

AUDIT REPORT

We have examined the Balance Sheet as at 31st March, 2022 and the Income and Expenditure A/c for the year ended on 31-03-2022 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 31-03-2022.
 - (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 31-03-2022.

Dated: 18.05.2023
Place: Jhansi
UDIN: 23410114BGWRLU7269



For A. Singhal & Associates
Chartered Accountants

M. Jain

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

JHANSI NAGAR NIGAM

**Annexure 'A' forming part of Audit Report for
Balance Sheet as on 31-03-2022**

- 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.



NAGAR NIGAM JHANSI
Balance Sheet as on 31/03/2022

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	22,50,27,59,431.46	22,84,70,01,999.71
2	Earmarked Funds	B-2	40,51,70,478.48	69,49,25,038.18
3	Reserves	B-3	0.00	0.00
	Total Reserves & Surplus		22,90,79,29,909.94	23,54,19,27,037.89
4	Grants, Contributions for specific purposes	B-4	8,90,23,006.61	7,38,26,011.61
	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	4,47,01,268.60	3,48,90,836.60
10	Provisions	B-10	0.00	0.00
	Total Current Liabilities and Provisions		4,47,01,268.60	3,48,90,836.60
	TOTAL LIABILITIES		23,04,16,54,185.15	23,65,06,43,886.10
	ASSETS			
	Fixed Assets			
11	Written Down value (Opening)	B-11	20,81,89,14,451.84	20,82,78,06,824.78
12	Add: Addition During the year		47,26,31,698.00	26,02,53,902.00
13	Less: Depreciation During the year		27,59,85,894.52	26,91,46,274.95
	Net Written Down value (Closing)		21,01,55,60,255.31	20,81,89,14,451.84
14	Capital Work-in-Progress		0.00	0.00
	Total Fixed Assets		21,01,55,60,255.31	20,81,89,14,451.84

Nagar Nigam, Jhansi.


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	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	45,24,48,392.00	43,33,36,514.00
18	Investments – Shares Of Jhansi Nagar Nigam Ltd.		50,00,000.00	50,00,000.00
	Total Investments		45,74,48,392.00	43,83,36,514.00
	Current Assets, Loans and Advances			
19	Stock in Hand (Inventories)	B-15	57,70,394.00	87,56,318.00
20	Sundry Debtors(Receivables)	B-16	5,65,30,302.64	5,85,97,619.76
	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	1,32,46,97,335.20	2,18,09,57,476.51
23	Loans, advances and deposits	B-19	18,16,47,506.00	14,50,81,506.00
24	Less: Accumulated provision against Loans		0.00	0.00
	Total Current Assets, Loans & Advances		1,56,86,45,537.84	2,39,33,92,920.27
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		23,04,16,54,185.15	23,65,06,43,886.11
	Notes on Accounts	B-22		

Account Officer
Nagar Nigam, Jhansi

Nagar Ayukt
Nagar Nigam, Jhansi


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

Date : 20.01.2023
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	22,84,70,01,999.71	47,26,79,084.00	23,31,96,81,083.71	0.00	23,31,96,81,083.71
310- 90(Surplus/Deficit)	0.00	-81,69,21,652.25	-81,69,21,652.25	0.00	-81,69,21,652.25
	23,13,74,29,607.48	-34,42,42,568.25	22,50,27,59,431.46	0.00	22,50,27,59,431.46


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Schedule B- 2: Earmarked Funds

Schedule B – 2: Special Funds/ Sinking Fund/ Trust or Agency
Amount in Rs.

Particulars	Special Fund 1 INFRASTRUCTURE FUND	Special Fund 2 BUNDELKHAND PACKAGE (AATIYA TALL)	Special Fund 3 CENTRAL FINANCE FUND(TFC)	Special Fund 4 APJ ABDUL KALAM SOUR URJA YOJANA	Special Fund 5 15th FINANCE COMMISSION	Special Fund 6 D.U.D.A GRANT	Special Fund 7 JHANSI DEVELOPMENT AUTHORITY FUND	Special Fund 8 OTHER GRANT D.P.R (CITY MAPPING)
Code No.								
(a) Opening Balance	9,49,36,619.58	2,80,028.00	8,15,30,844.60	1,50,57,842.00	50,09,39,704.00	21,80,000.00	0.00	0.00
(b) Received During the Year	26,10,802.00	0.00	0.00	0.00	20,78,72,829.00	0.00	3,17,33,700.00	3,20,000.00
(i) Transfer from TFC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Interest earned	18,30,792.00	0.00	24,85,552.00	4,46,724.00	1,49,78,125.00	0.00	0.00	0.00
(iii) Profit on disposal of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Other Income (Penalties, Fines ETC)	29,476.00	0.00	76,756.00	0.00	54,500.00	0.00	0.00	0.00
(v) Previous years Interest not taken in grant (Old Year Adjustment)			1,42,89,614.00					
(v) Other addition (Old Year Adjustment)	61,69,155.80	0.00	1,60,51,227.30	0.00	0.00	0.00	0.00	0.00
Total (b)	1,06,40,225.80	0.00	3,29,03,149.30	4,46,724.00	22,29,05,454.00	0.00	3,17,33,700.00	3,20,000.00
Total (a+ b)	10,55,76,845.38	2,80,028.00	11,44,33,993.90	1,55,04,566.00	72,38,45,158.00	21,80,000.00	3,17,33,700.00	3,20,000.00
(c) Payments out of funds								
(i) Capital expenditure on								
Fixed Assets*	3,93,91,496.00	0.00	7,41,68,874.00	0.00	20,84,31,252.00	0.00	0.00	0.00
Others (Advance Given)	2,87,26,000.00	0.00	5,00,000.00	0.00	73,40,000.00	0.00	0.00	0.00
Sub-total	6,81,17,496.00	0.00	7,46,68,874.00	0.00	21,57,71,252.00	0.00	0.00	0.00
(ii) Revenue Expenditure	2,99,12,779.00	0.00	3,71,91,177.00	0.00	1,95,67,431.00	7,08,802.00	14,72,515.00	3,20,000.00
Bank Charges	306.80	0.00	826.00	0.00	354.00	0.00	0.00	0.00
Sub-total	2,99,13,085.80	0.00	3,71,92,003.00	0.00	1,95,67,785.00	7,08,802.00	14,72,515.00	3,20,000.00
(iii) Other:								
"Nikanyansh" Contribution of Amrut	0.00	0.00	0.00	0.00	7,09,72,000.00	0.00	0.00	0.00
Transfer to Jal Nigam in respect of Water Charges					7,00,00,000.00			
Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total	0.00	0.00	0.00	0.00	14,09,72,000.00	0.00	0.00	0.00
Total of (i+ ii+ iii) (c)	9,80,30,581.80	0.00	11,18,60,877.00	0.00	37,63,11,037.00	7,08,802.00	14,72,515.00	3,20,000.00
Net balance at the year end - (a+ b)- (c)	75,46,263.58	2,80,028.00	25,73,116.90	1,55,04,566.00	34,75,34,121.00	14,71,198.00	3,02,61,185.00	0.00
Grant Total of Special Funds								40,51,70,478.48

