



ANNUAL FINANCIAL STATEMENT

THAKURGANJ

FOR THE FY 2020-21

**Implementation of Double Entry Accounting
System at 16 ULBs.**

Prepared By:

**AGARWAL &
DHANDHANIA**
CHARTERED ACCOUNTANTS



Annual Financial **Statement's**

Thakurganj Nagar Panchayat

For the Year Ending 31/03/2021

Significant Accounting Policies and Notes to Accounts

NAGAR PANCHAYAT THAKURGANJ

A. SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting

The financial statements are prepared on a going concern basis and under historical cost basis under accrual basis of accounting. The method of accounting is double entry system.

2. Recognition of Revenue

I. Revenue.

- a. Revenue in respect of property and related taxes are recognized in the period in which they become due and demands are ascertainable.
- b. Revenues in respect of rents from properties are accrued based on terms of agreement.
- c. Other income, in respect of which demand is ascertainable and can be raised in regular course of operations of the Nagar Panchayat, are recognized in the period in which they become due, i.e., when demand is ascertainable.
- d. The other Income, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations of the Nagar Panchayat, are recognized on actual receipt.

II. Provision against receivables.

Prudential norms are applied based on type of income and age of receivable. Based on the Principle on provisioning, incomes that have been accrued and are doubtful of recovery are provided for as per BMAM norms.

3. Recognition of Expenditure

- a. Expenditures on Salaries and other allowances are recognized as and when they are due for payment.
- b. Other Revenue Expenditures are treated as expenditures as and when they become due.
- c. In case of works, expenditures are accrued as soon as the work has been measured and becomes due for payment.
- d. Provision for expenditures is made at the year-end for all bills received up to a cut-off date.

4. Fixed Assets

I. Recognition

- a. All Fixed Assets are carried at Cost less Accumulated Depreciation. The cost of Fixed Assets include cost incurred/money spent in acquiring or installing or constructing the fixed assets, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to that date of commissioning of the assets and other incidental and indirect expenditures incurred up to that date.
- b. All assets costing less than Rs. 5,000/- are depreciated at 100% in the year of purchase.
- c. Any Fixed Assets, which has been acquired free of cost or in respect of which no payment has been made, is recorded at nominal value of Rs. 1/-, as per norms laid down in BMAM.

II. Depreciation is provided on Straight Line Method.

III. No revaluation was made on any asset.

5. Borrowing cost

No borrowing has been made by the ULB and hence, borrowing cost is not applicable.



Significant Accounting Policies and Notes to Accounts

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6. Inventory

Inventory constitutes stationary items, electrical goods and cleaning materials such phenol, bleaching powder etc. These items have been valued at cost based on First In First Out method.

7. Grants

- General Grants, which are of a revenue nature, are recognized as income on actual receipt.
- Specific Grants towards revenue expenditure, received prior to the incurrence of the expenditure (received in advance), are treated as a liability till such time that the expenditure is incurred.
- Grants received towards capital expenditure are treated as a liability till such time that the fixed asset is constructed or acquired. On construction/acquisition of a fixed asset out of the grants so received, the extent of liability corresponding to the value of the asset so constructed/acquired is to stand reduced and the amount are treated as a capital receipt and are transferred from the respective Specific Grant Account to Capital Contribution as on 31.03.2021.

8. Employee benefits

- Contributions for retirement benefits such as Pension, gratuity, etc., made by the Municipality are recognized as and when they are due.
- Contributions due to Pension Fund of contingent staff are recognized as an expense and as a liability as per existing rules, where ever applicable.
- Liability towards leave encashment is recognized as and when the amount is determined.

9. Investments

There are no records of investment in the ULB. It has been certified by the ULB that the ULB has not made any investment.

10. Statement on Contingent Liabilities

There are no contingent liabilities in the ULB as on 31.03.2021.

B. Notes to Financial Statements

1. FUND ACCOUNTING

The normal practice of the Municipality is to maintain certain scheme-wise bank accounts and certain bank accounts where expenses from different funds are made. As per interpretation of clause 4.6 of Bihar Municipal Accounting Manual (BMAM) following fund- wise accounts are required to be maintained by the Nagar Panchayat.

- Municipal General Fund
- Basic Service for Urban & Poor Fund

All expenses/ incomes were initially booked in Municipal General Fund. Thereafter after identification of expenses/ income of other funds the expenses were allocated from Municipal General Fund to other funds.

However, the income from property taxes were edited to General Fund only since no basis of allocation of the said income to other fund was available. Grant wise recording of fund not done due to unavailability of proper records

2. Reserves and surplus

D) Municipal General Fund



Significant Accounting Policies and Notes to Accounts

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The net balance in Municipal General Fund as on 31.03.2021 was stood with Rs. (2,17,88,512.79)/-after considering the effect of income & expenditure.

II) Earmarked Fund

No such fund exists in this ULB.

III) Reserves

The Reserve which represent capital contribution was Rs. 17,51,48,107.10/- at 31st March, 2021.

3. Grants contributions for specific purposes:

S. No.	Fund Name	Amount (Rs.)
A	Central Govt. Grant Fund :	
1	3201001 Capital Grant Under 14th Finance Commission	1,03,43,595.91
2	3201002 Nulm Grant	8,71,043.20
3	3201003 House for All	2,04,57,429.75
4	3201004 15th Finance	1,14,82,942.00
5	3201005 Swatch Bharat Mission Grant	3,17,744.40
6	3201009 Mother Child Grant (SBM)	3,09,961.00
7	3201010 IHSDP Awash Garnt	69,49,541.10
8	3201011 IHSDP Aadharbhoot Grant	1,29,38,192.70
	Sub-Total	6,36,70,450.06
B	State Govt. Grant Fund :	
1	3201008 Parshad Honorarium –Grant	2,52,000.00
2	3202001 5th State Finance Commission Grant	47,25,402.00
3	3202002 CM Adarsh Nikay	7,21,073.00
4	3202005 Mukhya Mantri Shari Nali Gali Pakkikam	-9,83,999.66
5	3202007 Jal Jeevan Haryali Grant	84,005.00
6	3202010 Karyapalak Padadhikari Salary Fund	8,000.00
7	3202015 Mukhya Mantri Sahri Pay Jal Nishya Yojana	-9,67,613.00
8	3202020 State Road Yojana	14,89,611.00
9	3202031 Grant Other	-3,13,658.60
	Sub-Total	50,14,819.74
	Grant Total	6,86,85,269.80

Note: Mukhya Mantrai Sahri Naali Gaali Pakkikarn Yojna shows the debit balance of Rs. -9,83,999.66/-, Mukhya Mantri Sahri Pay Jal Nishya Yojana shows the debit balance of Rs. -9,67,613.00/- and Other grand shows the debit balance of Rs. -313658.60/-

4. Loans:

ULB has not taken any loan and Cash credit facility form bank, financial institution. Hence, it is not reported.

5. Current Liabilities and Provisions:

- Deposits Received:** Security deposit payable from contractor as on 31.03.2021 was Rs. 45,06,260.11/-
- Deposits work:** No deposit works exists in ULB.
- Other Liabilities:** Other liabilities are as follows



Significant Accounting Policies and Notes to Accounts

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Particulars	Current Year
Creditors/ Suppliers	2,12,088.00
Employee Liabilities	3,67,207.00
Recoveries Payable	10,85,929.00
Government Dues Payable	-
Others Liabilities	16,65,224.00
Total Other liabilities	

6. Fixed Assets and Depreciation:

S. No.	Assets	Rate of Depreciation	Accumulated Depreciation up to 31.03.2021	Closing book Value of Fixed Assets
			-	342
1	Land	-		
2	Building	2%	7,40,623.87	2,89,31,583.67
3	Road and Bridges	10% & 33.33%	3,55,20,185.37	3,51,88,566.52
4	Sewerage and Drainage	3.33%	58,53,268.17	4,88,63,274.39
5	Water Ways	3.33%	7,61,860.00	24.08
6	Pond and Lakes	3.33%		
7	Public lighting	10%	7,85,060.60	28,91,145.40
8	Plants and Machinery	10%	79,60,848.20	92,82,228.80
9	Vehicles	10% & 12.5%	30,54,737.35	53,35,255.65
10	Office and other equipment	10%	14,45,084.90	25,35,221.10
11	Furniture & Fittings	10%	7,76,277.76	28,15,568.84
12	Other fixed assets	10%		-
TOTAL			5,68,97,946.22	13,58,43,210.45

We will provide khata khesra at the time of submission of signed AFS.

Fixed Assets Register

Fixed Assets were physically verified to the extent possible. Valuation has been done from Scheme Registers, Measurement Books and other related documents, where are available. The closing gross block of Fixed Assets as on 31.03.2021 was Rs. 19,27,41,156.67/-, constituting land, building, roads, sewerage and drainage, waterways, public lighting, plant & machinery, vehicles, office & other equipments, furniture, fixtures, fittings, electrical appliances and other fixed assets. Classification has been made in accordance with the norms as laid down in BMAM.

7. Investments

ULB has not invested any amount in Fixed deposits and other investments. Hence it is not reported.

8. Currents Assets, Loans & Advances

I) Stock in hand:

- Stationary stock: NIL
- Electrical stock: NIL



Significant Accounting Policies and Notes to Accounts

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c. Health stock: NIL

II) Sundry Debtors and provision :

Sundry Debtors include amount receivable for property tax. The gross amount receivable is Rs. 33,86,786.00/- and the net amount is Rs. 23,47,253.87/- after considering provision of Rs. 10,39,532.13/- as per BMAM norm.

Description	Not more than 2 yrs	Greater than 2 yrs but not more than 3 yrs	Greater than 3 yrs but not more than 4 yrs	Greater than 4 yrs but not more than 5 yrs	Greater than 5 yrs	Total
Property Tax	16,64,628.50	4,35,963.50	4,42,914.50	5,36,782.00	6,20,741.50	33,86,786.00
Rate of provision	0%	25%	50%	75%	100%	
Provision made on 31 st March 2021	0	1,08,990.88	2,21,457.25	4,02,586.50	3,06,497.50	10,39,532.13

III) Prepaid Expenses:

ULB has not given any advance regarding any expense as on 31.03.2021. Hence, there was no prepaid expense as on date.



Significant Accounting Policies and Notes to Accounts

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IV) Cash and Bank Balances:

a. Cash balance:

There was no Cash balance in hand as on 31.03.2021

b. Bank balance:

ULB is maintaining 11 bank accounts including one treasury account and Bank reconciliation Statements has also been prepared.

