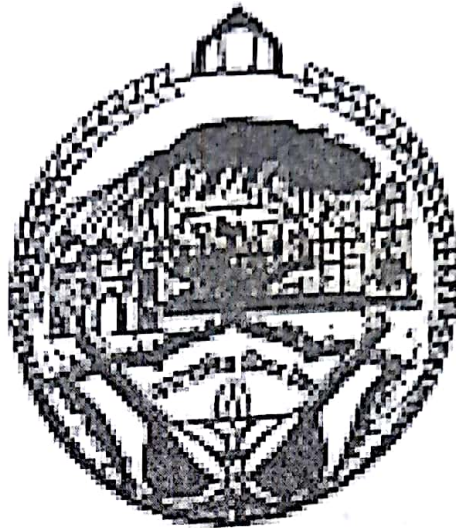


# **Dewas Municipal Corporation**



## **FINANCIAL STATEMENTS**

**For the year**

**2019-20**



We have carried out the Audit of **DEWAS MUNICIPAL CORPORATION (DMC)** for the financial year 2019-2020 in accordance with general principles and guidelines applicable to the Urban Local Body.

We have conducted the audit in accordance with auditing standards generally accepted in India , issued by **ICAI** and also in accordance with guidelines provided by the Directorate , Urban Administration & Development , M.P. Bhopal. Those standards require obtaining reasonable assurance that whether the system, processes and control operate efficiently and effectively and financial information is free from material misstatement. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall internal control system.

Further, we have exercised tests of accounting records and other necessary audit practices for the audit of accounts as per the general principles.

While conducting audit specific attention has been given to the following:

**1. Audit of Revenue:**

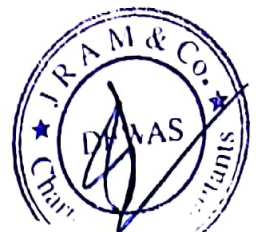
- i) We have audit the revenues of **DMC** from various sources (i.e. water tax, property tax etc) on test basis and found the same in order and as per norms.

Revenue from all the sources have been accounted of in **TALLY** ERP software.

- ii) We have checked revenue receipts from the counterfoils of receipt book and observed that the money received is duly deposited in respective bank account.
- iii) There is no delay beyond 2 working days in deposition of cash in the bank account.

V) The head wise comparison of revenue collected during the Financial Year 2019-2020 as compared to the FY 2018-2019 has been attached as per "**ANNEXURE-A**" enclosed.

Vi) No investment has been made on lesser interest rates.





## 2. Audit of expenditure:

- I) We have audited the expenditure incurred by the DMC on test basis under all the scheme and found the same in agreement with book of accounts maintained in tally.
- II) We have audited the entries in case book/tally and verified them from relevant vouchers on test basis and found the same in agreement with book of accounts.

Discrepancies notices in this regard are attached as per "Annexure-B" enclosed.

- III) As the **DMC** is maintaining its Account Book in tally , WE have checked the monthly balances and no errors were noticed in the record.
- IV) We have verified the expenditure for particular scheme and found the same in accordance to the fund allocated for that particular schemes.
- V) We reported that the expenditure are incurred in accordance with the guidelines, directives, acts and rules issued by Gov. of India/State Government. Discrepancies noticed in this regard are attached as per "**ANNEXURE-B**" enclosed.
- VI) We have audited on test basis the financial propriety and observed that all the expenditure are supported by financial and administrative sanction accorded by competent authority and limited to the administrative and financial limits of the sanctioning authority.
- VII) We have verified scheme and project wise Utilization Certificates (UCs) and found the same titled with the income & expenditure records and creation of Fixed Assets.

## 3. Audit of Book Keeping:

- i) We have audited all the Books of accounts including cash book, Income resister, Expenditure resister , Cheque issue and scheme wise resister maintained by **NAGAR PALIKA NIGAM, DEWAS** in tally as well as Manual Cash Book.
- ii) We have verified all the book of account and store maintained by **NAGAR PALIKA NIGAM DEWAS** in accordance with accounting rules applicable to Urban Local Bodies and found the same are in order.
- iii) All bank accounts have been reconciled as on 31/03/2020. In some Bank account there is large entry pending with more than 2 to 3 years.it should be reconciled as early as possible.
- iv) We have verified receipts and payment of grants and found the same in agreement with book of accounts maintained by DMC in Tally.
- v) Fixed assets resister is maintained in MS-EXCEL software.
- vi) We have reconciled the accounts of receipt and payment especially for project fund and found the same in agreement with book of accounts maintained by **DMC**.





#### 4. Audit for FDR :

- i) We have verified the Fixed Deposit and Interest earned thereon and observed that proper recode of FDR is maintained, however interest on FDR is not yet accounted for in the Books of Accounts on accrual Basis.
- ii) No FDR's have been made or kept in lesser interest rates then prevailing rates. Discrepancies noticed in this regard are attached as per "ANNEXURE-B".

#### 5. Audit of Tender/Bids:

- i) We have checked tender/bids invited by the DMC on test basis and found that proper tendering procedures are being followed.
- ii) We have also verified on test basis the receipt of tender fee/bids, processing fee, performance guarantee both during the construction and maintenance period and found the same satisfactory to the general principles regarding receipt of tender fee applicable to the DMC.
- iii) We have verified a security deposit received in lieu of processing fee/performance guarantee found the same authentic.
- iv) The cases of extension of BG's are not found in our test check.
- v) We have audited contract completion procedure applicable to the DMC and found same satisfactory.
- vi) We have noticed that competitive tendering procedure has been followed. Discrepancies noticed in this regard attached as per "Annexure-B" enclosed.

#### 6. Audit of Grants And Loans:

- i) We have verified grants given by the Central Govt. and utilization by the DMC and it was informed that grants are utilized for the same purpose for which it is remitted to the DMC.
- ii) We have checked grants given by the State Govt. and its utilization by the DMC and it was informed that grants are utilized the same purpose for which it is remitted to the DMC.
- iii) We have carried out audit of loans provided for physical infrastructure and its utilization and observed that the asset created out of the loans is generating desires revenue.
- iv) During the audit we have not observed any diversion of fund from capital, receipts /grants/loans to revenue expenditure. Discrepancies noticed in this regard are attached as per "Annexure-B" enclosed.







## 7. Audit of Statutory Compliance:

- i) We have been informed that DMC has taken GST registration, and collecting GST on its revenue.
- ii) We have checked the other various compliance applicable to DMC like **TDS, EPF, GIS, CT, PT, VAT** etc. Discrepancies noticed in this regard are attached as per "Annexure-B".

During the course of our Audit we tried to have discussion with officers and staff, Wherein we have tried to guide for better maintenance of books of accounts of the Nagar Palika Nigam Dewas.

We are thankful to all the officers and staff of Nagar Plaika Nigam Dewas for the cooperation extended to as during the course of our audit.

Thanking You.



For J R A M & Co.

Chartered Accountants

CA Satyendra Singh Rajput

M.No. 400553

FIRN 012707C

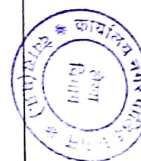
Place: Dewas

Date: 28.09.2020

UDIN: 20400553AAAABW6909

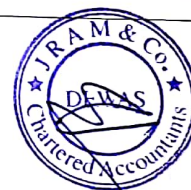
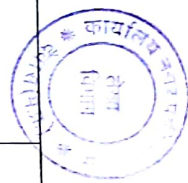
Name of ULB - Nagar Palik Nigam Dewas  
Name of Auditor - J R A M & Company

| S.No. | Parameters            | Description   | Observation in Brief   | Suggestion in brief   |
|-------|-----------------------|---|--|---|
| 1     | Audit of Expenditure  | <p>all expenditure should accordance with the guidelines, directives ,acts and ruled issued by Govt. and all expenditure should supported by financial and administrative sanctions accorded by competent authority and limited to the financial and administrative limits of the sanctioning authority</p> <p>We have audited all the expenditure on a test basis and verified them from relevant vouchers and found in same in agreement with the books of accounts, some of bills found in previous year, which is a prior period item and booked in current financial year.</p> | The payment was recorded on a year to year basis , so the actual financial position reflect in the Financial Statement.  | It is advisable that budget information must be filled properly to avoid over utilization of budget.                        |
| 2     | Audit of book keeping | <p>We have verified bools of accounts and stores manitained by DMC in Tally as well as Cash Book and found with the accounting rules to the urban Local Bodies and found the same are in order.</p> <p>Bank reconciliation contains pending entries for more than 3</p>   | <p>It has been noticed that there are outstanding demands in TDS pending from many years.</p> <p>Others payable accounts like Royalty ,Labour, are not being paid regularly and its liability is increasing year to years basis.</p> | We suggest To DMC officer to find out the reason and make all payments on time to time basis to avoid penalty and interest. |





|   |  |   |  |   |
|---|--|---|--|---|
|   |  | yearswe have checked<br>Cashbook, Passbook ,Ledger<br>.Stockregister Grant Register ,<br>Loan Register , Advance to Staff<br>& FAR  |  |   |
| 3 | Audit of FDR   | We have verified the fixed<br>deposit of DMC.   | NA   | NA  |
| 4 | Audit of tender/Bids   | We have checked tenders/bids<br>invited by the DMC on test basis<br>and observed that competitive<br>tendering procedure is followed<br>by DMC.   | We have also Test check , the<br>receipts of Tender Fees/bids/<br>processing fees,   | NA  |
| 5 | Audit of Grants & loan   | Yes, Separate grant register has<br>been maintained by the DMC,<br>we have verified all the grants<br>received from the Central<br>governments and State<br>government , all the grants<br>utilized for which grants<br>remitted by the government. | NA   | NA  |
| 6 | Incidence related to<br>diversion of funds from<br>Capital Receipts /Grants<br>/Loan to revenue nature<br>expenditure and from one<br>scheme/ project to another | any diversion of funds from<br>capital receipts /grants<br>/loan to revenue expenditure .   | During the period of audit there is<br>no such instances found where<br>capital receipts/grants/loans<br>diverted to other areas or utilized<br>to revenue expenditure | NA  |
| 7 | Employees<br>Advances/Deductions   | We have audited Employees<br>advances and deduction and<br>found in same with the books of<br>accounts  | All the payment /loans received<br>only form Cheque basis and<br>deducted from Salary incurred<br>during the month.  | There is advisable that there should<br>be a proper guidelines to employees<br>for incurring expenses and timely<br>deposits the same to DMC. |





## **Schedule - B-21**

### **Significant Accounting Policies**

**&**

### **Notes to Accounts**

**for the Year ended on 31<sup>st</sup> March 2020**

**Dewas Municipal Corporation (DMC)**

**Prepared by**

**J R A M & Co.  
Chartered Accountants**

**34-MIG, Stadium Parisar,  
Behind HP Petrol Pump,  
Dewas -(MP)**

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Prepared by :- J R A M & Co.