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Schedule 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

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Schedule B- 4: Grants & Contribution for Specific Purposes

Particulars	Grants for Shamshan Ghat	Grants from State Government UIDSSMT	KANHA GAUSHALA EVAM BESHARA PASHU YOJNA	SWACHH BHARAT MISSION	M.P FUND	MUKHYAMANTRI SAMUHIK VIVAH YOJNA	AMRUT YOJANA	CSR FUND
Opening Balance	67,96,057.00	2,91,90,849.00	13,38,326.59	2,49,84,530.30	2,28,183.48	26,81,982.96	86,06,082.28	0.00
Additions to the Grants *								
Grant received during the year	0.00	0.00	2,48,00,000.00	7,92,48,020.00	24,53,340.00	65,03,000.00	0.00	3,53,46,546.00
Interest upto 31.03.2022	0.00	8,66,010.00	80,983.00	7,87,465.00	5,64,741.00	27,575.00	2,83,169.00	1,47,613.00
Profit on disposal of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Appreciation in Value of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other income (penalties, fines etc)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other addition (Previous year Adjustment)	0.00	0.00	0.00	0.00	0.00	0.00	9,34,720.00	0.00
Total (b)	0.00	8,66,010.00	2,48,80,983.00	8,00,35,485.00	30,18,081.00	65,30,575.00	12,17,889.00	3,54,94,159.00
Total (a+ b)	67,96,057.00	3,00,56,859.00	2,62,19,309.59	10,50,20,015.30	32,46,264.48	92,12,557.96	98,23,971.28	3,54,94,159.00
Payments out of funds								
Capital expenditure								
Fixed Assets	67,96,057.00	0.00	0.00	7,11,44,836.00	8,33,940.00	0.00	0.00	3,53,46,629.00
Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital expenditure -total.	67,96,057.00	0.00	0.00	7,11,44,836.00	8,33,940.00	0.00	0.00	3,53,46,629.00
Revenue Expenditure	0.00	0.00	90,56,282.00	10,39,532.00	6,43,494.00	90,53,588.00	0.00	0.00
Bank Charges	0.00	0.00	472.00	354.00	607.70	41.30	0.00	354.00
Revenue Expenditure -total	0.00	0.00	90,56,754.00	10,39,886.00	6,44,101.70	90,53,629.30	0.00	354.00
Amount Returned	0.00	0.00	0.00	0.00	0.00	0.00	29,30,000.00	0.00
Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Amount Returned -total	0.00	0.00	0.00	0.00	0.00	0.00	29,30,000.00	0.00
Total (c) [i+ ii+ iii]	67,96,057.00	0.00	90,56,754.00	7,21,84,722.00	14,78,041.70	90,53,629.30	29,30,000.00	3,53,46,983.00
Net balance - (a+ b)- (c)	0.00	3,00,56,859.00	1,71,62,555.59	3,28,35,293.30	17,68,222.78	1,58,928.66	68,93,971.28	1,47,176.00

Total

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8,90,23,006.61

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Nagar Nigam, Jhansi.

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

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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 he 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

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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	2,34,83,199.60	1,88,55,518.60
9	Income Tax Payable Of Salary	-54,236.00	-54,236.00
10	Income Tax Payable Of Contractor	3,08,355.00	3,02,385.00
11	Vehicle Loan	1,344.00	1,344.00
12	Salary payable	3,70,635.00	3,70,635.00
13	GI Payable	2,50,036.00	2,18,836.00
14	G.P.F Payable	3,44,399.00	3,44,399.00
15	R.D Payable	50,800.00	50,800.00
16	Harijan Society Payable	14,52,919.00	14,42,749.00
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	-78,093.00	-2,59,460.00
20	Trade Tax Deducted From Contractors	-3,11,374.00	-3,11,374.00
21	Bank Loan payable:		
	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
22	Withheld From Contractors	1,08,59,219.00	1,14,76,414.00
23	Earnest Money Deposit	0.00	69,500.00
24	GPF Advance Payable	6,59,518.00	6,59,518.00
25	Jangarna	4,40,733.00	4,40,733.00
26	G.S.T	22,239.00	15,639.00
27	L.I.C Payable	-1,40,002.00	-1,40,002.00
28	Festival Advance	1,000.00	-5,000.00
29	Premium On Shops	65,02,079.00	8,80,773.00
30	E.S.I Payable	0.00	1,209.00
31	NPS Payable	8,042.00	0.00
	Total Other liabilities (Sundry Creditors).	4,47,01,268.60	3,48,90,836.60

Nagar Nigam, Jhansi.

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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



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Schedule B- 11: Fixed Assets

Particulars	WDV as on 01/04/2020	Additions during the period 01/04/2020 to 30/09/2020	Additions during the period 01/10/2020 to 31/03/2021	Deductions during the period	Total assets before depreciation	Rate of Depreciation	Amount of Depreciation for current year	WDV as on 31/03/2021	At the end of the previous year
2	3	4	5	6	7	8	9	10	11
Land									
Land of villages	2,48,86,43,600.00			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	1,20,70,77,890.00	0.00	0.00	1,20,70,77,890.00	1,20,70,77,890.00
Buildings									
Nagar Nigam Buildings	1,16,71,11,249.09		6,88,414.00	0.00	1,16,77,99,663.09	10%	11,67,45,545.61	1,05,10,54,117.48	1,16,71,11,249.09
Gausala Nirmaan	69,48,485.91			0.00	69,48,485.91	10%	6,94,848.59	62,53,637.32	69,48,485.91
Markets	34,21,55,000.80			0.00	34,21,55,000.80	10%	3,42,15,500.08	30,79,39,500.72	34,21,55,000.80
Office Building	5,17,28,683.72			0.00	5,17,28,683.72	10%	51,72,868.37	4,65,55,815.35	5,17,28,683.72
Toilets/Urinals	2,56,81,025.17	43,60,975.00	26,04,205.00	0.00	3,26,46,205.17	10%	31,34,410.27	2,95,11,794.91	2,56,81,025.17
REST ROOM	15,32,160.00			0.00	15,32,160.00	10%	1,53,216.00	13,78,944.00	15,32,160.00
SVM Processing Plant	0.00	20,84,836.00	6,90,60,000.00	0.00	7,11,44,836.00	10%	36,61,483.60	6,74,83,352.40	0.00
Infrastructure Assets									
Urban Infrastructure (Flats, Sign Board, Etc)	1,82,91,643.80		17,32,628.00	0.00	2,00,24,271.80	10%	19,15,795.78	1,81,08,476.02	1,82,91,643.80
Air Pollution Equipments	0.00	67,96,057.00	3,53,46,629.00		4,21,42,686.00		0.00	4,21,42,686.00	0.00
Roads and Bridges									
Tar Road	3,83,46,62,701.00		4,12,35,377.00	0.00	3,87,58,98,078.00	0%	0.00	3,87,58,98,078.00	3,83,46,62,701.00
C.C Road	8,09,96,93,948.00	1,03,56,636.00	3,12,21,298.00	0.00	8,14,12,71,882.00	0%	0.00	8,14,12,71,882.00	8,09,96,93,948.00
Kachhi Lane	2,52,58,20,000.00			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	8,33,00,000.00	0%	0.00	8,33,00,000.00	8,33,00,000.00
Parks & Gardens	6,68,64,562.00		47,74,181.00	0.00	7,16,38,743.00	0%	0.00	7,16,38,743.00	6,68,64,562.00
Sewerage and drainage									
Drains	32,09,45,615.92	1,12,33,715.00		0.00	33,21,79,330.92	15%	4,98,26,899.64	28,23,52,431.28	32,09,45,615.92
Water ways :									
Lakes And Ponds	0.00			0.00	0.00			0.00	0.00
Laxmi Tal	20,40,00,000.00			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	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
Pump	75,88,774.25		36,70,000.00	0.00	1,12,58,774.25	15%	14,13,566.14	98,45,208.11	75,88,774.25
Public Lighting	8,07,87,642.34	5,44,34,380.00	11,74,91,949.00	0.00	25,27,13,971.34	15%	2,90,95,199.53	22,36,18,771.82	8,07,87,642.34