Details are given below:-

S. No.	Bank Accounts	Amount (Rs.)
1	State Bank of India 39594 Adharbhoot	1,21,99,787.05
2	State Bank of India 99580 Own Resource	78,56,669.79
3	State Bank of India- 9852	9,12,577.15
4	Bank of Baroda 10228 Nal Jal	4,99,077.00
5	Bank of Baroda 10227 Nali Gali	10,672.00
6	Bal.with Banks Main Municipal Fund-Treasury	4,01,62,966.00
7	State Bank of India 38749 Aawasas	69,49,541.10
8	State Bank of India 44915 Hfa	2,04,57,429.75
9	State Bank of India 63121 Sbm	4,69,628.40
10	SBI 6464 Nulm	8,73,828.20
11	ICICI 0391 Sbm Mother Child	3,09,961.00
	Total	9,07,02,137.44

Note: Since the treasury statement was not available, the entries in the tally have been made from the treasury cash book.

V) Loans, Advances and Deposits

a. Advance to Contractors

No advance register is maintained. On discussion, we have been informed that the ULB did not pay any advance to any Contractor/Supplier.

b. Loan & advance to employees

No loans & advances to employees were outstanding at the end of the year.

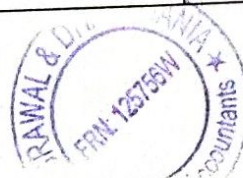
VI) Differences in balances

As per the need of audited financial statement of FY 2021-22 for receipt of 15th FC grant from Government, we had prepared Opening Balance sheet statement as on 1.4.2021 on the basis of available data such as Approved Budget, Closing of Cash book /Bank Books etc. because of which there are Difference balances in Opening as per OBS 01-04-2021 & Closing balances as per AFS 31-03-2021. The following differences will be rectified while preparation of AFS of F.Y.2022-23.



Significant Accounting Policies and Notes to Accounts

Code No.	Particulars	Closing Balance as per AFS-2020-21	Opening Balance as per OBS-2021-22	Difference
	<u>LIABILITIES</u>			
	Reserves and Surplus			
310000000	Municipal (General) Fund	2,17,88,512.79	5,33,88,372.00	-3,15,99,859.21
311000000	Earmarked Funds	-	-	-
312000000	Reserves	17,51,48,107.10	16,47,91,397.00	1,03,56,710.100
	Total Reserves & Surplus	15,33,59,594.31	11,14,03,025.00	4,19,56,569.31
320000000	Grants, Contributions for specific purposes	6,86,85,269.80	15,55,42,256.00	-8,68,56,986.20
	Loans			
330000000	Secured loans	-	-	-
331000000	Unsecured loans	-	-	-
	Total Loans	-	-	-
	Current Liabilities and Provisions			
340000000	Deposits Received	45,06,260.11	29,11,950.00	15,94,310.110
341000000	Deposit works	-	-	-
350000000	Other Liabilities	16,65,223.86	3,27,409.00	13,37,814.86
360000000	Provisions	6,76,253.68	-	6,76,253.680
	Total Current Liabilities and Provisions	68,47,737.65	32,39,359.00	36,08,378.65
	TOTAL LIABILITIES	22,88,92,601.76	27,01,84,640.00	-4,12,92,038.24
	<u>ASSETS</u>			
	Fixed Assets			
410000000	Gross Block	19,27,41,156.67	16,78,63,626.08	2,48,77,530.59
411000000	Less: Accumulated Depreciation	5,68,97,946.22	5,46,37,797.00	22,60,149.22
	Net Block	13,58,43,210.45	11,32,25,829.00	2,26,17,381.45
412000000	Capital work-in-progress	-	-	-
	Total Fixed Assets	13,58,43,210.45	11,32,25,829.00	2,26,17,381.45
	Investments			
420000000	Investment - General Fund	-	-	-
421000000	Investment - Other Funds	-	-	-
	Total Investment	-	-	-
	Current assets, loans & advances			
430000000	Stock in hand (Inventories)	-	-	-



Significant Accounting Policies and Notes to Accounts

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	Sundry Debtors (Receivables)			
431000000	Gross amount outstanding	33,86,786.00	14,16,555.00	19,70,231.00
432000000	Less: Accumulated provision against bad and doubtful Receivables	10,39,532.13	-	10,39,532.13
	Net amount outstanding	23,47,253.87	14,16,555.00	9,30,698.87
440000000	Prepaid expenses	-	-	-
450000000	Cash and Bank Balances	9,07,02,137.44	15,55,42,256.00	-6,48,40,118.56
460000000	Loans, advances and deposits	-	-	-
461000000	Less: Accumulated provision against Loans and Advances	-	-	-
	Net Amount outstanding	-	-	-
	Total Current Assets, Loans & Advances	9,30,49,391.31	15,69,58,811.00	-6,39,09,419.69
470000000	Other Assets	-	-	-
480000000	Miscellaneous Expenditure (to the extent not written off)	-	-	-
	TOTAL ASSETS	22,88,92,601.76	27,01,84,640.00	-4,12,92,038.24

For Agarwal and Dhandhania
Chartered Accountants

CA Tushar Vegad
Partner

UDIN-24158758BJ22RQ1404
06/05/2024



Significant Accounting Policies and Notes to Accounts

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NAGAR PANCHAYAT BAHADURGANJ

A. SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting

The financial statements are prepared on a going concern basis and under historical cost basis under accrual basis of accounting. The method of accounting is double entry system.

2. Recognition of Revenue

I. Revenue.

- a. Revenue in respect of property and related taxes are recognized in the period in which they become due and demands are ascertainable.
- b. Revenues in respect of rents from properties are accrued based on terms of agreement.
- c. Other income, in respect of which demand is ascertainable and can be raised in regular course of operations of the Nagar Panchayat, are recognized in the period in which they become due, i.e., when demand is ascertainable.
- d. The other Income, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations of the Nagar Panchayat, are recognized on actual receipt.

II. Provision against receivables.

Prudential norms are applied based on type of income and age of receivable. Based on the Principle on provisioning, income that have been accrued and are doubtful of recovery are provided for as per BMAM norms.

3. Recognition of Expenditure

- a. Expenditures on Salaries and other allowances are recognized as and when they are due for payment.
- b. Other Revenue Expenditures are treated as expenditures as and when they become due.
- c. In case of works, expenditures are accrued as soon as the work has been measured and becomes due for payment.
- d. Provision for expenditures are made at the year-end for all bills received up to a cut-off date.

4. Fixed Assets

I. Recognition

- a. All Fixed Assets are carried at Cost less Accumulated Depreciation. The cost of Fixed Assets include cost incurred/money spent in acquiring or installing or constructing the fixed assets, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to that date of commissioning of the assets and other incidental and indirect expenditures incurred up to that date.
- b. All assets costing less than Rs. 5,000/- are depreciated at 100% in the year of purchase.
- c. Any Fixed Assets, which has been acquired free of cost or in respect of which no payment has been made, is recorded at nominal value of Rs. 1/-, as per norms laid down in BMAM.

II. Depreciation is provided on Straight Line Method.

III. No revaluation was made on any asset.

5. Borrowing cost

No borrowing has been made by the ULB and hence, borrowing cost is not applicable.



Significant Accounting Policies and Notes to Accounts

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6. Inventory

Inventory constitutes stationary items, electrical goods and cleaning materials such phenol, bleaching powder etc. These items have been valued at cost based on First In First Out method.

7. Grants

- a. General Grants, which are of a revenue nature, are recognized as income on actual receipt.
- b. Specific Grants towards revenue expenditure, received prior to the incurrence of the expenditure (received in advance), are treated as a liability till such time that the expenditure is incurred.
- c. Grants received towards capital expenditure are treated as a liability till such time that the fixed asset is constructed or acquired. On construction/acquisition of a fixed asset out of the grants so received, the extent of liability corresponding to the value of the asset so constructed/acquired is to stand reduced and the amount are treated as a capital receipt and are transferred from the respective Specific Grant Account to Capital Contribution as on 31.03.2021.

8. Employee benefits

- a. Contributions for retirement benefits such as Pension, gratuity, etc., made by the Municipality are recognized as and when they are due.
- b. Contributions due to Pension Fund of contingent staff are recognized as an expense and as a liability as per existing rules, where ever applicable.
- c. Liability towards leave encashment is recognized as and when the amount is determined.

9. Investments

There are no records of investment in the ULB. It has been certified by the ULB that the ULB has not made any investment.

10. Statement on Contingent Liabilities

There are no contingent liabilities in the ULB as on 31.03.2021.



Significant Accounting Policies and Notes to Accounts

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B. Notes to Financial Statements

1. Reserves and surplus

I) Municipal General Fund

The net balance in Municipal General Fund as on 31.3.21 was stood with Rs.(22706458.58) after considering the effect of income & expenditure.

II) Earmarked Fund

No such fund exists in this ULB.

III) Reserves

The Reserve which represent capital contribution was created during the year with Rs.60936832/- by capitalizing the asset and was stood as on 31.03.2021 with Rs. 192771999.84/-.

2. Grants contributions for specific purposes:

A	32010 Central Government	178784803.84 Cr
1	3201001 Capital Grant Under 11th Finance Com.	855000.00 Cr
2	3201002 Capital Grant Under 12th Finance Comm.	573500.00 Cr
3	3201004 Capital Grant Under 14th Finance Com.	6042505.84 Cr
4	3201004 Capital Grant Under BRGF	404277.70 Dr
5	3201005 Swatch Bharat Mission Grant	9115609.20 Cr
6	3201006 Ihsdp Grant	6042505.84 Cr
7	3201008 SJSRY Grant	3096331.50 Cr
8	3201010 NULM Grant	2087243.00 Cr
9	320101100 House For All	43584480.00 Cr
10	3201012 Rastriya Gandhi Basti Yojna	335000.00 Cr
11	3201041 Parshad Honorarium	579295.00 Cr
12	3201040 GRANY UNDER 15 TH FC	111900936.00 Cr
B	32020 State Government	63200507.85 Cr
1	3202005 Capital Grant Under 4th Finance Commission	6347907.00 Cr
2	3202006 5th State Finance Commission Grant	38958028.26 Cr
3	3202010 EO SALARY	172342.00Dr
4	3202014 Janganna Grant	31229.00 Cr
5	3202015 MukhyaMantriSahri Pay JalNishyaYoja	495215.00 Cr
6	3202017 MukhyaMantriNaaliGali	6564105.32 Cr
7	3202030 Public Safety Grant	217257.00 Cr
8	3202031 Grant Other	10928496.27 Cr
9	3202047 JalJeewanHariyali	821042.00 Cr
	Grand Total	241985311.69 Cr

Note:1. The Debit balance in the Grant of BRGF by Rs.404277.7 is because of the opening difference in the balance of Grant as per cashbook and AFS of FY 2020-21.



