

AUDIT REPORT

We have examined the Balance Sheet as at 31st March, 2020 and the Income and Expenditure A/c for the year ended on 31-03-2020 attached herewith of NAGAR NIGAM, JHANSI.

We report the following observations/comments/discrepancies/ inconsistencies ---

- (i) These financial statements are the responsibility of the Nigam's management. Our responsibility is to express an opinion on these financial statements based on our audit.
- (ii) We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
- (iii) Our observations are annexed in Annexure 'A'.

Subject to above, we report that ---

- (A) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit.
- (B) In our opinion and to the best of our information and according to the explanations given to us the said accounts, read with notes thereon, give a true and fair view.
 - (i) In the case of Balance Sheet, give a true and fair view of the state of affairs of Nagar Nigam, Jhansi as on 31-03-2020.
 - (ii) In the case of the Income and Expenditure account the income over expenditure / expenditure over income of Nagar Nigam, Jhansi for the year ended on 31-03-2020.

Dated: 28-12-2021
Place: Jhansi



For A. Singhal & Associates
Chartered Accountants

Manish Jain

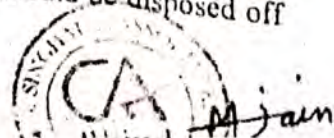
Manish Jain
(Partner)
(M.No. 410114)

JHANSI NAGAR NIGAM

Annexure 'A' forming part of Audit Report for

Balance Sheet as on 31-03-2020

- 1) Special Funds/Grants: - The Balances of the Funds and Grants were not kept in separate bank accounts. In our opinion these Funds should be kept in separate bank accounts and interest earned is to be added in grants funds.
- 2) Withheld/Securities From Contractors B-9:- A register should be maintained to show particulars of the withheld retained from the contractors and the securities deducted from contractors including date of such deduction, amount, refund issued and date of such refund, closing balance at each financial year. It should be reconciled party wise.
- 3) Land schedule B-11:- A register should be maintained to show particulars of land, area, dimension, location, cost & particular of occupants for effective control and supervision.
- 4) Building Schedule- B-11:- A register should be maintained to show particulars of building, area, dimension, location, cost, life & particular of occupants for effective control, supervision and calculation of depreciation.
Valuation of various Building has been taken as valued by officers of Nagar Nigam including engineers. Value of land should be shown separately.
- 5) Lakes and Ponds Schedule- B-11:- A register should be maintained to show particulars of Lakes and Ponds, area, dimension, location, cost & particular of occupants for effective control, supervision and calculation of depreciation.
- 6) Roads & Bridges Schedule- B-11:- A register should be maintained to show particulars of Roads & Bridges, area, dimension, location, cost & life for effective control, supervision and calculation of depreciation.
- 7) Sewerage & Drainage Schedule- B-11:- A register should be maintained to show particulars of Sewerage & Drainage, area, dimension, location, cost & life for effective control, supervision and calculation of depreciation.
- 8) Public Lighting Schedule- B-11:- A register should be maintained to show particulars of Public Lighting, area, location, cost & life for effective control, supervision and calculation of depreciation.
- 9) Plant & Machinery Schedule- B-11:- Valuation of Old Plant & machine should be assessed by engineer and if it is not usable it should be disposed off



as per government guidelines. A register should be maintained to show particulars of Plant and Machinery, specification, cost, life & Location installation for effective control, supervision and calculation of depreciation.

- 10) Office equipments Schedule- B-11:-** A register should be maintained to show particulars of Office equipments, cost, life & particular of departments where it has been installed for effective control, supervision and calculation of depreciation.
- 11) Furniture and fixture Schedule- B-11:-** A register should be maintained to show particulars of Furniture and fixtures, location, cost & life for effective control, supervision and calculation of depreciation.
- 12) Inventory Schedule- B-14:-** Old item are to be identified, if these items are not in usable condition, then these items should be disposed off as per government guidelines.
- 13) Sundry Debtors and Receivables Schedule- B-15:-** Individual reconciliation should be needed for assessment of receivables for various heads. Sundry debtors are to be reconciled with the Ledgers/House tax registers /Rent registers of individual's debtors/assessee/Tenants.
- 14) Depreciation:-** Depreciation has been charged as per W.D.V. method on the assets of the Nagar Nigam as per rates mentioned here under:

| S.No. | Particulars | Rate of Dep. |
|-------|------------------------------|--------------|
| A | Buildings | 10% |
| B | Furniture | 10% |
| C | Urban Infrastructure Assets | 15% |
| D | Plant & Machinery | 15% |
| E | Computer Hardware & Software | 40% |
| F | Vehicles | 15% |

In our opinion assets are to be valued by registered Chartered Valuer and life of asset is to be ascertained and depreciation should be charged according to life of the asset.

M Jain

JHANSI NAGAR NIGAM JHANSI



BALANCE SHEET
FINANCIAL YEAR-2019-20

NAGAR NIGAM JHANSI
Balance Sheet as on 31/03/2020

| Sr.no. | Item/ Head of Account | Schedule No | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--------|---|-------------|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 | 5 |
| | LIABILITIES | | | |
| | Reserve & Surplus | | | |
| 1 | Municipal (General) Fund | B-1 | 23,13,74,29,607.48 | 22,92,23,18,728.57 |
| 2 | Earmarked Funds | B-2 | 1,17,28,81,059.10 | 82,65,37,861.30 |
| 3 | Reserves | B-3 | 0.00 | 0.00 |
| | Total Reserves & Surplus | | 24,31,03,10,666.58 | 23,74,88,56,589.87 |
| 4 | Grants, Contributions for specific purposes | B-4 | 9,41,25,800.51 | 8,02,03,319.69 |
| | Loans | | | |
| 5 | Secured Loans | B-5 | 0.00 | 0.00 |
| 6 | Unsecured Loans | B-6 | 0.00 | 0.00 |
| | Total Loans | | 0.00 | 0.00 |
| | Current Liabilities and Provisions | | | |
| 7 | Deposits Received | B-7 | 0.00 | 0.00 |
| 8 | Deposit works | B-8 | 0.00 | 0.00 |
| 9 | Other Liabilities (Sundry Creditors) | B-9 | 2,17,25,694.60 | 1,73,61,995.60 |
| 10 | Provisions | B-10 | 0.00 | 0.00 |
| | Total Current Liabilities and Provisions | | 2,17,25,694.60 | 1,73,61,995.60 |
| | TOTAL LIABILITIES | | 24,42,61,62,161.69 | 23,84,64,21,905.16 |
| | ASSETS | | | |
| | Fixed Assets | | | |
| 11 | Written Down value (Opening) | B-11 | 21,08,18,19,047.32 | 20,95,31,79,648.72 |
| 12 | Add: Addition During the year | | 1,38,08,516.00 | 42,05,45,676.00 |
| 13 | Less: Depreciation During the year | | 26,78,20,738.54 | 29,19,06,277.40 |
| | Net Written Down value (Closing) | | 20,82,78,06,824.78 | 21,08,18,19,047.32 |
| 14 | Capital Work-in-Progress | | 0.00 | 0.00 |
| | Total Fixed Assets | | 20,82,78,06,824.78 | 21,08,18,19,047.32 |

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नगर निगम, झाँसी

नगर आयुक्त
नगर निगम, झाँसी

| | | | | |
|---|---|------|---------------------------|---------------------------|
| Investments | | | | |
| 15 | Investment – General Fund | B-12 | 0.00 | 0.00 |
| 16 | Investments – Other Funds | B-13 | 0.00 | 0.00 |
| 17 | Investments – FDR | B-14 | 40,97,34,351.00 | 40,85,79,151.00 |
| 18 | Investments – Shares Of Jhansi Nagar Nigam Ltd. | | 50,00,000.00 | 0.00 |
| | Total Investments | | 41,47,34,351.00 | 40,85,79,151.00 |
| Current Assets, Loans and Advances | | | | |
| 19 | Stock in Hand (Inventories) | B-15 | 1,14,74,003.00 | 1,50,95,320.62 |
| 20 | Sundry Debtors(Receivables) | B-16 | 3,21,69,210.97 | 2,15,30,107.00 |
| | Less: (Accumulated prov.against debts) | | 0.00 | 0.00 |
| 21 | Prepaid Expenses | B-17 | 0.00 | 0.00 |
| 22 | Cash and Bank Balances | B-18 | 3,00,98,96,265.94 | 2,18,93,26,773.22 |
| 23 | Loans, advances and deposits | B-19 | 13,00,81,506.00 | 13,00,71,506.00 |
| 24 | Less: Accumulated provision against Loans | | 0.00 | 0.00 |
| | Total Current Assets, Loans & Advances | | 3,18,36,20,985.91 | 2,35,60,23,706.84 |
| 25 | Other Assets | B-20 | 0.00 | 0.00 |
| 26 | Miscellaneous Exp.(to the extent not written off) | B-21 | 0.00 | 0.00 |
| | TOTAL ASSETS | | 24,42,61,62,161.69 | 23,84,64,21,905.16 |
| | Notes on Accounts | B-22 | | |

Account Officer
Nagar Nigam Jhansi
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नगर निगम, झाँसी

Nagar Ayukt
Nagar Nigam Jhansi
नगर आयुक्त
नगर निगम, झाँसी

Compiled as per Informations & documents provided to us.
For Prasad Kumar Agarwal & Associates
(Chartered Accountants)

Date : 30/07/2021
Place : JHANSI

S.K. AGARWAL
(Partner)
M.No. 072663

Schedule B- 1: Municipal (General)

| Code No. | Opening balance as per the last account (Rs.) | Additions during the year * (Rs.) | Total (Rs.) | Deductions during the year ** (Rs.) | Balance at the end of the current year (Rs.) |
|--------------------------|---|-----------------------------------|--------------------|-------------------------------------|--|
| 1 | 3 | 4 | 5(3+ 4) | 6 | 7 (5- 6) |
| 310- 10 | 22,92,23,18,728.57 | 65,46,580.00 | 22,92,88,65,308.57 | 0.00 | 22,92,88,65,308.57 |
| 310- 90(Surplus/Deficit) | 0.00 | 20,85,64,298.91 | 20,85,64,298.91 | 0.00 | 20,85,64,298.91 |
| | 22,92,23,18,728.57 | 21,51,10,878.91 | 23,13,74,29,607.48 | 0.00 | 23,13,74,29,607.48 |