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Other Assets									
Plants & Machinery	7,89,28,609.45	6,34,76,799.00	98,35,657.00	0.00	15,22,41,065.45	15%	2,20,98,485.54	13,01,42,579.91	7,89,28,609.45
Vehicles	1,75,91,648.50			0.00	1,75,91,648.50	15%	26,38,747.28	1,49,52,901.23	1,75,91,648.50
Office & other equipment (A/C, COOLER ETC)	1,15,60,827.32			0.00	1,15,60,827.32	15%		98,26,703.22	1,15,60,827.32
Furniture, fixtures, fittings	68,39,642.05	2,94,996.00	7,51,564.00	0.00	78,86,202.05	10%	17,34,124.10	71,35,160.05	68,39,642.05
Sanitary Equipment	1,51,84,342.39			0.00	1,51,84,342.39	15%	7,51,042.01	1,29,06,691.03	1,51,84,342.39
Computer & Peripherals	8,11,151.94	10,97,401.00	84,001.00	0.00	19,92,553.94	15%	2,92,583.02	16,99,970.93	8,11,151.94
Television	88,686.56			0.00	88,686.56	15%	13,302.98	75,383.58	88,686.56
Software	1,59,065.74			0.00	1,59,065.74	40%	63,626.29	95,439.44	1,59,065.74
Cctv Camera	2,17,495.87			0.00	2,17,495.87	40%	86,998.35	1,30,497.52	2,17,495.87
Total	20,81,89,14,451.84	15,41,35,795.00	31,84,95,903.00	0.00	21,29,15,46,149.84		27,59,85,894.52	21,01,55,60,255.31	20,81,89,14,451.84


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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

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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

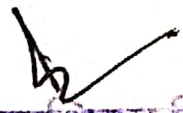
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Schedule B- 14: Investments - FDR

Amount in Rs.

Sr.no.	FDR No.	Date of Purchase	Amount (Rs.)
1	189400pu00013566	28.09.2014	86,01,924.00
2	189400pu00013575	29.09.2014	86,01,924.00
3	189400GR00000034	23.09.2014	1,65,16,686.00
4	189400GR00000043	26.09.2014	1,54,66,146.00
5	114700GR00000013	27.09.2014	3,07,78,587.00
6	022900PU00016009	29.09.2014	1,57,37,631.00
7	189400PU00021857	03.09.2015	1,07,64,094.00
8	189400PU00021848	03.09.2015	1,35,55,843.00
9	189400PU00021839	03.09.2015	1,35,55,843.00
10	473400GR00000012	24.09.2015	1,46,71,228.00
11	346103030169752	24.09.2015	75,53,280.00
12	631003030001530	19.01.2016	6,81,88,141.00
13	189400PU00025817	30.03.2016	1,04,68,000.00
14	189400PU00025808	30.03.2016	1,04,67,997.00
15	189400PU00025792	30.03.2016	1,04,68,002.00
16	189400PU00025783	30.03.2016	1,04,68,000.00
17	205106000103244	03.10.2018	20,19,886.00
18	205106000090580	10.10.2017	2,83,501.00
19	205106000090687	01.11.2017	1,29,99,990.00
20	205106000090669	09.11.2017	1,29,87,740.00
21	205106000090757	02.11.2017	22,32,621.00
22	189400PU00033162	23.03.2017	96,50,581.00
23	189400PU00033199	23.03.2017	96,49,573.00
24	189400PU00033214	23.03.2017	64,31,016.00
25	5878401000221/2	06.10.2016	94,59,078.00
26	5878401000220/1	06.10.2016	81,07,780.00
27	5878307000008/1	06.10.2016	92,77,404.00
28	189400PU00038927	02.01.2018	97,15,913.00
29	189400PU00038990	03.01.2018	97,14,623.00
30	189400PU00039096	04.01.2018	64,75,554.00
31	22900PU00039578	17.01.2018	1,15,89,216.00
32	22900PU00039453	17.01.2018	1,15,93,219.00
33	22900PU00039286	17.01.2018	1,15,99,888.00
34	22900PU00039806	17.01.2018	1,15,82,545.00
35	22900PU00039639	17.01.2018	51,48,985.00
36	229000PU37668	17.10.2017	1,17,34,210.00
37	229000PU37765	24.10.2017	1,17,27,961.00
38	229000PU37871	13.10.2017	26,03,782.00
Total			45,24,48,392.00

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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	5,14,818.00	3,84,805.00
	Health Store	32,29,406.00	65,08,803.00
	Light Department	20,26,170.00	18,62,710.00
2	Loose Tools	0.00	0.00
3	Others	0.00	0.00
	Total Stock in hand.	57,70,394.00	87,56,318.00

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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	4,90,94,037.17		4,90,94,037.17	5,37,07,156.39
	Receivables for Cinema Taxes	0.00		0.00	0.00
	Rent of Property	46,18,588.47		46,18,588.47	23,33,333.37
	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	5,37,12,625.64	0.00	5,37,12,625.64	5,60,40,489.76
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	28,17,677.00	0.00	28,17,677.00	25,57,130.00
	Total of Sundry Debtors (Receivables)	5,65,30,302.64	0.00	5,65,30,302.64	5,85,97,619.76


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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


