electrical works	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total of Deposit Works	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

SOURABH JAIN & CO. CHARTERED ACCOUNTANTS JABALPUR

JABALPUR MUNICIPAL CORPORATION

SCHEDULE FORMING PART OF BALANCE SHEET

SCHEDULE - B - 9 OTHER LIABILITIES (SUNDRY CREDITORS)

Account Code	Particulars	Amount As on 31 March 2019 (Rs.)	Amount As on 31 March 2018 (Rs.)
	(SUB -SCHEDULE - 9 -A)		
35010	**Creditors**		
	Withheld Contractors	112209206.00	72128993.00
	Other Recovery Payable	1303795.00	675227.00
35011	**Employees Liabilities**		
	Salary, Wages and Bonus	82997046.00	143123529.00
	General Provident Fund-OLD	57592624.00	67113087.00
	GPF Liabilities -Old	2374428.00	3276564.00
	Pension Payable	32413308.00	25885088.00
	Terminal & Retirement Benefit	9261544.00	3619811.75
	Group Insurance	1782640	594495.00
	Deduction for other organisations	5245290	3059605.00
35012	**Interest Accrued and due**	**0**	0.00
35020	**Recoveries payable**	**59047456**	42807471
35030	**Government Liabilities**	**219919.64**	1474342.00
35040	**Refunds Payable**	**0**	0.00
35041	**Advance Collection of Revenue**		
	Property Tax	0	0.00
	Water Tax	0	0.00
35080	**Other Liabilities**		
	BSUP Contribution	84963595.00	73331595.00
	PM Avas Yojana	16034254.00	10871703.00
	BG Invoked	73201019.00	73201019.00
	TOTAL >>>	**538646124.64**	**521162529.75**

SOURABH JAIN & CO.
CHARTERED ACCOUNTANTS
JABALPUR

JABALPUR MUNICIPAL CORPORATION

SCHEDULE FORMING PART OF BALANCE SHEET

SCHEDULE - B - 10 PROVISION

Account Code	Particulars	Amount As on 31 March 2019 (Rs.)	Amount As on 31 March 2018 (Rs.)
36010	**Provision for Expenses**		
	Liability for Capital Expenditure	510880749	212308597
	Liability for Recurring Expenditure	124701542	73705576
	Electricity Bill - Water Supply	-16507933	-3477749
	Electricity Bill - Building	0	0
	Electricity Bill - Street Light	14045526	13860200
	Telephone Expenses Payable	252571	228690
	Total Provisions	**633372455.00**	**296625314.00**

SOURABH JAIN & CO. CHARTERED ACCOUNTANTS JABALPUR

JABALPUR MUNICIPAL CORPORATION

SCHEDULE FORMING PART OF BALANCE SHEET

SCHEDULE - B - 11 FIXED ASSETS F. Y. 2018-19

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at The end Of the Year	Opening Balance	Additions during the period	Deductions/Adjustment 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	410- (Fixed Assets)										
410-10	Land	251275117	20190163	0.00	271465280	0	0	0.00	0	271465280	251275117
410-20	Building	1339882711	554721977	0.00	1894604688	198002943	52676932	0.00	250679875	1643924813	1141879768
410-30	Road & Bridges	3695500248	493910129	0.00	4189410377	2360407306	431067692	0.00	2791474997	1397935380	1335092942
410-31	Drainage	5611396777	272464425	0.00	5883861202	548887877	276720096	0.00	825607972	5058253230	5062508901
410-32	Water Ways	2527236111	139590461	0.00	2666826572	473224322	44021542	0.00	517245864	2149580707	2054011788
410-33	Street Light	404574398	74863797	0.00	479438195	186904304	38357478	0.00	225261782	254176413	217670094
410-40	Plant & Machinery	1276190670	47558287	0.00	1323748957	818220523	20633623	0.00	838854146	484894811	457970147
410-50	Vehicles	480209916	16663351	0.00	496873267	217437826	45611246	0.00	263049071	233824196	262772090
410-60	Office Equipments	66165233	25455594	0.00	91620827	41645625	8257902	0.00	49903527	41717300	24519608
410-70	Furniture & Fixtures	42499298	7094862	0.00	49594160	16553217	4611612	0.00	21164829	28429331	25946081
410-80	Other Asset	285467555	26004918	0.00	311472473	178498199	43692763	0.00	222190962	89281511	106969356
	TOTAL	15980398034	1678517964	0.00	17658915998	5039782140	965650885	0.00	6005433025	11653482973	10940615894

SOURABH JAIN & CO. CHARTERED ACCOUNTANTS JABALPUR

JABALPUR MUNICIPAL CORPORATION

SCHEDULE FORMING PART OF BALANCE SHEET

SCHEDULE - B - 12 INVESTMENT GENERAL FUND

Account Code	Particulars	With Whom Invested	Face value (RS.) 18-19	Current year Carrying Cost (RS.)	Face value (RS.) 17-18	Current year Carrying Cost (RS.)
42180	**Investments**					
4218001	FDR with Nationalize Banks		199001023	199001023	191561023.00	191561023.00
4218009	Interest Accrued on FDR	-	73859585	73859585	55532619.00	55532619.00
4218007	FDR with Other Banks		0	0		
	Total of Investments General fund		272860608.00	272860608.00	247093642.00	247093642.00