Schedule B- 2: Earmarked Funds

Schedule B – 2: Special Funds/ Sinking Fund/ Trust or Agency

Amount in Rs.

| Particulars Code No. | Special Fund 1 INFRASTRUCTURE FUND | Special Fund 2 BUNDELKHAND PACKAGE (AATIYA TALL) | Special Fund 3 URBAN REFORM INCENTICE FUND YOJNA | Special Fund 4 CITY SANITION PLAN | Special Fund 5 CENTRAL FINANCE FUND(TFC) | Special Fund 6 APJ ABDUL KALAM SOUR URJA YOJANA |
|---|--|--|--|--|---|---|
| (a) Opening Balance | 11,57,44,539.00 | 2,80,028.00 | 0.00 | 0.00 | 69,64,98,034.30 | 1,40,15,260.00 |
| (b) Received During the Year | 0.00 | | | | 47,46,34,823.00 | |
| (i) Transfer from TFC | | | | | | |
| (ii) Interest earned | 47,09,412.00 | | | | 3,50,11,183.00 | 5,56,200.00 |
| (iii) Profit on disposal of Investments | | | | | | |
| (iv) Other Income (Penalties, Fines ETC) | 2,15,303.00 | | | | 2,089.00 | |
| (v) Other addition (Old Year Adjustment) | | | | | | |
| Total (b) | 49,24,715.00 | 0.00 | 0.00 | 0.00 | 50,96,48,095.00 | 5,56,200.00 |
| Total (a+ b) | 12,06,69,254.00 | 2,80,028.00 | 0.00 | 0.00 | 1,20,61,46,129.30 | 1,45,71,460.00 |
| (c) Payments out of funds | | | | | | |
| (i) Capital expenditure on | | | | | | |
| Fixed Assets* | 0.00 | | | | 0.00 | |
| Others | | | | | | |
| Sub –total | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | | | |
|--|------------------------|--------------------|-------------|-------------|--------------------------|-----------------------|
| (ii) Revenue Expenditure | 2,01,47,015.00 | | | 0.00 | 14,86,38,337.00 | |
| Bank Charges | 53.10 | | | | 407.10 | |
| Sub-total | 2,01,47,068.10 | 0.00 | 0.00 | 0.00 | 14,86,38,744.10 | 0.00 |
| (iii) Other: | | | | | | |
| Loss on disposal of Investments | | | | | | |
| Diminution in Value of Investments | | | | | | |
| Amount Utilised Through Board fund in 2016-2017 | | | 0.00 | | | |
| Others | | | | | | |
| Sub-total | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total of (i+ ii+ iii) (c) | 2,01,47,068.10 | 0.00 | 0.00 | 0.00 | 14,86,38,744.10 | 0.00 |
| Net balance at the year end - (a+ b)-(c) | 10,05,22,185.90 | 2,80,028.00 | 0.00 | 0.00 | 1,05,75,07,385.20 | 1,45,71,460.00 |
| Grant Total of Special Funds | | | | | | 1,17,28,81,059.10 |

Module B-3: Reserves

| Sr.no. | Particulars | Opening balance (Rs.) | Additions during the year (Rs.) | Total (Rs.) | Deductions during the year (Rs.) | Balance at the end of the current year (Rs.) |
|--------|------------------------------|-----------------------|---------------------------------|-------------|----------------------------------|--|
| 1 | 2 | 3 | 4 | 5 (3+4) | 6 | 7 (5-6) |
| 1 | Capital Contribution | | | 0.00 | | 0.00 |
| 2 | Capital Reserve | | | 0.00 | | 0.00 |
| 3 | Borrowing Redemption Reserve | | | 0.00 | | 0.00 |
| 4 | Special Funds (Utilised) | | | 0.00 | | 0.00 |
| 5 | Statutory Reserve | | | 0.00 | | 0.00 |
| 6 | General Reserve | | | 0.00 | | 0.00 |
| 7 | Revaluation Reserve | | | 0.00 | | 0.00 |
| | Total Reserve funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Schedule B-4. Grants & Contribution for Specific Purposes

| Particulars | Grants for Shamshan Ghat | Grants from State Government UIDSSMT | KANHA GAUSHALA EVAM BESHARA PASHLU YOJNA | SWACHH BHARAT MISSION | M.P FUND | MUKHYAMANTRI SAMUHIK VIVAH YOJNA | AMRUT YOJANA |
|--|--------------------------|--------------------------------------|--|-----------------------|---------------------|----------------------------------|-----------------------|
| Sr.no. | | | | | | | |
| (a) Opening Balance | 75,79,566.00 | 2,71,69,721.00 | 1,55,59,350.92 | 1,87,62,811.80 | 8,28,255.74 | 13,06,074.55 | 89,97,539.68 |
| (b) Additions to the Grants * | | | | | | | |
| (i) Grant received during the year | 0.00 | 0.00 | 80,65,000.00 | 2,96,13,464.00 | 8,00,000.00 | 88,28,000.00 | 1,09,22,000.00 |
| (ii) Interest upto 31.03.2020 | | 10,78,237.00 | 5,40,878.00 | 12,66,956.00 | 53,284.00 | 1,85,933.00 | 4,05,889.00 |
| (iii) Profit on disposal of Investments | | | | | | | |
| (iv) Appreciation in Value of Investments | | | | | | | |
| (v) Other income (Penalties, fines etc) | | | | | | | 3,31,700.00 |
| (vi) Other addition (Previous Year Adjustment) | | | | | 1,000.00 | | 1,000.00 |
| (vii) Refunded To Amrut | | | | | | | 0.00 |
| Total (b) | 0.00 | 10,78,237.00 | 86,05,878.00 | 3,08,80,420.00 | 8,54,284.00 | 90,13,933.00 | 1,16,60,589.00 |
| Total (a+ b) | 75,79,566.00 | 2,82,47,958.00 | 2,41,65,228.92 | 4,96,43,231.80 | 16,82,539.74 | 1,03,20,007.55 | 2,06,58,128.68 |
| (c) Payments out of funds | | | | | | | |
| (i) Capital expenditure | | | | | | | |
| Fixed Assets | | | 0.00 | | 0.00 | | 0.00 |
| Others | | | | | | | |
| Sub-total | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (ii) Revenue Expenditure | 5,00,000.00 | | 1,66,97,966.00 | 1,07,52,794.00 | 14,30,485.00 | 69,50,406.00 | 1,18,34,878.00 |
| Bank Charges | | | 717.33 | 3,062.10 | 61.56 | 348.59 | 141.60 |
| Sub-total | 5,00,000.00 | 0.00 | 1,66,98,683.33 | 1,07,55,856.10 | 14,30,546.56 | 69,50,754.59 | 1,18,35,019.60 |
| (iii) Other: | | | | | | | |
| Prior Period Adjustment | | | 0.00 | | | | 0.00 |
| Amount Utilised From Board Fund in 2016-17 | 0.00 | | | | | | |
| Amount Utilised From Board Fund in 2015-16 | 0.00 | | | | | | |
| Others | | | | | | | |
| Sub-total | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total (c) [(i+ ii+ iii)] | 5,00,000.00 | 0.00 | 1,66,98,683.33 | 1,07,55,856.10 | 14,30,546.56 | 69,50,754.59 | 1,18,35,019.60 |
| Net balance - (a+ b)-(c) | 70,79,566.00 | 2,82,47,958.00 | 74,66,545.59 | 3,88,87,375.70 | 2,51,993.18 | 33,69,252.96 | 88,23,109.08 |

Total

9,41,25,800.51

Schedule B-5: Secured Loans

Amount in Rs.

| Sr.no. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--------|---|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 1 | Loans from Central Government | 0.00 | 0.00 |
| 2 | Loans from State government | 0.00 | 0.00 |
| 3 | Loans from Govt. bodies & Associations | 0.00 | 0.00 |
| 4 | Loans from international agencies | 0.00 | 0.00 |
| 5 | Loans from banks & other financial institutions | 0.00 | 0.00 |
| 6 | Other Term Loans | 0.00 | 0.00 |
| 7 | Bonds & debentures | 0.00 | 0.00 |
| 8 | Other Loans | 0.00 | 0.00 |
| | Total Secured Loans | 0.00 | 0.00 |

Schedule B-6: Unsecured Loans

| Sr.no. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--------|---|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 1 | Loans from Central Government | 0.00 | 0.00 |
| 2 | Loans from State government | 0.00 | 0.00 |
| 3 | Loans from Govt. bodies & Associations | 0.00 | 0.00 |
| 4 | Loans from international agencies | 0.00 | 0.00 |
| 5 | Loans from banks & other financial institutions | 0.00 | 0.00 |
| 6 | Other Term Loans | 0.00 | 0.00 |
| 7 | Bonds & debentures | 0.00 | 0.00 |
| 8 | Other Loans | 0.00 | 0.00 |
| | Total Un-Secured Loans | 0.00 | 0.00 |

Schedule B-7: Deposits Received

Amount in Rs.

| Sr.no. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--------|--------------------------------|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 1 | From Contractors | 0.00 | 0.00 |
| 2 | From Revenues | 0.00 | 0.00 |
| 3 | From staff | 0.00 | 0.00 |
| 4 | From Others | 0.00 | 0.00 |
| | Total deposits received | 0.00 | 0.00 |

Schedule B- 8: Deposits Works

Amount in Rs.

| Sr.no. | Particulars | Opening balance as the beginning of the year Amount (Rs) | Additions during the current year Amount (Rs) | Utilisation / expenditure Amount (Rs) | Balance outstanding at the end of the current year Amount (Rs) |
|--------|-------------------------------|--|---|---------------------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 1 | Civil Works | 0.00 | 0.00 | 0.00 | 0.00 |
| 2 | Electrical works | 0.00 | 0.00 | 0.00 | 0.00 |
| 3 | Others | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total of deposit works | 0.00 | 0.00 | 0.00 | 0.00 |