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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		
	Bank Of Baroda (Audyogik Vikas Nidhi)	24,14,854.00	23,49,572.00
	H.D.F.C 2453	1,22,08,073.41	8,56,92,748.97
	I.D.B.I (Solid Waste Management A/c)-5117	67,829.00	
	Less:- Swachh Bharat Mission Grant Balance	(41,500.00)	26,329.00
			78,99,655.00
	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
	ICICI 024901003738	32,60,165.25	9,94,24,408.35
	P. 102239(Nigam Nidhi)	1,547.13	1,547.13
	P.N.B (NMP Fund) City Branch A/c no. 0028	1,18,07,024.38	21,97,99,364.38
	S.B.I 28411	35,359.00	34420.00
	S.B.I Nidhi 7271	7,97,16,051.18	149720450.50
	U.B.I (Pay A/c) Nagar Nigam Campus A/c no.0101	58,59,34,696.09	
	Less:- Receipts from stamp tax	(26,10,802.00)	
	Less:- Swachh Bharat Mission Grant Balance	(4,22,530.00)	58,29,01,364.09
			70,76,24,307.74
	U.B.I (NMP Fund) N.N Campus A/c no. 0102	6,98,69,572.16	5,82,84,513.24
	U.B.I (Road Cutting)-01995	5,68,47,601.11	3,99,19,041.91
3	Other Scheduled Banks		
4	Scheduled Co-operative Banks		
5	Post Office		
	Sub-total	83,22,55,076.11	1,38,39,17,164.62
6	Balance with Bank – Special Funds		
7	Nationalised Banks		
	P.N.B (Avsthapna Nidhi) Fort A/c No.1548	53,14,588.58	
	Add:- Receipts from stamp tax	26,10,802.00	
	Less:- Royalty to be paid	(10,000.00)	
	Less:- Withheld deducted but yet to refund	(3,69,127.00)	75,46,263.58
			10,11,05,775.38

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	PNB (TFC) CITY BRANCH A/c No.015476	41,66,416.90		
	Less:- Withheld deducted but yet to refund	(3,31,000.00)		11,18,71,685.90
	Less:- Withheld deducted but yet to refund (2021-22) (12,62,300.00)		25,73,116.90	
	P.N.B (A.P.J Kalam Sour Urja) 48016		1,55,04,566.00	1,50,57,842.00
	P.N.B 15th Finance - 59747		34,75,34,121.00	50,09,39,704.00
8	Other Scheduled Banks			
9	Scheduled Co-operative Banks			
	Post Office			
	Sub-total		37,31,58,067.48	72,89,75,007.28
	Balance with Bank – Grant Funds			
10	Nationalised Banks			
	P.N.B Jhokan Bagh A/c no. 013784		3,00,56,859.00	2,91,90,849.00
	U.B.I Kanha Gaushala Awara Pashu Yojana 2728		1,71,62,555.59	13,38,326.59
	P.N.B (Swachh Bharat Mission) 38115	3,23,58,063.30		
	ADD: Swachh Bharat Mission Dishonour Chq			
	Wrongly Deposited in Nagar Nigam Bank A/c			
	UBI 101	4,22,746.00		
	I.D.B.I 5117	41,500.00		
	GST Paid By Nagar Nigam Fund	13,200.00		
	GST to be Paid	(216.00)	3,28,35,293.30	2,49,84,530.30
	U.B.I Sansad Nidhi (2910)		3,20,29,407.78	2,28,183.48
	U.B.I Mukhya Mantri Samuhik Vivah Yojna -2722		1,58,928.66	26,81,982.96
	AMRUT YOJANA			
	P.N.B Amrut Yojana (0517)	52,79,481.88		
	Less: Withheld of 18-19 to be refunded	(1,00,000.00)		
	Less: Incometax of 18-19 to be paid	(630.00)		
	P.N.B Amrut A & OE	17,15,119.40	68,93,971.28	96,41,432.28
	UBI 4380 CSR FUND		1,47,176.00	
11	Other Scheduled Banks			
12	Scheduled Co-operative Banks			
13	Post Office			
	Sub-total		11,92,84,191.61	6,80,65,304.61
	Total Cash and Bank balances		1,32,46,97,335.20	2,18,09,57,476.51

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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			45,000.00
2	Employee Provident Fund Loans	0.00			0.00
3	Loans to Others	0.00			10,10,44,321.00
4	Advance to Suppliers and Contractors	10,10,44,321.00			7,26,66,185.00
5	Other Advances	3,61,00,185.00	3,65,66,000.00		28,92,000.00
6	Deposit with External Agencies	28,92,000.00			0.00
7	Other Current Assets	0.00			50,00,000.00
	Loan To Smart City	50,00,000.00			0.00
	Security Deducted Released	0.00			0.00
	Temp Deduction From Contractors Released	0.00			0.00
	Sub -Total	14,50,81,506.00	3,65,66,000.00	0.00	18,16,47,506.00
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	14,50,81,506.00	3,65,66,000.00	0.00	18,16,47,506.00


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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

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NAGAR NIGAM JHANSI

SCHEDULE "B-22"

NOTES OF ACCOUNTS FORMING PART OF BALANCE SHEET AS ON 31/03/2022

1. BOOKS OF ACCOUNTS


- A 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.
- B 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 FRIST BALANCE SHEET IS COMPILED ON THE BASIS OF INFORMATION & RECORDS MADE AVAILABLE BY OFFICERS/ STAFF OF NAGAR NIGAM.
- C 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.
- D OPENING BALANCES HAVE BEEN TAKEN FROM PREVIOUS YEAR BALANCE SHEET. BOOKS ARE MAINTAINED ON HISTORICAL COST & GOING CONCERN CONCEPT.
- E THE FINANCIAL STATEMENTS ARE COMPILED WITH THE SCHEDULES AND SIGNIFICANT POLICIES AND NOTES TO ACCOUNTS ADOPTING FORMATS AS PER THE NATIONAL MUNICIPAL ACCOUNTING MANUALS AND IN COMPLIANCE WITH ACCOUNTING STANDARDS OF INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA (ICAI), TO THE EXTENT APPLICABLE, FEASIBLE AND RELEVANT TO THE CORPORATION.

2 MUNICIPAL FUNDS

- A SURPLUS (DEFICIT) OUT OF CURRENT YEAR AFFAIRS/FINANCIAL ACTIVITIES IS TRANSFERRED TO MUNICIPAL FUND AT THE END OF YEAR.

3 EARMARKED FUNDS, GRANTS & SPECIAL FUNDS

- A GRANTS HAVE BEEN PROVIDED BY THE CENTRAL GOVERNMENT & STATE GOVERNMENT TOWARDS DIFFERENT PURPOSES TO NAGAR NIGAM.
- B AS PER NATURE OF THE GRANT, THE AMOUNT CAN BE UTILIZED FOR CAPITAL EXPENDITURE & REVENUE EXPENDITURE.


