

SANJAY SRIVASTAVA & CO.
Chartered Accountants

Santosh Tower 148, M.P. Nagar Zone I, Bhopal Ph. No. 2763465, 2762593

To,

CMO, Sehore

Report on the Financial Statements

We have audited the financial statements of Nagar Palika Parishad Sehore Distt. Sehore which comprises of Receipt and Rayment for the year ended 31.03.2020

Management Responsibility for the Financial Statements

Management of the Nagar Palika is responsible for the preparation the of the Financial Statements that present fairly the Receipt and Payment in accordance with the Urban Local Bodies Act and Madhya Pradesh Municipalities Act, 1961. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatements, whether due to fraud or error.

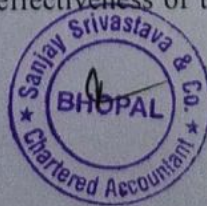
Auditor's Responsibility

Our Responsibility is to express an opinion on this financial statement based on our audit.

We have taken into account the provisions of the Act, the accounting standards and matter which are required to be included in the auditor's report under the provision of the relevant Act.

We have conducted our audit in accordance of standards of auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance that the financial statements are free form material misstatements

An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the financial statements. The procedure selected depends on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for expressing an opinion on the effectiveness of the entity's internal control. An audit



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also includes evaluating the appropriateness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We have conducted our audit on the base of electronic accounting record of Nagar Palika, Sehore.

Report on other Legal and Regulatory Requirements

1. As required by the order of CMO, Sehore we have given in **Comments to the Auditor's report on the basis of audit scope in part –A, B&C.**
2. Further we report that:-
 - a) We have sought and obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - b) In our opinion proper books of accounts as requires by law have been kept by the Nagar Palika Parishad, Sehore, so far as appear from our Examination.
 - c) The Receipts and Payments A/c provided to us is as per the Electronic record.
 - d) Income And Expenditure and Balance Sheet provided to us is as per the Electronic record.

Bhopal

Dated: 04.12.2020

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For Sanjay Srivastava & Co.,
Chartered Accountants

(CA. Sanjay P. Srivastava)
M. No. 073189

UDIN: 20073189AAAAPJ1208

Nagar PalikaSehore

Audit Report

2019-20

Part-A

Auditor's Comment on the basis of scope of audit

1. Audit Of Revenue

- I. Audit of revenue from various sources of Nagar Palika was carried thoroughly by us.
- II. It has been verified by us that revenue received in cash have been deposited in cash daily.
- III. No cases were found in which delay beyond 2 working days was there in depositing the cash receipts in bank accounts.
- IV. It has been checked by us that the receipts have been correctly entered in cash book.
- V. According to the officials at Nagar Palika Sehore, no monthly or quarterly targets were received by them for the financial year 2019-20. Hence, any lapses in revenue recovery against the targets cannot be reported by us.
- VI. Interest income from FDR was verified by us and the income is duly and timely accounted in cash book.
- VII. No cases have been found in which investments have been made on lesser rates.
- VIII. Income is being recorded on estimate basis in the beginning of the year, whereas the actual collection of revenue is much lower than the amount booked as income in the beginning of the year this is not showing a true and fair state of the financial performance. Income and expenditure is showing "Excess of Income over Expenses" but actually the Expenses are much more than the revenue collected.
- IX. Very nominal amount of revenue is being collected from pay and use public toilets.
- X. Collection of revenue is not regular and also a big amount of revenue is not collected and no steps for collection are taken by Nagar Palika, Sehore.



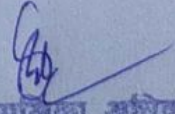
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- XI. No details for income under the head of 'Consolidated Other Fees' were provided to us therefore we cannot comment over the same.
- XII. No details for income under the head of 'Miscellaneous Fees' collected in cash amounting to Rs.1713921.00 were provided to us, therefore we cannot comment over the same.
- XIII. According to the officials at Nagar Palika, Sehore an estimate for collection of revenue from some sources is prepared by the revenue department of the Nagar Palika and recorded in Mang Patrak. The revenue is recorded in the beginning of the year according to the Mang Patrak and not on actual basis which is resulting in overstatement of income and also over statement of debtors.
- XIV. No details for income from sale of tender papers amounting to Rs.886000.00 were provided to us, therefore we cannot comment over the same.
- XV. No details for the income from application fees collected in cash were provided to us, therefore we cannot comment over the same.

2. Audit Of Expenditure

- I. Audit of expenditure under various schemes was thoroughly carried on by us.
- II. All the entries in cash book relating to expenditure have been checked and also have been verified against the relevant vouchers.
- III. Monthly balances of the cash book have been checked and have been found correct.
- IV. It has been verified by us that all the expenditure incurred is limited to the funds allocated for the respective scheme.
- V. During the course of audit, no grant sanction letters, or any directive or rules relating to the grant were produced before us, hence no comment can be made upon whether the expenses are according to directives and grants or not.
- VI. During the course of audit, no utilization certificates (UCs) were produced before us, hence no comment can be made upon the same.
- VII. No temporary advances were made during financial year 2019-20.
- VIII. No details about the purpose for which printing expenses were incurred were provided to us therefore cannot comment over the same.
- IX. No details for the 'Consolidated Insurance Expenses' amounting to Rs.64630.00 were provided to us therefore cannot comment over the same.
- X. No details about the Consolidate Legal Expenses and the purpose for which they are incurred were provided to us, therefore cannot comment over the same.
- XI. Expenses amounting to Rs.1718468.00 were incurred under the head of 'Publicity' no details for which were provided to us, therefore we cannot comment over the same.