SOURABH JAIN & CO. CHARTERED ACCOUNTANTS JABALPUR

JABALPUR MUNICIPAL CORPORATION

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-13: Investment - Other Fund (Amount in Rupees)

Account Code	Particulars	Face Value (Rs.)	Accrued Interest	Carrying Cost As on 31 March 2019 (Rs.)	Carrying Cost As on 31 March 2018 (Rs.)
4211000	Central Government Securities	0.00	0.00	0.00	0.00
4212000	State Government Securities	0.00	0.00	0.00	0.00
4213000	Debentures and Bonds	0.00	0.00	0.00	0.00
4214000	Preference Shares	0.00	0.00	0.00	0.00
4215000	Equity Shares-Jabalpur Smart City Ltd	1,000,000,000.00	0.00	1,000,000,000.00	1,000,000,000.00
4216000	Units of Mutual Funds	0.00	0.00	0.00	0.00
4218000	**FDR with Bank (GPF)**	2,712,200.00	0.00	2,712,200.00	0.00
	FDR with Bank (Grant)	5,779,800.00	0.00	5,779,800.00	0.00
4210000	**Total Investment - Other Funds**	**1,008,492,000.00**	**0.00**	**1,008,492,000.00**	**1,000,000,000.00**

SOURABH JAIN & CO. CHARTERED ACCOUNTANTS JABALPUR

JABALPUR MUNICIPAL CORPORATION

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Amount As on 31 March 2019 (Rs.)	Amount As on 31 March 2018 (Rs.)
4301000	**Stores Loose**		
	Consumable Store	758006	3,344,010.00
4302000	Loose Tools	0	0.00
4303000	Others	0	0.00
4300000	**Total**	**758,006.00**	**3,344,010.00**

SOURABH JAIN & CO. CHARTERED ACCOUNTANTS JABALPUR

JABALPUR MUNICIPAL CORPORATION

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount As on 31 March 2018 (Rs.)
4311000	Receivables for Property Taxes	1,667,284,770.70	806,071,021.00	861,213,749.70
	Sub - Total	1,667,284,770.70	806,071,021.00	861,213,749.70
	Less: State Government			
	Cesses / Levies in Taxes - Control Accounts			
	Net Receivables of Property Taxes	1,667,284,770.70	806,071,021.00	861,213,749.70
4312000	Receivables Other Taxes			
	a. Colony Development Charges	187,412,742.00	178,660,567.00	8,752,175.00
	Sub - Total	187,412,742.00	178,660,567.00	8,752,175.00
	Less: State Government			
	Cesses / Levies in Taxes - Control Accounts			
	Net Receivables of Other Taxes	187,412,742.00	178,660,567.00	8,752,175.00
4313000	Receivables for Fees, User Charges			
	a. Water Charges	1,140,187,478.08	569,854,577.00	570,332,901.08
	Sub - Total	1,140,187,478.08	569,854,577.00	570,332,901.08
	b. Door to Door Collection	84275000.00	0.00	84,275,000.00
	Sub - Total	84,275,000.00	0.00	84,275,000.00
	Net Receivables for Fees, User Charges	1,224,462,478.08	569,854,577.00	654,607,901.08
4314000	**Receivables from Other Sources**	18,859,506.05	1,132,219.00	17,727,287.05
	Rent			
	Sub - Total	18,859,506.05	1,132,219.00	17,727,287.05
4315000	**Receivables from Government**			
	Grant Sanctioned & Receivable	0.00	0.00	0.00
	Assigned Revenue Receivable	0.00	0.00	0.00
	Sub - Total	0.00	0.00	0.00
	Net Receivables from Other Sources	18,859,506.05	1,132,219.00	17,727,287.05
	Total of Sundry Debtors (Receivables)	3,098,019,496.83	1,555,718,384.00	1,542,301,112.83

SOURABH JAIN & CO. CHARTERED ACCOUNTANTS JABALPUR

JABALPUR MUNICIPAL CORPORATION

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-16: Prepaid Expenses

Account Code	Particulars	Amount As on 31 March 2019 (Rs.)	Amount As on 31 March 2018 (Rs.)
4401000	Establishment		
4402000	Administrative		
4403000	**Operation & Maintenance:**		
	Insurance (Vehicles)	2,155,998.00	1,899,475.00
	Total Prepaid Expenses	**2,155,998.00**	**1,899,475.00**

SOURABH JAIN & CO.
CHARTERED ACCOUNTANTS
JABALPUR

JABALPUR MUNICIPAL CORPORATION

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Amount As on 31 March 2019 (Rs.)	Amount As on 31 March 2018 (Rs.)
4501000	Cash in Hand	20377858.65	12275365.52
	Cheques in Hand	0	0
	Total (Cash & Cheques in hand) - A	**20,377,858.65**	**12,275,365.52**
4502000	**Balance with Bank - Municipal Funds**		
4502101	Nationalised Banks	1183790857.61	1222241217.73
4502201	Other Scheduled Banks	432582755.54	652119141.43
4502301	Scheduled Co-operative Banks	7083692.00	0
4502401	Post Offices	0	0
	Treasury	0	0
	Sub-Total	**1,623,457,305.15**	**1,874,360,359.16**
4504000	**Balance With Bank - Special Funds**		
4504101	Nationalised Bank (Other)	87380972.01	23456798.50
4504201	Other Scheduled Banks	0	0.00
4504301	Scheduled Co-operative Banks	0	0.00
4504401	Post Offices	0	0.00
	Treasury	0	0.00
	Sub-Total	**87,380,972.01**	**23,456,798.50**
4506000	**Balance With Bank - Grant Funds**		
4506101	Nationalised Bank	25412599.34	329499047.94
4506201	Other Scheduled Banks	161058098.3	102216333.9
4506301	Scheduled Co-operative Banks	0	0.00
4506401	Post Offices	0	0.00
	Treasury	0	0.00
	Sub-Total	**186,470,697.64**	**431,715,381.88**
	Total (Cash at Banks) - B	**1,897,308,974.80**	**2,329,532,539.54**
	Total Cash & Bank balances	**1,917,686,833.45**	**2,341,807,905.06**