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- C GRANT IN THE FORM OF NON- MONETARY ASSET ARE ACCOUNTED FOR ON THE BASIS OF THE ACQUISITION COST IN CASE OF NON-MONETARY ASSET IS RECEIVED FREE OF COST IT IS RECORDED AT A NOMINAL VALUE OF RUPEE ONE.
- D IN AMRUT GRANT, RS.9,34,720 OF PAST YEAR DIFFERENCES OF WITHHELD RELEASED AND TEMPORARY DEDUCTIONS RECEIVED HAVE BEEN SETTLED OFF IN F.Y 2021-22.
- E BUNDELKHAND AATIYA TALL YOJANA GRANT IS COMPLETED AS PER OUR INFORMATION BUT STILL A BALANCE OF RS.2,80,028.00 IS CARRIED FORWARD AS OUTSTANDING BALANCE IN THIS GRANT BECAUSE A LETTER OF CONFIRMATION IS STILL AWAITED FROM THE TREASURY DEPT.
- F IN INFRASTRUCTURE GRANT, RS.61,69,155.80 OF PAST YEAR DIFFERENCES OF WITHHELD RELEASED AND TEMPORARY DEDUCTIONS RECEIVED HAVE BEEN SETTLED OFF IN F.Y 2021-22.
- G IN 14TH TFC GRANT, RS.1,60,51,227.30 OF PAST YEAR DIFFERENCES OF WITHHELD RELEASED AND TEMPORARY DEDUCTIONS RECEIVED HAVE BEEN SETTLED OFF IN F.Y 2021-22.
- H IN 14TH TFC GRANT, RS.1,42,89,614.00 OF PAST YEAR INTERST CREDITED IN BANK BUT NOT TAKEN IN GRANT BALANCE HAVE BEEN SETTLED OFF IN F.Y 2021-22.
- I EARMARKED FUNDS/SPECIAL FUNDS RECEIVED BY NAGAR NIGAM ARE KEPT IN SEPERATE DESIGNATED BANK ACCOUNTS BUT THE BALANCES OF FOLLOWING FUNDS AND GRANTS WERE NOT KEPT IN SEPERATE BANK ACCOUNTS AND IN OUR OPINION THESE FUNDS SHOULD BE KEPT IN SEPERATE BANK ACCOUNTS.
A) BUNDELKHAND AATIYA TAAL YOJANA (SPECIAL FUND 2)-RS.2,80,028.00
B) D.U.D.A GRANT (SPECIAL FUND 6)-RS.14,71,198.00
C) DEVELOPMENT AUTHORITY FUND (SPECIAL FUND 7)- RS.3,02,61,185.00
D) D.P.R CITY MAPPING GRANT (SPECIAL FUND 8)-RS.0
AS THESE FUNDS ARE NOT IN SEPERATE ACCOUNT AND NO SEPERATE REGISTER HAVE BEEN MADE FOR THESE GRANTS, THE BALANCES CANNOT BE VERIFIED.

4 FIXED ASSETS

- A FIXED ASSET REGISTER HAS NOT BEEN MAINTAINED BY THE MUNICIPAL CORPORATION. DETAILS OF ASSET APPEARING IN ATTACHED BALANCE SHEET WERE COMPILED ON THE BASIS OF INFORMATION RECEIVED AND CERTIFIED BY THE NAGAR NIGAM .
- B OPENING BALANCES HAS TAKEN FROM PREVIOUS YEAR BALANCE SHEET.
- C TANGIBLE ASSETS ARE AT HISTORICAL COST LESS ACCUMULATED DEPRECIATION AS PER WDV BASIS.

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- D EXPENDITURE BASED ON RENOVATION AND REPAIR IN THE ORDINARY COURSE HAS BEEN CHARGED TO OPERATION AND MAINTENANCE EXPENSES.
- E EXPENDITURE ON FIXED ASSET WHICH INCREASE THE EFFICIENCY/ LIFE OF ANY ASSET WILL BE CAPITALIZED TO THE COST OF THAT ASSET.
- F ANY PAYMENT MADE IN RESPECT OF ANY ASSET WHICH IS UNDER PROGRESS HAS BEEN DEBITED TO CAPITAL WORK IN PROGRESS TILL ITS COMPLETION.
- G DEPRECIATION HAS BEEN PROVIDED AT RATES PRESCRIBED BY THE INCOME TAX ACT ,1961 MENTIONED HERE UNDER:

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


ONLY 50% DEPRECIATION HAS BEEN CHARGED ON ASSETS ACQUIRED DURING SECOND HALF OF THE YEAR i.e after 3rd OCTOBER.

NO DEPRECIATION HAS BEEN CHARGED ON ROAD & BRIDGES MENTIONED IN SCHEDULE- B-11.

- H LANDS,LAKES & PONDS ARE NOT SUBJECTED TO DEPRECIATION OR AMORTIZATION. THESE VALUATIONS HAS BEEN TAKEN IN THE BALANCE SHEET ON THE BASIS OF DETAILS PROVIDED TO US EARLIER AND WE HAVE NOT PHYSICALLY VERIFIED THE ASSETS NOR ANY DOCUMENT WAS PROVIDED TO CHECK THE AREA AND VALUATION OF THESE ASSETS
- I VALUATION OF ROADS & BRIDGES HAS BEEN DONE AS PER THE EXPENDITURE SHOWN AS PER BOOKS OF ACCOUNTS. THERE IS NO SUBSIDIARY RECORD TO CHECK THE SAME. THE ADDITIONS / CONSTRUCTION DURING THE YEAR HAVE BEEN TAKEN ON COST AND EXPENDITURE INCURRED FOR REPAIR AND MAINTENANCE IN THE ORDINARY COURSE HAVE BEEN CHARGED TO OPERATION & MAINTENANCE.
- J FIXED ASSETS REGISTER SHOULD BE MAINTAINED TO SHOW EACH PARTICULARS OF ASSET, THEIR COST, LIFE & NAME OF DEPARTMENTS WHERE IT HAS BEEN INSTALLED FOR EFFECTIVE CONTROL, SUPERVISION AND CALCULATION OF DEPRECIATION.

5 INVESTMENTS

- A INVESTMENT SHALL BE RECOGNIZED AT COST OF INVESTMENT. THE COST OF INVESTMENT SHALL INCLUDE COST INCURRED IN ACQUIRING INVESTMENT AND OTHER INCIDENTAL EXPENSES INCURRED FOR ACQUISITION.
- B INTEREST ON INVESTMENT SHALL BE RECOGNIZED AS AND WHEN DUE. AT PERIOD ENDS, INTEREST SHALL BE ACCRUED PROPORTIONATELY.


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C INTEREST ON INVESTMENT OF SPECIFIC GRANTS, SCHEME FUNDS OR SINKING FUNDS SHALL NOT BE TREATED AS INCOME OF NAGAR NIGAM SO WE CREDITED TO THE RESPECTIVE SCHEME GRANT.

6 DEBTORS & RECEIVABLES

- A VALUE SHOWN IN BALANCE SHEET IS PER THE DETAILS PROVIDED TO US BY VARIOUS DEPARTMENTS OF NAGAR NIGAM.
- B REVENUE GENERATED FROM HOUSE TAX, RENT FROM BUILDING & SHOPS HAS TAKEN ON ACCRUAL BASIS WHEREAS REST ALL ARE TAKEN ON CASH BASIS E G. PENALTY FROM CONTRACTORS.