Significant Accounting Policies and Notes to Accounts

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2 EO Salary grant showing Debit balance of Rs. 172342.00 during the year due to excess expense incurred of Rs. 600000 on 31.03.2021 in comparison of grant balance Rs. 772342/-.

3.The Debit balance in the Grant of PAYJAL by Rs.495215.00

C) Certain reclassifications are made in the Grant which are as follows:

i) **BRGF** was shown as central grant of MGF during FY 2017-18 which is reclassified to state grant of MGF in FY 2020-21

ii) **IHSDP** grant was shown as BSUP in 2017-18 but in this F.Y 2020-21 shown under the head of MGF.

iii) **SJSRY Grant** and **Rastriya Gandhi Basti Yojna** were shown as a part of BSUP during FY 2018-19 which is now reclassified as the Central grant of MGF in FY 2020-21.

3. Loans:

ULB has not taken any loan and Cash credit facility form bank, financial institution. Hence, it is not reported

4. Current Liabilities and Provisions:

a. **Deposits Received:** Outstanding Security Deposit from contractor as on 31.03.2021 was

Rs. 3732006.85/-.

b. **Deposits work:** No deposit works exists in ULB.

c. **Other Liabilities:** Other liabilities are as follows

S. No.	Liabilities	Amount (Current Year)	Amount (Previous Year)
1	Employee Liabilities	588165.12	190950.56
2	Govt. Dues Payables	5320449.91	3494951.71
3	Recoveries Payable	1964691.28	1549340.28
	Total	7873306.31	5235242.55

Fixed Assets and Depreciation:

S. No.	Assets	Rate of Depreciation	Accumulated Depreciation up to 31.03.2021	Closing book Value of Fixed Assets
1	Land	-	-	417.00
2	Building	2%	13,50,397.21	1,52,89,690.00
3	Road and Bridges	10%	4,39,59,584.18	10,15,38,511.01
4	Sewerage and Drainage	3.33%	42,45,427.09	8,92,19,758.83
5	Water Ways	3.33%	-	-
6	Pond and Lakes	3.33%	-	-
7	Public lighting	10%	25,86,280.00	54,62,290.00
8	Plants and Machinery	10%	35,96,816.30	71,69,984.00
9	Vehicles	10% & 12.5%	14,72,359.20	22,89,807.00
10	Office and other equipment	10%	854332.66	1234762.76
11	Furniture & Fittings	10%	1,84,733.00	5,09,141.00
12	Culverts	3.33%	13,278.38	27,500.00
13	Other fixed assets	10%	-	-
	TOTAL		58,26,308.00	22,27,41,861.60



Significant Accounting Policies and Notes to Accounts

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Fixed Assets Register

Fixed Assets were physically verified to the extent possible. Valuation has been done from Scheme Registers, Measurement Books and other related documents, where are available. The closing gross block of Fixed Assets as on 31.03.2021 was Rs. **22,27,41,861.60/-**, constituting land, building, roads, sewerage and drainage, waterways, public lighting, plant & machinery, vehicles, office & other equipment, furniture, fixtures, fittings, electrical appliances and other fixed assets. Classification has been made in accordance with the norms as laid down in BMAM.

Note: We will provide the KhataKhesra letter at the time of submission of signed AFS.

5. Investments

ULB has not invested any amount in Fixed deposits and other investments. hence it is not reported

6. Currents Assets, Loans & Advances

I) Stock in hand:

- Stationary stock: NIL
- Electrical stock: NIL
- Health stock: NIL

II) Sundry Debtors and provision :

Sundry Debtors include amount receivable for property tax. The gross amount receivable is Rs. **13475607.00/-** and after considering provision of Rs. **7811183.89/-** as per BMAM norm.

Outstanding Period	2 Yr.	More than 2 Yr. but less than 3 yr.	More than 3 Yr. but less than 4 yr.	More than 4 Yr. but less than 5 yr.	More than 5 Yr.	Total Amount
% of Provision	0%	25%	50%	75%	100%	
Net Outstanding Amount	17,88,343.00	17,40,183.50	13,25,635.50	12,43,111.50	73,78,333.50	1,34,75,607.00
Provision Amount for FY 2018-19 (in Rs.)	-	3,31,408.88	6,21,555.75	15,60,342.75	52,97,876.50	78,11,183.88

Note: The number of assesses has been increased in PTR from last year FY 2019-20.

III) Prepaid Expenses:

ULB has not given any advance regarding any expense as on 31.03.2021. hence, there were no prepaid expense as on date.

IV) Cash and Bank Balances:

a. Cash balance:

There was Rs.2230.20/- Cash balance in hand as on 31.03.2021.



Significant Accounting Policies and Notes to Accounts

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b. Bank balance:

ULB is maintaining 15 bank accounts including one treasury account and Opening Bank reconciliation Statements has also been prepared.

Details are given below:-

S. No.	Bank Accounts	Amount (Rs.)
1	4506502 State Bank Of India-07685	48,577.60
2	4502102 State Bank Of India-27985	88,33,461.87
3	4504101 State Bank Of India-15238	1,63,134.00
4	4504104 State Bank Of India-15545	2,237.15
5	4504103 State Bank of India-14675	2,303.15
6	4504102 State Bank Of India-81768	4,29,90,181.00
7	4504108 State Bank Of India-46131	17,01,653.00
8	4504107 Bank Of Baroda-12398	52,72,333.00
9	4504109 Bank of Baroda-04040	22,86,917.00
10	4504105 Bank Of Baroda-11470	58,69,684.75
11	ICICI BANK 0416	95,07,955.00
12	Bank Of Baroda 4918	1,44,000.00
13	Treasury	17,67,44,311.68
	Total	25,35,66,749.20

V) Loans, Advances and Deposits

a. Advance to Contractors

No advance register is maintained. On discussion, we have been informed that the ULB did not pay any advance to any Contractor/Supplier.

b. Loan & advance to employees

The ULB has not provided loan & advances to the employees.

VI) Differences in balances

As per the need of audited financial statement of FY 2021-22 for receipt of 15th FC grant from Government, we had prepared Opening Balance sheet statement as on 1.4.2021 on the basis of available data such as Approved Budget, Closing of Cash book /Bank Books etc. because of which there are Difference balances in Opening as per OBS 01-04-2021 & Closing balances as per AFS 31-03-2021. The following differences will be rectified while preparation of AFS of F.Y.2022-23.



Significant Accounting Policies and Notes to Accounts

7

Code No.	Particulars	Closing Balance as per AFS-2020-21	Opening Balance as per OBS-2021-22	Difference
	LIABILITIES			
	Reserves and Surplus			
310000000	Municipal (General) Fund	(22,706,458.58)	(34,784,785)	12,078,326.91
311000000	Farmarked Funds	-	-	-
312000000	Reserves	192,771,999.84	206,808,917	(14,036,917.16)
	Total Reserves & Surplus	170,065,541.26	172,024,132	(1,958,590.25)
320000000	Grants, Contributions for specific purposes	241,985,311.69	253,566,748	(11,581,436.31)
	Loans			
330000000	Secured loans	-	-	-
331000000	Unsecured loans	-	-	-
	Total Loans	-	-	-
	Current Liabilities and Provisions			
340000000	Deposits Received	3,732,006.85	3,892,372	(160,365.15)
341000000	Deposit works	-	-	-
350000000	Other Liabilities	7,873,306.31	327,409	7,545,897.31
360000000	Provisions	55,890.00	-	55,890.00
	Total Current Liabilities and Provisions	11,661,203.16	4,219,781	7,441,422.16
	TOTAL LIABILITIES	423,712,056.11	429,810,661	(6,098,604.40)
	ASSETS			
	Fixed Assets			
410000000	Gross Block	222,741,861.60	231,304,448	(8,562,586.16)
411000000	Less: Accumulated Depreciation	58,263,208.00	62,557,841	(4,294,632.88)
	Net Block	164,478,653.60	168,746,607	(4,267,953.28)
412000000	Capital work-in-progress	-	-	-
	Total Fixed Assets	164,478,653.60	168,746,607	(4,267,953.28)
	Investments			
420000000	Investment - General Fund	-	-	-
421000000	Investment - Other Funds	-	-	-
	Total Investment	-	-	-
	Current assets, loans & advances			
430000000	Stock in hand (Inventories)	-	-	-
	Sundry Debtors (Receivables)			
431000000	Gross amount outstanding	13,475,607.00	11,613,773	1,861,834.50
432000000	Less: Accumulated provision against bad and doubtful Receivables	7,811,183.89	4,116,467	3,694,717.02
	Net amount outstanding	5,664,423.11	7,497,306	(1,832,882.52)
440000000	Prepaid expenses	-	-	-
450000000	Cash and Bank Balances	253,568,979.40	253,566,748	2,231.40
460000000	Loans, advances and deposits	-	-	-
461000000	Less: Accumulated provision against Loans and Advances	-	-	-
	Net Amount outstanding	-	-	-
	Total Current Assets, Loans & Advances	259,233,402.51	261,064,054	(1,830,651.11)
470000000	Other Assets	-	-	-
480000000	Miscellaneous Expenditure (to the extent not written off)	-	-	-
	TOTAL ASSETS	423,712,056.11	429,810,661	(6,098,604.40)

For Agarwal and Dhandhania

Chartered Accountants

CA TusharVegad

Partner

DATE - 6/5/2024

UDIN - 24158758BJ22QQ1404



NAGAR PANCHAYAT THAKURGANJ
BALANCE SHEET AS ON 31st March 2021

(Amount in ₹)