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- XII. A sub-head 'Revenue Written Off' under the head of 'Provisions and Write-off' amounting to Rs.8850.00 was debited in Income and expenditure A/c no details for the same were provided to us, therefore we cannot comment over the same.

3. Audit Of Book Keeping

- I. Audit of all the books and accounts as well as stores were carried on by us.
- II. It has been verified by us that all books of accounts and stores are maintained as per accounting rules applicable to Urban Local Bodies.
However following discrepancies have been found in stores ledgers:-
 - Stores are not verified and signed by competent authorities.
 - No balancing has been done in stores ledgers which make it difficult to ascertain how much stock is left with the ULB.
 - Also no details regarding opening balances of stores were produced before us.
- III. No advances have been made during the year hence there are no cases where timely recover of advances is not made.
- IV. Bank reconciliation statements are not prepared by the ULB.
- V. During the course of audit it has been verified that grant registers are being properly maintained and all the entries are duly verified from the entries in the cash book.
- VI. Fixed asset register was not produced before us.
- VII. Receipt and payments for all the project funds have been duly reconciled.
- VIII. As per Last year audit report Balance was not prepared hence In absence of Last year balance sheet we are unable to prepare current year balance sheet.
- IX. Vouchers for the month of April – July were no kept in order.

4. Audit Of FDR

- I. Audit of FDR has been carried on by us.
- II. It has been checked that all the records of FDRs are properly maintained and all renewals are timely done.
- III. No cases have been found where FDRs are kept at lesser interest rates.
- IV. Interest earned on FDR has been verified from entries in cash book.



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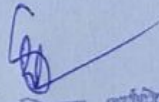
5. Audit of Tender/ Bids

- I. During the course of audit, all the tender/bids invited by the ULB have been checked by us.
- II. It has been checked by us that competitive tendering procedures are followed.
- III. Tender fee/ bid processing fee/ performance guarantee have been properly checked and verified and no material discrepancies have been found.
- IV. For the purpose of performance guarantee, FDRs have been taken by the ULB. No cases of bank guarantee have been found.

6. Audit of Grants and Loans

- I. Audit of grants given by central government and its utilization has been done properly.
- II. Audit of grants given by state government and its utilization has been done properly.
- III. No details have been provided to us regarding the loan received by Nagar PalikaSehore regarding its utilization. Hence we are unable to make a comment upon whether the asset created out of loan has generated desired revenue or not.
- IV. During the course of audit no cases have been found where diversion from capital receipts/ grants/ loans to revenue expenditure and from one scheme/ project to another has taken place.
- V. Details regarding receipts and utilization of various grants received by ULB during the year have been attached in **Annexure-A**




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Nagar PalikaSehore

Part-B

1. Goods and Services Tax

- In case of GST it has been found that GST is being collected by the Nagar Palika on shop rent @18%. An opening balance of **Rs.1780632** was being carried forward under the head "**35020-11 Service Tax Deduction –GST**" and an amount of **Rs.1369300** was booked during the year under the same head.
- As per CGST Act, 2017 it is necessary to deposit GST on monthly basis, but it was evident from the books of accounts of Nagar Palika that GST is not being deposited on monthly basis. However, following payments were made during the year by Nagar Palika:

Date	Amount (in Rs.)
19.11.2019	335236.00
10.01.2020	116689.00
03.03.2020	44704.00
12.03.2020	125955.00
20.03.2020	194305.00

- Also, GST returns were not produced before us for our verification, therefore we are unable to comment upon the GST compliance by Nagar Palika.

2. Tax Deducted at Source (TDS)

In case of Tax Deducted at Source, we are unable to comment upon the accuracy and compliance of the same because copies of TDS challans or returns were not produced before us for our verification.

3. GST - Tax Deducted at Source (TDS)

In case of GST - TDS, we are unable to comment upon the accuracy and compliance of the same because copies of GST - TDS challans or returns were not produced before us for our verification.



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4. Vouching

Following discrepancies have been found in the vouchers:-

- I. Voucher no. 635
Date : 17.10.2019
Amount: 245177.00
 - In case of the given voucher payment has been made to Narsingh Constructions. No supporting bills were produced before us for our verification.

- II. Voucher no. 669
Date : 21.1.2019
Amount: 50000
 - In case of the given voucher payment has been made to Bilkis Bee. No supporting bills were produced before us for our verification.

- III. Voucher no. 1001
Date: 20.08.2019
Amount:Rs.20000.00
 - In case of the given voucher payment has been made to Ramesh Construction. No supporting bills were produced before us for our verification.
 - .

- IV. Voucher no. 967
Date: 28.12.2019
Amount: Rs. 20000.00
 - In case of the given voucher payment has been made to Prakash Parmar. The said voucher is not Passed for payment by RSA& RAA. Also no seal & sign were found on the voucher.