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: REBATE (IF ANY)	C
Less: PAYMENT RECEIVED AGAINST DEMAND AS PER RECEIPTS & PAYMENTS STATEMENT	D
BALANCE AS SHOWN IN BALANCE SHEET	= A + B - C - D

THE ABOVE BALANCE IS SUBJECT TO RECONCILIATION WITH SUBSIDIARY LEDGER OF INDIVIDUAL ASSESSEE/TENANT/PARTY.

- C WE HAVE NOT MAKE ANY PROVISIONS AS PER PRESCRIBED PERCENTAGES REGARDING PREVIOUS YEARS DEMANDS OF TAXES WHICH IS REQUIRED BY MUNICIPAL ACCOUNTS MANUAL AS NO DETAILS OR YEAR WISE CLASSIFICATION IS NOT PROVIDED TO US.

7 INVENTORY

- A THE CLOSING VALUE OF STOCK SHOWN IN BALANCE SHEET IS AS PER THE DETAILS PROVIDED TO US BY THE VARIOUS DEPARTMENTS OF NAGAR NIGAM.
- B INVENTORY REGISTER WAS NOT PROVIDED TO US FOR VERIFICATION FOR BALANCE SHOWN IN BALANCE SHEET. AS WE BELIEVED ON THE INFORMATION PROVIDED TO US BY THE DEPARTMENTS TO BE TRUE BY ASSUMING THAT THEY HAD USED FIFO VALUATION METHOD FOR CALCULATING THE VALUE OF STOCK AT END OF YEAR.

8 CASH AND BANK BALANCES

- A CASH IN HAND APPEARING IN BALANCE SHEET IS AS PER BOOKS MAINTAINED BY THE ACCOUNTS DEPARTMENTS.
- B NO RECORD OF THE BALANCE PAYABLE OR RECEIVABLE FROM DIFFERENT SCHEMES AND FUNDS AFTER INTERNALS TRANSFER BETWEEN THE BANK ACCOUNTS FOR VARIOUS PURPOSES IS BEING MAINTAINED BY THE NAGAR NIGAM. WE HAVE ADJUSTED THESE AS PER THE INFORMATION IN BOOKS OF ACCOUNTS.

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9 LOANS & ADVANCES

- A** LOANS GIVEN BY A NAGAR NIGAM TO EMPLOYEES, CONTRACTORS, SUPPLIERS OR ANY OTHER PERSONS SHALL BE ACCOUNTED AS ASSETS AND REDUCED BY REPAYMENTS RECOVERY MADE TOWARDS REPAYMENT OF SUCH ADVANCES.
- B** ADVANCES IN THE BALANCE SHEET IS SHOWN AS PER THE INFORMATION PROVIDED BY THE NAGAR NIGAM.
- C** THERE ARE SOME ADVANCES WHICH HAVE BEEN SETTLED OFF BUT COULDN'T BE INCORPORATED IN BALANCE SHEET DUE TO NON-AVAILABILITY OF INFORMATION FROM DEPARTMENTS.

10 OTHER LIABILITIES


- A** LIABILITIES INCLUDING LIABILITIES TOWARDS CREDITORS,EMPLOYEES AND GOVERNMENT (STATUTORY DUES) ETC. WHICH HAS BEEN TAKEN AS PER BOOKS. SUBSIDIARY RECORDS HAVE NOT BEEN PROVIDED TO US TO VERIFY THE SAME.
- B** THERE ARE MANY OUTSTANDING BALANCES OF PAYABLES OF NAGAR NIGAM THAT ARE BEING CARRY FORWARD FROM A VERY LONG TIME.NO INFORMATION REGARDING THEIR PAYMENTS AND FINAL BALANCES HAVE BEEN PROVIDED AND ARE SUBJECT TO VERIFICATION.
- C** WITHHELD OF CONTRACTORS AND SECURITIES ARE BEING TAKEN AS PER BOOKS OF ACCOUNTS AND SUBJECT TO VERIFICATION. NAGAR NIGAM SHOULD MAINTAIN A REGISTER FOR THIS AND RECORD THE NAME OF CONTRACTOR,DATE OF DEDUCTION AND AMOUNT REFUNDED TO THEM WITH RESPECTIVE DATES FOR PROPER RECONCILIATION OF BALANCE .
- D** THERE ARE MANY OUTSTANDING BALANCES OF PAYABLES OF NAGAR NIGAM THAT ARE BEING CARRY FORWARD FROM A VERY LONG TIME.NO INFORMATION REGARDING THEIR PAYMENTS AND FINAL BALANCES AND ARE SUBJECT TO VERIFICATION.


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Income and Expenditure Statement for the period from 2021 to 2022


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	18,27,12,284.00	17,91,36,532.00
2	Assigned Revenues & Compensation	I-2	0.00	0.00
3	Rental Income from Municipal Properties	I-3	52,22,693.22	38,74,707.00
4	Fees & User Charges	I-4	2,90,17,540.00	1,14,38,240.39
5	Sale & Hire Charges	I-5	39,66,457.62	23,94,944.60
6	Revenue Grants, Contributions & Subsidies	I-6	67,72,76,523.00	1,27,15,92,687.00
7	Income from Investments	I-7	0.00	0.00
8	Interest Earned	I-8	5,28,00,671.00	7,05,96,891.00
9	Other Income	I-9	13,13,719.00	1,22,12,038.00
A	Total – INCOME		95,23,09,887.84	1,55,12,46,039.99
EXPENDITURE				
10	Establishment Expenses	I-10	68,73,26,367.00	62,85,00,561.00
11	Administrative Expenses	I-11	4,47,46,751.00	3,44,11,694.00
12	Operations & Maintenance	I-12	69,24,47,588.00	98,61,65,005.00
13	Interest & Finance Expenses	I-13	1,00,224.47	49,890.81
14	Programme Expenses	I-14	28,62,198.00	20,83,666.00
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	2,83,17,800.00	1,26,95,000.00
B	Total Expenditure Before Depreciation		1,45,58,00,928.47	1,66,39,05,816.81
C=A-B	Income over Expenditure Before Depreciation		-50,34,91,040.63	-11,26,59,776.82
18	Depreciation		27,59,85,894.52	26,91,46,274.95
D=C-DeP.	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		-77,94,76,935.15	-38,18,06,051.77
19	Add: Prior period Items (Net)	I-18	3,74,44,717.10	7,36,000.00
	Gross surplus/ (deficit) of income overexpenditure after Prior Period Items		-81,69,21,652.25	-38,25,42,051.77
20	Net balance being surplus/ deficit carriedover to Municipal Fund		-81,69,21,652.25	-38,25,42,051.77


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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	17,24,98,000.00
2	Advertisement tax	1,01,90,084.00	66,28,232.00
3	Cinema hall tax	24,200.00	10,300.00
4	Stamp Tax		0.00
	Sub-total	18,27,12,284.00	17,91,36,532.00
	Less: -		
5	Tax Remissions & Refund [Schedule 1-1 (a)]	0.00	0.00
	Total tax revenue	18,27,12,284.00	17,91,36,532.00