SOURABH JAIN & CO. CHARTERED ACCOUNTANTS JABALPUR

JABALPUR MUNICIPAL CORPORATION

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-18: Loans, Advances and Deposits

Account Code	Particulars	Amount As on 31 March 2019 (Rs.)	Amount As on 31 March 2018 (Rs.)
4601000	**Loans and Advances to Employees**		
	Medical/Salary Advance	32212624	23334399
	Advance for Festivals	1742787	1751329
	Advances for Food/ration	9334171	8593883
	Temporary Advance-Staff	24634939	10056590
4603000	**Loans to Others**		
4604000	Mobilization Advances to Contractors	42620850.14	41050477
4605000	**Advances to Others**		
	Permanent Advances	160000	160000
4606000	**Deposit with External Agencies :**		
	Electricity Department - Security Deposit - Building	395210	395210
	Electricity Department - Security Deposit - Street Light	4220043	4220043
	Electricity Department - Security Deposit - Water Supply	20599558	20599558
	Telephone Department- Security Deposit	42530	42530
	Other Deposit	*722800*	*722800*
	Sub Total	**136685512.14**	**110926819.00**
	Less: Accumulated Provisions against Loans, Advances and Deposits		0
	[Schedule B-18 (a)]		0
4600000	**Total Loans, Advances and Deposits**	**136685512.14**	**110926819.00**

SOURABH JAIN & CO. CHARTERED ACCOUNTANTS JABALPUR

JABALPUR MUNICIPAL CORPORATION

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-19: Other Assets

Account Code	Particulars	Amount As on 31 March 2019 (Rs.)	Amount As on 31 March 2018 (Rs.)
4701000	Deposit Works	0.00	0.00
4702000	Other assets control accounts	0.00	0.00
4700000	**Total**	**0.00**	**0.00**

SOURABH JAIN & CO.
CHARTERED ACCOUNTANTS
JABALPUR

JABALPUR MUNICIPAL CORPORATION

SCHEDULE FORMING PART OF BALANCE SHEET

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

Account Code	Particulars	Amount As on 31 March 2019 (Rs.)	Amount As on 31 March 2018 (Rs.)
4801000	Loan Issue Expenses	0.00	0.00
	Deferred Discount on Issue of Loans	0.00	0.00
	Deferred Revenue Expenses	0.00	0.00
	Others	0.00	0.00
4800000	**Total Miscellaneous Expenditure**	0.00	0.00

SOURABH JAIN & CO.
CHARTERED ACCOUNTANTS
JABALPUR

JABALPUR MUNICIPAL CORPORATION

INCOME AND EXPENDITURE STATEMENT

FOR THE PERIOD FROM 01st April 2018 to 31st March 2019

	Item / Head of Account	Schedule No	Amount For the year 2018-19 (Rs.)	Amount For the year 2017-18 (Rs.)
A	**INCOME**			
	Tax Revenue	IE-1	1,09,88,60,988.00	1,13,70,30,906.00
	Assigned Revenues & Compensation	IE-2	2,42,08,67,349.00	2,18,25,59,076.00
	Rental Income from Municipal Properties	IE-3	5,07,68,394.58	9,35,63,690.00
	Fees & User Charges	IE-4	31,26,77,727.74	43,17,97,678.06
	Sales & Hire Charges	IE-5	2,71,43,627.00	1,67,46,538.00
	Revenue Grants, Contributions & Subsidies	IE-6	1,00,17,50,949.19	90,72,59,685.00
	Income from Investments	IE-7	2,17,54,124.00	1,89,37,353.00
	Interest Earned	IE-8	5,79,25,085.16	2,16,01,132.00
	Other Income	IE-9	41,68,07,043.53	36,64,23,859.42
	Total - INCOME		**5,40,85,55,288.20**	**5,17,59,19,917.48**

	Item / Head of Account	Schedule No	Amount For the year 2018-19 (Rs.)	Amount For the year 2017-18 (Rs.)
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	1,61,10,54,036.25	1,45,59,57,021.00
	Administrative Expenses	IE-11	40,99,62,153.00	39,69,19,310.00
	Operations & Maintenance	IE-12	1,57,08,53,257.00	1,36,16,51,232.00
	Interest & Finance Expenses	IE-13	11,19,36,453.65	11,20,17,817.00
	Programme Expenses	IE-14	2,07,87,379.00	1,85,74,611.00
	Revenue Grants, Contributions & Subsidies	IE-15	9,21,412.00	2,95,31,768.00
	Provisions & Write off	IE-16	8,10,82,601.00	(4,55,20,796.00)
	Miscellaneous Expenses	IE-17	-	5,59,00,516.00
	Depreciation	IE-18	96,56,50,884.76	89,02,25,306.00
	Prior Period Items (Net)	IE-19	(19,46,623.95)	-
	Total - EXPENDITURE		**4,77,03,01,552.71**	**4,27,52,56,785.00**
C	Gross Surplus / (Deficit) of Income over Expenditure before Prior Period Items (A-B)		**63,82,53,735.49**	**90,06,63,132.48**
D	Add/Less: Prior Period Items (Net)	IE-19		
E	Gross Surplus / (Deficit) of Income over Expenditure after Prior Period Items (C-D)		**63,82,53,735.49**	**90,06,63,132.48**
F	Less: Transfer to Reserve Funds			
H	**Net Balance being Surplus / (deficit) carried over to Municipal Fund (E-F)**		**63,82,53,735.49**	**90,06,63,132.48**