Code No.	Particulars	Schedule	Consolidated		Municipal General Fund		Basic Service for Urban Poor	
			Current Year (2020-21)	Previous Year (2019-20)	Current Year (2020-21)	Previous Year (2019-20)	Current Year (2020-21)	Previous Year (2019-20)
	LIABILITIES							
	Reserves and Surplus							
310000000	Municipal (General) Fund	B-1	(2,17,88,512.79)	(87,83,101.11)	(2,17,88,512.79)	(87,83,101.11)	-	-
311000000	Earmarked Funds	B-2	-	-	-	-	1,54,669.00	1,54,669.00
312000000	Reserves	B-3	17,51,48,107.10	14,03,17,800.10	17,49,93,438.10	14,01,63,131.10	-	-
	Total Reserves & Surplus		15,33,59,594.31	13,15,34,698.99	15,32,04,925.31	13,13,80,029.99	1,54,669.00	1,54,669.00
320000000	Grants, Contributions for specific purposes	B-4	6,86,85,269.80	11,13,34,083.70	4,87,29,091.45	8,41,04,597.45	2,19,56,178.35	2,72,29,486.25
	Loans							
330000000	Secured loans	B-5	-	-	-	-	-	-
331000000	Unsecured loans	B-6	-	-	-	-	-	-
	Total Loans							
	Current Liabilities and Provisions							
340000000	Deposits Received	B-7	45,06,260.11	25,98,686.11	45,06,260.11	25,98,686.11	-	-
341000000	Deposit works	B-8	-	-	-	-	-	-
350000000	Other Liabilities	B-9	16,65,223.86	11,92,933.21	16,65,223.86	11,92,933.21	-	-
360000000	Provisions	B-10	6,76,253.68	3,26,253.68	6,76,253.68	3,26,253.68	-	-
	Total Current Liabilities and Provisions		68,47,737.65	41,17,873.00	68,47,737.65	41,17,873.00		
	TOTAL LIABILITIES		22,88,92,601.76	24,69,86,655.69	20,67,81,754.41	21,96,02,500.44	2,21,10,847.35	2,73,84,155.25
	ASSETS							
	Fixed Assets							
410000000	Gross Block	B-11	19,27,41,156.67	15,03,08,155.67	19,27,41,156.67	15,03,08,155.67	-	-
411000000	Less: Accumulated Depreciation		5,68,97,946.22	4,28,07,400.13	5,68,97,946.22	4,28,07,400.13	-	-
	Net Block		13,58,43,210.45	10,75,00,755.54	13,58,43,210.45	10,75,00,755.54		
412000000	Capital work-in-progress		-	-	-	-	-	-
	Total Fixed Assets		13,58,43,210.45	10,75,00,755.54	13,58,43,210.45	10,75,00,755.54		
	Investments							
420000000	Investment - General Fund	B-12	-	-	-	-	-	-
421000000	Investment - Other Funds	B-13	-	-	-	-	-	-
	Total Investment							
	Current assets, loans & advances							
430000000	Stock in hand (Inventories)	B-14	-	-	-	-	-	-
	Sundry Debtors (Receivables)	B-15						
431000000	Gross amount outstanding		33,86,786.00	27,64,199.00	33,86,786.00	27,64,199.00	-	-
432000000	Less: Accumulated provision against bad and doubtful Receivables		10,39,532.13	9,60,157.25	10,39,532.13	9,60,157.25	-	-
	Net amount outstanding		23,47,253.87	18,04,041.75	23,47,253.87	18,04,041.75		
	Prepaid expenses	B-16	-	-	-	-	-	-
450000000	Cash and Bank Balances	B-17	9,07,02,137.44	13,76,81,858.40	6,85,91,290.09	11,02,97,703.15	2,21,10,847.35	2,73,84,155.25
460000000	Loans, advances and deposits	B-18	-	-	-	-	-	-
461000000	Less: Accumulated provision against Loans and Advances	B-18(a)	-	-	-	-	-	-
	Net Amount outstanding							
	Total Current Assets, Loans & Advances		9,30,49,391.31	13,94,85,900.15	7,09,38,543.96	11,21,01,744.90	2,21,10,847.35	2,73,84,155.25
470000000	Other Assets	B-19	-	-	-	-	-	-
480000000	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-	-	-	-	-
	TOTAL ASSETS		22,88,92,601.76	24,69,86,655.69	20,67,81,754.41	21,96,02,500.44	2,21,10,847.35	2,73,84,155.25

Notes to the Balance Sheet

Agarwal & Dhandhanja
Chartered Accountants

CA Tushar Vegad

Partner

Date: 6/5/24



For N.P. THAKURGANJ

कार्यपालक प्रमुख अधिकारी
नगर पंचायत थकुरगंज

UDIN - 24158758BJ22Q91404

NAGAR PANCHAYAT THAKURGANJ
Income & Expenditure Statement for the year ended 31st March 2021

(Amount in ₹)

Consolidated				
Code No.	Particulars	Sch No.	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4	5
	INCOME			
110000000	Tax Revenue	I-1	12,94,727.00	14,01,093.00
200000000	Assigned Revenues & Compensations	I-2	59,537.00	29,22,279.60
130000000	Rental Income from Municipal Properties	I-3	30,17,842.00	13,99,620.14
140000000	Fees & User Charges	I-4	24,49,598.00	14,90,313.50
150000000	Sale & Hire Charges	I-5	3,41,786.00	-
160000000	Revenue Grants, Contributions & Compensation	I-6	3,39,51,161.00	2,37,58,779.00
170000000	Income from Investments	I-7	3,61,443.00	4,32,073.00
171000000	Interest Earned	I-8	-	-
180000000	Other Income	I-9	64,547.00	11,63,883.00
A	Total - INCOME		4,15,40,641.00	3,25,68,041.24
	EXPENDITURE			
210000000	Establishment Expenditures	I-10	26,81,510.85	66,06,443.24
220000000	Administrative Expenditure	I-11	1,55,95,972.00	1,06,16,836.95
230000000	Operations and Maintenance	I-12	24,78,452.36	29,70,450.57
240000000	Interst & Finance Charges	I-13	2,064.90	3,740.60
250000000	Programme Expenditures	I-14	56,70,617.60	-
260000000	Revenue Grants & Contributions	I-15	1,39,47,521.00	83,22,030.00
270000000	Provisions & Write off	I-16	79,374.88	1,57,680.25
271000000	Miscellaneous Expenditue	I-17	-	-
272000000	Depreciation		1,40,90,676.09	1,15,38,000.40
B	Total - EXPENDITURE		5,45,46,189.68	4,02,15,182.01
			(1,30,05,548.68)	(76,47,140.77)
A - B	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</i>			
280000000	Add: Prior period Items (Net)	I-18	130.00	(2,000.00)
			(1,30,05,418.68)	(76,49,140.77)
	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items</i>			
290000000	Less: Transfer to Reserve Funds		-	-
	Net balance being surplus/ deficit carried over to Municipal Fund		(1,30,05,418.68)	(76,49,140.77)

Notes to the Balance Sheet

Agarwal & Dhandhanja & DHANDHANJA
 Chartered Accountants

CA Tushar Vegad

Partner

Date: 06-05-2024

UDIN:- 24158758BJZZQQ1404



For N.P. THAKURGANJ

Executive Officer

Date: नगर पंचायत ठाकुरगंज

NAGAR PANCHAYAT THAKURGANJ
Income & Expenditure Statement for the year ended 31st March 2021
 (Amount in ₹)

General Municipal Fund				
Code No.	Particulars	Sch No.	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4	5
	INCOME			
110000000	Tax Revenue	I-1	12,94,727.00	14,01,093.00
120000000	Assigned Revenues & Compensations	I-2	59,537.00	29,22,279.60
130000000	Rental Income from Municipal	I-3	30,17,842.00	13,99,620.14
140000000	Properties Fees & User Charges	I-4	24,49,598.00	14,90,313.50
150000000	Sale & Hire Charges	I-5	3,41,786.00	-
160000000	Revenue Grants, Contributions & Compensation	I-6	2,67,39,284.00	1,95,30,749.00
170000000	Income from Investments	I-7	3,61,443.00	4,32,073.00
171000000	Interest Earned	I-8	-	-
180000000	Other Income	I-9	64,547.00	11,63,883.00
A	Total - INCOME		3,43,28,764.00	2,83,40,011.24
	EXPENDITURE			
210000000	Establishment Expenditures	I-10	26,03,074.85	66,06,443.24
220000000	Administrative Expenditure	I-11	1,52,64,052.00	1,06,16,836.95
230000000	Operations and Maintenance	I-12	24,78,452.36	29,70,450.57
240000000	Interst & Finance Charges	I-13	2,064.90	3,740.60
250000000	Programme Expenditures	I-14	56,70,617.60	-
260000000	Revenue Grants & Contributions	I-15	71,46,000.00	40,94,000.00
270000000	Provisions & Write off	I-16	79,374.88	1,57,680.25
271000000	Miscellaneous Expenditue	I-17	-	-
272000000	Deprecitation		1,40,90,676.09	1,15,38,000.40
B	Total - EXPENDITURE		4,73,34,312.68	3,59,87,152.01
A - B	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</i>		(1,30,05,548.68)	(76,47,140.77)
280000000	Add: Prior period Items (Net)	I-18	130.00	(2,000.00)
	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items</i>		(1,30,05,418.68)	(76,49,140.77)
290000000	Less: Transfer to Reserve Funds		-	-
	Net balance being surplus/ deficit carried over to Municipal Fund		(1,30,05,418.68)	(76,49,140.77)

Notes to the Balance Sheet

Agarwal & Dhandhanian
 Chartered Accountants

CA Tushar Vegad
 Partner

Date: 06-05-2024

UDIN:- 24158758BJZZQQ1404



For N.P. THAKURGANJ

Executive Officer

Date: 
 कार्यपालक नगर पंचायत ठाकुरगंज

NAGAR PANCHAYAT THAKURGANJ
Income & Expenditure Statement for the year ended 31st March 2021
 (Amount in ₹)

Basic Service for Urban Poor				
Code No.	Particulars	Sch No.	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4	5
	INCOME			
110000000	Tax Revenue	I-1	-	-
120000000	Assigned Revenues & Compensations	I-2	-	-
130000000	Rental Income from Municipal	I-3	-	-
140000000	Properties Fees & User Charges	I-4	-	-
150000000	Sale & Hire Charges	I-5	-	-
160000000	Revenue Grants, Contributions & Compensation	I-6	72,11,877.00	42,28,030.00
170000000	Income from Investments	I-7	-	-
171000000	Interest Earned	I-8	-	-
180000000	Other Income	I-9	-	-
A	Total - INCOME		72,11,877.00	42,28,030.00
	EXPENDITURE			
210000000	Establishment Expenditures	I-10	78,436.00	-
220000000	Administrative Expenditure	I-11	3,31,920.00	-
230000000	Operations and Maintenance	I-12	-	-
240000000	Interst & Finance Charges	I-13	-	-
250000000	Programme Expenditures	I-14	-	-
260000000	Revenue Grants & Contributions	I-15	68,01,521.00	42,28,030.00
270000000	Provisions & Write off	I-16	-	-
271000000	Miscellaneous Expenditue	I-17	-	-
272000000	Deprecitation		-	-
B	Total - EXPENDITURE		72,11,877.00	42,28,030.00
A - B	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</i>		-	-
-	Add: Prior period Items (Net)	I-18	-	-
	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items</i>		-	-
-	Less: Transfer to Reserve Funds		-	-
	Net balance being surplus/ deficit carried over to Municipal Fund		-	-