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


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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


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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 60,70,000.00		
	LESS : GST PAID ON RENT (10,70,690.00)	49,99,310.00	34,96,526.00
	Rent From Muncipal land	2,23,383.22	3,78,181.00
2	Rent from lease of lands	0.00	0.00
	Premium On Shops	0.00	0.00
	Premium On Lease	0.00	0.00
3	Other rents	0.00	0.00
	Sub-Total	52,22,693.22	38,74,707.00
	Less:		
4	Rent Remission and Refunds		
	Sub-total	0.00	0.00
	Total Rental Income from Municipal Properties	52,22,693.22	38,74,707.00


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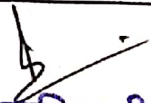
Schedule I-4 : Fees & User Charges

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

Sr.no	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	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)	1,12,554.00	96,105.00
2	License fees	4,94,642.00	8,08,841.00
3	Commercial license Fees	9,39,088.00	8,03,319.00
4	Parking Fees	20,55,952.00	19,15,011.00
5	Mutation Fees	45,19,995.00	32,78,660.00
6	N.O.C Fee	24,64,099.00	11,32,980.00
7	Penalties Deducted From Contractors	5,44,357.00	1,64,779.00
8	Fines	6,39,572.00	11,97,467.00
9	Temporary Letting Of Municipal Lands	1,41,672.00	60,662.00
10	Other Fees		
	Other Fees	40,000.00	47,724.39
	Copying Fees	4,388.00	12,430.00
	Compounding Fees	13,54,913.00	13,66,000.00
	Road cutting charges	1,57,06,208.00	5,49,712.00
	Dog Tax	100.00	50.00
11	Other Charges	0.00	4,500.00
	Sub-Total.	2,90,17,540.00	1,14,38,240.39
	Less:		
12	Rent Remission and Refunds	0	0
	Sub-total	0.00	0.00
	Total income from Fees & User Charges – Income head-wise	2,90,17,540.00	1,14,38,240.39


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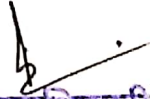
Schedule I-5 : Sale & Hire Charges

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	0.00
2	Stores & Purchase	0.00	0.00
3	Workshop	0.00	0.00
4	Census	0.00	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	-	-
	Sale of Tress, Grass, Fruit	354.00	1,700.00
2	Sale of Others		
	Sale of compost	4,34,878.00	2,66,540.00
	Sale of Tender 32,88,627.62		
	Less :- Gst Paid (5,54,815.00)	27,33,812.62	17,62,204.60
3	Hire Charges for Vehicles	-	-
4	Hire Charges for Equipment	-	-
5	Income from Vehicle Lifter	7,97,413.00	3,64,500.00
	Total Income from Sale & Hire charges – income head-wise	39,66,457.62	23,94,944.60


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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	2,99,12,779.00	49,64,275.00
	State Finance Commission	58,64,55,604.00	65,74,69,161.00
	Central Finance Commission	5,69,38,608.00	58,14,28,880.00
	Swachh Bharat Mission	10,39,532.00	1,16,96,427.00
	Amrut Yojana	29,30,000.00	1,60,33,944.00
2	Re-imbusement of expenses		-
3	Contribution towards schemes		-
	Total Revenue Grants, Contributions & Subsidies	67,72,76,523.00	1,27,15,92,687.00

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


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Schedule I-8: Interest Earned

Sr.no	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
1	Interest from Bank Accounts	3,34,28,246.00	4,67,05,678.00
2	Interest on Loans and advances to Employees		
3	Interest on loans to others		
4	Interest on Investments	1,93,72,425.00	2,38,91,213.00
5	Other Interest		
	Total. – Interest Earned	5,28,00,671.00	7,05,96,891.00


Schedule I-9: Other Income

Sr.no	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
1	Insurance Claim Recovery	-	-
2	Profit on Disposal of Fixed assest	-	-
3	Recovery from Employees	-	-
4	Rent and Electricity	5,52,753.00	6,80,559.00
5	Miscellaneous Income		
	Solid Waste Management (door to door)	1,13,750.00	43,29,931.00
	R.T.I. Act Fees	4,472.00	5,752.00
	Other Receipt	3,700.00	89,273.00
	Income From Disposals (sale of scrap)	11,590.00	64,15,173.00
	S.B.M Penalty	3,20,404.00	3,58,300.00
	Reciepts From Ponds	3,07,050.00	2,58,600.00
	Slaughter House	-	70,752.00
	Malwa Shulk	-	3,698.00
	Total Other Income	13,13,719.00	1,22,12,038.00


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Schedule I-10 : Establishment Expenses – Function wise

Sr.no	Particulars	Current year (Rs.)	Previous Year (Rs.)
1	2	3	4
1	General Administration	4,30,79,043.00	3,83,74,295.00
2	Finance, Accounts, Audit	42,27,410.00	32,50,172.00
3	Health Deptt.		
	Health Office Establishment	2,19,76,815.00	1,69,49,991.00
	Health Office Establishment centralized	1,14,63,015.00	90,81,029.00
4	Property house Tax Establishment	1,29,43,777.00	1,11,24,457.00
5	Public Works Establishment	54,19,441.00	41,68,813.00
6	Safety & Security	5,99,46,989.00	3,99,02,492.00
7	Sanitary Staff Establishment	27,21,73,594.00	27,23,88,604.00
8	Sanvida Sanitary Staff (Contract & Casual)	14,37,08,789.00	13,71,05,663.00
9	Street Light Establishment	20,95,232.00	14,21,099.00
10	Pension Fund	8,75,98,555.00	7,19,71,147.00
11	Outsourcing Expenses (workshop)	82,47,752.00	65,94,963.00
12	NPS/ESI Contribution	1,22,59,097.00	1,46,36,647.00
13	Leprosy Home Grant	3,11,900.00	2,34,300.00
14	Medical Reimbursement	18,74,958.00	12,96,889.00
	Total establishment expenses – Function wise	68,73,26,367.00	62,85,00,561.00


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Schedule I-11 : 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	86,70,438.00	57,19,478.00
3	Communication Expenses		
	Telephone & Fax Expenses	2,35,859.00	3,31,932.00
	Interenet & Website Expenses	13,695.00	0.00
4	Books & Periodicals		
	News Paper & Magzines	32,993.00	55,368.00
5	Printing and Stationery		
	Stationery Expenses	69,82,439.00	66,07,728.00
	Fax & Photocopy Expenses	0.00	26,651.00
	Printing Expenses	49,91,700.00	63,97,588.00
6	Travelling & Conveyance	37,94,395.00	5,94,237.00
7	Insurance (Vehicle)	27,16,888.00	20,45,212.00
8	Audit Fees	0.00	0.00
9	Legal Expenses		
	Fees Advocates, Counsels and GST filling	15,00,387.00	7,98,680.00
	Compensation paid Against Legal Suit		
10	Advertisement and Publicity	52,43,401.00	24,94,071.00
	(Hording & Advertisement)		
11	Membership & subscriptions	0.00	0.00
12	Other Administrative Expenses		
	Reception Expenses	4,53,420.00	0.00
	House Session Expenses	3,57,000.00	0.00
	Executive Committee Expenses	1,74,300.00	47,902.00
	Data Feeding for Computerization	6,42,132.00	9,44,700.00
	Uniform Expenses	24,948.00	0.00
	Other Expenses (Light decoration on C.M,P.M visit)	39,84,647.00	29,97,612.00
	Other Expenses	49,28,109.00	53,50,535.00
	Total establishment expenses – expense head wise	4,47,46,751.00	3,44,11,694.00