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

Amount in Rs.

| Code No. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|--|------------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 1 | Creditors | 0.00 | 0.00 |
| 2 | Employee Liabilities | 0.00 | 0.00 |
| 3 | Interest Accrued and Due | 0.00 | 0.00 |
| 4 | Recoveries Payable | 0.00 | 0.00 |
| 5 | Government Dues Payable | 0.00 | 0.00 |
| 6 | Refunds Payable | 0.00 | 0.00 |
| 7 | Refundable to Amrut | 0.00 | 0.00 |
| 8 | Security from contractors | 57,17,943.60 | 12,87,329.60 |
| 9 | Income Tax Payable Of Salary | -56,236.00 | -1,236.00 |
| 10 | Income Tax Payable Of Contractor | 3,11,102.00 | 3,25,941.00 |
| 11 | Vehicle Loan | 1,344.00 | 1,344.00 |
| 12 | Salary payable | 3,70,635.00 | 3,70,635.00 |
| 13 | GI Payable | 1,87,278.00 | 97,378.00 |
| 14 | G.P.F Payable | 3,02,227.00 | 2,97,615.00 |
| 15 | R.D Payable | 50,800.00 | 50,800.00 |
| 16 | Harijan Society Payable | 14,42,749.00 | 14,52,919.00 |
| 17 | Co-Operative Society Payable | 4,478.00 | 4,478.00 |
| 18 | Royalty Deducted From Contractors | 4,91,211.00 | 4,91,211.00 |
| 19 | Cess Deducted From Contractors | 4,47,204.00 | 2,08,168.00 |
| 20 | Deposit for work (LDA) | 0.00 | 0.00 |
| 21 | penalty deducted from contractor | 1,06,434.00 | 1,06,434.00 |
| 22 | Trade Tax Deducted From Contractors | -3,11,374.00 | -52,532.00 |
| 23 | Bank Loan payable: | | |
| | Ubi-6 | 13,38,000.00 | 13,38,000.00 |
| | CBI (M.GANJ)-2 | 17,102.00 | 17,102.00 |
| | CBI (SIPRI BAZAR) | 7,475.00 | 7,475.00 |
| | Allahabad Bank | 8,270.00 | 8,270.00 |
| | Canara Bank | 1,920.00 | 1,920.00 |
| 24 | Withheld From Contractors | 1,02,41,744.00 | 1,01,56,744.00 |
| 25 | Earnest Money Deposit | 69,500.00 | 69,500.00 |
| 26 | GPF Advance Payable | 6,59,518.00 | 6,59,518.00 |
| 27 | Jangarna | 4,40,733.00 | 4,40,733.00 |
| 29 | G.S.T | 15,639.00 | 22,249.00 |
| 30 | LIC Payable | -1,40,002.00 | |
| | Total Other liabilities (Sundry Creditors). | 2,17,25,694.60 | 1,73,61,995.60 |

Nagar Nigam, Jhansi.

Schedule B- 10: Provisions

| Sr.no. | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--------|----------------------------|------------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 1 | Provision for Expenses | 0.00 | 0.00 |
| 2 | Provision for Interest | 0.00 | 0.00 |
| 3 | Provision for Other Assets | 0.00 | 0.00 |
| | Total Provisions | 0.00 | 0.00 |

Schedule B- 11: Fixed Assets

Amount in Rs.

| Sr.no. | Particulars | WDV as on 01/04/2019 | Additions during the period 01/04/2019 to 30/09/2019 | Additions during the period 01/10/2019 to 31/03/2020 | Deductions during the period | Total assets before depreciation | Rate of Depreciation | Amount of Depreciation for current year | WDV as on 31/03/2020 | At the end of the previous year |
|--------|---|----------------------|--|--|------------------------------|----------------------------------|----------------------|---|----------------------|---------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 1 | Land | | | | | | | | | |
| | Land of villages | 2,48,86,43,600.00 | 0.00 | 0.00 | 0.00 | 2,48,86,43,600.00 | 0.00 | 0.00 | 2,48,86,43,600.00 | 2,48,86,43,600.00 |
| | Land of Parks | 1,20,70,77,890.00 | 0.00 | 0.00 | 0.00 | 1,20,70,77,890.00 | 0.00 | 0.00 | 1,20,70,77,890.00 | 1,20,70,77,890.00 |
| 2 | Buildings | | | | | | | | | |
| | Nagar Nigam Buildings | 1,44,08,78,085.29 | 0.00 | 0.00 | 0.00 | 1,44,08,78,085.29 | 10% | 14,40,87,808.53 | 1,29,67,90,276.76 | 1,59,63,76,375.66 |
| | Gausala Nirmaan | 85,78,377.67 | 0.00 | 0.00 | 0.00 | 85,78,377.67 | 10% | 8,57,837.77 | 77,20,539.90 | 10,18,475.18 |
| | Markets | 42,24,13,581.24 | 0.00 | 0.00 | 0.00 | 42,24,13,581.24 | 10% | 4,22,41,358.12 | 38,01,72,223.12 | 46,62,05,123.77 |
| | Office Building | 6,33,89,199.11 | 0.00 | 4,48,459.00 | 0.00 | 6,38,37,658.11 | 10% | 63,61,342.86 | 5,74,76,315.25 | 7,04,32,443.45 |
| | Toilets/Urinals | 2,18,37,663.74 | 9,98,302.00 | 34,05,705.00 | 0.00 | 2,62,41,670.74 | 10% | 24,53,881.82 | 2,37,87,788.92 | 1,88,07,983.99 |
| | REST ROOM | 0.00 | 0.00 | 17,92,000.00 | 0.00 | 17,92,000.00 | 10% | 89,600.00 | 17,02,400.00 | 1,88,07,983.99 |
| | URBAN INFRA TECH | 0.00 | | | 0.00 | 0.00 | 10% | 0.00 | 0.00 | 1,88,07,983.99 |
| 3 | Infrastructure Assets | | | | | | | | | |
| | Urban Infrastructure (Flats,Barat Ghar,Etc) | 1,78,85,496.80 | 0.00 | 0.00 | 0.00 | 1,78,85,496.80 | 10% | 17,88,549.68 | 1,60,96,947.12 | 1,11,15,184.61 |
| 4 | Roads and Bridges | | | | | | | | | |
| | Tar Road | 3,83,46,62,701.00 | 0.00 | 0.00 | 0.00 | 3,83,46,62,701.00 | 0% | 0.00 | 3,83,46,62,701.00 | 3,70,28,12,658.00 |
| | C.C Road | 8,09,96,93,948.00 | 0.00 | 0.00 | 0.00 | 8,09,96,93,948.00 | 0% | 0.00 | 8,09,96,93,948.00 | 8,05,27,60,772.00 |
| | Kachhi Lane | 2,52,58,20,000.00 | 0.00 | 0.00 | 0.00 | 2,52,58,20,000.00 | 0% | 0.00 | 2,52,58,20,000.00 | 2,52,58,20,000.00 |
| | Culverts | 8,33,00,000.00 | 0.00 | 0.00 | 0.00 | 8,33,00,000.00 | 0% | 0.00 | 8,33,00,000.00 | 8,33,00,000.00 |
| | Parks & Gardens | 4,48,92,562.00 | 0.00 | 0.00 | 0.00 | 4,48,92,562.00 | 0% | 0.00 | 4,48,92,562.00 | 1,95,19,673.00 |
| 5 | Sewerage and drainage | | | | | | | | | |
| | Drains | 23,43,90,639.02 | 0.00 | 15,46,580.00 | 0.00 | 23,59,37,219.02 | 15% | 3,52,74,589.35 | 20,06,62,629.67 | 16,42,01,769.17 |
| 6 | Water ways : | | | | | | | | | |
| | Lakes And Ponds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 |
| | Laxmi Tal | 20,40,00,000.00 | 0.00 | 0.00 | 0.00 | 20,40,00,000.00 | 0.00 | 0.00 | 20,40,00,000.00 | 20,40,00,000.00 |
| | Atiya Tal | 15,47,00,000.00 | 0.00 | 0.00 | 0.00 | 15,47,00,000.00 | 0.00 | 0.00 | 15,47,00,000.00 | 15,47,00,000.00 |
| | Water Works Distribution | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 |
| | Pump | 1,05,03,493.77 | 0.00 | 0.00 | 0.00 | 1,05,03,493.77 | 15% | 15,75,524.07 | 89,27,969.71 | 54,914.50 |
| 7 | Public Lighting | 6,14,55,766.29 | 0.00 | 11,66,911.00 | 0.00 | 6,26,22,677.29 | 15% | 93,05,883.27 | 5,33,16,794.02 | 3,77,81,050.64 |
| 8 | Other Assets | | | | | | | | | |
| | Plants & Machinery | 10,45,20,652.91 | 0.00 | 15,46,580.00 | 0.00 | 10,60,67,232.91 | 15% | 1,57,94,091.44 | 9,02,73,141.47 | 8,93,21,519.89 |
| | Vehicles | 1,96,22,067.13 | 0.00 | 0.00 | 0.00 | 1,96,22,067.13 | 15% | 29,43,310.07 | 1,66,78,757.06 | 2,30,84,784.86 |
| | Office & other equipment (A/C , COOLER ETC) | 1,50,36,890.57 | 2,88,856.00 | 73,500.00 | 0.00 | 1,53,99,246.57 | 15% | | 1,30,94,872.08 | 1,75,34,282.49 |
| | Furniture, fixtures, fittings | 79,79,586.20 | 1,23,957.00 | 1,31,592.00 | 0.00 | 82,35,135.20 | 10% | 23,04,374.49 | 74,18,201.28 | 84,87,984.78 |
| | | | | | | | | 8,16,933.92 | | |

| | | | | | | | | | |
|------------------------|---------------------------|---------------------|-----------------------|-------------|---------------------------|-----|------------------------|---------------------------|---------------------------|
| Sanitary Equipment | 88,79,857.21 | 0.00 | 19,42,192.00 | 0.00 | 1,08,22,049.21 | 15% | 14,77,642.98 | 93,44,406.23 | 80,88,508.48 |
| Computer & Peripherals | 10,68,971.36 | 19,995.00 | 31,000.00 | 0.00 | 11,19,966.36 | 15% | 1,65,669.95 | 9,54,296.40 | 11,72,395.57 |
| Television | 1,22,749.56 | 0.00 | 0.00 | 0.00 | 1,22,749.56 | 15% | 18,412.43 | 1,04,337.13 | 86,811.25 |
| Software | 4,41,849.26 | 0.00 | 0.00 | 0.00 | 4,41,849.26 | 40% | 1,76,739.71 | 2,65,109.56 | 7,36,415.44 |
| Cctv Camera | 23,419.20 | 96,215.00 | 1,96,672.00 | 0.00 | 3,16,306.20 | 40% | 87,188.08 | 2,29,118.12 | 39,032.00 |
| Total | 21,08,18,19,047.32 | 15,27,325.00 | 1,22,81,191.00 | 0.00 | 21,09,56,27,563.32 | | 26,78,20,738.54 | 20,82,78,06,824.78 | 20,99,07,95,616.69 |