- V. Voucher no.968
Date: 06.12.2019
Amount: Rs.37440.00



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- In case of the given voucher payment has been made to Computer Care Sales & Services. The bill attached with the voucher is of Rs.25000.00 but no quotation for the same is attached.

VI. Voucher no. 974

Date: 30.11.2019

Amount: Rs.91968.00

- In case of the given voucher payment has been made to Rajeev Rathore Construction. No quotation for the same is attached with the voucher.

VII. Voucher no. 976

Date: 25.10.2019

Amount: Rs.1349162.00

- In case of the given voucher payment has been made to Sai Sales & suppliers. No supporting evidence or document attached with the voucher

VIII. Voucher no. 615

Date: 05.10.2019

Amount: Rs.75000.00

- In case of the given voucher payment has been made to Prakash Parmar.
- The bill was not passed for payment by RSA & RAA.

IX. Voucher no. 470

Date: 31.07.2019

Amount: Rs.1729411.00

- In case of the given voucher payment has been made to Hari Prasad Silawat. Above Payment is done for water supply.
- Order copy for the same is not on record.
- Day wise verification details also not on record.

X. Voucher no. 803

Date: 21.11.2019

Amount: Rs.180000.00



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- In case of the given voucher payment has been made to Hanging dustbins. Tender details not produced before us therefore bill could not be verified.

XI. Voucher no.814

Date:21.11.2019

Amount: Rs.81900.00

- In case of the given voucher payment has been made to Sanskar Printing Press. On the above payment it was observed that GST TDS was deducted, however the bill is without GSTIN of the party.
- Quotation and order copy is not attached with the voucher.

5. Other Observations

I. Fixed Assets [Schedule B-09]

- No depreciation has been charged to the fixed assets in the current year. There has been addition to Fixed assets namely in Waterways, Plant & Machinery, vehicles, Furniture and others which were all subject to depreciation. No depreciation has been charged to them either.

II. Current Assets

- Consolidated Loans & Advances [Schedule B-14]
 - There has been loans and advances of Rs.10,000 given to Rajendra and Rs. 60,000 to Gajendra arasharas on 10.06.2019 and 13.08.2019 respectively. The ambiguity regarding such loans and advances still persist and no details to satisfy the same are provided.
- Consolidated Deposits with External Agencies [Schedule B-14]
 - The total amount outstanding under this head is Rs. 1409819.00. It has been observed that amount is outstanding since long. As per our discussion and verification we have observed that there is no correspondence to claim the pending dues by the other persons. Also, the details of such other persons (year wise balance) are not available, hence we cannot comment on the balances outstanding.
- Bank Accounts [Schedule B-13]
 - Under the head Bank Accounts – Other Cash Booklet has been observed that a number of accounts were found with no transactions during the entire year. There has not been a single receipt or payment through these accounts. No clarification regarding the same has been presented before us till date. Hence we cannot comment on the balances outstanding.



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- Consolidated Stores [Schedule B-11]
 - The total amount outstanding under this head is Rs. 2277874.00. Provision for Expenses made for Rs. 1451200 as on 31/03/2020.No clarification regarding the basis on which such provision is made is presented before us. Hence we cannot comment on the balance outstanding.

III. Loans (Liability)

- Consolidated Loans From Govt.Bodies &Association [Schedule B-7]
 - There has been observed a quarterly repayment of such outstanding loan. Three repayments were timely made during the year. Fourth installment has not been made, and a balance of Rs.87425509.00 is still outstanding.The year wise details of such balance is not available, hence we cannot comment on the balances outstanding.



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Part C

Revised Abstract Sheet for Audit Purpose for Financial Year 2019-20

Name of ULB: Nagar Palika Sehore

Name of Auditor: Sanjay Srivastava and Co.

S.No.	Parameters	Description			Observations	Suggestions
1.	Audit of Revenue					
	राजस्व कर वसूली	Receipt in Rs.				
		19-20	18-19	% of growth		
(i)	संपत्ति कर	10,687,240	9640397.00	10.85	It was observed that these incomes are being recorded on estimate basis whereas the actual receipts are much lower than the amount booked as income	Incomes should be recorded on actual basis rather than being recorded on estimate basis which results in showing wrong financial position of the Nagar Palika.
(ii)	नगरीय विकास उपकार	6582120	2444423.00	169.27		
(iii)	शिक्षा उपकर	6582120	4075338.00	61.51		
	कुल योग	23851480	16160458	47.59		

S.No.	Parameters	Description	Observations In Brief	Suggestions
2	Audit Of Expenditure	Details have been provided in the Audit Report		
3	Audit Of Book Keeping	Details have been provided in the Audit Report		
4	Audit Of FDR	Details have been provided in the Audit Report		
5	Audit Of Tenders/Bids	Details have been provided in the Audit Report		
6	Audit Of Grant And Loans	Details have been provided in the Audit Report		



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7	Incidences Relating to diversion of funds from capital receipts / grants/ loans/ to revenue nature expenditure and from one scheme/ project to another	No such cases have been found.		
8	Any Other			
	a) Percentage of Revenue expenditure (establishment, salary, operation and maintenance) with respect to Revenue receipts (Tax and non Tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc	-		
	b) Percentage Of Capital Expenditure with Respect to Total Expenditure	-		