Notes to the Balance Sheet

Agarwal & Dhandhanja
Chartered Accountants



Partner

Date: 06-05-2024

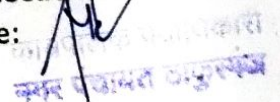
UDIN:- 24158758BJZZQQ1404



For N.P. THAKURGANJ

Executive Officer

Date:



**NAGAR PANCHAYAT THAKURGANJ
RECEIPT & PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2019-20**

Code No.	Head of Account	Current Year (2020-21)		Previous Year (2019-20)		Code No.	Head of Account	Current Year (2020-21)		Previous Year (2019-20)	
			(Amount in ₹)		(Amount in ₹)				(Amount in ₹)		(Amount in ₹)
501000000	Opening Balances										
600000000	Cash balances										
	Balances with Nationalised Banks, Scheduled Bank and Treasury	13,76,81,858.40		16,52,93,882.54							
	Operating Receipts	65,08,753.00		78,60,920.24							
100000000	Tax Revenue		59,537.00	213,751.00		210000000	Establishment Expenditures		3,06,10,250.86		1,34,93,132.12
200000000	Assured Revenues & Compensations		30,17,842.00	29,22,279.60		220000000	Administrative Expenditure	1,25,623.00	81,71,972.00		6,59,768.00
140000000	Rental Income from Municipal		24,49,598.00	13,99,620.14		230000000	Operations and Maintenance	24,78,452.36	2,06,490		37,81,942.95
500000000	Fees & User Charges		3,41,786.00	14,90,313.50		240000000	Interest & Finance Charges	56,70,617.60			4,84,650.57
800000000	Sale & Hire Charges					250000000	Programme Expenditures		1,41,61,521.00		3,740.60
170000000	Revenue Grants, Contributions & Subsidies		3,61,443.00	4,32,073.00		260000000	Revenue Grants & Contributions				85,61,030.00
171000000	Income from Investments					280000000	Prior Period Item Income				2,000.00
900000000	Interest Earned		64,547.00	11,63,883.00							
270000000	Other Income										
260000000	Administrative Expenditure		2,14,000.00	2,39,000.00							
	Non Operating Receipts	2,96,78,068.82		4,73,62,427.50							
200000000	Grants and Contribution for specific purposes		2,61,32,654.10	4,60,65,501.00		320000000	Grants and Contribution for specific purposes		5,25,56,291.92		6,93,42,239.76
350000000	Other Liabilities		28,73,274.72	6,77,313.00		340000000	Deposits Received	1,92,068.00			113.00
431000000	Sundry Debtors		6,72,140.00	6,19,613.50		350000000	Other Liabilities	5,19,24,053.92			8,69,360.00
3400000000	Deposits Received					410000000	Fixed Assets	4,40,170.00			5,83,02,670.16
						412000000	CWIP				1,01,70,096.60
						460000000	Loans, Advances and Deposits with Others				
						431000000	Sundry Debtors				
							Closing Balances				
						450100000	Cash balances	9,07,02,137.44			13,76,81,858.40
						450000000	Balances with Nationalised Banks, Scheduled bank and Treasury				
	Total	17,38,68,680.22		22,05,17,230.28			Total	17,38,68,680.22		22,05,17,230.28	

NAGAR PANCHAYAT THAKURGANJ
Statement of Cash Flow (Consolidated) For the year ended 31st March 2021

Particulars	31st March 2020		31st March 2021	
		(76,49,099.77)		(1,30,05,418.68)
Cash Flows from operating activities				
Gross surplus/ (deficit) over expenditure				
Adjustments for:				
Add:				
Depreciation	1,15,38,000.40	1,15,38,000.40	1,40,90,676.09	1,40,90,676.09
Increase in Reserves	5,12,50,356.00	5,12,50,356.00	3,48,30,307.00	3,48,30,307.00
Increase in Provisions	67,754.00	67,754.00	3,50,000.00	3,50,000.00
Less:				
Profit on disposal of assets	-	-	-	-
Dividend Income	-	-	-	-
Investment Income	-	-	-	-
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items				
Changes in current assets and current liabilities		(5,67,728.50)		(6,22,587.00)
(Increase) / decrease in Sundry Debtors		-		-
(Decrease)/ increase in Deposits works		13,34,615.00		19,07,574.00
(Decrease)/ increase in Deposits Received		1,52,982.08		4,72,290.65
Increase / (decrease) in Other Current Liabilities		-		-
(Increase) / decrease in Loan, Advances & Deposits		1,57,680.25		79,374.88
(Increase) / decrease in Provisions against Debtors		-		-
(Increase) / decrease in Inter ULB		-		-
Extra ordinary items (Specify)		5,62,84,559.46		3,81,02,216.94
Net cash generated from/ (used in) operating activities (a)				(4,24,33,124.00)
b. Cash Flows from investing activities		(5,49,52,836.60)		-
Purchase of Fixed Assets		-		(4,26,48,813.90)
Increase in Capital Work in Progress		(2,89,43,747.00)		-
Increase/ (Decrease) in Grants		-		-
(Increase) / Decrease in Earmarked funds		-		-
Add:				
Proceeds from disposal of investments		-		-
Investment income received		-		-
Interest income received		(8,38,96,583.60)		(8,50,81,937.90)
Net cash generated from/ (used in) investing activities (b)				-
c. Cash Flows from financing activities				-
Add:				
Loans from banks/others received		-		-
Employess		-		-
Contactors		-		-
Less:				
Loans repaid during the period		-		-
Advances recovered from employess		-		-
Advances recovered from contractors		-		-
Increase in General Fund		-		-
Finance expenditures		-		-
Net cash generated from/(used in) financing activities (c)		(2,76,12,024.14)		(4,69,79,720.96)
Net increase/ (decrease) in cash and cash equivalents (a+ b + c)		16,52,93,882.54		13,76,81,858.40
Cash and cash equivalents at beginning of period		13,76,81,858.40		9,07,02,137.44
Cash and cash equivalents at end of period				
Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:				
i. Cash Balances		13,76,81,858.40		9,07,02,137.44
ii. Bank Balances(with Nationalised Banks)		13,76,81,858.40		9,07,02,137.44
Total				

Notes to the Balance Sheet

Agarwal & Dhandhania
Chartered Accountants



CA Tushar Vegad
Partner

Date: 06-05-2024 UDIN:- 24158758BJZZQQ1404



For N.P. THAKURGANJ

Executive Officer
Date:

(Signature)
(Signature)

Consolidated

(Amount in ₹)

Schedule I-1: Tax Revenue [Code No 110]

Code No.	Particulars	Current Year	Previous Year (2019-
		(2020-21)	20)
1	2	3	4
		12,94,727.00	11,87,342.00
110010000	Holding Tax	-	-
110020000	Water Tax	-	-
110030000	Latrine Tax	-	-
110050000	Lighting Tax	-	-
110070000	Vehicle Tax	-	-
110080000	Animal Tax	-	-
110160000	Entertainment Tax	-	-
110110000	Advertisement Tax	-	2,13,751.00
110180000	Tower Tax	-	-
110510000	Octroi & Toll	-	-
110520000	Cess	-	-
110800000	Other taxes	-	-
	Sub- total	12,94,727.00	14,01,093.00
110900000	Less: Tax Remissions and Refund [Schedule 1-1 (a)]	-	-
		12,94,727.00	14,01,093.00
	Sub- total	12,94,727.00	14,01,093.00
	Total tax revenue	12,94,727.00	14,01,093.00

Schedule I-1 (a): Remission and Refund of Taxes

(Amount in ₹)

Code No.	Particulars	Current Year	Previous Year (2019-
		(2020-21)	20)
1	2	3	4
110900100	Holding Tax	-	-
110900200	Water Tax	-	-
110900300	Latrine Tax	-	-
110900400	Education Cess	-	-
110900500	Health Cess	-	-
110900700	Advertisement Tax	-	-
110909900	Others	-	-
	Total refund and remission of tax revenues	-	-

Schedule I-2: Assigned Revenues & Compensation [Code No 120]

(Amount in ₹)

Code No.	Particulars	Current Year	Previous Year (2019-
		(2020-21)	20)
1	2	3	4
120100000	Taxes and Duties collected by others	59,537.00	-
120200000	Compensation in lieu of Taxes/ duties	-	-
120300000	Compensation in lieu of Concessions	-	-
	Total Assigned Revenues & Compensations	59,537.00	-

Schedule I-3: Rental Income from Municipal Properties [Code No 130]

(Amount in ₹)

Code No.	Particulars	Current Year	Previous Year (2019-
		(2020-21)	20)
1	2	3	4
130100000	Rent from Civic Amenities	28,47,784.00	13,99,620.14
130200000	Rent from Buildings Rent	-	-
130300000	From Guest Houses Rent	-	-
130400000	From lease of lands	-	-
130500000	Lease rentals Others	1,70,058.00	-
130800000	Other rents	30,17,842.00	13,99,620.14
	Sub- Total	30,17,842.00	13,99,620.14
130900000	Less: Rent Remission and Refunds	-	-
	Sub- Total	30,17,842.00	13,99,620.14
	Total Rental Income from Municipal Properties	30,17,842.00	13,99,620.14



Schedule I-4(a): Fees & User Charges - Function wise [Code No 140]		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
	Municipal Body	24,49,598.00	14,90,313.50
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census.....	-	-
	Total income from fees & user charges - Function wise	24,49,598.00	14,90,313.50

Schedule I-4 (b): Fees & User Charges - Income head - wise [Code No 140]		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
140100000	Empanelment & Registration Charges/ Fees	-	-
140110000	Licensing Fees	-	-
140120000	Fees for Grant of Permit	7,702.00	57,098.50
140130000	Fees for Certificate	1,50,000.00	-
140140000	Development Charges	6,26,006.00	2,25,345.00
140150000	Regularisation Fees	43,189.00	3,800.00
140200000	Penalties and Fines	40,288.00	-
140400000	Other Fees	5,32,200.00	12,04,070.00
140500000	User Charges	-	-
140600000	Entry Fees	-	-
140700000	Service/ Administrative Charges	-	-
140800000	Other Charges	-	-
	Sub-Total	13,99,385.00	14,90,313.50
140900000	Less: Fees & User Charges Remission and Refunds	-	-
	Sub-Total	13,99,385.00	14,90,313.50
	Total income from Fees & User Charges - Income head - wise	13,99,385.00	14,90,313.50