Schedule B-12: Investments - General Fund

Amount Rs.

| Sr.no. | Particulars | With whom invested | Face value (Rs.) | Current year Carrying Cost (Rs.) | Previous year Carrying Cost (Rs) |
|--------|--|--------------------|------------------|--|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 1 | Central Government Securities | | | | |
| 2 | State Government Securities | | | | |
| 3 | Debentures and Bonds | | | | |
| 4 | Preference Shares | | | | |
| 5 | Equity Shares | | | | |
| 6 | Units of Mutual Funds | | | | |
| 7 | Other Investments | | | | |
| | Total of Investments General Fund | | | 0.00 | 0.00 |

Schedule B-13: Investments - Other Funds
Amount Rs.

| Sr.no. | Particulars | With whom invested | Face value (Rs.) | Current year Carrying Cost (Rs.) | Previous year Carrying Cost (Rs) |
|--------|---|--------------------|------------------|----------------------------------|----------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 1 | Central Government Securities | | | 0.00 | |
| 2 | State Government Securities | | | 0.00 | |
| 3 | Debentures and Bonds | | | 0.00 | |
| 4 | Preference Shares | | | 0.00 | |
| 5 | Equity Shares | | | 0.00 | |
| 6 | Units of Mutual Funds | | | 0.00 | |
| 7 | Other Investments | | | 0.00 | |
| | Total of Investments Other Funds | | | 0.00 | 0.00 |

Schedule B- 14: Investments - FDR

Amount in Rs.

| Sr.no. | FDR No. | Date of Purchase | Amount (Rs.) |
|--------|-------------------|------------------|------------------------|
| 1 | 189400pu00013566 | 28 09 2014 | 76,70,956.00 |
| 2 | 189400pu00013575 | 29 09 2014 | 76,70,956.00 |
| 3 | 189400GR000000034 | 23 09 2014 | 1,47,60,444.00 |
| 4 | 189400GR000000043 | 26 09 2014 | 1,47,52,482.00 |
| 5 | 114700GR000000013 | 27 09 2014 | 2,87,83,844.00 |
| 6 | 022900PU00016009 | 29 09 2014 | 1,40,59,400.00 |
| 7 | 189400PU00021857 | 03 09 2015 | 96,57,390.00 |
| 8 | 189400PU00021848 | 03 09 2015 | 1,21,62,107.00 |
| 9 | 189400PU00021839 | 03 09 2015 | 1,21,62,107.00 |
| 10 | 473400GR000000012 | 24 09 2015 | 1,31,59,444.00 |
| 11 | 346103030169752 | 24 09 2015 | 67,63,609.00 |
| 12 | 631003030001530 | 19 01 2016 | 6,33,47,710.00 |
| 13 | 189400PU00025817 | 30 03 2016 | 91,45,517.00 |
| 14 | 189400PU00025808 | 30 03 2016 | 91,45,515.00 |
| 15 | 189400PU00025792 | 30 03 2016 | 91,45,519.00 |
| 16 | 189400PU00025783 | 30 03 2016 | 91,45,517.00 |
| 17 | 205106000103244 | 03 10 2018 | 18,10,391.00 |
| 18 | 205106000090580 | 10 10 2017 | 2,54,148.00 |
| 19 | 205106000090687 | 01 11 2017 | 1,16,53,279.00 |
| 20 | 205106000090669 | 09 11 2017 | 1,16,39,176.00 |
| 21 | 205106000090757 | 02 11 2017 | 20,01,260.00 |
| 22 | 189400PU00033162 | 23 03 2017 | 89,41,286.00 |
| 23 | 189400PU00033199 | 23 03 2017 | 89,40,176.00 |
| 24 | 189400PU00033214 | 23 03 2017 | 59,57,881.00 |
| 25 | 5878401000221/2 | 06 10 2016 | 86,74,607.00 |
| 26 | 5878401000220/1 | 06 10 2016 | 72,92,044.00 |
| 27 | 5878307000008/1 | 06 10 2016 | 84,00,103.00 |
| 28 | 189400PU00038927 | 02 01 2018 | 86,95,119.00 |
| 29 | 189400PU00038990 | 03 01 2018 | 86,93,669.00 |
| 30 | 189400PU00039096 | 04 01 2018 | 57,94,812.00 |
| 31 | 22900PU00039578 | 17 01 2018 | 1,03,68,075.00 |
| 32 | 22900PU00039453 | 17 01 2018 | 1,03,72,717.00 |
| 33 | 22900PU00039286 | 17 01 2018 | 1,03,80,450.00 |
| 34 | 22900PU00039806 | 17 01 2018 | 1,03,60,340.00 |
| 35 | 22900PU00039639 | 17 01 2018 | 46,05,972.00 |
| 36 | 22900PU37668 | 17 10 2017 | 1,05,20,110.00 |
| 37 | 229000PU37765 | 24 10 2017 | 28,54,239.00 |
| 38 | 229000PU37871 | 13 10 2017 | 99,91,980.00 |
| | | | |
| | Total | | 40,97,34,351.00 |

Nagar Nigam, Jhansi.

Schedule B-15: Stock in Hand (Inventories).

Amount in Rs.

| Sr.no. | Particulars | Current Year Amount (Rs.) | Previous year Amount (Rs.) |
|--------|-----------------------------|------------------------------|-------------------------------|
| 1 | 2 | 3 | 4 |
| 1 | Stores | | |
| | General Store | 3,23,125.00 | 2,81,060.00 |
| | Health Store | 43,92,303.00 | 40,87,631.62 |
| | Light Department | 67,58,575.00 | 1,07,26,629.00 |
| | | | |
| 2 | Loose Tools | 0.00 | 0.00 |
| 3 | Others | 0.00 | 0.00 |
| | | | |
| | Total Stock in hand. | 1,14,74,003.00 | 1,50,95,320.62 |

Schedule B- 16: Sundry Debtors (Receivables)

| Sr.no. | Particulars | Gross Amount (Rs.) | Provision for Outstanding revenues (Rs.) | Net Amount (Rs.) | Previous year Net amount (Rs.) |
|--------|--|-----------------------|--|-----------------------|--------------------------------|
| 1 | 2 | 3 | 4 (Code No 432) | 5 = 3 - 4 | 6 |
| 1 | Receivables for Property Taxes | | | | |
| | Receivables for House Taxes | 2,81,44,394.40 | | 2,81,44,394.40 | 1,86,82,579.43 |
| | Receivables for Cinema Taxes | 0.00 | | 0.00 | 0.00 |
| | Rent of Property | 17,56,736.57 | | 17,56,736.57 | 8,56,009.57 |
| | Land Licence Fee | 0.00 | | 0.00 | 0.00 |
| 2 | Less: State Government Cesses/ Levies in Taxes – Control Accounts | 0.00 | | 0.00 | 0.00 |
| | Net Receivables of Property Taxes | 2,99,01,130.97 | 0.00 | 2,99,01,130.97 | 1,95,38,589.00 |
| 3 | Receivable of Other Taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| 4 | Professional tax | 0.00 | | 0.00 | 0.00 |
| 5 | Less: State Government Cesses/ Levies in Taxes – Control Accounts | 0.00 | 0.00 | 0.00 | 0.00 |
| | Net Receivables of Other Taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| 6 | Receivables of Cess Income | 0.00 | 0.00 | 0.00 | 0.00 |
| 7 | Receivables for Fees and User Charges | 0.00 | 0.00 | 0.00 | 0.00 |
| 8 | Receivables from Other Sources | 0.00 | 0.00 | 0.00 | 0.00 |
| 9 | Receivables from Government | 0.00 | 0.00 | 0.00 | 0.00 |
| | Tds deduct on interest | 22,68,080.00 | 0.00 | 22,68,080.00 | 19,91,518.00 |
| | Total of Sundry Debtors (Receivables) | 3,21,69,210.97 | 0.00 | 3,21,69,210.97 | 2,15,30,107.00 |

Schedule B-17: Prepaid Expenses

| Sr.no. | Particulars | Current year Amount (Rs.) | Previous year Amount (Rs) |
|--------|--------------------------|---------------------------|---------------------------|
| 1 | 2 | 3 | 4 |
| 1 | Establishment | 0.00 | 0.00 |
| 2 | Administrative | 0.00 | 0.00 |
| 3 | Operations & Maintenance | 0.00 | 0.00 |
| | Total Prepaid expenses | 0.00 | 0.00 |