Place: Bhopal
Date: 04.12.2020

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For Sanjay Srivastava & Co.,
Chartered Accountants

(CA. Sanjay P. Srivastava)
Partner, M.No. 073189
UDIN: 20073189AAAAPJ1208

MUNICIPAL COUNCIL SEHORE
RECEIPTS AND PAYMENTS ACCOUNT
For the Period from 1 April 2019 to 31 March 2020

Account Code	Head of Account	Current Period Amount (Rs.)	Account Code	Head of Account	Current Period Amount (Rs.)
	Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	167,948,262		Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	
	Operating Receipts			Operating Payments	
110	Tax Revenue	5,176,204	210	Establishment Expenses	9,648,630
120	Assigned Revenues & Compensations	127,112,451	220	Administrative Expenses	20,128,746
130	Rental income from Municipal Properties	1,121,570	230	Operations and Maintenance	30,900,577
140	Fees & User Charges	2,159,207	240	Interest & Finance Charges	649
150	Sale & Hire Charges	935,208	250	Programme Expenses	201,355
160	Revenue Grants, Contributions & Subsidies	478,053	260	Revenue Grants, Contributions & Subsidies	59,005,000
170	Income from Investments	-	270	Purchase of Stores	8,850
171	Interest Earned	4,974,270	271	Miscellaneous expenses	-
180	Other Income	4,262,528	285	Prior period	-
	Non-Operating Receipts-			Non-Operating Payments	
330	Loans Received		340	Refund of Deposits	458,579
340	Deposits Received	613,100	35010	Creditor	-
320	Grants and contribution for specific purposes	160,177,874	35020	Recoveries Payable	15,553,017
350	Other Liabilities	2,752,022	35011	Employee Liabilities	132,759,461
35090-01	Sale proceeds from Assets	-	35080	Other, Miscellaneous	954,316
35090-02	Realisation of Investment - General Fund	-	330	Secured Loan	1,589,531
35090-02	Realisation of Investment - Other Funds	-	410	Acquisition / Purchase of Fixed Assets	8,994,434
341	Deposit works	17,314	412	Capital Work in Progress	66,984,896
35041	Revenue Collected in Advance	-	421	Investments - General Fund	
421	Investment Of Other Fund	-	430	stock in hand	
	Other Loans & Advances (recovery)	-	460	Loans, Advances & Deposits	445,000
431	debtors(receivable)	23,270,931	431	Sundry Debtor (Receivables)	
460	Loan Advances & Deposits	375,000			
	Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	-		Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	153,740,953
	TOTAL	501,373,994		TOTAL	501,373,994

Place: Bhopal
Dated : 04.12.2020

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For Sanjay Srivastava & Co.,
Chartered Accountants

(CA. Sanjay P. Srivastava)
Partner, M.No. 073189
UDIN: 20073189AAAAPJ1208

MUNICIPAL COUNCIL SEHORE
INCOME AND EXPENDITURE STATEMENT
For the Period From 1 April 2019 to 31 March 2020

	Item/ Head of Account	Schedule No	Current Year (Rs)
A	INCOME		
	Tax Revenue	IE-1	29,027,684
	Assigned Revenues & Compensation	IE-2	127,112,451
	Rental Income from Municipal Properties	IE-3	6,017,190
	Fees & User Charges	IE-4	2,159,207
	Sale & Hire Charges	IE-5	935,208
	Revenue Grants, Contributions & Subsidies	IE-6	89,180,602
	Income from Investments	IE-7	478,053
	Interest Earned	IE-8	4,974,270
	Other Income	IE-9	4,263,578
	Total - INCOME		264,148,243
B	EXPENDITURE		
	Establishment Expenses	IE-10	148,602,932
	Administrative Expenses	IE-11	20,128,746
	Operations & Maintenance	IE-12	30,900,577
	Interest & Finance Expenses	IE-13	649
	Programme Expenses	IE-14	201,355
	Revenue Grants, Contributions & subsidies	IE-15	59,005,000
	Provisions & Write off	IE-16	8,850
	Miscellaneous Expenses	IE-17	-
	Depreciation		-
	Total - EXPENDITURE		258,848,109
C	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)</i>		5,300,134
D	Add/Less: Prior period Items (Net)	IE-18	-
E	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)</i>		5,300,134
F	Less: Transfer to Reserve Funds		-
G	<i>Net balance being surplus/ deficit carried over to Municipal Fund (E-F)</i>		5,300,134

Place: Bhopal
Dated : 04.12.2020

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(CA. Sanjay P. Srivastava)
Partner, M.No. 073189
UDIN: 20073189AAAAPJ1208

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)
11001	Property tax	10,687,240
11002	Water tax	4,239,332
11003	Sewerage Tax	874,276
11004	Conservancy Tax	-
11005	Lighting Tax	-
11006	Education tax	-
11007	Vehicle Tax	-
11008	Tax on Animals	-
11009	Electricity Tax	-
11010	Professional Tax	-
11011	Advertisement tax	62,596
11012	Pilgrimage Tax	-
11013	Export Tax	-
11031	Consolidates Tax	-
11051	Octroi & Toll	-
11080	Other taxes	13,164,240
	Sub-total	29,027,684
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-
	Sub-total	-
	Total tax revenue	29,027,684