For SOURABH JAIN & CO.
Chartered Accountants

CA Sourabh Jain (Partner)
M.No.-410577, FRN-015644C

SOURABH JAIN & CO. CHARTERED ACCOUNTANTS JABALPUR

SPJV & Co. Jabalpur Hand Holding Consultant

उपायुक्त (वित्त)
नगर निगम जबलपुर

JABALPUR MUNICIPAL CORPORATION

SCHEDULE FORMING PART OF
INCOME AND EXPENDITURE STATEMENT

Schedule IE-1: Tax Revenue

Account Code	Particulars	Amount For the year 2018-19 (Rs.)	Amount For the year 2017-18 (Rs.)
1100100	Property Tax	74,76,79,791.00	80,18,55,803.00
1100200	Water Tax	33,97,72,581.00	31,21,68,742.00
11011	**Advertisement Tax**		
11011-01	Advertisement Tax - Land Hoardings	1,13,80,016.00	2,30,06,361.00
1108000	**Other Taxes**		
1108001	Show Tax	28,600.00	-
	Total Tax Revenues	**1098860988.00**	**1137030906.00**

Schedule IE-2 : Assigned Revenues & Compensation

Account Code	Particulars	Amount For the year 2018-19 (Rs.)	Amount For the year 2017-18 (Rs.)
12010	**Taxes & Duties Collected by others**		
12010-11	Stamp Duty on Transfer of Properties	13,12,10,990.00	10,08,51,000.00
12010-21	Passenger Tax	86,40,000.00	2,34,97,000.00
12020	**Compensation in lieu of Taxes / Duties**		
12020-01	Compensation in Lieu of Octroi	2,28,10,16,359.00	2,05,82,11,076.00
	Total Assigned Revenues & Compensation	**2,42,08,67,349.00**	**2,18,25,59,076.00**

Schedule IE-3 : Rental Income From Municipal Properties

Account Code	Particulars	Amount For the year 2018-19 (Rs.)	Amount For the year 2017-18 (Rs.)
13010	**Rent from Civic Amenities**		
13010-01	Rent From Markets	1,98,44,429.58	2,00,28,420.00
13010-02	Bazar Bathiki	30,88,906.00	30,41,365.00
13010-03	Rent From Community Halls & Auditorium	42,65,150.00	51,13,461.00
13010-04	Rent From Stadium	50,950.00	1,85,750.00
1301006	Dharamshala Se Kiraya	3,51,675.00	2,58,791.00
1301007	Renbasera Se Kiraya	4,00,850.00	88,060.00
13020-00	Consolidated Rent From Office Buildings	51,200.00	12,000.00
13040	**Rent from Lease Lands**		
13040-01	Consolidated Rent from Lease of Lands	2,24,11,714.00	6,40,79,874.00
13080	**Other Rent**		
13080-01	Lease Rentals	-	2,748.00
13080-11	Parking Lots	3,03,520.00	7,53,221.00
	Total Rental Income from Municipal Properties	**5,07,68,394.58**	**9,35,63,690.00**