Schedule B-18 :Cash and Bank Balances

| Sr.no. | Particulars | Current year Amount (Rs.) | Previous year Amount (Rs) |
|--------|---|---------------------------|---------------------------|
| 1 | 2 | 3 | 4 |
| 1 | Cash | 0.00 | 0.00 |
| | Balance with Bank – Municipal Funds | | |
| 2 | Nationalised Banks | | |
| | U.B.I (Pay A/c) Nagar Nigam Campus A/c no.0101 953263424 59 | | |
| | Less:- Swachh Bharat Mission Grant Balance (422530.00) | 95,28,40,894.59 | 84,78,89,170.67 |
| | U.B.I (NMP Fund) N.N Campus A/c no. 0102 | 4,09,04,256.64 | 3,60,01,636.29 |
| | P. 102239(Nigam Nidhi) | 1,547.13 | 1,547.13 |
| | P.N.B (NMP Fund) City Branch A/c no. 0028 | 21,22,75,757.22 | 15,29,94,911.26 |
| | P.N.B Jhokan Bagh A/c no. 013784 | 2,82,47,958.00 | 2,71,69,721.00 |
| | S.B.I 28411 | 33,499.00 | 32384.00 |
| | S.B.I Nidhi 7271 | 27,21,80,687.90 | 24819379.50 |
| | ICICI 2519 (Online Website)(In Operative) | 1,27,50,860.80 | 12750860.80 |
| | ICICI 2521 (in Operative) | 4,16,274.60 | 4,16,274.60 |
| | H.D.F.C 2453 | 6,18,58,144.24 | 12,42,52,884.61 |
| 3 | Other Scheduled Banks | | |
| 4 | Scheduled Co-operative Banks | | |
| 5 | Post Office | | |
| | Sub-total | 1,58,15,09,880.12 | 1,22,63,28,769.86 |
| 6 | Balance with Bank – Special Funds | | |
| 7 | Nationalised Banks | | |
| | P.N.B (Avsthapna Nidhi) Fort A/c No 1548 106728587.70 | | |
| | Less:- Labour cess payable (37246.00) | 10,66,91,341.70 | 12,19,13,694.80 |
| | U.B.I Mukhya Mantri Samuhik Vivah Yojna -2722 | 33,69,252.96 | 13,06,074.55 |
| | P.N.B Amrut Yojana (0517) 8400111.28 | | |
| | Less:- Labour cess payable (105669.00) | 82,94,442.28 | 85,25,222.08 |
| | P.N.B (Swachh Bharat Mission) 38115 38423345.70 | | |
| | ADD: Swachh Bharat Mission Dishonour Chq | | |
| | Wrongly Deposited in Nagar Nigam Bank A/c | | |
| | UBI 101 422746.00 | | |
| | I.D.B.I 5117 41500.00 | | |
| | Less:- GST Paid By Nagar Nigam Fund (216.00) | 3,88,87,375.70 | 1,87,62,811.80 |

| | | | |
|--|---------------|--------------------------|--------------------------|
| I.D.B.I (Solid Waste Management A/c)-5117 | 52440962.00 | | |
| Less:- Swachh Bharat Mission Grant Balance | (41500.00) | 5,23,99,462.00 | 1,93,66,736.00 |
| U.B.I (Road Cutting)-01995 | | | |
| Bank Of Baroda (Audyogik Vikas Nidhi) | | 3,82,50,388.71 | 3,21,79,159.27 |
| P.N.B (A.P.J Kalam Sour Urja) 48016 | | 22,83,133.00 | 22,07,895.00 |
| P.N.B Amrut A & OE | | 1,45,71,460.00 | 1,40,15,260.00 |
| | | 16,14,016.80 | 15,58,667.60 |
| U.B.I Sansad Nidhi (2910) | 259110.18 | | |
| Less:- Labour cess payable | (7117.00) | 2,51,993.18 | 8,29,255.74 |
| U.B.I Kanha Gaushala Awara Pashu Yojana 2728 | | 74,66,545.59 | 1,55,59,350.92 |
| ICICI 024901003738 | | 6,64,58,747.40 | 0.00 |
| 8 Other Scheduled Banks | | | |
| 9 Scheduled Co-operative Banks | | | |
| Post Office | | | |
| Sub-total | | 34,05,38,159.32 | 23,62,24,127.76 |
| Balance with Bank – Grant Funds | | | |
| 10 Nationalised Banks | | | |
| PNB (TFC) CITY BRANCH A/c No.015476 | 1087928427.50 | | |
| Less:- Labour cess payable | (80201.00) | 1,08,78,48,226.50 | 72,67,73,875.60 |
| 11 Other Scheduled Banks | | | |
| 12 Scheduled Co-operative Banks | | | |
| 13 Post Office | | | |
| Sub-total | | 1,08,78,48,226.50 | 72,67,73,875.60 |
| Total Cash and Bank balances | | 3,00,98,96,265.94 | 2,18,93,26,773.22 |

Schedule B-19: Loans, advances and deposits

| Sr.no. | 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.) |
|--------|---|--|------------------------------------|---------------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 1 | Loans and advances to employees | 45,000.00 | 0.00 | 0.00 | 45,000.00 |
| 2 | Employee Provident Fund Loans | 0.00 | | | 0.00 |
| 3 | Loans to Others | 0.00 | | | 0.00 |
| 4 | Advance to Suppliers and Contractors | 8,60,44,321.00 | | | 8,60,44,321.00 |
| 5 | Other Advances | 3,60,90,185.00 | 10,000.00 | | 3,61,00,185.00 |
| 6 | Deposit with External Agencies | 28,92,000.00 | | 0.00 | 28,92,000.00 |
| 7 | Other Current Assets | 0.00 | | | 0.00 |
| | Loan To Smart City | 50,00,000.00 | | | 50,00,000.00 |
| | Security Deducted Released | 0.00 | | | 0.00 |
| | Temp Deduction From Contractors Released | 0.00 | | | 0.00 |
| | Sub -Total | 13,00,71,506.00 | 10,000.00 | 0.00 | 13,00,81,506.00 |
| 8 | - Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B - 18 (a)) | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Loans, advances, and deposits | 13,00,71,506.00 | 10,000.00 | 0.00 | 13,00,81,506.00 |

Schedule B-19 (a): Accumulated Provisions against Loans, Advances, and Deposits

| Sr.no. | Particulars | Current Year Amount (Rs.) | Previous year Amount (Rs.) |
|--------|------------------------------------|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 1 | Loans to | 0.00 | 0.00 |
| 2 | Advances | 0.00 | 0.00 |
| 3 | Deposits | 0.00 | 0.00 |
| | Total Accumulated Provision | 0.00 | 0.00 |

Schedule B-20: Other Assets

| Sr.no. | Particulars | Current Year Amount (Rs.) | Previous year Amount (Rs.) |
|--------|------------------------------|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 1 | Deposit Works | 0.00 | 0.00 |
| 2 | Other asset control accounts | 0.00 | 0.00 |
| | Total Other Assets | 0.00 | 0.00 |

Schedule B-21: Miscellaneous Expenditure (to the extent not written off)

| Sr.no. | Particulars | Current Year Amount (Rs.) | Previous year Amount (Rs.) |
|--------|---|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 1 | Loan Issue Expenses Deferred | | |
| 2 | Discount on Issue of Loans | | |
| 3 | Deferred Revenue Expenses | | |
| 4 | Others | 0.00 | 0.00 |
| | Total Miscellaneous expenditure. | 0.00 | 0.00 |

NAGAR NIGAM JHANSI

SCHEDULE "B-22"

NOTES OF ACCOUNTS FORMING PART OF BALANCE SHEET AS ON 31/03/2019

1 The balance sheet of the nagar nigam has been prepared on the basis of trial balance, records, informations and explanation provided to us by the nagar nigam.

2. **ACCOUNTING POLICIES:**

- [A] The accounts of the Nagar Nigam are being maintained on the basis of double entry accounting system. During the year the entries are done on the basis of receipts/payments and at the year end the provisions of incomes/expenditures are being done on the basis of informations provided.
- [B] Liability for suppliers/contractors is being recognised as and when bill of supplier/contractor is being approved, certified and sanctioned by the competent authority.
- [C] Salary is being recorded for the period from March paid In April to February paid in March.
- [D] Current year incomes are being taken as per the informations given by concerned departments.
- [E] Grants and specified funds have been taken on cash basis and revenue expenditure made from these funds has been taken in income & expenditure a/c in there respective expenditure head and total amount spent on expenditure is shown as income from revenue grant, while capital expenditure made from these funds has been credited in general reserve fund.
- [F] The value of inventory etc. is shown as the figure provided to us by the Jhansi Nagar Nigam.

[G]

(i) Depreciation has been charged as per W.D.V. Method on the assets of the Nagar Nigam as per rates mentioned here under:

| S.No. | Particulars | Rate of Dep. |
|-------|---------------------------------|--------------|
| A | Buildings | 10% |
| B | Furniture | 10% |
| C | Infrastructure Assets | 15% |
| D | Plant & Machinery | 15% |
| E | Computer Software & Hardware | 40% |
| F | Vehicles | 15% |

Only 50% of depreciation has been charged on assets acquired during second half of the year.

(ii) No depreciation has been charged on lakes & roads, because major value of these assets belongs to the value of land.

3 The balances of bank accounts have been taken as per account books. Most of outstanding entries as per bank reconciliation have been cleared from the bank and necessary adjustments entries have passed in books of accounts of the Nagar Nigam, but some entries are still outstanding which is to be clarify from banks or our record. In the opening balance sheet bank balances have been taken as per bank statement therefore last year cheques paid by bank this year have been debited to general reserve fund.

4 No fixed asset register is being maintained. Therefore additions to fixed assets have been taken as per trial balance & opening balance as per last year balance sheet. In our opinion fixed assets register should be maintained to show particulars of asset, cost, life & name of departments where it has been installed for effective control, supervision and calculation of depreciation.

5 Balances of debtors/receivables have been calculated as under:

| | |
|---|-------------|
| Opening balance as per last year balance sheet | A |
| Add: Current year demand as given by nagar nigam | B |
| Less: Payment received against demand as per receipts & payments statement | C |
| Balance as shown in balance sheet | = A + B - C |

The above balance is subject to reconciliation with subsidiary ledger of individual assessee/tenant/party.

6 Nagar Nigam has made their first balance sheet as on 01/04/2009. there might be chances that some assets/ liabilities have not been incorporated in the balance sheet because first balance sheet is compiled on the basis of information & records made available by officers/ staff of nagar nigam.