## **SCHEDULE – B-21**

### **SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS FOR THE YEAR ENDED ON MARCH 31, 2020**

#### **1 Significant Accounting Policies**

Important accounting policies to be followed by the **Dewas Municipal Corporation (DMC)** in respect of accounting for its transactions and in the preparation and presentation of the Financial Statements are prescribed in the Madhya Pradesh Municipal Accounts Manual (MPMAM). All the policies are disclosed below as per MPMAM Accounting manual. During the preparation of Balance Sheet of Dewas Municipal Corporation, reliance has been placed on information provided/available with DMC.

#### **2 Basis of Accounting**

The financial statements are prepared on a going concern and under historical cost basis under accrual basis of accounting, unless stated otherwise. The method of accounting is the accrual base double entry accounting system.

##### **2.1 Income**

###### **A. Following are accounted on due basis (when demand is raised)**

- Property Taxes
- Water Tax and Water Supply Charges
- Rent form Municipal Properties

###### **B. Following are accounted on Cash basis (when recovery made)**

- Advertisement Fees
- Various License Fees
- Connection Charges for Water Supply.
- Water Tanker Charges and Road Damage Recovery Charges, Penalties, etc
- Collection charges or share in collection made by any other agency on behalf of State Government
- Rent of equipment provided to the contractors
- Hospital services /user charges
- Interest element and Penalties,
- Other income

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### C. Common Accounting Principles Concerning Income Accounting

The age-wise analysis of all receivables on account of taxes, fees, rental and charges shall be made on a regular basis, at the year end and stated/shown in Notes forming part of the annual financial statement Refunds, remissions of taxes for previous years are recorded in the current year are adjusted against the income.

- Demands raised with retrospective effect are treated as to the extent it pertains to earlier years.
- Refunds, remissions of all kind of incomes for the current year is adjusted against the income and if pertain to previous years.
- Any subsequent recovery (off of all kinds), which were already written off principles adopted for the heads.
- Write off of taxes or Other Income is adjusted against the provisions made.
- In case collection of any income is under litigation, the same is not accrued but a disclosure is made in the Notes to Accounts.
- Any additional provision for demand outstanding required to be made during the year is recognized as expenditure and any excess provision written back during the year is recognized as income of the DMC.
- The EMD (Earnest Money Deposit) and SD (security deposit) is recognized as income when the right for claiming refund of deposit has expired and it is forfeited.
- 

### D. Provisions for Arrears of Income:

The age-wise analysis of all receivables on account of taxes, fees, rental and charges shall be made on a regular basis, at the year.

| Service/activity  | <2 years | 2 to 3 years | 3 to 4 years | 4 to 5 years | > 5 years |
|---|----------|--------------|--------------|--------------|-----------|
| Property and related taxes                              | Nil      | 25%          | 50%          | 75%          | 100%      |
| Water, sewerage, solid waste management fee and charges | Nil      | 25%          | 50%          | 75%          | 100%      |
| Lease , rental  | 25%      | 25%          | 50%          | 75%          | 100%      |
| All other accrued revenue                               | 25%      | 50%          | 100%         | 100%         | 100%      |
| Closed, Sick industries                                 | 100%     |              |              |              |           |

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As it is very difficult for us to follow the provisioning norms stated above & as the corporation have computerized the particulars of Tax work since last few years only and also as no detailed required bifurcation is available with the DMC.

And in absence of necessary details regarding age break up of tax receivables, DMC is not able to make provision thereon as per norms stated in MPMAM.

## 2.2 GRANTS

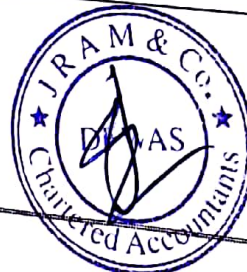
### A. Revenue Grant

- General purpose Grants of a revenue nature are recognized on cash basis.
- Grants received in respect of specific revenue expenditure are recognized as income in the accounting year in which the corresponding revenue expenditure is charged to the Income and Expenditure Account.

### B. Capital Grant

- Grants received towards capital expenditure are accounted on cash basis. The amount is initially be credited to a Capital Grant head under 'Liabilities' and on acquisition/construction of the asset the value of the amount so spent is debited to the liability head by corresponding credit to 'Capital Contribution'.
- Capital Grants received as a nodal agency or as implementing agency for an intended purpose, which does not, result in creation of assets with ownership rights for the DMC are treated as a liability till such time it is used for the intended purpose. Upon utilization for the intended purpose, the extent of liability is reduced with the value of such utilization.

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## 2.3 Assets

### 2.3.1 Fixed Assets

Fixed assets include Land, Parks, Buildings, Roads and Bridges, Waterworks, Bore Wells, Sewerage and drainage, Public Lighting, Luminary & Electrical Fittings, Furniture, fixtures, fittings, Electrical appliances, Office & other equipments, Computer Hardware, Vehicles, equipments etc.

- a. Fixed Assets are carried at cost less accumulated depreciation. The cost of fixed assets include cost incurred/money spent in acquiring or installing or constructing fixed asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirect expenses incurred up to that month.
- b. Any addition to or improvement to the fixed asset that results in increasing the utility or useful life of the asset is capitalized and included in the cost of fixed asset.
- c. Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made, is accounted for at nominal value of Re. 1/.
- d. Any assets costing less than Rs.5,000 (Rupees Five thousands) are expensed/charged to Income & Expenditure Account in the year of purchase.
- e. Valuation of land is made as under:
  - i. Land acquired through purchase is recorded on the basis of aggregate of purchase price paid/ payable and other costs incidental to acquisition.
  - ii. Lands that are acquired free of cost from the government or provided by individuals or institutions under endowment for specific purposes are accounted for at Re.1. Where the ownership of the lands has not been transferred in favor of the corporation, but the land is in the permissive possession of the corporation, such lands are included in the Register of Land with Re.1 as its value.
  - iii. Cost of land improvements such as leveling, filling or any other developmental activity is capitalized as a part of the cost of land.
- f. Parks and Playgrounds are accounted for as under:

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- i. Land pertaining to Parks and Playgrounds Including the cost of development of land is accounted as 'Land', and
- ii. Other amenities in Parks and Playgrounds taken under 'Parks and Playgrounds'.
- g. Statues and Heritage Assets Statues and valuable works of art are valued at the original cost. In case, the original cost is not available or the items have been gifted to the corporation, the value is taken at Re. one.
- h. Intangible assets include computer software, which is valued at cost plus cost of staff time and consultancy costs incurred, in implementing the software, if any.  
It will capitalized, only when the intangible asset is developed, and which can be used by corporation over a period of time to derive economic benefits from it. Otherwise the entire amount is charged to revenue, in the year in which it is incurred. The intangible assets are depreciated over a period of five years or useful life, whichever is earlier.

### 2.3.2 Public Works

- a. The cost of fixed assets include:
  - i. Cost incurred/amount spent in acquiring or installing or constructing fixed asset,
  - ii. Interest on borrowings attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets, and
  - iii. Other incidental expenses incurred up to that date of bringing the asset to use.
- b. Any addition to or improvement to the fixed asset that results in increasing the utility or capacity or useful life of the asset is capitalized and included in the cost of asset. Expenditure in the nature of repairs and maintenance incurred to maintain the asset and sustain its functioning or the benefit of which is less than a year, is treated as revenue expenditure in the year of incurrence.

### 2.3.3 Capital Work In Progress (CWIP)

Assets in the nature of civil works and equipment/machinery requiring erection/installation are accounted for as 'Capital Work In Progress account'. Upon completion of the civil works and installation of machinery the value is transferred to the respective asset account under fixed assets. The value of each work in progress includes the direct cost on material, labour, stores, and advances to suppliers for material and others. Where an asset is created with borrowed funds the interest paid/accrued as on the day of the valuation is added to the total value of the work in progress.

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### 2.3.4 Depreciation

- Depreciation is provided at **Straight Line Method** at the rates prescribed in MPMAM.
- Depreciation is provided at full rates for assets, which are purchased / constructed before October 1 of an Accounting Year and at half the rates which are purchased / constructed on or after October 1 of an Accounting Year.
- Depreciation is provided at full rates for assets, which are disposed on or after October 1 of an Accounting Year. Depreciation is provided at half the rates for assets, which are disposed before October 1 of an Accounting Year.
- Depreciation on assets on which government grant has been received, is calculated on the gross value of fixed asset i.e. without deducting the grant amount from asset value. The grant so received is charged to the income and expenditure statement in the same proportion as the depreciation charged on such assets.

### 2.3.5 Stores

The cost of inventories include purchase price including expenditure incurred to bring the inventories to its present location and condition i.e. freight inward, duties and taxes, etc. The same are valued by applying FIFO method. Further the cost of inventories are to be received from stores department and such cost as to be certified by the respective department head.

## 2.4 Other Expenditures

### A. Employees Related Expenditures

- Expenses on Salaries (for regular and daily wages staff) and other allowances are recognized as and when they are due for payment.
- Statutory deductions from salaries including those for income tax, profession tax, provident fund contribution, are recognized as liability in the period in which the corresponding salary is recognized.
- Leave encashment/Pension is recognized on cash basis.

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- d. Bonus, Ex-gratia, other allowances and reimbursements to the employees are recognized as and when they are due for payment.
- e. Contribution due towards Pension and other retirement benefit funds is recognized as an expense and a liability.

## **B. Other Revenue Expenditures**

- a. Other Revenue Expenditures is treated as expenditures in the period in which they are incurred.
- b. Provisions are made at the year end for all bills received up to a cutoff date.
- c. Any expenditure for which the payment has been made in the current period but the benefit and/or service is likely to arise in a future period is treated as expenditure for the period in which its benefit arises and/or services are received. i.e. Amount paid in advance (Like Vehicle insurance) is treated as prepaid and shown as current assets in the Balance Sheet.

## **2.5 Borrowings**

- a. Interest expenditure on loan is recognized on accrual basis.
- b. Interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets is capitalized.

## **2.6 Investments**

- a. Investments are recognized at cost of investment. The cost of investment includes cost incurred in acquiring investment and other incidental expenses incurred for its acquisition, if any
- b. All long term investments are carried / stated at their cost.
- c. Income on investments made from Special Fund and Grants under specific Scheme is recognized and credited to Special Fund and Grants under Specific Scheme respectively, whenever accrued.