SOURABH JAIN & CO.
CHARTERED ACCOUNTANTS
JABALPUR

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

Account Code	Particulars	Amount For the year 2018-19 (Rs.)	Amount For the year 2017-18 (Rs.)
14010	**Empanelment & Registration Charges**		
14010-01	Fees From Empanelment of Contractors		-
14010-02	Colony Empanelment and Inspection Fees	2,72,51,696.00	17,54,63,000.00
14011	**Licensing Fess**		
14011-01	Trade License Fees	2,71,35,374.00	2,84,03,048.00
14011-05	Shop Licensing Fees	1,20,339.00	2,99,800.00
14011-09	Ghat & Boat Licensing Fees / Washermen License Fees	-	5,39,215.00
14011-12	Licensing Fees From Slaughter Houses	15,67,620.00	19,99,625.00
14012	**Fees for Grant of Permit**		
14012-01	Fees From Sanction of Building Plans	90,53,018.50	30,03,005.00
14013	**Fees for Certificate or Extract**		
14013-03	Vivah Panjiyan Shulk	1,77,240.00	2,01,072.00
14014	**Development Charges**		
14014-01	Development Charges	7,23,69,136.31	13,83,66,239.96
14015	**Regularization Fees**		
14015-01	Encroachment Fees	95,000.00	-
14015-02	Compromise Fees	6,96,690.00	10,67,055.00
14020	**Penalties and Fines**		
14020-01	Property Tax	2,35,14,508.06	3,93,76,579.46
14020-02	Water Tax	19,95,425.19	20,66,696.68
14020-04	Others	20,65,119.68	17,37,466.00
14020-06	Kanjhi House Se Prapt Aay	3,55,585.00	2,51,450.00
14040	**Other Fees**		
14040-13	Application Fees	2,97,88,100.00	1,85,27,320.00
140.40.09	Parayveshan Shulk		
14040-14	Miscellaneous Fees	1,19,17,875.00	60,16,595.00
14040-03	Education Fees	34,137.00	15,711.00
14040-04	Sports Fees	15,125.00	65,875.00
14040-06	Notice Fees	83,710.00	82,000.00
140.40.11	Sarvajanic Isdhal Per Karayakam Se Aay	14,560.00	61,500.00
14040-01	Jan Bhagedari Shulk	3,85,252.00	-
140-40-12	Miscellaneous Income	9,19,466.00	21,52,684.96
140-40-22-000	Fee-RTI Act	76,601.00	
14050	**User Charges**		
14050-01	Litter/Debris Collection Charges	2,100.00	-
14050-02	Septic Tank Cleaning Charges	4,83,840.00	3,60,310.00
14050-08	Nal Connection Charges	39,21,810.00	41,19,440.00
14050-09	Charges for Supply of Water By Tankers	1,00,850.00	1,33,960.00
14050-11	Penalty Imposed by Courts	-	-
14050-80	Door to Door Collection	9,21,01,225.00	-
14060	**Entry Fees**		
14060-01	User Charges From Swimming Pool	2,43,334.00	7,34,380.00
140.60.02	Income From Garden	52,17,969.00	66,71,575.00
140.60.03	Pariyat/ Khandari/ Dumna Braman	7,970.00	9,145.00
1406004	Pustkalaya Shulk	1,42,622.00	72,930.00
14070	**Service / Administrative Charges**		
14070-02	Recovery Charges for Damages To Roads	8,24,430.00	-
14080	**Other Charges**		
14080-00	Consolidated others Charges	-	-
	Total Income from Fees & User Charges	**31,26,77,727.74**	**43,17,97,678.06**

SOURABH JAIN & CO. CHARTERED ACCOUNTANTS JABALPUR

Schedule IE-5 : Sale & Hire Charges

Account Code	Particulars	Amount For the year 2018-19 (Rs.)	Amount For the year 2017-18 (Rs.)
15010	**Sale of Products**		
15010-02	Sale of Trees	44,140.00	16,060.00
15011	**Sale of Forms & Publications**		
15011-01	Sale of Tender Papers	2,19,68,869.00	1,34,76,600.00
15011-02	Sale of Ration Card & Other Forms	1,960.00	2,230.00
15012	**Sale of Stores & Scrap**	**35,050.00**	
15012-01	Obsolete Stores	7,59,556.00	6,08,174.00
15030	**Sale of Others**	**12,693.00**	
15030-01	Sale of Old Newspapers		
15040	**Hire Charges of Vehicles**		
1504001	Hire Charges From Bus Rentel	42,65,776.00	25,80,000.00
15040-01	Fire Brigade Rental	15,383.00	13,474.00
15040-20	Parivahan Se Aay	4,200.00	3,000.00
150.40.02	Parivahan Se Aay		
15041	**Hire charges of Equipments**		
15041-01	Hire Charges on Road Rollers	36,000.00	47,000.00
	Total Income from Sale & Hire Charges	**2,71,43,627.00**	**1,67,46,538.00**

Schedule IE-6 : Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Amount For the year 2018-19 (Rs.)	Amount For the year 2017-18 (Rs.)
16010	**Revenue Grant**	50,11,24,000.00	49,42,82,000.00
160-10-07 -	Fundamental Service Programe	2,57,46,000.00	2,66,91,000.00
160-10-08 -	State Finance Commission	13,21,05,000.00	8,56,75,880.00
1601012	Sadak Anurakshan Anudan		
1601080	Samajik Surakshashivir Exp	25,99,19,690.19	22,46,85,113.00
160	13 Th Finance Commission	69,90,000.00	62,59,000.00
16020-31 -	Other Compensation Lalpur Water		
160	Other Revenue Grant	1,50,00,000.00	2,53,59,504.00
	Revenue Portion Swachata Mission	-	10,00,000.00
	Revenue Protion Talabo ka punrjivikaran	-	72,00,000.00
	Revenue Portion GIS Grant	40,00,000.00	-
	Payjal Parivhan Grant		-
	Zila Yozna Revenue Grant	5,68,66,259.00	3,61,07,188.00
16010-04	Ashrya Nidhi se Aye	**1,00,17,50,949.19**	**90,72,59,685.00**
	Total Revenue Grants, Contributions & Subsidies		

SOURABH JAIN & CO.
CHARTERED ACCOUNTANTS
JABALP

Schedule IE-7 : Income From Investments-

Account Code	Particulars	Amount For the year 2018-19 (Rs.)	Amount For the year 2017-18 (Rs.)
17010-01	Interest on Fixed Deposits	1,86,99,413.00	1,89,37,353.00
	Interest on Mobilisation Advance(Thekhedar Agrim)	30,54,711.00	-
	Total	**2,17,54,124.00**	**1,89,37,353.00**

Schedule IE-8 : Interest Earned

Account Code	Particulars	Amount For the year 2018-19 (Rs.)	Amount For the year 2017-18 (Rs.)
17010-00	Consolidated Interest from advance	5,99,000.00	-
1711001	Cosoliadated Interest From Bank	5,73,26,085.16	2,16,01,132.00
1710000	**Total- Interest Earned**	**5,79,25,085.16**	**2,16,01,132.00**