Schedule I-5(a): Sale & Hire Charges - Function wise [Code No 150]		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
	Municipal Body	3,41,786.00	-
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census.....	-	-
	Total income from Sale & Hire Charges - Function wise	3,41,786.00	-

Schedule I-5(b): Sale & Hire Charges - income head-wise [Code No 150]		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
150100000	Sale of Products	-	-
150110000	Sale of forms & Publication	-	-
150120000	Sale of Stores & Scrap	-	-
150300000	Sale of Others	3,41,786.00	-
150400000	Hire Charges for Vehicle	-	-
150410000	Hire Charges for Equipment	-	-
	Total income from Sale & Hire Charges - income head-wise	3,41,786.00	-



Schedule I-6: Revenue Grants, Contributions & Compensation [Code No 160]		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
160100000	Revenue Grant	3,39,51,161.00	2,37,58,779.00
160200000	Re-imbursment of expenses	-	-
160300000	Contribution towards schemes	-	-
Total Revenue Grants, Contributions & Compensation		3,39,51,161.00	2,37,58,779.00

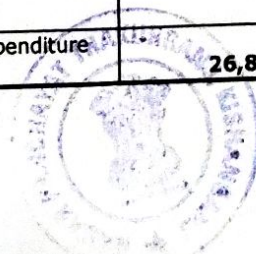
Schedule I-7: Income from Investments - General Fund [Code No 170]		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
170100000	Interest on Deposits	3,61,443.00	4,32,073.00
170200000	Dividend	-	-
170300000	Income From projects taken up on commercial basis	-	-
170400000	Profit in sale of Investment	-	-
170800000	Others	-	-
Total Assigned Revenues & Compensations		3,61,443.00	4,32,073.00

Schedule I-8: Interest Earned [Code No 171]		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
171100000	Interest	-	-
171200000	Dividend	-	-
171300000	Income From projects taken up on commercial basis	-	-
171400000	Profit in sale of Investment	-	-
171800000	Others	-	-
Total Assigned Revenues & Compensations		-	-

Schedule I-9: Other Income [Code No 180]		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
180100000	Deposits Forfeited	-	-
180110000	Lapsed Deposits	-	-
180200000	Insurance Claim Recovery	-	-
180300000	Profit on Deposal of Fixed Assets	-	-
180400000	Recovery from Employees	-	-
180500000	Unclaimed Refund Payable/ Liabilities Written Back	-	-
180600000	Excess Provisions written back	64,547.00	11,63,883.00
180800000	Miscellaneous Income	-	-
Total Other Income		64,547.00	11,63,883.00

Schedule I-10: Establishment Expenditures [Code No 210]		(Amount in ₹)	
Schedule I-10 (a): Establishment Expenditures-function wise		Current Year (2020-21)	Previous Year (2019-20)
Code No.	Particulars	3	4
1	2		
	Municipal Body Administration	26,03,074.85	66,06,443.24
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
Total establishment expenditure - Function Wise		26,03,074.85	66,06,443.24

Schedule I-10 (b): Establishment Expenditures-Expenditure head- wise		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
210100000	Salaries, Wages and Bonus	25,92,246.00	62,08,166.24
210200000	Benefits and Allowances	78,436.00	-
210300000	Pension & Insurance Contribution	10,828.85	3,98,277.00
210400000	Other Terminal & Retirement Benefits	-	-
210800000	Other Establishment Expenses	-	-
Total establishment expenditure - Expenditure head Wise		26,81,510.85	66,06,443.24



Municipal General Fund

(Amount in ₹)

Schedule I-1: Tax Revenue [Code No 110]

Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
		12,94,727.00	11,87,342.00
110010000	Holding Tax	-	-
110020000	Water Tax	-	-
110030000	Latrine Tax	-	-
110040000	Sanitation Tax	-	-
110050000	Lighting Tax	-	-
110060000	Education Tax	-	-
110070000	Vehicle Tax	-	-
110080000	Animal Tax	-	-
110090000	Electricity Tax	-	-
110100000	Profession tax	-	-
110110000	Advertisement Tax	-	-
110120000	Pilgrimage Tax	-	-
110130000	Fire Tax	-	-
110140000	Street Tax	-	-
110150000	Theatre/Show Tax	-	-
110160000	Entertainment Tax	-	-
110170000	Sewerage tax	-	2,13,751.00
110180000	Tower Tax	-	-
110510000	Octroi & Toll	-	-
110520000	Cess	0	-
110800000	Other taxes	-	-
	Sub- total	12,94,727.00	14,01,093.00
110900000	Less: Tax Remissions and Refund [Schedule 1-1 (a)]	-	-
	Sub- total	12,94,727.00	14,01,093.00
	Total tax revenue	12,94,727.00	14,01,093.00

Schedule I-1 (a): Remission and Refund of Taxes

(Amount in ₹)

Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
110900100	Holding Tax	-	-
110900200	Water Tax	-	-
110900300	Latrine Tax	-	-
110900400	Education Cess	-	-
110900500	Health Cess	-	-
110900700	Advertisement Tax	-	-
110909900	Others	-	-
	Total refund and remission of tax revenues	-	-

Schedule I-2: Assigned Revenues & Compensation [Code No 120]

(Amount in ₹)

Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
120100000	Taxes and Duties collected by others	59,537.00	-
120200000	Compensation in lieu of Taxes/ duties	-	-
120300000	Compensation in lieu of Concessions	-	-
120400000	Stamp duty	-	29,22,279.60
120600000	Professional Tax	59,537.00	29,22,279.60
	Total Assigned Revenues & Compensations	59,537.00	29,22,279.60

Schedule I-3: Rental Income from Municipal Properties [Code No 130]

(Amount in ₹)

Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
130100000	Rent from Civic Amenities	28,47,784.00	13,99,620.14
130200000	Rent from Buildings Rent	-	-
130300000	From Guest Houses Rent	-	-
130400000	From lease of lands	-	-
130500000	Lease rentals Others	1,70,058.00	-
130800000	Other rents	30,17,842.00	13,99,620.14
	Sub- Total	30,17,842.00	13,99,620.14
130900000	Less: Rent Remission and Refunds	-	-
	Sub- Total	30,17,842.00	13,99,620.14
	Total Rental Income from Municipal Properties	30,17,842.00	13,99,620.14



Schedule I-4(a): Fees & User Charges - Function wise [Code No 140]		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
	Municipal Body	24,49,598.00	14,90,313.50
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census.....	-	-
	Total income from Fees & user charges - Function wise	24,49,598.00	14,90,313.50

Schedule I-4 (b): Fees & User Charges - Income head - wise [Code No 140]		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
140100000	Empanelment & Registration Charges/ Fees	-	-
140110000	Licensing Fees	-	-
140120000	Fees for Grant of Permit	7,702.00	57,098.50
140130000	Fees for Certificate or 150000	-	-
140140000	Extract Development	23,094.00	2,25,345.00
140150000	Charges Regularisation Fees	43,189.00	3,800.00
140200000	Penalties and Fines	40,288.00	-
140400000	Other Fees	21,85,325.00	12,04,070.00
140500000	User Charges	-	-
140600000	Entry Fees	-	-
140700000	Service/ Administrative Charges	-	-
140800000	Other Charges	-	-
	Sub-Total	24,49,598.00	14,90,313.50
140900000	Less: Fees & User Charges Remission and Refunds	-	-
	Sub-Total	24,49,598.00	14,90,313.50
	Total income from Fees & User Charges - Income head - wise	24,49,598.00	14,90,313.50

Schedule I-5(a): Sale & Hire Charges - Function wise [Code No 150]		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
	Municipal Body	3,41,786.00	-
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
	Total income from Sale & Hire Charges - Function wise	3,41,786.00	-

Schedule I-5(b): Sale & Hire Charges - income head-wise [Code No 150]		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
150100000	Sale of Products	-	-
150110000	Sale of forms & Publication	-	-
150120000	Sale of Stores & Scrap	-	-
150300000	Sale of Others	-	-
150400000	Hire Charges for Vehicle	3,41,786.00	-
150410000	Hire Charges for Equipment	-	-
	Total income from Sale & Hire Charges - income head-wise	3,41,786.00	-



Schedule I-6: Revenue Grants, Contributions & Compensation [Code No 160]		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
160100000	Revenue Grant	2,67,39,284.00	1,95,30,749.00
160200000	Re-imbusement of expenses	-	-
160300000	Contribution towards schemes	-	-
Total Revenue Grants, Contributions & Compensation		2,67,39,284.00	1,95,30,749.00

Schedule I-7: Income from Investments - General Fund [Code No 170]		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
170100000	Interest on Investment	3,61,443.00	4,32,073.00
170200000	Dividend	-	-
170300000	Income From projects taken up on commercial basis	-	-
170400000	Profit in sale of Investment	-	-
170800000	Others	-	-
Total Assigned Revenues & Compensations		3,61,443.00	4,32,073.00

Schedule I-8: Interest Earned [Code No 171]		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
171100000	Interest from Bank Accounts	-	-
171200000	Interest on Loans and advances to Employees	-	-
171300000	Interest on loans to others	-	-
171400000	Interest on Debtors and Other Receivables	-	-
171800000	Others Interest	-	-
Total Assigned Revenues & Compensations		-	-

Schedule I-9: Other Income [Code No 180]		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
180100000	Deposits Forfeited	-	-
180110000	Lapsed Deposits	-	-
180200000	Insurance Claim Recovery	-	-
180300000	Profit on Deposal of Fixed Assets	-	-
180400000	Recovery from Employees	-	-
180500000	Unclaimed Refund Payable/ Liabilities Written Back	-	-
180600000	Excess Provisions written back	64,547.00	11,63,883.00
180800000	Miscellaneous Income	-	-
Total Other Income		64,547.00	11,63,883.00

Schedule I-10: Establishment Expenditures [Code No 210]		(Amount in ₹)	
Schedule I-10 (a): Establishment Expenditures-function wise		Current Year (2020-21)	Previous Year (2019-20)
Code No.	Particulars	3	4
1	2		
	Municipal Body Administration	26,03,074.85	66,06,443.24
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
Total establishment expenditure - Function Wise		26,03,074.85	66,06,443.24

Schedule I-10 (b): Establishment Expenditures-Expenditure head- wise		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
210100000	Salaries, Wages and Bonus	25,92,246.00	62,08,166.24
210200000	Benefits and Allowances	-	-
210300000	Pension & Insurance Contribution	10,828.85	3,98,277.00
210400000	Other Terminal & Retirement Benefits	-	-
210800000	Other Establishment Expenses	-	-
Total establishment expenditure - Expenditure head Wise		26,03,074.85	66,06,443.24



Basic Service for Urban Poor

Schedule I-1: Tax Revenue [Code No 110]