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

Account Code	Particulars	Current Year (Rs.)
11090-01	Property taxes	-
11090-11	Other Tax	-
	Total refund and remission of tax revenues	-

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year (Rs.)
12010	Taxes and Duties collected by others	4,254,000
12020	Compensation in lieu of Taxes / duties	122,858,451
12030	Compensations in lieu of Concessions	-
	Total assigned revenues & compensation	127,112,451



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Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)
13010	Rent from Civic Amenities	5,578,684
13020	Rent from Office Buildings	437,436
13030	Rent from Guest Houses	-
13040	Rent from lease of lands	1,070
13080	Other rents	-
	Sub-Total	
13090	Less: Rent Remission and Refunds	-
	Sub-total	
	Total Rental Income from Municipal Properties	6,017,190

Schedule IE- 4: Fees & User Charges - Income head-wise

Account Code.	Particulars	Current Year (Rs.)
14010	Empanelment & Registration Charges	-
14011	Licensing Fees	1,000
14012	Fees for Grant of Permit	-
14013	Fees for Certificate or Extract	2,461
14014	Development Charges	-
14015	Regularization Fees	-
14020	Penalties and Fines	66,764
14040	Other Fees	1,965,694
14050	User Charges	67,745
14060	Entry Fees	-
14070	Service / Administrative Charges	35,543
14080	Other Charges	20,000
	Sub-Total	2,159,207
14090	Less: Rent Remission and Refunds	
	Sub-total	-
	Total income from Fees & User Charges	2,159,207

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Schedule IE-5: Sale & Hire Charges

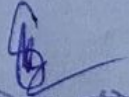
Account Code	Particulars	Current Year (Rs.)
15010	Sale of Products	-
15011	Sale of Forms & Publications	887,500
15012	Sale of stores & scrap	-
15030	Sale of Others	-
15040	Hire Charges for Vehicles	47,708
15041	Hire Charges for Equipment	-
	Total Income from Sale & Hire charges - income head-wise	935,208

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)
16010	Revenue Grant	30,175,602
16020	Re-imbursement of expenses	59,005,000
16030	Contribution towards schemes	-
	Total Revenue Grants, Contributions & Subsidies	89,180,602

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year (Rs.)
17010	Interest on Investments	-
17020	Dividend	-
17030	Income from projects taken up on commercial basis	-
17040	Profit in Sale of Investments	-
17080	Others	478,053
	Total Income from Investments	478,053


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Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)
17110	Interest from Bank Accounts	4,974,270
17120	Interest on Loans and advances to Employees	-
17130	Interest on loans to others	-
17180	Other Interest	-
	Total - Interest Earned	4,974,270

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year (Rs.)
18010	Deposits Forfeited	-
18011	Lapsed Deposits	-
18020	Insurance Claim Recovery	-
18030	Profit on Disposal of Fixed assests	-
18040	Recovery from Employees	-
18050	Unclaimed Refund/ Liabilities	-
18060	Excess Provisions written back	-
18080	Miscellaneous Income	4,263,578
	Total Other Income	4,263,578

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)
21010	Salaries, Wages and Bonus	138,089,658
21020	Benefits and Allowances	7,658,988
21030	Pension	2,854,286
21040	Other Terminal & Retirement Benefits	-
	Total establishment expenses	148,602,932

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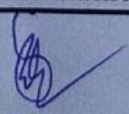


Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)
22010	Rent, Rates and Taxes	-
22011	Office maintenance	37,561
22012	Communication Expenses	88,794
22020	Books & Periodicals	15,889
22021	Printing and Stationery	1,234,648
22030	Traveling & Conveyance	10,531,931
22040	Insurance	64,630
22050	Audit Fees	500,000
22051	Legal Expenses	171,150
22052	Professional and other Fees	377,892
22060	Advertisement and Publicity	6,468,306
22061	Membership & subscriptions	-
22080	Other Administrative Expenses	637,945
	Total administrative expenses	20,128,746

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)
23010	Power & Fuel	11,890,973
23020	Bulk Purchases	9,632,741
23030	Consumption of Stores	659,773
23040	Hire Charges	-
23050	Repairs & maintenance -Infrastructure	1,990,716
23051	Repairs & maintenance - Civic Amenities	774,302
23052	Repairs & maintenance - Buildings	452,998
23053	Repairs & maintenance - Vehicles	1,467,799
23054	Repairs & maintenance - Furnitures	24,731
23055	Repairs & maintenance - Office Equipments	122,548
23056	Repairs & maintenance - Electrical Appliances	-
23059	Repairs & maintenance - Others	-
23080	Other operating & maintenance expenses	3,883,996
	Total operations & maintenance	30,900,577


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Schedule IE-13: Interest & Finance Charges

Account	Particulars	Current Year
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	-
24060	Other Interest	-
24070	Bank Charges	649
24080	Other Finance Expenses	-
	Total Interest & Finance Charges	649