7 Previous year Figures are Re-Grouped in order to make them comparative.

8 In The Financial Year, Jhansi Nagar Nigam assessed the House tax receivable and Water Tax Payable With Water Tax Department. To adjust this, They reduced their Receivables and Increase their expenses by Rs.5,08,00,604 respectively.

NAGAR NIGAM JHANSI
Income and Expenditure Statement for the period from 2019 to 2020

| Sr.no. | Item/ Head of Account | Schedule No | CurrentYear Amount (Rs.) | Previous Year Amount (Rs.) |
|--------------------|--|-------------|--------------------------|----------------------------|
| 1 | 2 | 3 | 4 | 5 |
| INCOME | | | | |
| 1 | Tax Revenue | I-1 | 17,69,70,993.00 | 16,68,93,477.00 |
| 2 | Assigned Revenues & Compensation | I-2 | 0.00 | 0.00 |
| 3 | Rental Income from Municipal Properties | I-3 | 44,11,850.00 | 70,88,010.00 |
| 4 | Fees & User Charges | I-4 | 2,09,15,406.00 | 2,69,75,924.14 |
| 5 | Sale & Hire Charges | I-5 | 47,27,279.35 | 43,54,373.80 |
| 6 | Revenue Grants, Contributions & Subsidies | I-6 | 1,55,78,09,549.60 | 1,37,29,15,680.00 |
| 7 | Income from Investments | I-7 | 0.00 | 0.00 |
| 8 | Interest Earned | I-8 | 7,48,44,630.00 | 5,01,35,930.82 |
| 9 | Other Income | I-9 | 1,00,64,558.00 | 1,73,58,177.00 |
| A | Total – INCOME | | 1,84,97,44,265.95 | 1,64,57,21,572.76 |
| EXPENDITURE | | | | |
| 10 | Establishment Expenses | I-10 | 67,41,28,792.00 | 56,71,56,145.00 |
| 11 | Administrative Expenses | I-11 | 3,54,10,864.00 | 3,60,00,657.00 |
| 12 | Operations & Maintenance | I-12 | 65,05,16,703.62 | 64,16,12,280.98 |
| 13 | Interest & Finance Expenses | I-13 | 61,294.88 | 79,557.91 |
| 14 | Programme Expenses | I-14 | 34,99,797.00 | 78,99,839.00 |
| 15 | Revenue Grants, Contributions & subsidies | I-15 | 0.00 | 0.00 |
| 16 | Provisions & Write off | I-16 | 0.00 | 0.00 |
| 17 | Miscellaneous Expenses | I-17 | 97,39,777.00 | 65,60,084.00 |
| B | Total Expenditure Before Depreciation | | 1,37,33,57,228.50 | 1,25,93,08,563.89 |
| C=A-B | Income over Expenditure Before Depreciation | | 47,63,87,037.45 | 38,64,13,008.87 |
| 18 | Depreciation | | 26,78,20,738.54 | 29,66,93,408.09 |
| D=C-DeP. | Gross surplus/ (deficit) of income over expenditure before Prior Period Items | | 20,85,66,298.91 | 8,97,19,600.78 |
| 19 | Add: Prior period Items (Net) | I-18 | 2,000.00 | 0.00 |
| | Gross surplus/ (deficit) of income overexpenditure after Prior Period Items | | 20,85,64,298.91 | 8,97,19,600.78 |
| 20 | Net balance being surplus/ deficit carriedover to Municipal Fund | | 20,85,64,298.91 | 8,97,19,600.78 |

NAGAR NIGAM JHANSI
YEAR ENDING
Schedule I-1: Tax Revenue

| Sr.no | Particulars | Current Year (Rs.) | PreviousYear (Rs.) |
|-------|--|------------------------|------------------------|
| 1 | 2 | 3 | 4 |
| 1 | Property tax | 17,24,98,000.00 | 15,68,16,000.00 |
| 2 | Advertisement tax | 43,72,543.00 | 99,27,397.00 |
| 3 | Cinema hall tax | 1,00,450.00 | 1,50,080.00 |
| 4 | Stamp Tax | | |
| | Sub-total | 17,69,70,993.00 | 16,68,93,477.00 |
| | Less: - | | |
| 5 | Tax Remissions & Refund [Schedule 1-1 (a)] | 0.00 | 0.00 |
| | | | |
| | Total tax revenue | 17,69,70,993.00 | 16,68,93,477.00 |

| Sr.no | Particulars | Current year (Rs.) | Previous year (Rs.) |
|-------|---|--------------------|---------------------|
| 1 | 2 | 3 | 4 |
| 1 | Property taxes | | |
| 2 | Advertisement tax | | |
| 3 | Others | | |
| | | | |
| | Total refund and remission of tax revenues | 0.00 | 0.00 |

Schedule I-2 : Assigned Revenues & Compensation

| Sr.no | Particulars | Current year (Rs.) | Previous year (Rs.) |
|--------------|---|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 1 | Taxes and Duties collected by others | 0.00 | 0.00 |
| 2 | Compensation in lieu of Taxes / duties | 0.00 | 0.00 |
| 3 | Compensations in lieu of Octroi | 0.00 | 0.00 |
| | | | |
| | Total assigned revenues & compensation | 0.00 | 0.00 |

Schedule I-3: Rental income from Municipal Properties

| Sr.no | Particulars | Current year (Rs.) | Previous Year (Rs.) |
|--------------|--|---------------------------|----------------------------|
| 1 | 2 | 3 | 4 |
| 1 | Rent From Muncipal Buildings | 43,45,000.00 | 39,50,000.00 |
| | Rent From Muncipal land | 66,850.00 | 22,01,365.00 |
| | | | |
| 2 | Rent from lease of lands | 0.00 | 0.00 |
| | Temporary Letting Municipal Lands | 0.00 | 0.00 |
| | Premium On Shops | 0.00 | 9,36,645.00 |
| | Premium On Lease | 0.00 | 0.00 |
| | | | |
| 3 | Other rents | 0.00 | 0.00 |
| | | | |
| | Sub-Total | 44,11,850.00 | 70,88,010.00 |
| | Less: | | |
| 4 | Rent Remission and Refunds | | |
| | | | |
| | Sub-total | 0.00 | 0.00 |
| | Total Rental Income from Municipal Properties | 44,11,850.00 | 70,88,010.00 |

Schedule I-4 : Fees & User Charges

Schedule I-4 (a): Fees & User Charges – Function wise

| Sr.no | Particulars | Current year (Rs.) | Previous Year (Rs.) |
|-------|--|--------------------|---------------------|
| 1 | 2 | | 4 |
| 1 | Municipal Body | 0.00 | 0.00 |
| 2 | Election | 0.00 | 0.00 |
| 3 | Record Room | 0.00 | 0.00 |
| 4 | Workshop | 0.00 | 0.00 |
| 5 | Census | 0.00 | 0.00 |
| | Total income from fees & user charges – Function wise | 0.00 | 0.00 |

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

| Sr.no | Particulars | Current year (Rs.) | Previous Year (Rs.) |
|-------|---|-----------------------|-----------------------|
| 1 | 2 | 3 | 4 |
| 1 | Registration Fees (Death & Birth) | 96,896.00 | 61,648.00 |
| 2 | License fees | 12,00,727.00 | 16,00,512.00 |
| 3 | Commercial license Fees | 10,78,298.00 | 12,32,466.00 |
| 4 | Land license Fees | 0.00 | 0.00 |
| 5 | Parking Fees | 50,75,238.00 | 39,90,345.00 |
| 6 | Mutation Fees | 40,49,450.00 | 34,19,000.00 |
| 7 | N.O.C Fee | 20,18,648.00 | 22,16,877.00 |
| 8 | Penalties Deducted From Contractors | 1,03,150.00 | 4,56,828.00 |
| 9 | Fines | 8,97,950.00 | 9,75,819.00 |
| 10 | Vehicle Tax | 0.00 | 26,160.00 |
| 12 | Garbage collection charges | 0.00 | 0.00 |
| 13 | Pratiyogita Fees | 0.00 | 0.00 |
| 14 | Temporary Letting Of Municipal Lands | 3,09,880.00 | 15,602.00 |
| 15 | Temporary Deduction From Contractor | 0.00 | 89,99,745.00 |
| 16 | Other Fees | | |
| | Other Fees | 8,33,800.00 | 4,16,598.14 |
| | Copying Fees | 22,514.00 | 42,870.00 |
| | Compounding Fees | 2,58,750.00 | 1,43,900.00 |
| | Road cutting charges | 49,69,055.00 | 33,77,354.00 |
| | Dog Tax | 1,050.00 | 200.00 |
| 15 | Other Charges | 0.00 | 0.00 |
| | Sub-Total. | 2,09,15,406.00 | 2,69,75,924.14 |
| | Less: | | |
| 16 | Rent Remission and Refunds | 0 | 0 |
| | Sub-total | 0.00 | 0.00 |
| | Total income from Fees & User Charges – Income head-wise | 2,09,15,406.00 | 2,69,75,924.14 |
| 16 | User Charges | | |
| | Revenue from Hospitals | 0.00 | 0.00 |
| | | 0.00 | 0.00 |

Schedule I-5 : Sale & Hire Charges

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

| Sr.no | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|-------|--|--------------------|---------------------|
| 1 | 2 | 3 | 4 |
| 1 | Municipal Body | 0.00 | |
| 2 | Stores & Purchase | 0.00 | |
| 3 | Workshop | 0.00 | |
| 4 | Census | 0.00 | |
| | Total Income from Sale & Hire charges – Function wise | 0.00 | 0.00 |

Schedule I-5 (b): Sale & Hire Charges – Income head-wise

| Sr.no | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|-------|---|---------------------|---------------------|
| 1 | Sale of stores & scrap | 0.00 | 0.00 |
| | Sale of Tress, Grass,Fruit | 0.00 | 9,120.00 |
| | | | |
| | | | |
| 2 | Sale of Others | | |
| | sale of compost | 14,590.00 | 18,600.00 |
| | Sale of Tender | 43,25,606.35 | 54,41,412.00 |
| 3 | Hire Charges for Vehicles | 0.00 | 0.00 |
| 4 | Hire Charges for Equipment | 0.00 | 0.00 |
| | Income from Vehicle Lifter | 3,87,083.00 | 4,31,766.00 |
| | | | |
| | Total Income from Sale & Hire charges – income head-wise | 47,27,279.35 | 59,00,898.00 |