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Schedule I-12: Operations and Maintenance

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

Sr.no 1	Particulars 2	Current year (Rs.) 3	Previous Year (Rs.) 4
	Contract and casual Labours	7,32,69,628.00	6,19,73,302.00
		7,32,69,628.00	6,19,73,302.00
	Opening Stock		
	Store (General)	3,84,805.00	3,23,125.00
	Store (Health)	65,08,803.00	43,92,303.00
	Store (Street Light)	18,62,710.00	67,58,575.00
		87,56,318.00	1,14,74,003.00
	Purchase Store General	2,76,43,066.00	97,69,184.00
	Purchase Street Light & Solar Light Material	3,52,18,491.00	4,53,16,713.00
	Workshop Store Spares & Lubricants	68,45,120.00	69,43,282.00
	Conservancy (Sanitary) store	46,42,979.00	59,75,196.00
	Plant & Contingencies	13,37,620.00	69,38,338.00
	Pyao Suidha	0.00	4,63,444.00
	Repairs & maintenance Parks & Gardens (Minor & MAJOR)	7,94,648.00	8,50,004.00
	Well Cleaning & Repair	13,93,701.00	7,70,847.00
	Plantation & maintenance	9,70,605.00	59,13,947.00
	Swach Bharat Mission	10,39,532.00	1,16,96,427.00
	Electrical Fitting in Muncipal Building	0.00	2,93,584.00
	Central finance commission fund	5,69,38,608.00	58,14,28,880.00
	Solid waste management (door to door)	15,52,079.00	3,53,62,384.00
	Amrut Yojana	29,30,000.00	1,60,33,944.00
	Alaw expenses	19,90,530.00	28,57,475.00
		14,32,96,979.00	73,06,13,649.00
	Closing Stock		
	General Store	5,14,818.00	3,84,805.00
	Health Store	32,29,406.00	65,08,803.00
	Street Light	20,26,170.00	18,62,710.00
		57,70,394.00	87,56,318.00
	Total Operations & Maintenance expenses – Function wise	21,95,52,531.00	79,53,04,636.00



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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.	8,50,00,000.00	7,45,22,709.00
2	Hire Charges/ Vehicle Rent	51,80,182.00	60,00,046.00
3	Repairs & maintenance –Infrastructure Assets	2,99,12,779.00	49,64,275.00
4	Road Repair & Maintenance	23,84,13,808.00	1,85,56,698.00
5	Repair and Maintenance of Drains & Toilets	8,62,160.00	11,53,767.00
6	Annual Drain Cleaning Charges	99,85,813.00	99,07,928.00
7	Minor Repairs & maintenance – Buildings	75,97,350.00	30,83,590.00
8	City transport Mapping/Survey of land	2,34,600.00	0.00
9	Maintenance Land/Iron	14,32,402.00	14,93,239.00
10	Repairs & maintenance – Others	14,69,153.00	5,07,719.00
11	Maintenance of rest house	10,82,826.00	17,92,152.00
12	Maintenance & repair of existing lines	4,62,997.00	10,03,088.00
13	Waste Products Project Consultancy	75,26,048.00	89,74,074.00
14	Light Poles Maintenance/Light Shifting Expenses	3,64,67,750.00	1,08,44,832.00
15	Vehicle Maintenance & Repair	2,48,47,733.00	2,47,90,373.00
16	Disposal of deads	80,000.00	0.00
17	Funeral Ground/Graveyard Maintenance	2,81,906.00	15,72,329.00
18	Water Charges	2,20,57,550.00	2,16,93,550.00
		47,28,95,057.00	19,08,60,369.00
	Total operations & maintenance - expense head wise (12a+12b)	69,24,47,588.00	98,61,65,005.00

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	1,00,224.47	49,890.81
	Total Interest & Finance Charges	1,00,224.47	49,890.81


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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	1,59,146.00	50,000.00
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	2,72,580.00	31,271.00
6	Awareness of Cleanliness	24,30,472.00	20,02,395.00
	Total Programme Expenses	28,62,198.00	20,83,666.00

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

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Schedule I-17: Miscellaneous Expenses

Sr.no 1	Particulars 2	Current year (Rs.) 3	Previous Year (Rs.) 4
1	Epidemics expenses	1,25,86,610.00	66,74,046.00
2	Loss on disposal of Investments	0.00	0.00
3	Other Miscellaneous Expenses	55,28,137.00	11,90,014.00
4	National Festival Expenses	5,96,712.00	83,391.00
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)	3,76,253.00	3,67,096.00
12	Other exp (Account/ Cash Deptt.)	0.00	0.00
13	Other exp (General Administration)	27,687.00	26,495.00
14	Other exp (Health Officers & Sanitary)	0.00	0.00
15	Other exp (House & Executive Comm.)	0.00	0.00
16	Other exp (House tax)	1,94,027.00	10,060.00
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 & Sary Animal	0.00	9,72,983.00
21	Other Expenses (Ponds)	84,84,105.00	33,06,355.00
22	Vediography and Photography	5,24,269.00	64,560.00
23	Dogs Expenses	0.00	0.00
24	Rain Water Drainage	0.00	0.00
	Total Miscellaneous expenses	2,83,17,800.00	1,26,95,000.00

Schedule I-18: Prior Period Items (Net)

Sr.no 1	Particulars 2	Current year (Rs.) 3	Previous Year (Rs.) 4
	Income		
1	Taxes	0.00	0.00
2	Previous years difference of Amrut Yojana due to withheld release and temp deductions received	9,34,720.00	0.00
	Previous years difference of Infrastructure fund due to withheld release and temp deductions received	61,69,155.80	
	Previous years interest of 14th TFC not taken into grant	1,42,89,614.00	
	Previous years difference of 14th TFC due to withheld release and temp deductions received	1,60,51,227.30	
3	Recovery of revenues written off	0.00	0.00
4	Other income	0.00	0.00

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	Sub – Total Income (a)	3,74,44,717.10	0.00
	Expenses		
5	Refund of Taxes	0.00	0.00
6	Refund of Other Revenue Grant	0.00	-7,36,000.00
7	Other Expenses	0.00	
	Sub – Total Income (b)	0.00	-7,36,000.00
	Total Prior Period (Net) (a-b) -.	3,74,44,717.10	7,36,000.00

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



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