Schedule IE-9 : Other Income

Account Code	Particulars	Amount For the year 2018-19 (Rs.)	Amount For the year 2017-18 (Rs.)
18010	Deposits Forfeited	1,17,250.00	1,21,250.00
18040	Recovery from Employee	-	11,47,512.00
18011	Lapsed Deposits	85,62,194.85	1,84,68,695.59
18080	Miscellaneous Income	3,50,000.00	7,900.00
1808007	Janbhagedari	1,02,22,231.00	85,69,499.00
18080001	Premium		
	Deferred Income (Transferred from Capital Reserve for Depreciation on Assets out Grant Fund)	39,75,55,367.68	33,81,09,002.83
		41,68,07,043.53	**36,64,23,859.42**

SOURABH JAIN & CO.
CHARTERED ACCOUNTANTS
JABALPUR

JABALPUR MUNICIPAL CORPORATION

SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Amount For the year 2018-19 (Rs.)	Amount For the year 2017-18 (Rs.)
21010	**Salaries, Wages and Bonus**		
21010-11	Salaries & Allowances-Staff	1,01,05,27,061.00	93,67,48,789.00
21010-21	Wages	15,10,05,629.00	9,58,30,556.00
21010-01	Salaries & Allowances-Officers		-
21010-31	Bonus & Ex-Gratia	22,68,733.00	68,78,399.00
21020	**Benefits and Allowances**		
21020-01	Remuneration & Fees Mayor	1,62,000.00	1,48,500.00
21020-02	Remuneration & Fees Councillors	60,04,800.00	58,21,600.00
21020-31	Medical Allowance	30,11,930.00	4,04,785.00
21020-41	Uniform Allowance	6,12,394.00	28,99,500.00
21020-51	Compensation to Staff	-	14,06,980.00
21020-61	Staff Welfare Expenses	58,500.00	31,93,850.00
21020-71	Staff Training Expenses	3,10,300.00	20,13,114.00
21020-21	Leave Travel Concession	-	1,53,627.00
21030	**Pension**		
21030-01	Contributory Pension /Family Pension	35,03,65,568.00	31,57,49,635.00
21040	**Other Terminal & Retirement Benefits**		
21040-01	Death Cum Retirement Benefit	5,25,99,093.00	6,21,12,812.00
21040-11	Leave Encashment	1,27,54,733.00	92,51,042.00
21040-21	GPF Employer Contribution (After 1.1.2005)	2,13,73,295.25	1,33,43,832.00
	Total Establishment Expenses	**1,61,10,54,036.25**	**1,45,59,57,021.00**

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Amount For the year 2018-19 (Rs.)	Amount For the year 2017-18 (Rs.)
22010	**Rent Rates and Taxes**		18,96,294.00
22010-02	Rent -Other	10,62,121.00	1,35,000.00
22010-11	Rates and Taxes		
22011	**Office Maintenance**		
22011-01	Office Electricity Expenses	13,18,357.00	57,60,316.00
22011-02	Security and Office Expenses	4,27,59,992.00	5,36,96,879.00
22012	**Communication Expenses**		
22012-01	Telephone Expenses	33,84,461.00	46,77,850.00
22012-02	Mobiles	1,84,615.00	7,37,288.00
22012-11	Web Internet	30,17,134.00	8,92,605.00
22012-21	Postage and Other Expenses	11,352.00	30,274.00
22020	**Books & Periodicals**		
22020-01	Books & Periodicals	6,04,713.00	15,62,048.00
22021	**Printing & Stationery**		
22021-01	Printing Expenses	27,76,821.00	72,52,086.00
22021-02	Stationery	27,91,307.00	52,03,094.00
22021-03	Computer Stationery And Consumables	11,51,222.00	17,08,292.00
22021-04	Photocopy		41,690.00
22030	**Travelling & Conveyance**		
22030-01	Consolidated Travelling & Conveyance Expense	10,28,48,267.00	11,88,29,071.00
22040	**Insurance**		
22040-00	Consolidated Insurance Expenses		
22040-02 -	Vehicles	40,51,560.00	26,00,757.00
22050	**Audit Fees**		
22050-02	Audit Fees	99,500.00	-
22051	**Legal Expenses**		
22051-01	Legal Fees	71,39,972.00	81,15,567.00
22051-03	Cost of Suits/Compromises	9,45,000.00	17,53,610.00
22052	**Professional and Other Fees**		