## **2.7 Special Funds**

- a. Special Funds are treated as a liability on their creation.
- b. Any expenditure of a revenue nature, which is incurred specifically on scheme/project for which a Special Fund has been created, is charged to that Special Fund.
- c. On completion of the construction of a fixed asset and/or on acquisition of a fixed asset out of a Special Fund, the amount equivalent to the cost of such fixed asset is transferred from the respective Special Fund to the Grant against Asset Account. Amount proportionate to depreciation of the asset is credited to the Income and Expenditure Account every year.

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**Municipal Corporation Dewas (M.P.)**  
**BALANCE SHEET**  
**As at 31ST MARCH 2019-20**



|            | Particulars  | Schedule No. | Current Year (Rs) 2019-20 | Previous Year (Rs.) 2018-19 |
|------------|--|--------------|---------------------------|-----------------------------|
| <b>A</b>   | <b>SOURCES OF FUNDS</b>  |              |                           |                             |
| <b>A1</b>  | <b>Reserves and Surplus</b>                                      |              |                           |                             |
|            | Municipal (General) Fund   | B-1          | 1,25,87,44,200.86         | 68,78,99,114.93             |
|            | Earmarked Funds  | B-2          | 3,12,58,146.90            | 3,15,44,140.90              |
|            | Reserves   | B-3          | 3,59,04,00,297.65         | 3,11,99,93,636.82           |
|            | <b>Total Reserves and Surplus</b>                                |              | <b>4,88,04,02,645.41</b>  | <b>3,83,94,36,892.65</b>    |
| <b>A-2</b> | <b>Grants, Contributions for Specific Purpose</b>                | B-4          | 65,37,09,472.15           | 79,23,39,808.42             |
| <b>A3</b>  | <b>Loans</b>   |              |                           |                             |
|            | Secured Loans  | B-5          | 28,13,45,684.30           | 33,53,73,216.00             |
|            | Unsecured Loans  | B-6          | -                         | -                           |
|            | <b>Total Loans</b>   |              | <b>28,13,45,684.30</b>    | <b>33,53,73,216.00</b>      |
|            | <b>TOTAL SOURCES OF FUNDS (A1 to A3)</b>                         |              | <b>5,81,54,57,801.86</b>  | <b>4,96,71,49,917.07</b>    |
| <b>B</b>   | <b>APPLICATION OF FUNDS</b>                                      |              |                           |                             |
| <b>B1</b>  | <b>Fixed Assets</b>  | B-11         |                           |                             |
|            | Gross Block  |              | 3,23,47,80,735.00         | 3,15,54,88,036.00           |
|            | Less : Accumulated Depreciation                                  |              | 1,50,94,53,445.00         | 1,35,45,69,624.00           |
|            | Net Block  |              | 1,72,53,27,290.00         | 1,80,09,18,412.00           |
|            | Capital Work in Progress   |              | 3,04,72,21,700.00         | 2,46,64,23,743.00           |
|            | <b>Total Fixed Assets</b>  |              | <b>4,77,25,48,990.00</b>  | <b>4,26,73,42,155.00</b>    |
| <b>B2</b>  | <b>Investments</b>   |              |                           |                             |
|            | Investments-General Fund   | B-12         | 5,08,52,627.00            | 19,66,52,854.00             |
|            | Investments-Other Fund   | B-13         | -                         | -                           |
|            | <b>Total Investment</b>  |              | <b>5,08,52,627.00</b>     | <b>19,66,52,854.00</b>      |
| <b>B3</b>  | <b>Current Assets, loans &amp; Advance</b>                       |              |                           |                             |
|            | Stock in hand (Inventories)                                      | B-14         | 88,90,575.00              | 56,37,527.00                |
|            | Sundry Debtors (Receivables)                                     | B-15         |                           |                             |
|            | Gross Amount outstanding   |              | 69,96,84,193.06           | 17,18,09,170.77             |
|            | Less: Accumulated Provision against bad and doubtful receivables |              |                           |                             |
|            | Prepaid Expenses   | B-16         | 8,87,239.00               | 8,09,092.00                 |
|            | Cash and Bank Balance  | B-17         | 70,93,48,833.97           | 67,49,01,033.95             |
|            | Loans , advances and deposits                                    | B-18         | 2,96,85,417.13            | 2,70,11,435.88              |
|            | <b>Total Current Assets</b>                                      |              | <b>1,44,84,96,258.16</b>  | <b>88,01,68,259.60</b>      |
| <b>B4</b>  | <b>Current Liabilities and Provisions</b>                        |              |                           |                             |
|            | Deposits Received  | B-7          | 21,31,86,997.30           | 15,45,08,498.02             |
|            | Deposits Works   | B-8          | 26,46,853.00              | 26,02,553.00                |
|            | Other liabilities( Sundry Creditors)                             | B-9          | 20,46,18,671.00           | 18,07,64,572.51             |
|            | Provisions   | B-10         | 3,59,87,552.00            | 3,91,37,728.00              |
|            | <b>Total Current Liabilities</b>                                 |              | <b>45,64,40,073.30</b>    | <b>37,70,13,351.53</b>      |
| <b>B5</b>  | <b>Net Current Assets (B3-B4)</b>                                |              | <b>99,20,56,184.86</b>    | <b>50,31,54,908.07</b>      |
| <b>C</b>   | <b>Other Assets.</b>   | B-19         |                           |                             |
| <b>D</b>   | <b>Miscellaneous Expenditure (to the extent not written off)</b> | B-20         | -                         | -                           |
|            | <b>TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)</b>                 |              | <b>5,81,54,57,801.86</b>  | <b>4,96,71,49,917.07</b>    |

For Report of even date  
For J R A M & Co.  
Chartered Accountants  
DEWAS  
CA Satyendra Singh Rajput  
Partner

M.No. 400553

FRN 012707C

UDIN 20400553AAAABW6909

Place:-Dewas

Date: 28.09.2020

Account Officer

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उपायुक्त (वित्त)

**नगर पालिका निगम देवास**

Nagar Nigam Dewas.(M.P.)

**Municipal Corporation Dewas (M.P.)**  
**As On 31.03.2020**



**Sedule B-1 : Municipal (General) Fund (Rs.)**

| Account Code | Particulars                                   | Water Supply Sewerage and Drainage | Commercial Projects | General Account          |
|--------------|---|------------------------------------|---------------------|--------------------------|
|              | Balance as per last account                   | -                                  | -                   | 68,78,99,114.93          |
|              | Addition during the year                      |                                    |                     | -                        |
|              | . Surplus for the year                        | -                                  | -                   | 9,92,72,221.63           |
|              | . Transfers                                   | -                                  | -                   | 49,15,72,864.30          |
|              | Total (Rs.)                                   | -                                  | -                   | 1,27,87,44,200.86        |
|              | Deductions during the year                    |                                    |                     | -                        |
|              | . Deficit for the year                        | -                                  | -                   |                          |
|              | . Transfers                                   | -                                  | -                   | 2,00,00,000.00           |
|              | <b>Balance at the end of the Current year</b> | -                                  | -                   | <b>1,25,87,44,200.86</b> |



DEWAS MUNICIPAL CORPORATION, (M.P.)

AS ON 31.03.2020

Schedule B-2: Earmarked Fund (Special Funds / Sinking Fund/Trust or Agency Fund)



| Particulars  | Special Funds       | Trust & Agency Funds  | Amount                |
|--|---------------------|-----------------------|-----------------------|
| ACCOUNT CODE   | 3111000             | 3117000               | 3110000               |
| (a) Opening Balance                                      | 96,09,004.90        | 2,19,35,136.00        | 3,15,44,140.90        |
| (b) Additions to the Special Fund                        |                     |                       | -                     |
| *Grant Received from Govt.                               | -                   | -                     | -                     |
| * Transfer From Municipal Fund                           |                     | -                     | -                     |
| * Interest / Dividend earned on Special Fund Investments | 38,511.00           | 3,561.00              | 42,072.00             |
| * Profit on disposal of Special Fund Investments         |                     |                       | -                     |
| * Appreciation in Value of Special Fund Investments      |                     |                       | -                     |
| * Other Addition ( Specify nature)                       |                     | -                     | -                     |
| <b>Total (b)</b>   | <b>38,511.00</b>    | <b>3,561.00</b>       | <b>42,072.00</b>      |
| (c) Payments out of Funds                                |                     |                       | -                     |
| [I] Capital Expenditure on                               |                     | -                     | -                     |
| * Fixed Assets   |                     |                       | -                     |
| * others   |                     |                       | -                     |
| [ii] Revenue Expenditure on                              |                     |                       | -                     |
| * Salary , Wages and allowances etc.                     |                     |                       | -                     |
| * Rent other administrative Charges                      |                     |                       | -                     |
| * [iii] Other:   | 3,28,066.00         | -                     | 3,28,066.00           |
| * Loss on disposal of Special fund Investments           | -                   |                       | -                     |
| * Diminution in Value of Special Fund Investments        |                     |                       | -                     |
| * Transferred to Municipal Fund                          |                     | -                     | -                     |
| <b>Total (c)</b>   | <b>3,28,066.00</b>  | <b>-</b>              | <b>3,28,066.00</b>    |
| <b>ADVANCE FOR EXPENSES (D)</b>                          | <b>-</b>            | <b>-</b>              | <b>-</b>              |
| <b>Net Balance at the year end (a+b)-(c+d)</b>           | <b>93,19,449.90</b> | <b>2,19,38,697.00</b> | <b>3,12,58,146.90</b> |







**Municipal Corporation Dewas (M.P.)**  
**As at 31ST MARCH 2019-20**

**Schedule B-3 : Reserves**

| Account Code | Particulars                          | Opening Balance       | Additions during the year (Rs.) | Total (Rs.)           | Deductions during the year (Rs.) | Balance at the end of current year (Rs.) |
|--------------|--------------------------------------|-----------------------|---------------------------------|-----------------------|----------------------------------|--|
| 1            | 2                                    | 3                     | 4                               | 5=(3+4)               | 6                                | 7=(5-6)                                  |
|              | Capital Contribution (Asset Created) | 1,15,34,24,270        | 5,66,60,754                     | 1,21,00,85,024        | 14,55,90,792                     | 1,06,44,94,232                           |
| 3121000      | Capital Reserve (CWIP)               | 1,96,65,69,367        | 55,93,36,699                    | 2,52,59,06,066        | -                                | 2,52,59,06,066                           |
| 3122000      | Borrowing Redemption                 | -                     | -                               | -                     | -                                | -  |
| 3123000      | Special Funds (Utilised)             | -                     | -                               | -                     | -                                | -  |
| 3124000      | Statutory Reserve                    | -                     | -                               | -                     | -                                | -  |
| 3125000      | General Reserve                      | -                     | -                               | -                     | -                                | -  |
| 3126000      | Revaluation Reserve                  | -                     | -                               | -                     | -                                | -  |
|              | <b>Total Reserve Funds</b>           | <b>3,11,99,93,637</b> | <b>61,69,97,453</b>             | <b>3,73,59,91,090</b> | <b>14,55,90,792</b>              | <b>3,59,04,00,297.65</b>                 |