(Amount in ₹)

Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
110010000	Holding Tax	-	-
110020000	Water Tax	-	-
110030000	Latrine Tax	-	-
110040000	Sanitation Tax	-	-
110050000	Lighting Tax	-	-
110060000	Education Tax	-	-
110070000	Vehicle Tax	-	-
110080000	Animal Tax	-	-
110090000	Electricity Tax	-	-
110100000	Profession tax	-	-
110110000	Advertisement Tax	-	-
110120000	Pilgrimage Tax	-	-
110130000	Fire Tax	-	-
110140000	Street Tax	-	-
110150000	Theatre/Show Tax	-	-
110160000	Entertainment Tax	-	-
110170000	Sewerage tax	-	-
110180000	Tower Tax	-	-
110510000	Octroi & Toll	-	-
110520000	Cess	-	-
110800000	Other taxes	-	-
	Sub- total	-	-
110900000	Less: Tax Remissions and Refund [Schedule 1-1 (a)]	-	-
	Sub- total	-	-
	Total tax revenue	-	-

Schedule I-1 (a): Remission and Refund of Taxes

(Amount in ₹)

Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
110900100	Holding Tax	-	-
110900200	Water Tax	-	-
110900300	Latrine Tax	-	-
110900400	Education Cess	-	-
110900500	Health Cess	-	-
110900700	Advertisement Tax	-	-
110909900	Others	-	-
	Total refund and remission of tax revenues	-	-

Schedule I-2: Assigned Revenues & Compensation [Code No 120]

(Amount in ₹)

Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
120100000	Taxes and Duties collected by others	-	-
120200000	Compensation in lieu of Taxes/ duties	-	-
120300000	Compensation in lieu of Concessions	-	-
	Total Assigned Revenues & Compensations	-	-

Schedule I-3: Rental Income from Municipal Properties [Code No 130]

(Amount in ₹)

Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
130100000	Rent from Civic Amenities	-	-
130200000	Rent from Buildings Rent	-	-
130300000	From Guest Houses Rent	-	-
130400000	From lease of lands	-	-
130500000	Lease rentals Others	-	-
130800000	Other rents	-	-
	Sub- Total	-	-
130900000	Less: Rent Remission and Refunds	-	-
	Sub- Total	-	-
	Total Rental Income from Municipal Properties	-	-



Schedule I-4(a): Fees & User Charges - Function wise [Code No 140]		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
	Municipal Body	-	-
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census.....	-	-
	Total income from fees & user charges - Function wise	-	-

Schedule I-4 (b): Fees & User Charges - Income head - wise [Code No 140]		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
140100000	Empanelment & Registration Charges/ Fees	-	-
140110000	Licensing Fees	-	-
140120000	Fees for Grant of Permit	-	-
140130000	Fees for Certificate or	-	-
140140000	Extract Development	-	-
140150000	Charges Regularisation Fees	-	-
140200000	Penalties and Fines	-	-
140400000	Other Fees	-	-
140500000	User Charges	-	-
140600000	Entry Fees	-	-
140700000	Service/ Administrative Charges	-	-
140800000	Other Charges	-	-
	Sub-Total	-	-
140900000	Less: Fees & User Charges Remission and Refunds	-	-
	Sub-Total	-	-
	Total income from Fees & User Charges - Income head - wise	-	-

Schedule I-5(a): Sale & Hire Charges - Function wise [Code No 150]		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
	Municipal Body	-	-
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
	-	-
	Total income from Sale & Hire Charges - Function wise	-	-

Schedule I-5(b): Sale & Hire Charges - income head-wise [Code No 150]		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
150100000	Sale of Products	-	-
150110000	Sale of forms & Publication	-	-
150120000	Sale of Stores & Scrap	-	-
150300000	Sale of Others	-	-
150400000	Hire Charges for Vehicle	-	-
150410000	Hire Charges for Equipment	-	-
	Total income from Sale & Hire Charges - income head-wise	-	-



Schedule I-6: Revenue Grants, Contributions & Compensation [Code No 160]		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
160100000	Revenue Grant	72,11,877.00	42,28,030.00
160200000	Re-imbusement of expenses	-	-
160300000	Contribution towards schemes	-	-
Total Revenue Grants, Contributions & Compensation		72,11,877.00	42,28,030.00

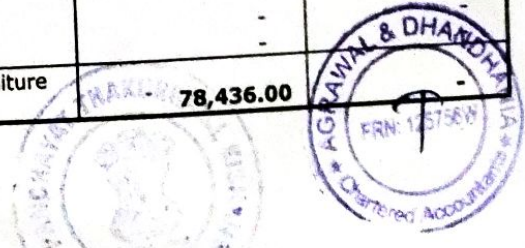
Schedule I-7: Income from Investments - General Fund [Code No 170]		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
170100000	Interest on Investment	-	-
170200000	Dividend	-	-
170300000	Income From projects taken up on commercial basis	-	-
170400000	Profit in sale of Investment	-	-
170800000	Others	-	-
Total Assigned Revenues & Compensations			

Schedule I-8: Interest Earned [Code No 171]		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
171100000	Interest from Bank Accounts	-	-
171200000	Interest on Loans and advances to Employees	-	-
171300000	Interest on loans to others	-	-
171400000	Interest on Debtors and Other Receivables	-	-
171800000	Others Interest	-	-
Total Assigned Revenues & Compensations			

Schedule I-9: Other Income [Code No 180]		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
180100000	Deposits Forfeited	-	-
180110000	Lapsed Deposits	-	-
180200000	Insurance Claim Recovery	-	-
180300000	Profit on Deposal of Fixed Assets	-	-
180400000	Recovery from Employees	-	-
180500000	Unclaimed Refund Payable/ Liabilities Written Back	-	-
180600000	Excess Provisions written back	-	-
180800000	Miscellaneous Income	-	-
Total Other Income			

Schedule I-10: Establishment Expenditures [Code No 210]		(Amount in ₹)	
Schedule I-10 (a): Establishment Expenditures-function wise		Current Year (2020-21)	Previous Year (2019-20)
Code No.	Particulars	3	4
1	2		
	Municipal Body	-	-
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
Total establishment expenditure - Function Wise			

Schedule I-10 (b): Establishment Expenditures-Expenditure head- wise		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
210100000	Salaries, Wages and Bonus	78,436.00	-
210200000	Benefits and Allowances	-	-
210300000	Pension & Insurance Contribution	-	-
210400000	Other Terminal & Retirement Benefits	-	-
210800000	Other Establishment Expenses	-	-
Total establishment expenditure - Expenditure head Wise		78,436.00	



Consolidated

Schedule I-11: Administrative Expenditures [Code No 220]

(Amount in ₹)

Schedule I-11 (a): Administrative Expenditures-function wise

Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
	Municipal Body	1,55,95,972.00	1,06,16,836.95
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
	Total Administrative expenditure - Function Wise	1,55,95,972.00	1,06,16,836.95

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

(Amount in ₹)

Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
220100000	Rent, Rates and Taxes	2,86,868.00	5,09,167.00
220110000	Office Maintenance	38,50,000.00	7,45,295.00
220120000	Communication Expenditures	18,796.00	21,966.00
220200000	Books & Periodicals	-	-
220210000	Printing and Stationery	66,609.00	11,616.00
220300000	Travelling & conveyance	2,48,283.00	4,36,558.00
220400000	Insurance	-	-
220500000	Audit Fees	-	13,750.00
220510000	Legal Expenses Professional	-	-
220520000	and Other Fees	4,000.00	4,93,487.00
220600000	Advertisement and Publicity	-	-
220610000	Membership & Subscriptions	1,11,21,416.00	83,84,997.95
220800000	Other	-	-
	Total Administrative expenditure - Expenditure head	1,55,95,972.00	1,06,16,836.95
	Wise		

Schedule I-12: Operation and Maintenance [Code No 230]

(Amount in ₹)

Schedule I-12 (a): Operation and Maintenance Expenditures-function wise

Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
	Municipal Body	24,78,452.36	29,70,450.57
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
	Public Works	-	-
	Total Operation and Maintenance expenditure -	24,78,452.36	29,70,450.57
	Function Wise		

Schedule I-12 (b): Operation and Maintenance - Expenditure head- wise

(Amount in ₹)

Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
230100000	Power & Fuel	12,789.00	-
230200000	Bulk Purchases	-	56,130.00
230300000	Consumption of Stores	4,91,150.00	3,11,245.57
230400000	Hire Charges	29,688.00	7,500.00
230500000	Repairs & Maintenance -Infrastructure Assets	3,98,349.00	-
230510000	Repairs & Maintenance -Civic Amenities	9,31,341.00	-
230520000	Repairs & Maintenance -Buildings	88,309.36	5,661.00
230530000	Repairs & Maintenance -Vehicles	5,26,826.00	1,04,114.00
230590000	Repairs & Maintenance -Others	-	24,85,800.00
230800000	Other Operating and Maintenance Expenses	24,78,452.36	29,70,450.57
	Total Operations and Maintenance - Expenditure head	24,78,452.36	29,70,450.57
	Wise		



Schedule I-13: Interest & Finance Charges [Code No 240]		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
240100000	Interest on Loans from Central Government	-	-
240200000	Interest on Loans from State Government	-	-
240300000	Interest on Loans from Government Bodies & associations	-	-
240400000	Interest on Loans from International Agencies	-	-
240500000	Interest on Loans from Banks & Other Financial Institutions	-	-
240600000	Other Interest	2,064.90	3,740.60
240700000	Bank Charges	-	-
240800000	Other Finance Expenses	-	-
	Total Interest & Finance Charges	2,064.90	3,740.60

Schedule I-14: Programme Expenditure [Code No 250]		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
250100000	Election expenditures	54,25,720.00	-
250200000	Own Programmes	2,44,897.60	-
250300000	Share in Programmes of Others	-	-
250400000	Programme Expenditure from Grants	-	-
250500000	Expenditure on Transferred Functions	-	-
250600000	Expenditure on Transferred Institutions	-	-
	Total Programme Expenditure	56,70,617.60	-

Schedule I-15: Revenue Grants, Contributions & subsidies [Code No 260]		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
260100000	Grants	1,39,47,521.00	83,22,030.00
260200000	Contribution	-	-
260300000	Subsidies	-	-
	Total Revenue Grants, Contributions & subsidies	1,39,47,521.00	83,22,030.00

Schedule I-16: Provisions & Write off [Code No 270]		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
270100000	Provisions for Doubtful receivables	79,374.88	1,57,680.25
270200000	Provision for other Assets	-	-
270300000	Revenues written off	-	-
270400000	Assets written off	-	-
270500000	Miscellaneous Expenditure written off	-	-
	Total Provisions & Write off	79,374.88	1,57,680.25