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)
25010	Election Expenses	172,571
25020	Own Programs	28,784
25030	Share in Programs of others	-
	Total Programme Expenses	201,355

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)
26010	Grants [specify details]	59,005,000
26020	Contributions [specify details]	-
26030	Subsidies [specify details]	-
	Total Revenue Grants, Contributions & Subsidies	59,005,000

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Schedule IE-16: Provisions & Write off

Account Code	Particulars	Current Year (Rs.)
27010	Provisions for doubtful receivables	-
27020	Provision for other Assets	-
27030	Revenues written off	8,850
27040	Assets written off	-
27050	Miscellaneous Expense written off	-
	Total Provisions & Write off	8,850

Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)
27110	Loss on disposal of Assets	-
27120	Loss on disposal of Investments	-
27180	Other Miscellaneous Expenses	-
	Total Miscellaneous expenses	-

Schedule IE-18: Prior Period Items (Net)

Account Code	Particulars	Current Year (Rs.)
	Income	
18510	Taxes	-
18520	Other - Revenues	-
18530	Recovery of revenues written off	-
18540	Other income	-
	Sub - Total Income (a)	-
	Expenses	
28550	Refund of Taxes	-
28560	Refund of Other Revenues	-
28580	Other Expenses	-
	Sub - Total expense (b)	-
	Total Prior Period (Net) (a-b)	-

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Balance Sheet of Municipal Council Sehore
as on 31st March 2020

	Particulars	Schedule No.	Amount (Rs.)	Current Year (Rs.)	Previous Year (Rs.)
A	SOURCES OF FUNDS				
A1	Reserves and Surplus				
	Municipal (General) Fund	B-1	(323,050,973)		(344,916,373)
	Earmarked Funds	B-2	-		-
	Reserves	B-3	960,025,115		967,285,528
	Total Reserve & Surplus			636,974,142	622,369,155
A2	Grants, Contributions for specific purposes	B-4		1,014,751,214	943,753,942
A3	Loans				
	Secured loans	B-5		87,425,509	89,015,040
	Unsecured loans	B-6		-	-
	Total Loans			87,425,509	89,015,040
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)			1,739,150,865	1,655,138,137
B	APPLICATION OF FUNDS				
B1	Fixed Assets	B-11			
	Gross Block		947,371,479		938,377,045
	Less: Accumulated Depreciation		330,047,431		330,047,431
	Net Block		617,324,048		608,329,614
	Capital work-in-progress		919,117,033	919,117,033	852,132,137
	Total Fixed Assets			1,536,441,081	1,460,461,751
B2	Investments				
	Investment - General Fund	B-12		-	-
	Investment - Other Funds	B-13		-	-
	Total Investments			-	-
B3	Current assets, loans & advances				
	Stock in hand (Inventories)	B-14	826,674	826,674	2,277,874
	Sundry Debtors (Receivables)	B-15			73,698,644
	Gross amount outstanding		79,175,863		
	Less: Accumulated provision against bad and doubtful Receivables		-	79,175,863	75,976,518
	Prepaid expenses	B-16		-	-
	Cash and Bank Balances	B-17	153,740,953	153,740,953	167,948,262
	Loans, advances and deposits	B-18		1,409,819	50,542,410
	Total Of Curent Assets			235,153,309	294,467,190
B4	Current Liabilities and Provisions				
	Deposits received	B-7	19,817,681	19,817,681	56,448,017
	Deposit works	B-8		17,314	-
	Other liabilities (Sundry Creditors)	B-9	10,956,230	10,956,230	41,891,587
	Provisions	B-10	1,652,300	1,652,300	1,451,200
	Total Current Liabilities			32,443,525	99,790,804
B5	Net Current Assets [Sub Total (B3) - Sub Total (B4)]			202,709,784	194,676,386
C	Other Assets	B-19		-	-
D	Miscellaneous Expenditure (to the extent not written off)	B-20		-	-
	TOTAL: APPLICATION OF FUNDS (B1+B2+B5+C+D)			1,739,150,865	1,655,138,137

Place: Bhopal
Dated : 04.12.2020

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For Sanjay Srivastava & Co.,
Chartered Accountants

(CA. Sanjay P. Srivastava)
Partner, M.No. 073189
UDIN: 20073189AAAAAPJ1208

Schedule B-1: Municipal (General) Fund (Rs)

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account	Total
310	Balance as per last account					(344,916,373)	(344,916,373)
	Additions during the year						
31090-02	• Surplus for the year					5,300,134	5,300,134
	• Transfers					16,565,266	16,565,266
	Total (Rs.)	-	-	-	-	(323,050,973)	(323,050,973)
	Deductions during the year						
	• Deficit for the year					-	-
	• Transfers					-	-
	Total (Rs.)	-	-	-	-	-	-
310	Balance at the end of the current year	-	-	-	-	(323,050,973)	(323,050,973)