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22052-01	Technical Fees		
22052-11	Legal Fee		
22052-21	Consultancy Fees , Charges		
22060	**Advertisement & Publicity**	80,40,421.00	4,15,39,245.00
22060-01	Advertisement Expenses		
22060-11	Publicity Expenses	6,99,73,152.00	5,66,53,907.00
22060-31	Cultural Events	9,15,58,385.00	1,34,26,020.00
2206032000	National Festival Expenses	56,56,297.00	23,55,405.00
2206033	Spritiual Festivals Expenses	12,77,439.00	-
220-60-35	Sports Program Expenses	2,12,659.00	-
22060-41	Workshop & Seminars	3,45,000.00	-
22060402	Photography Video graphy	1,91,720.00	-
22060-00	Consolidated Advertisement And Publicity	35,03,000.00	
22061-01	Professional Societies		
22080	**Other Administrative Expenses**		
22080-01	Expenses for Meeting of Corporation/MMIC	7,10,651.00	1,85,680.00
22080-02	Guest Entertainment Expenses	92,58,571.00	37,04,080.00
22080-12	Lekha Sandharan Vyay		
22080-13	MIS	76,15,231.00	5,96,51,358.00
22080-14	Office Contingency Expenses	-	1,91,179.00
22080-15	School Contingency	-	3,12,193.00
22080-51	Miscellaneous Expenses	2,67,37,519.00	40,07,522.00
220-51-02-000	**Cost Recoveries of Tax Revenue**	1,06,85,714.00	-
22061	**Membership &Subscription**	50,000.00	-
	Total Administrative Expenses	**40,99,62,153.00**	**39,69,19,310.00**

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Amount For the year 2018-19 (Rs.)	Amount For the year 2017-18 (Rs.)
23010	**Power & Fuel**		
23010-01	Water Works	30,30,89,429.00	29,14,99,107.00
23010-02	Street Light	18,91,65,392.00	23,84,77,905.00
23020	**Bulk Purchase**		
230-20-20-000	Conservancy Material	15,56,792.00	-
2302030	Medicine,Pesticides	17,90,455.00	-
23030	**Consumption of Stores**		
23030-01	Consumption of Stores	1,40,94,937.00	2,11,85,899.00
23040	**Hire Charges**		
23040-00	Consolidated Hire Charge	26,93,250.00	
23040-01	Hire Charges Of Machineries	2,44,96,465.00	40,41,626.00
23050	**Repairs & Maintainance- Infrastructure Assets**		
23050-01	Concrete Roads	76,41,251.00	34,63,459.00
23050-03	Metalled Roads	1,33,01,922.00	1,43,93,616.00
23050-04	Other Roads	53,15,379.00	1,00,53,559.00
23050-05	Bridges & Flyovers		2,18,762.00
23050-11	Underground Drains		7,44,372.00
23050-12	Open Drains	12,68,157.00	39,87,427.00
23050-21	Water Ways	22,09,96,357.00	26,73,44,697.00
23050-22	Borewell	4,69,05,488.00	2,15,04,834.00
23050-23	Open Wells	3,13,01,213.00	8,64,254.00
23050-24	Water Reservoirs	15,66,599.00	79,11,046.00
23050-31	Public Lightings	1,99,48,933.00	1,02,20,284.00
230.50.51	Garbage Clearance	29,39,712.00	9,82,508.00
230.50.11	Nal Koop Pump Sadharan		-
2305007	Culvert	4,06,149.00	
230.50.34	Other Repair & Maintainance	3,04,97,509.00	7,38,025.00
23051	**Repairs & Maintenance- Civic Amenities**		
23051-01	Parks, Nurseries & Gardens	5,33,39,243.00	1,79,99,532.00
23051-03	Playgrounds & Stadium		
23051-04	Swimming Pool		-
23051-05	Parking Lots	98,370.00	1,07,832.00
2305101-60610	Park & Nursery	6,06,100.00	-
230-51-02-000	Lakes & Ponds	20,67,848.00	-
2305110	Sports Material	19,060.00	-
23051-21	Public Toilets	1,07,78,951.00	8,91,052.00
23052	**Repairs & Maintenance- Buildings**		

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23052-01	Office Buildings(R&M)	33,72,068.00	35,56,769.00
23052-02	Community Building	12,43,312.00	42,89,595.00
23052-03	Market Building	6,22,148.00	8,19,000.00
23052-04	Hospital Building	-	97,051.00
23052-05	Residential Quarters	25,60,639.00	24,857.00
2305222	Burial / Cremation Ground	-	99,194.00
23052-14	Slaughter House	-	48,918.00
23052-11	Temples	83,877.00	1,86,819.00
23052-06	School Building	1,78,36,591.00	53,69,175.00
230-52-20-000	R&M-Building Fire Station	3,645.00	-
2305223000	R&M-Building Auditorium Function Hall	5,80,516.00	-
230-52-30-000	R&M-Building Bus Stand	1,22,685.00	-
2305223	Program Hall	6,74,383.00	-
2305289	Other Structures	77,14,646.00	33,90,325.00
23053	**Repairs & Maintenance- Vehicles**		
23053-00	Repairs & Maintenance -Vehicles	10,14,332.00	-
23053-01	Motor Car	3,70,139.00	58,43,480.00
23053-02	Jeep	12,48,661.00	26,24,462.00
23053-03	Bus	-	72,115.00
23053-04	Trucks	79,99,747.00	2,79,35,274.00
23053-05	Tankers	41,54,778.00	44,92,099.00
23053-06	Cranes and JCB	1,33,87,955.00	30,69,321.00
2305309-701	Shav Vahan	4,19,280.00	33,93,826.00
23053-07	Ambulance		-
23053-08	Fire Tenders	14,66,576.00	23,21,860.00
23053-09	Hearse Van	26,78,507.00	23,57,070.00
2305390	Other	25,49,237.00	-
2303050	Consumabales Store	15,04,857.00	-
23054	**Repairs & Maintenance- Furniture**		
23054-01	Chairs	3,28,804.00	1,41,628.00
23054-02	Tables		
23054-03	Almirahs	1,07,292.00	54,000.00
23054-09	Others	2,93,820.00	-
23055	**Repairs & Maintenance- Office Equipment**		
23055-01	Air Conditioners	7,59,389.00	1,10,242.00
23055-02	Computers	29,87,494.00	17,55,159.00
23055-03	Faxes		
23055-04	Photo-Copiers	-	84,910.00
23055-05	Refrigerators		
23055-06	Water Coolers	7,46,445.00	71,520.00
23055-09	Others	3,54,163.00	5,55,301.00
230.55-11	Survey, Drawing Equipment		
23056	**Repairs & Maintenance Electrical Appliances**		
23056-01	Fans	28,44,613.00	4,31,013.00
23056-02	Electrical Fittings		
23056-09	Others	6,91,607.00	3,82,320.00
23059-01	Watch Tower Charges		
23057	**Repairs & Maintenance Heritage Building**		
23057-00	Consolidated Building	-	20,36,809.00
23057-08	Auditorium	4,69,930.00	2,43,297.00
2305773	Gymnassium / Sport / Club Equipment	1,95,750.00	-
	R&M Statue		
23080	**Other Operating & Maintenance Expenses**		
23080-01	Water Purification Charges	71,55,129.00	1,54,74,834.00
23080-02	Testing & Inspection Charges	4,19,924.00	1,91,820.00
23080-03	Garbage Cleaning Expenses	49,34,69,655.00	34,30,74,014.00
23080-12	Other Operating & Maintenance Expenses	14,96,250.00	1,04,23,359.00
23080-05	Water Tankers	2,44,590.00	-
	Total Operations & Maintenance Expenses	**1,57,08,53,257.00**	**1,36,16,51,232.00**