**Municipal Corporation Dewas (M.P.)**  
**As at 31ST MARCH 2019-20**



**Schedule B-4: Grants & Contribution for Specific Purpose** Account code : 320

| Particulars   | Grants from central government | Grants from state government | Grants from other government agencies | Grants from financial institutions | TOTAL                    |
|---|--------------------------------|------------------------------|---------------------------------------|------------------------------------|--------------------------|
| Account Code  | 32010                          | 32020                        | 32030                                 | 32080                              | 320                      |
| (a) Opening Balance                                       | 58,80,74,783.61                | 13,18,49,151.81              | 10,60,248.00                          | 7,13,55,625.00                     | 79,23,39,808.42          |
| (b) Additions to the Grants*                              |                                |                              |                                       |                                    |                          |
| * Grant received during the year                          | 32,85,98,000.00                | 32,41,20,756.00              |                                       | 1,92,23,709.00                     | 67,19,42,465.00          |
| * Interest / Dividend earned on Grant Investments         | 2,10,76,426.44                 | 22,89,531.00                 |                                       | 5,21,852.00                        | 2,38,87,809.44           |
| * Profit on disposal of Grant Investments                 |                                |                              | -                                     | -                                  | -                        |
| * Appreciation in Value of Loan Grant Investments         |                                | 2,00,00,000.00               | -                                     | -                                  | 2,00,00,000.00           |
| * Recived From Beneficiary                                | 1,92,64,830.00                 | 10,000.00                    |                                       |                                    | 1,92,74,830.00           |
| * Other Addition ( MF)                                    | 3,00,880.00                    |                              |                                       |                                    | 3,00,880.00              |
| <b>Total (b)</b>  | <b>36,92,40,136.44</b>         | <b>34,64,20,287.00</b>       | <b>-</b>                              | <b>1,97,45,561.00</b>              | <b>73,54,05,984.44</b>   |
| <b>Total (a+b)</b>  | <b>95,73,14,920.05</b>         | <b>47,82,69,438.81</b>       | <b>10,60,248.00</b>                   | <b>9,11,01,186.00</b>              | <b>1,52,77,45,792.86</b> |
| (c) Payments out of Funds                                 |                                |                              |                                       |                                    |                          |
| * Capital Expenditure on Fixed Assets                     | 3,17,55,904.00                 | 2,49,04,850.00               |                                       |                                    | 5,66,60,754.00           |
| * Capital Expenditure on other (CWIP)                     | 41,60,84,528.83                | 14,25,00,982.00              |                                       | 7,51,188.00                        | 55,93,36,698.83          |
| * Revenue Expenditure on Salary , Wages and Expenses etc. | 7,53,03,270.00                 | 13,16,28,339.00              |                                       | 2,50,226.00                        | 20,69,31,609.00          |
| * Rent  | 1,92,12,456.00                 | 23,78,708.88                 |                                       |                                    | 2,18,41,390.88           |
| * Other:  |                                |                              |                                       |                                    | -                        |
| * Loss on disposal of Special fund Investments            |                                |                              |                                       |                                    | -                        |
| * Diminution in Value of Special                          |                                | 20,19,618.00                 |                                       |                                    | 20,19,618.00             |
| * Transferred to Municipal Fund                           |                                |                              |                                       |                                    | -                        |
| * Grants Refunded (Intt Refund )                          | 6,61,250.00                    | 2,65,85,000.00               |                                       |                                    | 2,72,46,250.00           |
| * Transfer to the beneficiary                             |                                |                              |                                       |                                    | -                        |
| <b>Total (c)</b>  | <b>54,30,17,408.83</b>         | <b>33,00,17,497.88</b>       | <b>-</b>                              | <b>10,01,414.00</b>                | <b>87,40,36,320.71</b>   |
| <b>Net Balance at the year end (a+b)-(c)</b>              | <b>41,42,97,511.22</b>         | <b>14,82,51,940.93</b>       | <b>10,60,248.00</b>                   | <b>9,00,99,772.00</b>              | <b>65,37,09,472.15</b>   |





**Municipal Corporation Dewas (M.P.)**  
**As On 31.03.2020**

**Schedule B-5: Secured Loans**

| Account Code | Particulars                                     | Current Year (Rs) 2019-20 | Previous Year (Rs.) 2018-19 |
|--------------|---|---------------------------|-----------------------------|
| 3301000      | Loans From Central Govt.                        | -                         | -                           |
| 3302000      | Loans From State Govt.                          | 8,81,12,102.00            | 11,34,33,357.00             |
| 3303000      | Loans From Govt.bodies & Associations           |                           |                             |
| 3304000      | Loans From International Agencies               | 19,32,33,582.30           | 22,19,39,859.00             |
| 3305000      | Loans From banks & other financial Institutions | -                         | -                           |
| 3306000      | Other Terms Loans                               | -                         | -                           |
| 3307000      | Bonds & debentures                              | -                         | -                           |
| 3308000      | Other Loans                                     |                           |                             |
|              | <b>Total Secured Loans</b>                      | <b>28,13,45,684.30</b>    | <b>33,53,73,216.00</b>      |







**Municipal Corporation Dewas (M.P.)  
As On 31.03.2020**

**Schedule B-6: Unsecured Loans**

| Account Code | Particulars                                     | Current Year (Rs) 2019-20 | Previous Year (Rs.) 2018-19 |
|--------------|---|---------------------------|-----------------------------|
| 3311000      | Loans From Central Govt.                        | -                         | -                           |
| 3312000      | Loans From State Govt.                          | -                         | -                           |
| 3313000      | Loans From Govt.bodies & Associations           | -                         | -                           |
| 3314000      | Loans From International Agencies               | -                         | -                           |
| 3315000      | Loans From banks & other financial Institutions | -                         | -                           |
| 3316000      | Other Terms Loans                               | -                         | -                           |
| 3317000      | Bonds & debentures                              | -                         | -                           |
| 3318000      | Other Loans                                     | -                         | -                           |
|              | <b>Total Unsecured Loans</b>                    | -                         | -                           |

Notes : \* Rate of Interest and Original amount of loan and outstanding can be provided for every loan under each of these categories separately;

**Municipal Corporation Dewas (M.P.)  
As On 31.03.2020**

**Schedule B-7: Deposits Received**

| Account Code | Particulars                    | Current Year (Rs) 2019-20 | Previous Year (Rs.) 2018-19 |
|--------------|--------------------------------|---------------------------|-----------------------------|
| 3401000      | From Contractors ( EMD)        | 2,63,31,596.62            | 1,53,49,411.98              |
| 3401000      | From Contractors ( SD)         | 14,07,48,827.18           | 11,58,19,356.18             |
| 3402000      | From Revenues ( M T)           | 3,00,55,843.00            | 2,03,14,484.00              |
| 3403000      | From Staff                     |                           |                             |
| 3408000      | From others                    | 1,60,50,730.50            | 30,25,245.86                |
|              | <b>Total Deposits Received</b> | <b>21,31,86,997.30</b>    | <b>15,45,08,498.02</b>      |





**Municipal Corporation Dewas (M.P.)**  
**As On 31.03.2020**

**Schedule B-8 : Deposits Works**

| Account Code | Particulars                 | Opening Balance as the beginning of the year (Rs.) | Additions during the Current year (Rs.) | Total               | Utilization/ expenditure (Rs.) | Balance outstanding at the end of current year (Rs.) |
|--------------|-----------------------------|--|---|---------------------|--------------------------------|--|
| 3411000      | Civil Works                 | 26,02,553.00                                       | 44,300.00                               | 26,46,853.00        | -                              | 26,46,853.00   |
| 3412000      | Electrical Works            | -  | -                                       | -                   | -                              | -  |
| 3418000      | Others                      | -  | -                                       | -                   | -                              | -  |
|              | <b>Total Deposits Works</b> | <b>26,02,553.00</b>                                | <b>44,300.00</b>                        | <b>26,46,853.00</b> | <b>-</b>                       | <b>26,46,853.00</b>                                  |

**Municipal Corporation Dewas (M.P.)**  
**As On 31.03.2020**

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

| Account Code | Particulars                                       | Current Year (Rs) 2019-20 | Previous Year (Rs.) 2018-19 |
|--------------|---|---------------------------|-----------------------------|
| 3501000      | Creditors   | 10,82,81,414.04           | 8,98,94,839.00              |
| 3501100      | Employee Liabilities                              | 44,13,878.00              | 4,61,421.00                 |
| 3501200      | Interest Accured and Due                          |                           |                             |
| 3502000      | Recoveries Payable                                | 8,68,29,295.51            | 8,67,38,805.51              |
| 3503000      | Govt. Dues Payable                                |                           |                             |
| 3504000      | Refunds Payable                                   |                           |                             |
| 3504100      | Advance Collection of Revenues                    | 14,24,576.45              |                             |
| 3508000      | Others  | 36,69,507.00              | 36,69,507.00                |
|              | <b>Total Other Liabilities (Sundry Creditors)</b> | <b>20,46,18,671.00</b>    | <b>18,07,64,572.51</b>      |



**Municipal Corporation Dewas (M.P.)  
As On 31.03.2020**



**Schedule B-10: Provisions**

| Account Code | Particulars                 | Current Year (Rs) 2019-20 | Previous Year (Rs.) 2018-19 |
|--------------|-----------------------------|---------------------------|-----------------------------|
| 3601000      | Provisions for Expenses     | 3,59,87,552.00            | 3,91,37,728.00              |
| 3602000      | Provisions for Interest     | -                         | -                           |
| 3603000      | Provisions for Other Assets | -                         | -                           |
|              | <b>Total Provisions</b>     | <b>3,59,87,552.00</b>     | <b>3,91,37,728.00</b>       |