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

Particulars	Special Fund 1	Special Fund 2	Sanchit Nidhi	Pension Fund	General Provident fund	Total
(a) Opening Balance			-		-	-
(b) Additions to the Special						
• Transfer from Municipal Fund			-			-
• Interest/Dividend earned on						-
• Profit on disposal of Special Fund						-
• Appreciation in Value of Special						-
• Other addition (Specify nature)					-	-
Total (b)	-	-	-	-		
(c) Payments out of funds						
[I] Capital expenditure on						-
• Fixed Asset						-
• Others						-
[II] Revenue Expenditure on						-
• Salary, Wages and allowances etc						-
• Rent Other administrative						-
[III] Other:						-
• Loss on disposal of Special						-
• Diminution in Value of Special						-
• Transferred to Municipal Fund			-	-	-	-
Total ©	-	-	-	-	-	-
Net Balance of Special Funds (a +	-	-	-	-	-	-

Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	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)
31210	Capital Contribution	954,606,982	-	954,606,982	7,260,413	947,346,569
31211	Capital Reserve			-		-
31220	Borrowing Redemption			-		-
31230	Special Funds (Utilised)			-		-
31240	Statutory Reserve	12,678,546		12,678,546		12,678,546
31250	General Reserve			-		-
31260	Revaluation Reserve			967,285,528	7,260,413	960,025,115
	Total Reserve funds	967,285,528		967,285,528	7,260,413	960,025,115

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Schedule B-4: Grants & Contribution for Specific Purposes

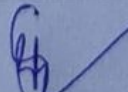
Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others, specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	916,622,372	27,131,570				943,753,942
(b) Additions to the Grants *						160,177,874
• Grant received during the year	102,941,836	57,236,038				-
• Interest/Dividend earned on Grant	-	-				-
• Profit on disposal of Grant	-	-				-
• Appreciation in Value of Grant	-	-				-
• Other addition (Specify nature)	-	-				-
Total (b)	102,941,836	57,236,038	-	-	-	160,177,874
Total (a + b)	1,019,564,208	84,367,608	-	-	-	1,103,931,816
(c) Payments out of funds						-
• Capital expenditure on Fixed	-	-				-
• Capital Expenditure on Other	-	-				-
• Revenue Expenditure on	-	-				-
o Salary, Wages, allowances etc.						-
o Rent						-
• Other:	77,485,602	11,695,000				-
o Loss on disposal of Grant						-
o Grants Refunded						-
• Other administrative & Operational Exp.	-	-				-
Total (c)	77,485,602	11,695,000	-	-	-	89,180,602
Net balance at the year end (a+b)-	942,078,606	72,672,608	-	-	-	1,014,751,214

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33010	Loans from Central Government		
33020	Loans from State government		
33030	Loans from Govt. bodies & Associations		
33040	Loans from international agencies	87,425,509	89,015,040
33050	Loans from banks & other financial institutions		
33060	Other Term Loans		
33070	Bonds & debentures		
33080	Other Loans	87,425,509	89,015,040
	Total Secured Loans		

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33110	Loans from Central Government		
33120	Loans from State government		
33130	Loans from Govt. bodies & Associations		
33140	Loans from international agencies		
33150	Loans from banks & other financial institutions		
33160	Other Term Loans		
33170	Bonds & debentures		
33180	Other Loans	-	-
	Total Unsecured Loans		


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Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	18,944,826	55,575,162
34020	From Revenues	872,855	872,855
34030	From staff	-	-
34080	From Others	-	-
	Total deposits received	19,817,681	56,448,017

Schedule B-8: Deposits Works

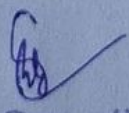
Account Code.	Particulars	Opening balance as the beginning of the year (Rs)	Additions during the current year (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the current year (Rs)
34110	Civil Works				-
34120	Electrical works				-
34180	Others	-	17,314		17,314
	Total of deposit works	-	17,314	-	17,314

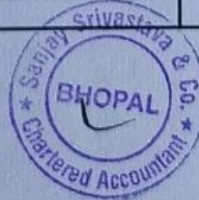
Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors	-	24,641,269
35011	Employee Liabilities	10,956,230	6,641,526
35012	Interest Accrued and Due	-	-
35020	Recoveries Payable	-	10,601,388
35030	Government Dues Payable	-	-
35040	Refunds Payable	-	-
35041	Advance Collection of Revenues	-	-
35080	Others	-	7,404
	Total Other liabilities (Sundry Creditors)	10,956,230	41,891,587

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	1,652,300	1,451,200
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	Total Provisions	1,652,300	1,451,200