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Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Amount For the year 2018-19 (Rs.)	Amount For the year 2017-18 (Rs.)
2404000	Interest on Loans from International Agencies	9,13,53,771.00	9,13,53,771.00
2405000	Interest on Loans from Banks & Other Financial Institutions (Over Draft & Term Loan)	1,97,59,700.00	1,99,64,690.00
2406000	Other Interest		6,76,064.00
2407000	Bank Charges	4,64,398.65	23,292.00
	GST Late Fees	85,800.00	-
	Interest On GST	2,72,784.00	-
2407000	Bank Processing Fees(HUDCO)		
24080	**Other Finance Expenses**		
24080-01	Guarantee Fees	-	-
24080-02	LIC Loan repayment	-	-
	Total Interest & Finance Charges	**11,19,36,453.65**	**11,20,17,817.00**

Schedule IE-14: Programme Expenses

Account Code	Particulars	Amount For the year 2018-19 (Rs.)	Amount For the year 2017-18 (Rs.)
2501000	Own Programs	50,31,073.00	1,82,18,366.00
2501002	Other		3,56,245.00
25010	Election Expenses	1,37,05,090.00	
23050-01	Program Expenses	20,51,216.00	-
2502000	Own Programs	-	-
	Total Programme Expenses	**2,07,87,379.00**	**1,85,74,611.00**

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Amount For the year 2018-19 (Rs.)	Amount For the year 2017-18 (Rs.)
26010	**Grants**		
26010-01	Mid Day Meal		
26010-02	Swaksta Mission	-	2,80,55,900.00
26010	NULM	-	9,69,271.00
260-10-01	Other	9,21,412.00	5,06,597.00
26010-03	Baal Sagar Exp		
26010-04	Mayor Swasha Anudan	-	
	PMAY		-
	Total Revenue Grants, Contributions & Subsidies	**9,21,412.00**	**2,95,31,768.00**

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Schedule IE-16: Provisions & Write Off

Account Code	Particulars	Amount For the year 2018-19 (Rs.)	Amount For the year 2017-18 (Rs.)
27010	**Provisions for doubtful receivables**		
27010-01	Property Tax	6,46,94,005.00	(8,29,37,521.00)
27010-02	Water Tax	1,60,40,735.00	3,80,38,077.00
27010-03	Market Rent	3,47,861.00	(6,21,352.00)
27010-04	Development Charges		
	Total Provisions & Write off	**8,10,82,601.00**	**(4,55,20,796.00)**

Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Amount For the year 2018-19 (Rs.)	Amount For the year 2017-18 (Rs.)
27180	**Other Miscellaneous Expenses**		
27180-01	Deductions from Octroi	0.00	55900516.00
	Total Miscellaneous Expenses	**-**	**5,59,00,516.00**

Schedule IE-18: Depreciation

Account Code	Particulars	Amount For the year 2018-19 (Rs.)	Amount For the year 2017-18 (Rs.)
27220	**Depreciation**		
27220-01	Consolidated Depreciation	965650884.76	890225306.00
	Total Depreciation	**96,56,50,884.76**	**89,02,25,306.00**

Schedule IE-19: Prior Period Items (Net)

Account Code	Particulars	Amount For the year 2018-19 (Rs.)	Amount For the year 2017-18 (Rs.)
	Income		
	Taxes Other-Revenues		0
	Interest	2206086.23	0.00
	Other Income	11622.22	0.00
	Sub - Total Income (a)	**2217708.45**	**0.00**
	Expenses		
2855000	Refund of Taxes		
2856000	Refund of Other Revenues		0.00
2857000	Other Expenses	271084.50	0.00
	Sub - Total Expenses (b)	**271084.50**	
	Total Prior Period (Net) (a-b)	**1946623.95**	**0.00**

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