Municipal Corporation Dewas (M.P.)  
As On 31.03.2020

Schedule B-11 : Fixed Assets

| Account Code | Particulars   | Gross Block           |                             |                           |  | Depreciation                          |                           |                 |                                      | Net Block                             |  |
|--------------|---|-----------------------|-----------------------------|---------------------------|--|---------------------------------------|---------------------------|-----------------|--------------------------------------|---------------------------------------|--|
|              |   | Opening Balance       | Additions during the period | Deduction during the year | Cost at the end of the year 31-03-2020 | Opening Depreciation as on 01-04-2019 | Current Year Depreciation | Deduction in MF | Total Depreciation (During the year) | At the end of current year-31-03-2020 | At the end of the Previous year-31-03-2019 |
| 1            | 2   | 3                     | 4                           | 5                         | 6 (3+4-5)                              | 7                                     | 8                         | 9               | 10(7+8-9)                            | 11(6-10)                              | 12 (3-7)                                   |
| 4101000      | Land  | 38,31,94,586          | 1,31,63,071                 | -                         | 39,63,57,657                           | -                                     | -                         | -               | -                                    | 39,63,57,657                          | 38,31,94,586                               |
| 4102000      | Building & Other Structures                               | 29,30,15,585          | 62,42,765                   | -                         | 29,92,58,350                           | 6,66,75,217                           | 1,04,75,510               | -               | 7,71,50,727                          | 22,21,07,623                          | 22,63,40,368                               |
|              | <b>Infrastructure Assets</b>                              |                       |                             |                           |  |                                       |                           |                 |                                      |                                       |  |
| 4103000      | - Roads and Bridge  | 1,06,57,51,970        | 4,13,86,236                 | -                         | 1,10,71,38,206                         | 85,48,50,231                          | 8,73,44,019               | -               | 94,21,94,250                         | 16,49,43,958                          | 21,09,01,739                               |
| 4103100      | - Sewerage and Drainage                                   | 24,45,12,159          | 1,18,34,501                 | -                         | 25,63,46,660                           | 7,82,10,807                           | 1,69,18,907               | -               | 9,51,29,714                          | 16,12,16,948                          | 16,63,01,352                               |
| 4103200      | - Water Ways  | 87,08,78,026          | 33,93,937                   | -                         | 87,42,69,963                           | 18,20,02,644                          | 2,35,04,670               | -               | 20,55,07,314                         | 68,87,62,649                          | 68,88,73,382                               |
| 4103300      | - Public Lighting   | 10,00,31,853          | 82,473                      | -                         | 10,01,14,326                           | 7,22,35,904                           | 49,79,464                 | -               | 7,72,15,368                          | 2,28,98,958                           | 2,77,95,949                                |
| 4103400      | - Sanitation & Waste                                      | 4,48,70,651           | 4,33,530                    | -                         | 4,53,04,181                            | 88,14,176                             | 10,79,136                 | -               | 98,93,312                            | 3,54,10,869                           | 3,60,56,475                                |
|              | <b>Other Assets</b>                                       |                       |                             |                           |  |                                       |                           |                 |                                      |                                       |  |
| 4104000      | - Plants & Machinery                                      | 6,80,31,064           | -                           | -                         | 6,80,31,064                            | 4,95,17,231                           | 38,58,313                 | -               | 5,33,75,544                          | 1,48,55,520                           | 1,85,13,833                                |
| 4105000      | - Vehicles  | 5,23,58,905           | 14,50,001                   | -                         | 5,38,08,906                            | 2,95,82,289                           | 38,68,819                 | -               | 3,34,51,108                          | 2,03,57,788                           | 2,27,76,616                                |
| 4106000      | - Office & other Equipment's                              | 1,50,41,877           | 8,05,178                    | -                         | 1,58,46,855                            | 58,69,572                             | 15,26,157                 | -               | 71,95,729                            | 86,51,126                             | 93,72,105                                  |
| 4107000      | - Furniture , Fixture, Fittings and electrical appliances | 1,41,14,593           | 5,01,007                    | -                         | 1,46,15,600                            | 70,11,553                             | 13,28,826                 | -               | 83,40,379                            | 62,75,221                             | 71,03,040                                  |
| 4108000      | - Other Fixed Assets                                      | 36,88,967             | -                           | -                         | 36,88,967                              | -                                     | -                         | -               | -                                    | 36,88,967                             | 36,88,967                                  |
|              | <b>Total</b>  | <b>3,15,54,88,036</b> | <b>7,92,92,699</b>          | <b>-</b>                  | <b>3,23,47,80,735</b>                  | <b>1,35,45,69,624</b>                 | <b>15,48,83,821</b>       | <b>-</b>        | <b>1,50,94,53,445</b>                | <b>1,72,53,27,290</b>                 | <b>1,80,09,18,412</b>                      |



**Municipal Corporation Dewas (M.P.)**  
As On 31.03.2020



**Schedule B-12 : Investments- General Funds**

| Account Code | Particulars                           | With whom invested       | Face Value (Rs.)      | Current Year Carrying Cost (Rs.) | Previous Year Carrying Cost (Rs.) |
|--------------|---------------------------------------|--------------------------|-----------------------|----------------------------------|-----------------------------------|
|              | - Central Govt. Securities            |                          |                       |                                  |                                   |
|              | - State Govt. Securities              |                          |                       |                                  |                                   |
|              | - Debentures and Bonds                |                          |                       |                                  |                                   |
|              | - Preference Shares                   |                          |                       |                                  |                                   |
|              | - DCTL Shares                         |                          |                       |                                  |                                   |
|              | - Equity Shares                       |                          | 5,00,000.00           |                                  |                                   |
|              | - Units of Mutual Funds               |                          |                       |                                  |                                   |
|              | - Other Investments                   | (FDR) Nationalised Banks | 5,03,52,627.00        | -                                | 19,66,52,854.00                   |
|              | <b>Total Investments General Fund</b> |                          | <b>5,08,52,627.00</b> | <b>-</b>                         | <b>19,66,52,854.00</b>            |



**Municipal Corporation Dewas (M.P.)**  
As On 31.03.2020



**Schedule B-13 : Investments- Other Funds**

| Account Code | Particulars  | With whom invested | Face Value (Rs.) | Current Year Carrying Cost (Rs.) | Previous Year Carrying Cost (Rs.) |
|--------------|--|--------------------|------------------|----------------------------------|-----------------------------------|
|              | - Central Govt. Securities<br>- State Govt. Securities<br>- Debentures and Bonds<br>- Preference Shares<br>- Equity Shares<br>- Units of Mutual Funds<br>- Other Investments |                    |                  |                                  |                                   |
|              | <b>Total Investments Other Fund</b>  |                    | -                | -                                | -                                 |





Municipal Corporation Dewas (M.P.)  
As On 31.03.2020

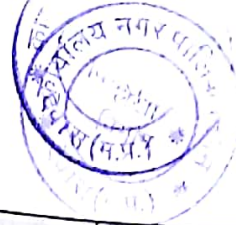


Schedule B-14: Stock in Hand (Inventories)

| Account Code | Particulars                | Current Year (Rs) 2019-20 | Previous Year (Rs.) 2018-19 |
|--------------|----------------------------|---------------------------|-----------------------------|
| 4301000      | Stores Loose               | 88,90,575.00              | 56,37,527.00                |
| 4302000      | Loose Tools                |                           |                             |
| 4308000      | Others                     | -                         | -                           |
|              | <b>Total Stock in hand</b> | <b>88,90,575.00</b>       | <b>56,37,527.00</b>         |

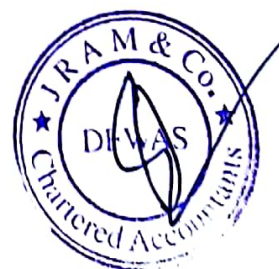


Schedule B-15 : Sundry Debtors(Receivables)



Accounting Code 4310

| Account Code | Particulars  | Gross Amount (Rs.) | Provision for Outstanding revenues (Rs.) | Net Amount (Rs.) | Previous Year Net Amount (Rs.) |
|--------------|--|--------------------|--|------------------|--------------------------------|
| 43110        | <b>Receivable For Property Taxes</b>                   |                    |  |                  |                                |
|              | Less than 5 year                                       |                    |  |                  |                                |
|              | More than 5 year                                       |                    |  |                  |                                |
|              | <b>Sub Total</b>                                       | 54,73,25,512.28    | -  | 54,73,25,512.28  | 4,38,65,611.91                 |
|              | Less: State Government                                 |                    |  |                  |                                |
|              | Cesses/Levies in Taxes-Control accounts                |                    |  |                  |                                |
|              | <b>Net Receivables of Property Taxes</b>               | -                  | -  | -                | -                              |
| 43120        | <b>Receivable For -Other Taxes</b>                     | 54,73,25,512.28    | -  | 54,73,25,512.28  | 4,38,65,611.91                 |
|              | Less than 5 year                                       |                    |  |                  |                                |
|              | More than 5 year                                       |                    |  |                  |                                |
|              | <b>Sub Total</b>                                       | -                  | -  | -                | -                              |
|              | Less: State Government                                 |                    |  |                  |                                |
|              | Cesses/Levies in Taxes-Control accounts                |                    |  |                  |                                |
|              | <b>Net Receivable For -Other Taxes</b>                 | -                  | -  | -                | -                              |
| 43130        | <b>Receivable For Water Tax</b>                        |                    |  |                  |                                |
|              | Less than 5 year                                       |                    |  |                  |                                |
|              | More than 5 year                                       | 13,57,30,758.83    | -  | 13,57,30,758.83  | 11,23,87,303.86                |
|              | <b>Sub Total</b>                                       | 13,57,30,758.83    | -  | 13,57,30,758.83  | 11,23,87,303.86                |
|              | Less: State Government                                 |                    |  |                  |                                |
|              | Cesses/Levies in Taxes-Control accounts                |                    |  |                  |                                |
|              | <b>Net Receivable For Water Tax</b>                    | 13,57,30,758.83    | -  | 13,57,30,758.83  | 11,23,87,303.86                |
|              | <b>Receivable For Lighting Tax</b>                     |                    |  |                  |                                |
|              | Less than 5 year                                       |                    |  |                  |                                |
|              | More than 5 year                                       |                    |  |                  |                                |
|              | <b>Sub Total</b>                                       |                    |  |                  |                                |
|              | Less: State Government                                 |                    |  |                  |                                |
|              | Cesses/Levies in Taxes-Control accounts                |                    |  |                  |                                |
|              | <b>Net Receivable For Lighting Tax</b>                 |                    |  |                  |                                |
| 43140        | <b>Receivables From Other Sources(Rent, Other)</b>     |                    |  |                  |                                |
|              | Less than 3 year                                       |                    |  |                  |                                |
|              | More than 3 year                                       | 11,39,556.95       | -  | 11,39,556.95     | 7,18,000.00                    |
|              | <b>Sub Total</b>                                       | 11,39,556.95       | -  | 11,39,556.95     | 7,18,000.00                    |
|              | Less: State Government                                 |                    |  |                  |                                |
|              | Cesses/Levies in Taxes-Control accounts                |                    |  |                  |                                |
|              | <b>Net Receivables From Other Sources(Rent, Other)</b> | 11,39,556.95       | -  | 11,39,556.95     | 7,18,000.00                    |
|              | <b>Receivable For fees and User (Water Charges)</b>    |                    |  |                  |                                |
|              | Less than 3 year                                       |                    |  |                  |                                |
|              | More than 3 year                                       |                    |  |                  |                                |
|              | <b>Sub Total</b>                                       |                    |  |                  |                                |
|              | <b>Receivable For other Sources (Property )</b>        |                    |  |                  |                                |
|              | Less than 3 year                                       |                    |  |                  |                                |
|              | More than 3 year                                       |                    |  |                  |                                |
|              | <b>Sub Total</b>                                       |                    |  |                  |                                |
|              | <b>Receivable For other Sources (Bazar )</b>           |                    |  |                  |                                |
|              | Less than 3 year                                       |                    |  |                  |                                |
|              | More than 3 year                                       |                    |  |                  |                                |
|              | <b>Sub Total</b>                                       |                    |  |                  |                                |
| 4313000      | <b>Receivable For other Sources ( Tower Rent )</b>     |                    |  |                  |                                |
|              | Less than 3 year                                       |                    |  |                  |                                |
|              | More than 3 year                                       |                    |  |                  |                                |
|              | <b>Sub Total</b>                                       | 1,54,88,365.00     | -  | 1,54,88,365.00   | 1,48,38,255.00                 |
| 4315000      | <b>Receivable From Govt.</b>                           | 1,54,88,365.00     | -  | 1,54,88,365.00   | 1,48,38,255.00                 |
|              | <b>Sub Total</b>                                       | 69,96,84,193.06    | -  | 69,96,84,193.06  | 17,18,09,170.77                |
|              | <b>Total of Sundry Debtors (Receivables)</b>           |                    |  |                  |                                |