Schedule I-6: Revenue Grants, Contributions & Subsidies

| Sr.no | Particulars | Current year (Rs.) | Previous Year (Rs.) |
|-------|--|--------------------------|--------------------------|
| 1 | 2 | 3 | 4 |
| 1 | Revenue Grant | | |
| | Infrastructure Grant | 2,01,47,015.00 | 40,34,128.00 |
| | State Finance Commission | 1,36,49,00,525.60 | 1,26,69,28,858.00 |
| | Central Finance Commission | 14,86,38,337.00 | 10,40,93,438.00 |
| | U.I.D.S.S.M.T | 0.00 | 0.00 |
| | Swachh Bharat Mission | 1,07,52,794.00 | 3,37,27,305.00 |
| | Shamshan Ghat Grant | | |
| | Amrut Yojana | 1,18,34,878.00 | 1,00,549.00 |
| 2 | Re-imburement of expenses | 0.00 | 0.00 |
| 3 | Contribution towards schemes | 15,36,000.00 | 0.00 |
| | Total Revenue Grants, Contributions & Subsidies | 1,55,78,09,549.60 | 1,40,88,84,278.00 |

Schedule I-7: Income from Investments – General Fund

| Sr.no | Particulars | Current year (Rs.) | Previous Year (Rs.) |
|-------|---|--------------------|---------------------|
| 1 | 2 | 3 | 4 |
| 1 | Interest on Investments | | |
| 2 | Dividend | 0.00 | 0.00 |
| 3 | Income from projects taken up on commercial basis | 0.00 | 0.00 |
| 4 | Profit in Sale of Investments | 0.00 | 0.00 |
| 5 | Others | 0.00 | 0.00 |
| | Total Income from Investments | 0.00 | 0.00 |

Schedule I-8: Interest Earned

| Sr.no | Particulars | Current year (Rs.) | Previous Year (Rs.) |
|-------|---|-----------------------|-----------------------|
| 1 | 2 | 3 | 4 |
| 1 | Interest from Bank Accounts | 4,77,87,437.00 | 3,86,90,362.00 |
| 2 | Interest on Loans and advances to Employees | | |
| 3 | Interest on loans to others | | |
| 4 | Interest on Investments | 2,70,57,193.00 | 2,25,41,565.00 |
| 5 | Other Interest | | |
| | | | |
| | Total. – Interest Earned | 7,48,44,630.00 | 6,12,31,927.00 |

Schedule I-9: Other Income

| Sr.no | Particulars | Current year (Rs.) | Previous Year (Rs.) |
|-------|---------------------------------------|-----------------------|-----------------------|
| 1 | 2 | 3 | 4 |
| 1 | Insurance Claim Recovery | 0.00 | 0.00 |
| 2 | Profit on Disposal of Fixed assest | 0.00 | 0.00 |
| 3 | Recovery from Employees | 0.00 | 0.00 |
| 4 | Rent and Electricity | 5,54,683.00 | 2,64,362.00 |
| 5 | Miscellaneous Income | | |
| | Solid Waste Management (door to door) | 89,41,760.00 | 85,28,245.00 |
| | Septic Tank Cleaning Charges | 15,000.00 | 0.00 |
| | R.T.I. Act Fees | 5,685.00 | 2,954.00 |
| | Other Receipt | 20.00 | 77,32,874.00 |
| | Income From Disposals | 0.00 | 5,24,900.00 |
| | S.B.M Penalty | 2,85,590.00 | 1,66,142.00 |
| | Reciepts From Ponds | 2,26,050.00 | 1,38,700.00 |
| | Slaughter House | 35,770.00 | 0.00 |
| | | | |
| | Total Other Income | 1,00,64,558.00 | 1,73,58,177.00 |

Schedule I-10: Establishment Expenses

Schedule I-10 (a): Establishment Expenses – Function wise

| Sr.no | Particulars | Current year (Rs.) | Previous Year (Rs.) |
|-------|---|------------------------|------------------------|
| 1 | 2 | 3 | 4 |
| 1 | General Administration | 5,71,52,337.00 | 49549422.00 |
| 2 | Finance, Accounts, Audit | 40,39,772.00 | 3637886.00 |
| 3 | Health Deptt. | | |
| | Health Office Establishment | 1,02,59,675.00 | 9017036.00 |
| | Health Office Establishment centralized | 96,37,647.00 | 7274898.00 |
| | | 0.00 | 0.00 |
| 4 | Market & Slaughter House Establishment | | |
| 5 | Property house Tax Establishment | 1,69,99,968.00 | 13902767.00 |
| 6 | Public Works Establishment | 52,00,959.00 | 4482823.00 |
| 7 | Liberary & museum establishment | 0.00 | 0.00 |
| 8 | Parks & Garden Establishment | 0.00 | 0.00 |
| 9 | Octroi Establishment | 0.00 | 0.00 |
| 10 | Pound Establishment | 0.00 | 0.00 |
| 11 | Safety & Security | 3,73,73,566.00 | 24962084.00 |
| 12 | Sanitary Staff Establishment | 16,39,47,489.00 | 133752799.00 |
| 13 | Sanvida Sanitary Staff (Contract & Casual) | 22,58,78,285.00 | 196534572.00 |
| 14 | Street Light Establishment | 27,75,098.00 | 2216456.00 |
| 15 | Workshop Establishment | 0.00 | 0.00 |
| 16 | Birth Death and Department Establishment | 0.00 | 0.00 |
| 17 | Pension Fund | 12,39,17,673.00 | 105000000.00 |
| 18 | Outsourcing Expenses | 34,59,188.00 | 3222634.00 |
| 19 | M.N.L.P. office Establishment | 0.00 | 90000.00 |
| 20 | ESI Contribution | 1,17,09,466.00 | 12420991.00 |
| 21 | Leprosy Home Grant | 2,98,200.00 | 255600.00 |
| 22 | Medical Reimbursement | 14,79,469.00 | 741929.00 |
| 23 | Honorarium To Staff | 0.00 | 94248.00 |
| 24 | DAILY WAGES/CONTRACT/CASUAL LABOUR | 0.00 | 0.00 |
| | | | |
| | Total establishment expenses – Function wise | 67,41,28,792.00 | 56,71,56,145.00 |

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

| Sr.no | Particulars | Current year (Rs.) | Previous Year (Rs.) |
|-------|--|-----------------------|-----------------------|
| 1 | 2 | 3 | 4 |
| 1 | Rent, Rates and Taxes | | |
| 2 | Electricity Charges | 72,51,769.00 | 84,01,487.00 |
| 3 | Communication Expenses | | |
| | Telephone & Fax Expenses | 8,90,858.00 | 8,06,818.00 |
| | Interenet & Website Expenses | 2,48,486.00 | 10,39,816.00 |
| 4 | Books & Periodicals | | |
| | News Paper & Magzines | 24,322.00 | 65,958.00 |
| 5 | Printing and Stationery | | |
| | Stationery Expenses | 59,72,355.00 | 58,86,135.00 |
| | Fax & Photocopy Expenses | 12,39,051.00 | 9,58,345.00 |
| | Printing Expenses | 57,90,613.00 | 58,85,775.00 |
| 6 | Travelling & Conveyance | 3,00,302.00 | 5,06,311.00 |
| 7 | Insurance (Vehicle) | 21,38,492.00 | 26,15,097.00 |
| 8 | Audit Fees | 0.00 | 0.00 |
| 9 | Legal Expenses | | |
| | Fees Advocates & Counsels | 8,25,770.00 | 6,04,302.00 |
| | Compensation paid Against Legal Suit | | |
| 10 | Advertisement and Publicity (Hording & Advertisement) | 16,78,041.00 | 25,56,771.00 |
| 11 | Membership & subscriptions | 0.00 | 0.00 |
| 12 | Other Administrative Expenses | | |
| | Reception Expenses | 0.00 | 0.00 |
| | House Session Expenses | 3,63,230.00 | 1,18,035.00 |
| | Executive Committee Expenses | 2,31,090.00 | 1,69,920.00 |
| | Data Feeding for Computerization | 24,03,359.00 | 19,98,200.00 |
| | Uniform Expenses | 13,29,150.00 | 7,73,759.00 |
| | Other Expenses (Light decoration) | 15,600.00 | 11,37,027.00 |
| | Other Expenses (LIBRARY & MUSEUM) | 0.00 | 0.00 |
| | Other Expenses | 47,08,376.00 | 24,76,901.00 |
| | Total establishment expenses – expense head wise | 3,54,10,864.00 | 3,60,00,657.00 |