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Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
41010	Land	2,903,550	-	-	2,903,550	-	-	-	-	2,903,550	-
41020	Buildings	55,767,143	-	-	55,767,143	15,497,774	-	-	15,497,774	40,269,369	-
	Infrastructure Assets										
41030	• Roads and Bridges	655,279,841	-	-	655,279,841	257,872,311	-	-	257,872,311	397,407,530	-
41030	Bridges, Culverts & Flyovers	-	-	-	-	-	-	-	-	-	-
41031	• Sewerage and drainage	45,895,784	-	-	45,895,784	13,943,523	-	-	13,943,523	31,952,261	-
41032	• Water ways	112,816,928	84,764	-	112,901,692	8,303,827	-	-	8,303,827	104,597,865	-
41033	• Public Lighting	12,205,474	-	-	12,205,474	7,267,133	-	-	7,267,133	4,938,341	-
	Lakes and Ponds	-	-	-	-	-	-	-	-	-	-
	Other assets										
41040	• Plants & Machinery	13,755,314	65,020	-	13,820,334	7,728,805	-	-	7,728,805	6,091,529	-
41050	• Vehicles	32,812,022	8,350,578	-	41,162,600	15,918,134	-	-	15,918,134	25,244,466	-
41060	• Office & other equipment	2,271,227	302,236	-	2,573,463	1,729,247	-	-	1,729,247	844,216	-
41070	• Furniture, fixtures, fittings and electrical appliances	3,926,054	191,836	-	4,117,890	1,704,869	-	-	1,704,869	2,413,021	-
4180	• Other fixed assets	743,708	-	-	743,708	81,808	-	-	81,808	661,900	-
	Total	938,377,045	8,994,434	-	947,371,479	330,047,431	-	-	330,047,431	617,324,048	-
41210	Work-in-progress	852,132,137	66,984,896	-	919,117,033	-	-	-	-	919,117,033	-
	Total	1,790,509,182	75,979,330	-	1,866,488,512	330,047,431	-	-	330,047,431	1,536,441,081	-

A circular purple ink stamp. The outer ring contains the text "Santal Silvastava & Co. * Chartered Accountants" in a circular arrangement. In the center, the word "BHOVAL" is written in a bold, sans-serif font, with a stylized signature or mark over it.

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.)
42010	• Central Government Securities				
42020	• State Government Securities				
42030	• Debentures and Bonds				
42040	• Preference Shares				
42050	• Equity Shares				
42060	• Units of Mutual Funds				
42070	• Other Investments				
	Total of Investments General Fund		-	-	-

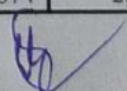
Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42110	• Central Government Securities				
42120	• State Government Securities				
42130	• Debentures and Bonds				
42140	• Preference Shares				
42150	• Equity Shares				
42160	• Units of Mutual Funds				
42170	• Other Investments	FDR	-	-	-
	Total of Investments Other Fund		-	-	-

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
43010	Stores	826,674	2,277,874
43020	Loose Tools	-	-
43080	Others	-	-
	Total Stock in hand	826,674	2,277,874




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Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
43110	Receivables for Property Taxes				
	Less than 5 years	5,308,355		5,308,355	5,239,935
	More than 5 years*			-	
	Sub - total	5,308,355	-	5,308,355	5,239,935
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	5,308,355	-	5,308,355	5,239,935
43120	Receivable of Other Taxes				
	Less than 3 years	13,429,530		13,429,530	9,881,492
	More than 3 years*				
	Sub - total	13,429,530	-	13,429,530	9,881,492
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	13,429,530	-	13,429,530	9,881,492
43130	Receivable for Water Taxes				
	Less than 3 years	54,360,694		54,360,694	54,360,694
	More than 3 years*				
	Sub - total	54,360,694	-	54,360,694	54,360,694
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	54,360,694	-	54,360,694	54,360,694
43140	Receivables for Rent & Interest accrue but not due				
	Less than 3 years	6,077,284		6,077,284	4,216,523
	More than 3 years*				
	Sub - total	6,077,284	-	6,077,284	4,216,523
43150	Receivables from Government				
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	79,175,863	-	79,175,863	73,698,644



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Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment		
44020	Administrative		
44030	Operations & Maintenance		
	Total Prepaid expenses	-	-

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010	Cash		-
		9,350	9,350
45020	Balance with Bank - Municipal Funds		
45021	Nationalised Banks	153,731,603	167,938,912
45022	Other Scheduled Banks		
45023	Scheduled Co-operative Banks	-	-
45024	Post Office		
	Sub-total	153,740,953	167,948,262
45040	Balance with Bank - Special Funds		
45041	Nationalised Banks	-	-
45042	Other Scheduled Banks		
45043	Scheduled Co-operative Banks	-	-
45044	Post Office		
	Sub-total	-	-
45060	Balance with Bank - Grant Funds		
45061	Nationalised Banks	-	-
45062	Other Scheduled Banks		
45063	Scheduled Co-operative Banks		
45064	Post Office		
	Sub-total	-	-
	Total Cash and Bank balances	153,740,953	167,948,262



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Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year(Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
46010	Loans and advances to employees	1,082,591	445,000	1,527,591	-
46020	Employee Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	48,050,000	-	48,050,000	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External	1,409,819	-	-	1,409,819
46080	Other Current Assets	-	-	-	-
	Sub -Total	50,542,410	445,000	49,577,591	1,409,819
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				-
	Total Loans, advances, and deposits	50,542,410	445,000	49,577,591	1,409,819

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

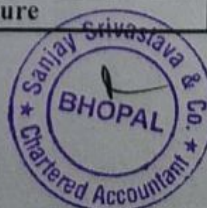
Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
46110	Loans to Others		
46120	Advances		
46130	Deposits		
	Total Accumulated Provision	-	-

Schedule B-19: Other Assets

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
47010	Deposit Works		
47020	Other asset control accounts		
	Total Other Assets	-	-

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

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
48010	Loan Issue Expenses		
48020	Discount on Issue of Loans		
48030	Others		
	Total Miscellaneous expenditure	-	-



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