Municipal Corporation Dewas (M.P.)  
As On 31.03.2020



Schedule B-16: Prepaid Expenses

| Account Code | Particulars                   | Current Year (Rs) 2019-20 | Previous Year (Rs.) 2018-19 |
|--------------|-------------------------------|---------------------------|-----------------------------|
| 4401000      | Establishment                 | -                         | -                           |
| 4402000      | Administrative                | -                         | -                           |
| 4403000      | Operations & Maintenance      | 8,87,239.00               | 8,09,092.00                 |
|              | <b>Total Prepaid Expenses</b> | <b>8,87,239.00</b>        | <b>8,09,092.00</b>          |

Schedule B-17: Cash and Bank Balances

| Account Code | Particulars                        | Current Year (Rs) 2019-20 | Previous Year (Rs.) 2018-19 |
|--------------|------------------------------------|---------------------------|-----------------------------|
| 4501000      | <b>Cash Balance</b>                | -                         | 32,49,644.00                |
| 4502000      | <b>Balance with Bank-</b>          |                           |                             |
|              | <b>Municipal Funds</b>             |                           |                             |
| 4502100      | Nationalised Banks                 | 24,31,73,815.08           | 23,35,62,404.99             |
| 4502200      | Other Schedule Banks               | 32,73,87,880.57           | 31,60,33,235.77             |
| 4502300      | Scheduled Co-operative Banks       | 30,603.80                 | 30,603.80                   |
| 4502400      | Cash in Transit                    | -                         | -                           |
|              | <b>Sub Total</b>                   | <b>57,05,92,299.45</b>    | <b>54,96,26,244.56</b>      |
| 4504000      | <b>Balance with Bank-</b>          |                           |                             |
|              | <b>Special Funds</b>               |                           |                             |
| 4504101      | Nationalised Banks                 | -                         | -                           |
| 4504200      | Other Schedule Banks               | 9,57,55,408.36            | 9,20,73,224.24              |
| 4504300      | Scheduled Co-operative Banks       | -                         | -                           |
| 4504400      | Post Office                        | -                         | -                           |
|              | <b>Sub Total</b>                   | <b>9,57,55,408.36</b>     | <b>9,20,73,224.24</b>       |
| 4506000      | <b>Balance with Bank-</b>          |                           |                             |
|              | <b>Scheme</b>                      |                           |                             |
| 4506100      | Nationalised Banks                 | 4,30,01,126.16            | 2,99,51,921.15              |
| 4506200      | Other Schedule Banks               | -                         | -                           |
| 4506300      | Scheduled Co-operative Banks       | -                         | -                           |
| 4506400      | Post Office                        | -                         | -                           |
|              | <b>Sub Total</b>                   | <b>4,30,01,126.16</b>     | <b>2,99,51,921.15</b>       |
|              | <b>Total Cash and Bank Balance</b> | <b>70,93,48,833.97</b>    | <b>67,49,01,033.95</b>      |





Municipal Corporation Dewas (M.P.)  
As On 31.03.2020

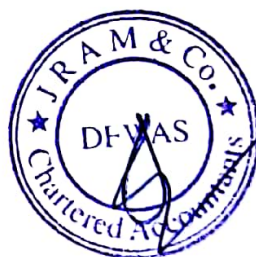


Schedule B-18 : Loans, advances, and deposits

| Account Code | Particulars   | Opening Balance at the beginning of the year (Rs.) | Recovered during the year (Rs.) | Paid during the Current year (Rs.) | Balance outstanding at the end of the year (Rs.) |
|--------------|---|--|---------------------------------|------------------------------------|--|
| 4601000      | - Loans and advances to employees   | 23,50,165.00                                       | 24,50,686.00                    | 26,74,976.00                       | 25,74,455.00                                     |
| 4602000      | - Employee Provident Fund Loans   | -  | -                               | -                                  | -  |
| 4603000      | - Loans to others   | -  | -                               | -                                  | -  |
| 4604000      | - Advance to Suppliers and Contractors  | 27,10,000.00                                       | 14,00,423.00                    | 14,00,423.00                       | 27,10,000.00                                     |
| 4605000      | - Advance to others   | 1,95,83,349.00                                     | -                               | 25,00,002.00                       | 2,20,83,351.00                                   |
| 4606000      | - Deposit with External Agencies  | 17,47,391.00                                       | -                               | -                                  | 17,47,391.00                                     |
| 4608000      | - Other Current Assets  | 6,20,530.88  | 50,310.75                       | -                                  | 5,70,220.13                                      |
|              | <b>Sub -Total</b>   | <b>2,70,11,435.88</b>                              | <b>39,01,419.75</b>             | <b>65,75,401.00</b>                | <b>2,96,85,417.13</b>                            |
|              | Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)] | -  | -                               | -                                  | -  |
|              | <b>Total Loans, advances, and deposits</b>  | <b>2,70,11,435.88</b>                              | <b>39,01,419.75</b>             | <b>65,75,401.00</b>                | <b>2,96,85,417.13</b>                            |

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

| Account Code | Particulars                        | Current Year (Rs) 2019-20 | Previous Year (Rs.) 2018-19 |
|--------------|------------------------------------|---------------------------|-----------------------------|
| 4611000      | Loans to others                    | -                         | -                           |
| 4612000      | Advances                           | -                         | -                           |
| 4613000      | Deposits                           | -                         | -                           |
|              | <b>Total Accumulated Provision</b> | <b>-</b>                  | <b>-</b>                    |



**Municipal Corporation Dewas (M.P.)**  
As On 31.03.2020



**Schedule B-19: Other Assets**

| Account Code | Particulars                  | Current Year (Rs) 2019-20 | Previous Year (Rs.) 2018-19 |
|--------------|------------------------------|---------------------------|-----------------------------|
| 4701000      | Deposits Works               |                           |                             |
| 4703000      | Other asset control accounts |                           |                             |
|              | <b>Total Other Assets</b>    | -                         | -                           |

**Municipal Corporation Dewas (M.P.)**  
As On 31.03.2020

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

| Account Code | Particulars                         | Current Year (Rs) 2019-20 | Previous Year (Rs.) 2018-19 |
|--------------|-------------------------------------|---------------------------|-----------------------------|
| 4801000      | Loan Issue Expenses                 | -                         | -                           |
| 4802000      | Deferred Discount on Issue of Loans | -                         | -                           |
|              | Deferred Revenue Expenses           | -                         | -                           |
| 4803000      | Others                              | -                         | -                           |
|              | <b>Total Miscellaneous Assets</b>   | -                         | -                           |