Schedule I-12: Operations and Maintenance

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

| Sr.no | Particulars | Current year (Rs.) | Previous Year (Rs.) |
|-------|--|------------------------|------------------------|
| 1 | 2 | 3 | 4 |
| | Contract and casual Labours | 2,70,83,313.00 | 1,90,38,912.00 |
| | Water supply & hand pump exp. | 0.00 | 0.00 |
| | | 2,70,83,313.00 | 1,90,38,912.00 |
| | Opening Stock | | |
| | Store (General) | 2,81,060.00 | 3,40,259.00 |
| | Store (Health) | 40,87,631.62 | 24,10,589.60 |
| | Store (Street Light) | 1,07,26,629.00 | 61,04,741.00 |
| | | 1,50,95,320.62 | 88,55,589.60 |
| | Bulk Purchase of Material | 0.00 | 0.00 |
| | Purchase Store General | 99,72,473.00 | 78,76,071.00 |
| | Purchase Street Light Material | 66,39,842.00 | 2,75,33,079.00 |
| | Workshop Store Spares & Lubricants | 59,00,694.00 | 46,92,128.00 |
| | Conservency (Sanitary) store | 45,21,367.00 | 37,90,439.00 |
| | Plant & Contingencies | 64,21,347.00 | 10,25,774.00 |
| | Contingency Exp tools and Plants | 0.00 | 4,91,715.00 |
| | Traffic Light | 0.00 | 1,43,068.00 |
| | Pyao Suvudha | 6,71,975.00 | 6,85,087.00 |
| | Repairs & maintenance Parks & Gardens (Minor & MAJOR) | 1,60,73,161.00 | 1,51,94,746.00 |
| | Well Cleaning & Repair | 23,68,348.00 | 11,74,199.00 |
| | Plantation & maintenance | 59,61,257.00 | 68,75,366.00 |
| | Swatch Bharat Mission | 1,07,52,794.00 | 3,37,90,310.00 |
| | Electrical Fitting in Muncipal Building | 2,75,530.00 | 1,89,058.00 |
| | Central finance commission fund | 14,86,38,337.00 | 10,34,06,811.00 |
| | Solid waste management (door to door) | 4,85,04,020.00 | 4,96,81,277.00 |
| | Amrut Yojana | 1,18,34,878.00 | 1,00,549.00 |
| | Alaw expenses | 0.00 | 11,74,985.00 |
| | | 29,36,31,343.62 | 25,78,24,662.00 |
| | Closing Stock | | |
| | General Store | 3,23,125.00 | 2,81,060.00 |
| | Health Store | 43,92,303.00 | 40,87,631.62 |
| | Street Light | 67,58,575.00 | 1,07,26,629.00 |
| | | 1,14,74,003.00 | 1,50,95,320.62 |
| | | | |
| | Total Operations & Maintenance expenses – Function wise | 30,92,40,653.62 | 27,06,23,842.98 |

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

| Sr.no | Particulars | Current year (Rs.) | Previous Year (Rs.) |
|-------|---|------------------------|------------------------|
| 1 | 2 | 3 | 4 |
| 1 | Fuel (Diesel Petrol and Mobile Oil) exp. | 5,38,96,774.00 | 4,84,30,150.00 |
| 2 | Hire Charges/ Vehicle Rent | 31,72,548.00 | 39,51,553.00 |
| 3 | Repairs & maintenance –Infrastructure Assets | 2,30,100.00 | 13,96,54,928.00 |
| 4 | Road Repair & Maintenance | 2,54,09,395.00 | 3,70,27,488.00 |
| 5 | Repair and Maintenance of Drains | 39,78,646.00 | 2,03,62,547.00 |
| 6 | Annual Drain Cleaning Charges | 11,97,096.00 | 66,63,351.00 |
| 7 | Minor Repairs & maintenance – Buildings | 18,43,408.00 | 46,53,461.00 |
| 8 | Major Repair and maintenance of Buildings | 8,05,671.00 | 7,87,337.00 |
| 9 | Maintenance Land/Iron | 9,68,48,483.00 | 29,93,250.00 |
| 10 | Repairs & maintenance – Others | 39,64,145.00 | 47,09,663.00 |
| 11 | Maintenance of rest house | 17,69,950.00 | 17,40,000.00 |
| 12 | Maintenance & repair of existing lines | 3,81,56,138.00 | 14,92,694.00 |
| 13 | Waste Products Project Consultancy | 1,02,31,814.00 | 1,11,69,662.00 |
| 14 | Light Poles Maintenance/Light Shifting Expenses | 1,38,78,551.00 | 8,04,095.00 |
| 15 | Levelling Work of Roads | 0.00 | 1,00,16,480.00 |
| 16 | Vehicle Maintenance & Repair | 2,01,82,374.00 | 2,41,45,763.00 |
| 17 | Disposal Of Deads | 6,25,083.00 | 6,90,908.00 |
| 18 | Funeral Ground/Graveyard Maintenance | 44,33,930.00 | 8,94,504.00 |
| 19 | Water Charges | 6,06,51,944.00 | 5,08,00,604.00 |
| | | 34,12,76,050.00 | 37,09,88,438.00 |
| | Total operations & maintenance - expense head wise (12a+12b) | 65,05,16,703.62 | 64,16,12,280.98 |

Schedule I-13: Interest & Finance Charges

| Sr.no | Particulars | Current year (Rs.) | Previous Year (Rs.) |
|-------|---|--------------------|---------------------|
| 1 | 2 | 3 | 4 |
| 1 | Interest on Loans from Central Government | 0.00 | 0.00 |
| 2 | Interest on Loans from State Government | 0.00 | 0.00 |
| 3 | Interest on Loans from Government Bodies & associations | 0.00 | 0.00 |
| 4 | Interest on Loans from International Agencies | 0.00 | 0.00 |
| 5 | Interest on Loans from Banks & Other Financial | 0.00 | 0.00 |
| 6 | Institutions | 0.00 | 0.00 |
| 7 | Other Interest | 0.00 | 0.00 |
| 8 | Other Finance Expenses | 0.00 | 0.00 |
| 9 | Bank Charges | 61,294.88 | 79,557.91 |
| | Total Interest & Finance Charges | 61,294.88 | 79,557.91 |

Schedule I-14: Programme Expenses

| Sr.no | Particulars | Current year (Rs.) | Previous Year (Rs.) |
|-------|-----------------------------------|---------------------|---------------------|
| 1 | 2 | 3 | 4 |
| 1 | Election Expenses | 0.00 | 0.00 |
| 2 | Own Programmes | 0.00 | 92,881.00 |
| 3 | Share in Programmes of others | 0.00 | 0.00 |
| 4 | Awarenes of Gov. Plans &Project | 0.00 | 0.00 |
| 5 | Awareness regarding Tax Payment | 0.00 | 0.00 |
| 6 | Awareness of Cleanliness | 34,99,797.00 | 78,06,958.00 |
| | Total Programme Expenses \ | 34,99,797.00 | 78,99,839.00 |

Schedule I-15: Revenue Grants, Contributions & Subsidies

| Sr.no | Particulars | Current year (Rs.) | Previous Year (Rs.) |
|-------|--|--------------------|---------------------|
| 1 | 2 | 3 | 4 |
| 1 | Grants | 0.00 | 0.00 |
| 2 | Contributions | 0.00 | 0.00 |
| 3 | Subsidies | 0.00 | 0.00 |
| | Total Revenue Grants, Contributions & Subsidies | 0.00 | 0.00 |

Schedule I-16: Provisions & Write off

| Sr.no | Particulars | Current year (Rs.) | Previous Year (Rs.) |
|-------|---|--------------------|---------------------|
| 1 | 2 | 3 | 4 |
| 1 | Provisions for Doubtful receivables | 0.00 | 0.00 |
| 2 | Provision for other Assets | 0.00 | 0.00 |
| 3 | Revenues written off | 0.00 | 0.00 |
| 4 | Assets written off | 0.00 | 0.00 |
| 5 | Miscellaneous Expense written off | 0.00 | 0.00 |
| | Total Provisions & Write off | 0.00 | 0.00 |

Schedule I-17: Miscellaneous Expenses

| Sr.no | Particulars | Current year (Rs.) | Previous Year (Rs.) |
|-------|---|---------------------|---------------------|
| 1 | 2 | 3 | 4 |
| 1 | Epidemics expenses | 1,80,000.00 | 0.00 |
| 2 | Loss on disposal of Investments | 0.00 | 0.00 |
| 3 | Other Miscellaneous Expenses | 9,82,344.00 | 9,57,059.00 |
| 4 | National Festival Expenses | 1,23,750.00 | 35,000.00 |
| 5 | Other Exp (Birth & Death) | 0.00 | 0.00 |
| 6 | Other Exp (Sanitary Regular Staff) | 0.00 | 0.00 |
| 7 | Other Exp (Property Deptt.) | 0.00 | 0.00 |
| 8 | Other Exp (Law Deptt.) | 0.00 | 0.00 |
| 9 | Other Exp (Workshop) | 0.00 | 0.00 |
| 10 | Other Exp (Public Works) | 0.00 | 0.00 |
| 11 | Other Exp (I.T., T.T. & EPF CONSULTANCY) | 3,75,878.00 | 3,40,168.00 |
| 12 | Other exp (Account/ Cash Deptt.) | 0.00 | 0.00 |
| 13 | Other exp (General Administration) | 37,753.00 | 1,32,970.00 |
| 14 | Other exp (Health Officers & Sanitary) | 0.00 | 0.00 |
| 15 | Other exp (House & Executive Comm.) | 0.00 | 77,120.00 |
| 16 | Other exp (House tax) | 0.00 | 46,309.00 |
| 17 | Other exp (M.N.L.P OFFICE) | 0.00 | 0.00 |
| 18 | Other exp (Parks & Gardens) | 0.00 | 0.00 |
| 19 | Other Payment & Charges | 0.00 | 0.00 |
| 20 | Encage & Release of Wild & Stary Animal | 0.00 | 14,48,876.00 |
| 21 | Other Expenses (Ponds) | 44,19,614.00 | 12,49,728.00 |
| 22 | Vediography and Photography | 98,881.00 | 3,73,049.00 |
| 23 | Dogs Expenses | 29,77,949.00 | 18,99,805.00 |
| 24 | Rain Water Drainage | 5,43,608.00 | 0.00 |
| | Total Miscellaneous expenses | 97,39,777.00 | 65,60,084.00 |

Schedule I-18: Prior Period Items (Net)

| Sr.no | Particulars | Current year (Rs.) | Previous Year (Rs.) |
|-------|---|--------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Income | | |
| 1 | Taxes | | |
| 2 | Other – Revenues | | |
| 3 | Recovery of revenues written off | | |
| 4 | Other income | | |
| | Sub – Total Income (a) | 0.00 | 0.00 |
| | Expenses | | |
| 5 | Refund of Taxes | | |
| 6 | Refund of Other – Revenues | | 0.00 |
| 7 | Other Expenses (penalty of mp fund grant) | -2,000.00 | |
| | Sub – Total Income (b) | -2,000.00 | 0.00 |
| | Total Prior Period (Net) (a-b) -. | 2,000.00 | 0.00 |

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