**Dewas Municipal Corporation**  
**Income & Expenditure Account**  
**For the Year Period from 1st April 2018 to 31st March 2020**

| Accounts Codes | Item / Head of Account  | Schedule No. | Current Year (₹)<br>2019-20 | Current Year (₹)<br>2018-19 |
|----------------|---|--------------|-----------------------------|-----------------------------|
|                | <b>Income</b>   |              |                             |                             |
| A              |   |              |                             |                             |
| 110            | Tax Revenue   | IE-1         | 19,67,30,366.82             | 16,44,80,984.86             |
| 120            | Assigned Revenues & Compensation  | IE-2         | 44,04,78,160.00             | 49,00,94,949.00             |
| 130            | Rental Income from Municipal Properties   | IE-3         | 50,87,630.97                | 68,93,190.29                |
| 140            | Fees & User Charges   | IE-4         | 4,14,25,447.71              | 4,54,94,174.20              |
| 150            | Sale & Hire Charges   | IE-5         | 15,20,260.46                | 19,83,239.90                |
| 160            | Revenue Grants, Contributions & Subsidies   | IE-6         | 37,37,57,401.00             | 39,89,91,042.00             |
| 170            | Income from Investments   | IE-7         | 8,71,972.00                 | 43,136.00                   |
| 171            | Interest Earned   | IE-8         | 31,19,184.00                | 57,00,879.23                |
| 180            | Other Income  | IE-9         | 10,11,986.00                | 18,36,175.00                |
|                | <b>Total - Income</b>   |              | <b>1,06,40,02,408.96</b>    | <b>1,11,55,17,770.48</b>    |
| B              |   |              |                             |                             |
|                | <b>Expenditure</b>  |              |                             |                             |
| 210            | Establishment Expenses  | IE-10        | 49,90,57,483.00             | 45,77,47,290.00             |
| 220            | Administrative Expenses   | IE-11        | 5,46,30,407.00              | 9,07,12,280.00              |
| 230            | Operations & Maintenance  | IE-12        | 20,70,54,637.34             | 20,18,44,983.00             |
| 240            | Interest & Finance Expenses   | IE-13        | 2,52,73,215.99              | 3,12,00,168.45              |
| 250            | Programme Expenses  | IE-14        | 7,11,989.00                 | 11,48,912.00                |
| 260            | Revenue Grants, Contributions & Subsidies   | IE-15        | 2,31,18,634.00              | -                           |
| 271            | Provisions & Write off  | IE-16        | -                           | -                           |
| 260            | Miscellaneous Expenses  | IE-17        | 15,48,83,821.00             | 18,99,69,466.00             |
| 272            | Depreciation  | Annex        | 96,47,30,187.33             | 97,26,23,099.45             |
|                | <b>Total - Expenditure</b>  |              |                             |                             |
| C              | Gross Surplus/(Deficit) of Income over Expenditure before Prior Period Items (A-B)                  |              | 9,92,72,221.63              | 14,28,94,671.03             |
| D              | Add/ Less : Prior Period Items(Net)   | IE-18        | -                           | (62,09,651.00)              |
| E              | Gross Surplus/(Deficit) of Income over Expenditure after Prior Period Items (C-D)                   |              | 9,92,72,221.63              | 13,66,85,020.03             |
| F              | Less: Transfer to Reserve Funds (5% of Total Income)  |              | -                           | -                           |
| G              | Net Balance being Surplus/(Deficit) of Income over Expenditure carried over to Municipal Fund (E-F) |              | 9,92,72,221.63              | 13,66,85,020.03             |

As Per Our Report of even date  
For J R A M & Co.  
Chartered Accountants

CA Satyendra Singh Rajput  
Partner  
M.No. 400593  
FRN 012707C  
UDIN 20400553AAAABW6909  
Place:- Dewas  
Date: 28.09.2020

Account Officer

Nagar Nigam Dewas



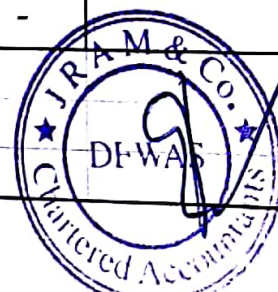


### Schedule IE-1: Tax Revenue

| Account code | Particulars                     | Current Year (₹)<br>2019-20 | Current Year (₹)<br>2018-19 |
|--------------|---------------------------------|-----------------------------|-----------------------------|
| 11001        | Property Tax                    | 8,14,72,825.82              | 6,85,02,899.00              |
| 11002        | Water Tax                       | 7,02,00,000.00              | 6,00,00,000.00              |
| 11003        | Sewerage Tax                    |                             |                             |
| 11004        | Conservancy Tax                 | -                           | -                           |
| 11005        | Lighting Tax                    | -                           | -                           |
| 11006        | Education Tax                   | 2,50,67,083.00              | 1,27,28,000.00              |
| 11007        | Vehicle tax                     | -                           | -                           |
| 11008        | Tax on Animals                  | -                           | -                           |
| 11009        | Electricity Tax                 | -                           | -                           |
| 11010        | Professional Tax                | -                           | -                           |
| 11011        | Advertisement Tax               | 1,34,601.00                 | 25,477.00                   |
| 11012        | Pilgrimage Tax                  | -                           | -                           |
| 11013        | Export Tax                      | -                           | -                           |
| 11080        | Cess & Other Taxes              | 1,98,55,857.00              | 2,15,86,750.00              |
| 1190         | Tax Remission & Funds           | -                           | 16,37,858.86                |
|              | Sub Total                       | 19,67,30,366.82             | 16,44,80,984.86             |
| 11090        | Less: Tax Remissions and Refund | -                           | -                           |
|              | [Schedule IE- 1 (a)]            |                             |                             |
|              | Sub-total                       | -                           | -                           |
|              | Total Tax Revenue               | 19,67,30,366.82             | 16,44,80,984.86             |

### Schedule IE-1 (a) Remission and Refund of Taxes

| Account code | Particulars                                | Current Year (₹)<br>2019-20 | Current Year (₹)<br>2018-19 |
|--------------|--|-----------------------------|-----------------------------|
| 1109011      | Property Taxes                             | -                           | -                           |
|              | Octroi & Toll                              | -                           | -                           |
|              | Cess Income                                | -                           | -                           |
|              | Advertisement Tax                          | -                           | -                           |
|              | Others                                     | -                           | -                           |
|              | Total refund and remission of tax revenues | -                           | -                           |

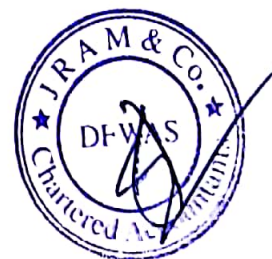


## Schedule IE-2: Assigned Revenues & Compensation

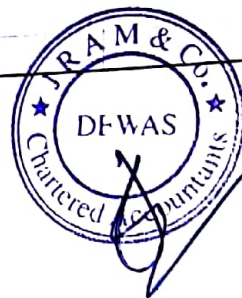
| Account code | Particulars                                       | Current Year (')<br>2019-20 | Current Year (')<br>2018-19 |
|--------------|---|-----------------------------|-----------------------------|
| 12010        | Taxes and Duties Collected by Others              | 2,08,73,000.00              | 2,37,48,930.00              |
| 12020        | Compensation in lieu of Taxes / Duties            | 41,96,05,160.00             | 46,63,46,019.00             |
| 12030        | Compensations in lieu of Concessions              | -                           | -                           |
|              | <b>Total Assigned Revenues &amp; Compensation</b> | <b>44,04,78,160.00</b>      | <b>49,00,94,949.00</b>      |

## Schedule IE-3: Rental Income from Municipal Properties

| Account code | Particulars  | Current Year (')<br>2019-20 | Current Year (')<br>2018-19 |
|--------------|--|-----------------------------|-----------------------------|
| 13010        | Rent from Civic Amenities                            | 49,26,015.00                | 66,75,463.29                |
| 13020        | Rent from Office Buildings                           | 21,844.00                   | -                           |
| 13030        | Rent from Guest Houses                               |                             |                             |
| 13040        | Rent from Lease of Lands                             | 1,09,662.97                 | 2,10,143.00                 |
| 13080        | Other Rents  | 30,109.00                   | 7,584.00                    |
|              | <b>Sub-total</b>                                     | <b>50,87,630.97</b>         | <b>68,93,190.29</b>         |
|              | <b>Less: Rent Remission and Refunds</b>              | <b>-</b>                    | <b>-</b>                    |
|              | <b>Sub-total</b>                                     | <b>-</b>                    | <b>-</b>                    |
|              | <b>Total Rental Income from Municipal Properties</b> | <b>50,87,630.97</b>         | <b>68,93,190.29</b>         |



| Schedule IE- 4: Fees & User Charges - Income Head-Wise |                                       |                             |                             |
|--|---------------------------------------|-----------------------------|-----------------------------|
| Account code   | Particulars                           | Current Year (')<br>2019-20 | Current Year (')<br>2018-19 |
| 14010  | Empanelment & Registration Charges    | -                           | -                           |
| 14011  | Licensing Fees                        | 32,57,485.00                | 27,25,576.37                |
| 14012  | Fees for Grant of Permit              | 4,69,665.00                 | 1,41,68,678.94              |
| 14013  | Fees for Certificate or Extract       | 1,79,997.00                 | 2,98,508.75                 |
| 14014  | Development Charges                   | 56,56,922.00                | 97,600.00                   |
| 14015  | Regularization Fees                   | 2,500.00                    | 46,250.00                   |
| 14020  | Penalties and Fines                   | 42,72,412.00                | 38,79,855.17                |
| 14040  | Other Fees                            | 1,91,22,646.33              | 1,67,33,116.17              |
| 14050  | User Charges - Water Supply           | 78,90,137.74                | 69,13,611.40                |
| 14060  | Entry Fees                            | 3,15,254.00                 | 5,01,020.00                 |
| 14070  | Service / Administrative Charges      | 94,340.64                   | 1,18,441.40                 |
| 14080  | Other Charges                         | 1,64,088.00                 | 11,516.00                   |
|  | Sub-Total                             | 4,14,25,447.71              | 4,54,94,174.20              |
| 14090  | Less: Rent Remission and Refunds      | -                           | -                           |
|  | Sub-total                             | -                           | -                           |
|  | Total Income from Fees & User Charges | 4,14,25,447.71              | 4,54,94,174.20              |





## Schedule IE-5: Sale & Hire Charges

| Account<br>code | Particulars   | Current Year (')<br>2019-20 | Current Year (')<br>2018-19 |
|-----------------|---|-----------------------------|-----------------------------|
| 15010           | Sale of Products  | 4,000.00                    | 32,850.00                   |
| 15011           | Sale of Forms & Publications                                | 14,98,260.46                | 19,50,389.90                |
| 15012           | Sale of stores & scrap                                      | -                           | -                           |
| 15030           | Sale of Others  | -                           | -                           |
| 15040           | Hire Charges for Vehicles                                   | 18,000.00                   | -                           |
| 15041           | Hire Charges for Equipment                                  | -                           | -                           |
|                 | Total Income from Sale & Hire<br>charges - Income Head-wise | 15,20,260.46                | 19,83,239.90                |



### Schedule IE-6: Revenue Grants, Contributions & Subsidies

| Account code | Particulars                                     | Current Year (')<br>2019-20 | Current Year (')<br>2018-19 |
|--------------|---|-----------------------------|-----------------------------|
| 16010        | Revenue Grant                                   | 22,81,66,609.00             | 22,06,71,723.00             |
| 16010        | Re-imbursement of Expenses                      |                             | -                           |
| 1601091      | Grant Revenue-Dep on Grant Assets               | 14,55,90,792.00             | 17,83,19,319.00             |
|              | Total Revenue Grants, Contributions & Subsidies | 37,37,57,401.00             | 39,89,91,042.00             |

### Schedule IE-7: Income from Investments - General Fund

| Account code | Particulars                                       | Current Year (')<br>2019-20 | Current Year (')<br>2018-19 |
|--------------|---|-----------------------------|-----------------------------|
| 17010        | Interest on Investments                           | 8,71,972.00                 | 43,136.00                   |
| 17020        | Dividend  | -                           | -                           |
| 17030        | Income from projects taken up on commercial basis | -                           | -                           |
| 17040        | Profit in Sale of Investments                     | -                           | -                           |
| 17080        | Others  | -                           | -                           |
|              | Total Income from Investments                     | 8,71,972.00                 | 43,136.00                   |



### Schedule IE- 8: Interest Earned



| Account code | Particulars                                 | Current Year (')<br>2019-20 | Current Year (')<br>2018-19 |
|--------------|---|-----------------------------|-----------------------------|
| 1711         | Interest from Bank Accounts                 | 31,19,184.00                | 57,00,879.23                |
| 1712         | Interest on Loans and Advances to Employees | -                           | -                           |
| 1713         | Interest on Loans to others                 | -                           | -                           |
| 1718         | Other Interest                              | -                           | -                           |
|              | Total - Interest Earned                     | 31,19,184.00                | 57,00,879.23                |

### Schedule IE- 9: Other Income

| Account code | Particulars                         | Current Year (')<br>2019-20 | Current Year (')<br>2018-19 |
|--------------|-------------------------------------|-----------------------------|-----------------------------|
| 18010        | Deposits Forfeited                  | -                           | -                           |
| 18011        | Lapsed Deposits                     | -                           | -                           |
| 18020        | Insurance Claim Recovery            | -                           | -                           |
| 18030        | Profit on Disposal of Fixed Assests | -                           | -                           |
| 18040        | Recovery from Employees             | 65,918.00                   | 1,51,002.00                 |
| 18050        | Unclaimed Refund/ Liabilities       | -                           | -                           |
| 18060        | Excess Provisions Written Back      | -                           | -                           |
| 18080        | Miscellaneous Income                | 9,46,068.00                 | 16,85,173.00                |
|              | Total Other Income                  | 10,11,986.00                | 18,36,175.00                |





# Schedule IE-10: Establishment Expenses

| Account code | Particulars                          | Current Year (")<br>2019-20 | Current Year (")<br>2018-19 |
|--------------|--------------------------------------|-----------------------------|-----------------------------|
| 21010        | Salaries, Wages and Bonus            | 37,66,15,238.00             | 33,80,75,123.00             |
| 21020        | Benefits and Allowances              | 32,93,480.00                | 41,80,509.00                |
| 21030        | Pension                              | 8,05,52,232.00              | 9,12,87,357.00              |
| 21040        | Other Terminal & Retirement Benefits | 3,85,96,533.00              | 2,42,04,301.00              |
|              |                                      |                             |                             |
|              | Total Establishment Expenses         | 49,90,57,483.00             | 45,77,47,290.00             |



### Schedule IE-11: Administrative Expenses

| Account Code                  | Particulars                   | Current Year (')<br>2019-20 | Current Year (')<br>2018-19 |
|-------------------------------|-------------------------------|-----------------------------|-----------------------------|
| 22010                         | Rent, Rates and Taxes         | -                           | -                           |
| 22011                         | Office Maintenance            | -                           | 18,71,104.00                |
| 22012                         | Communication Expenses        | 20,71,672.00                | 25,81,152.00                |
| 22020                         | Books & Periodicals           | 1,62,842.00                 | 2,61,325.00                 |
| 22021                         | Printing and Stationery       | 45,29,425.00                | 64,37,135.00                |
| 22030                         | Travelling & Conveyance       | 2,91,72,256.00              | 2,97,82,586.00              |
| 22040                         | Insurance                     | 13,31,634.00                | 11,89,421.00                |
| 22050                         | Audit Fees                    | 3,60,000.00                 | 49,50,000.00                |
| 22051                         | Legal Expenses                | 3,41,450.00                 | 23,40,884.00                |
| 22052                         | Professional and Other Fees   | 43,29,401.00                | 78,85,835.00                |
| 22060                         | Advertisement and Publicity   | 63,54,622.00                | 2,04,29,448.00              |
| 22061                         | Membership & subscriptions    | 25,000.00                   | 45,000.00                   |
| 22080                         | Other Administrative Expenses | 59,52,105.00                | 1,29,38,390.00              |
| Total Administrative Expenses |                               | 5,46,30,407.00              | 9,07,12,280.00              |



| Schedule IE-12: Operations & Maintenance |   |                             |                             |
|--|---|-----------------------------|-----------------------------|
| Account code                             | Particulars                                   | Current Year (')<br>2019-20 | Current Year (')<br>2018-19 |
| 23010                                    | Power & Fuel                                  |                             |                             |
| 23020                                    | Bulk Purchases                                | 11,10,08,226.34             | 6,80,40,224.00              |
| 23030                                    | Consumption of Stores                         | 1,99,93,802.00              | 3,82,42,959.00              |
| 23040                                    | Hire Charges                                  | 56,37,527.00                | 46,59,462.00                |
| 23050                                    | Repairs & Maintenance - Infrastructure Assets | 64,42,759.00                | 59,14,730.00                |
| 23051                                    | Repairs & Maintenance - Civic Amenities       | 4,53,63,527.00              | 3,87,41,074.00              |
| 23052                                    | Repairs & Maintenance - Buildings             | 37,00,407.00                | 1,27,56,312.00              |
| 23053                                    | Repairs & Maintenance - Vehicles              | 37,96,658.00                | 74,54,121.00                |
| 23054                                    | Repairs & Maintenance - Equipments            | 27,05,573.00                | 77,87,444.00                |
| 23055                                    | Repairs & Maintenance - Furniture             | 73,910.00                   | 39,375.00                   |
| 23056                                    | Repairs & Maintenance - Electrical            | 7,75,419.00                 | 13,51,644.00                |
| 23057                                    | Repairs & Maintenance - Plant & Machinery     | 2,30,563.00                 | 8,50,650.00                 |
| 23059                                    | Repairs & Maintenance - Others                | 25,92,833.00                | 38,88,095.00                |
| 23080                                    | Other Operating & Maintenance Expenses        | -                           | -                           |
|  |   | 47,33,433.00                | 1,21,18,893.00              |
|  | <b>Total Operations &amp; Maintenance</b>     | <b>20,70,54,637.34</b>      | <b>20,18,44,983.00</b>      |

| Schedule IE-13: Interest & Finance Charges |   |                             |                             |
|--|---|-----------------------------|-----------------------------|
| Account code                               | Particulars   | Current Year (')<br>2019-20 | Current Year (')<br>2018-19 |
| 24010                                      | Interest on Loans from Central Government                   | -                           | -                           |
| 24020                                      | Interest on Loans from State Government                     | -                           | -                           |
| 24030                                      | Interest on Loans from Government Bodies & Associations     | -                           | -                           |
| 24040                                      | Interest on Loans from International Agencies               | -                           | -                           |
| 24050                                      | Interest on Loans from Banks & Other Financial Institutions | 2,52,68,653.00              | 3,11,90,066.00              |
| 24060                                      | Other Interest  |                             |                             |
| 24070                                      | Bank Charges  | 4,562.99                    | 10,102.45                   |
| 24080                                      | Other Finance Expenses                                      | -                           | -                           |
|  | <b>Total Interest &amp; Finance Charges</b>                 | <b>2,52,73,215.99</b>       | <b>3,12,00,168.45</b>       |





### Schedule IE-14: Programme Expenses

| Account code | Particulars                 | Current Year (')<br>2019-20 | Current Year (')<br>2018-19 |
|--------------|-----------------------------|-----------------------------|-----------------------------|
| 25010        | Election Expenses           |                             |                             |
| 25020        | Own Programs                | 7,11,989.00                 | 11,48,912.00                |
| 25030        | Share in Programs of Others | -                           | -                           |
| 25110        | DFID Expenses               | -                           | -                           |
|              | Total Programme Expenses    | 7,11,989.00                 | 11,48,912.00                |

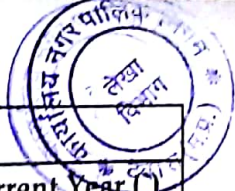
### Schedule IE-15: Revenue Grants, Contributions & Subsidies

| Account code | Particulars  | Current Year (')<br>2019-20 | Current Year (')<br>2018-19 |
|--------------|--|-----------------------------|-----------------------------|
| 26010        | Grants-SBM-GL                                      | 26,83,634.00                | -                           |
| 26020        | Contributions [Public]                             | 11,35,000.00                | -                           |
| 26030        | Subsidies [specify details]                        | 1,93,00,000.00              | -                           |
|              | Total Revenue Grants,<br>Contributions & Subsidies | 2,31,18,634.00              | -                           |

### Schedule IE-16: Provisions & Write off

| Account code | Particulars                         | 0 | 0 |
|--------------|-------------------------------------|---|---|
| 27010        | Provisions for Doubtful Receivables | - | - |
| 27020        | Provision for Other Assets          | - | - |
| 27030        | Revenues Written Off                | - | - |
| 27040        | Assets Written Off                  | - | - |
| 27050        | Miscellaneous Expense Written Off   | - | - |
|              | Total Provisions & Write off        | - | - |





| Schedule IE-17: Miscellaneous Expenses |                                 |                             |                             |
|--|---------------------------------|-----------------------------|-----------------------------|
| Account code                           | Particulars                     | Current Year (')<br>2019-20 | Current Year (')<br>2018-19 |
| 27011                                  | Loss on Disposal of Assets      | -                           | -                           |
| 27012                                  | Loss on Disposal of Investments | -                           | -                           |
| 27018                                  | Other Miscellaneous Expenses    | -                           | -                           |
|  | Total Miscellaneous Expenses    | -                           | -                           |

| Schedule IE-18: Prior Period Items (Net) |                                  |   |                |
|--|----------------------------------|---|----------------|
| Account code                             | Particulars                      | 0 | 0              |
|  | <u>Income</u>                    |   |                |
| 18010                                    | Taxes Other - Revenues           |   | -              |
| 18530                                    | Recovery of Revenues Written Off |   | -              |
| 18540                                    | Other Income                     |   | -              |
|  | Sub - Total Income (a)           | - | -              |
|  | <u>Expenses</u>                  |   |                |
| 28550                                    | Refund of Taxes                  | - | 62,09,651.00   |
| 28560                                    | Refund of Other Revenues         | - | -              |
| 28580                                    | Other Expenses                   | - | -              |
|  | Sub - Total Income (b)           | - | 62,09,651.00   |
|  | Total Prior Period (Net) (a-b)   | - | (62,09,651.00) |