Schedule I-17: Miscellaneous Expenditure [Code No 271]		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
271100000	Loss on disposal of Assets	-	-
271200000	Loss on disposal of Investments	-	-
271300000	Decline in the Value Of Fixed Assets on Revaluation	-	-
271400000	Accidental Loss	-	-
271500000	Diminution in Value of Investments	-	-
	Total Miscellaneous Expenditures	-	-

Schedule I-18: Prior Period Items (Net) [Code No 280]		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
280100000	Income	-	-
280200000	Taxes	-	-
280300000	Other - Revenues	-	-
280400000	Recovery of revenues written off	(130.00)	-
280400000	Other income	(130.00)	-
	Sub - Total Income (a)	-	-
280500000	Expenditures	-	-
280600000	Refund of Taxes	(130.00)	2,000.00
280600000	Refund of Other - Revenues	-	-
280800000	Other Expenses	(130.00)	2,000.00
	Sub - Total Income (b)	-	-
	Total Prior Period (Net) (a-b)	-	(2,000.00)



Municipal General Fund

Schedule I-11: Administrative Expenditures [Code No 220]

(Amount in ₹)

Schedule I-11 (a): Administrative Expenditures-function wise

Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
	Municipal Body	1,52,64,052.00	1,06,16,836.95
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
	Total Administrative expenditure - Function Wise	1,52,64,052.00	1,06,16,836.95

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

(Amount in ₹)

Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
220100000	Rent, Rates and Taxes	2,86,868.00	5,09,167.00
220110000	Office Maintenance	38,50,000.00	7,45,295.00
220120000	Communication Expenditures	18,796.00	21,966.00
220200000	Books & Periodicals	-	-
220210000	Printing and Stationery	66,609.00	11,616.00
220300000	Travelling & conveyance	2,48,283.00	4,36,558.00
220400000	Insurance	-	-
220500000	Audit Fees	-	13,750.00
220510000	Legal Expenses Professional and Other Fees	-	-
220520000	Professional and Other Fees	4,000.00	4,93,487.00
220600000	Advertisement and Publicity	-	-
220610000	Membership & Subscriptions	1,07,89,496.00	83,84,997.95
220800000	Other	-	-
	Total Administrative expenditure - Expenditure head Wise	1,52,64,052.00	1,06,16,836.95

Schedule I-12: Operation and Maintenance [Code No 230]

(Amount in ₹)

Schedule I-12 (a): Operation and Maintenance Expenditures-function wise

Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
	Municipal Body	24,78,452.36	29,70,450.57
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
	Public Works	-	-
	Total Operation and Maintenance expenditure - Function Wise	24,78,452.36	29,70,450.57

Schedule I-12 (b): Operation and Maintenance - Expenditure head- wise

(Amount in ₹)

Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
230100000	Power & Fuel	12,789.00	-
230200000	Bulk Purchases	-	56,130.00
230300000	Consumption of Stores	49,115.00	3,11,245.57
230400000	Hire Charges	29,688.00	7,500.00
230500000	Repairs & Maintenance -Infrastructure Assets	3,98,349.00	-
230510000	Repairs & Maintenance -Civic Amenities	9,31,341.00	-
230520000	Repairs & Maintenance -Buildings	88,309.36	5,661.00
230530000	Repairs & Maintenance -Vehicles	5,26,826.00	1,04,114.00
230590000	Repairs & Maintenance -Others	-	24,85,800.00
230800000	Other Operating and Maintenance Expenses	-	-
	Total Operations and Maintenance - Expenditure head Wise	24,78,452.36	29,70,450.57



Schedule I-13: Interest & Finance Charges [Code No 240]		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
240100000	Interest on Loans from Central Government	-	-
240200000	Interest on Loans from State Government	-	-
240300000	Interest on Loans from Government Bodies & associations	-	-
240400000	Interest on Loans from International Agencies	-	-
240500000	Interest on Loans from Banks & Other Financial Institutions	-	-
240600000	Other Interest	2,064.90	3,740.60
240700000	Bank Charges	-	-
240800000	Other Finance Expenses	-	-
	Total Interest & Finance Charges	2,064.90	3,740.60

Schedule I-14: Programme Expenditure [Code No 250]		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
250100000	Election expenditures	54,25,720.00	-
250200000	Own Programmes	2,44,897.60	-
250300000	Share in Programmes of Others	-	-
250400000	Programme Expenditure from Grants	-	-
250500000	Expenditure on Transferred Functions	-	-
250600000	Expenditure on Transferred Institutions	-	-
	Total Programme Expenditure	56,70,617.60	-

Schedule I-15: Revenue Grants, Contributions & subsidies [Code No 260]		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
260100000	Grants	71,46,000.00	40,94,000.00
260200000	Contribution	-	-
260300000	Subsidies	-	-
	Total Revenue Grants, Contributions & subsidies	71,46,000.00	40,94,000.00

Schedule I-16: Provisions & Write off [Code No 270]		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
270100000	Provisions for Doubtful receivables	79,374.88	1,57,680.25
270200000	Provision for other Assets	-	-
270300000	Revenues written off	-	-
270400000	Assets written off	-	-
270500000	Miscellaneous Expenditure written off	-	-
	Total Provisions & Write off	79,374.88	1,57,680.25

Schedule I-17: Miscellaneous Expenditure [Code No 271]		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
271100000	Loss on disposal of Assets	-	-
271200000	Loss on disposal of Investments	-	-
271300000	Decline in the Value Of Fixed Assets on Revaluation	-	-
271400000	Accidental Loss	-	-
271500000	Diminution in Value of Investments	-	-
	Total Miscellaneous Expenditures	-	-

Schedule I-18: Prior Period Items (Net) [Code No 280]		(Amount in ₹)	
Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
	Income	-	-
280100000	Taxes	-	-
280200000	Other - Revenues	-	-
280300000	Recovery of revenues written off	-	-
280400000	Other income	-	-
	Sub - Total Income (a)	-	-
	Expenditures	-	-
280500000	Refund of Taxes	(130.00)	2,000.00
280600000	Refund of Other - Revenues	-	-
280800000	Other Expenses	-	-
	Sub - Total Income (b)	(130.00)	2,000.00
	Total Prior Period (Net) (a-b)	130.00	(2,000.00)



Basic Service for Urban Poor

Schedule I-11: Administrative Expenditures [Code No 220]

(Amount in ₹)

Schedule I-11 (a): Administrative Expenditures-function wise

Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
	Municipal Body	3,31,920.00	-
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
	Total Administrative expenditure - Function Wise	3,31,920.00	-

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

(Amount in ₹)

Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
220100000	Rent, Rates and Taxes	-	-
220110000	Office Maintenance	-	-
220120000	Communication Expenditures	-	-
220200000	Books & Periodicals	-	-
220210000	Printing and Stationery	-	-
220300000	Travelling & conveyance	-	-
220400000	Insurance	-	-
220500000	Audit Fees	-	-
220510000	Legal Expenses Professional	-	-
220520000	and Other Fees	-	-
220600000	Advertisement and Publicity	-	-
220610000	Membership & Subscriptions	3,31,920.00	-
220800000	Other	-	-
	Total Administrative expenditure - Expenditure head Wise	3,31,920.00	-

Schedule I-12: Operation and Maintenance [Code No 230]

(Amount in ₹)

Schedule I-12 (a): Operation and Maintenance Expenditures-function wise

Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
	Municipal Body	-	-
	Administration	-	-
	Finance, Accounts, Audit	-	-
	Election	-	-
	Record Room	-	-
	Estate	-	-
	Stores & Purchase	-	-
	Workshop	-	-
	Census	-	-
	Public Works	-	-
	Total Operation and Maintenance expenditure - Function Wise	-	-

Schedule I-12 (b): Operation and Maintenance - Expenditure head- wise

(Amount in ₹)

Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
230100000	Power & Fuel	-	-
230200000	Bulk Purchases	-	-
230300000	Consumption of Stores	-	-
230400000	Hire Charges	-	-
230500000	Repairs & Maintenance -Infrastructure Assets	-	-
230510000	Repairs & Maintenance -Civic Amenities	-	-
230520000	Repairs & Maintenance -Buildings	-	-
230530000	Repairs & Maintenance -Vehicles	-	-
230590000	Repairs & Maintenance -Others	-	-
230800000	Other Operating and Maintenance Expenses	-	-
	Total Operations and Maintenance - Expenditure head Wise	-	-



(Amount in ₹)

Schedule I-13: Interest & Finance Charges [Code No 240]

Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
240100000	Interest on Loans from Central Government	-	-
240200000	Interest on Loans from State Government	-	-
240300000	Interest on Loans from Government Bodies & associations	-	-
240400000	Interest on Loans from International Agencies	-	-
240500000	Interest on Loans from Banks & Other Financial Institutions	-	-
240600000	Other Interest	-	-
240700000	Bank Charges	-	-
240800000	Other Finance Expenses	-	-
	Total Interest & Finance Charges		

(Amount in ₹)

Schedule I-14: Programme Expenditure [Code No 250]

Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
250100000	Election expenditures	-	-
250200000	Own Programmes	-	-
250300000	Share in Programmes of Others	-	-
250400000	Programme Expenditure from Grants	-	-
250500000	Expenditure on Transferred Functions	-	-
250600000	Expenditure on Transferred Institutions	-	-
	Total Programme Expenditure		

(Amount in ₹)

Schedule I-15: Revenue Grants, Contributions & subsidies [Code No 260]

Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
260100000	Grants	68,01,521.00	42,28,030.00
260200000	Contribution	-	-
260300000	Subsidies	-	-
	Total Revenue Grants, Contributions & subsidies	68,01,521.00	42,28,030.00

(Amount in ₹)

Schedule I-16: Provisions & Write off [Code No 270]

Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
270100000	Provisions for Doubtful receivables	-	-
270200000	Provision for other Assets	-	-
270300000	Revenues written off	-	-
270400000	Assets written off	-	-
270500000	Miscellaneous Expenditure written off	-	-
	Total Provisions & Write off		

(Amount in ₹)

Schedule I-17: Miscellaneous Expenditure [Code No 271]

Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
271100000	Loss on disposal of Assets	-	-
271200000	Loss on disposal of Investments	-	-
271300000	Decline in the Value Of Fixed Assets on Revaluation	-	-
271400000	Accidental Loss	-	-
271500000	Diminution in Value of Investments	-	-
	Total Miscellaneous Expenditures		

(Amount in ₹)

Schedule I-18: Prior Period Items (Net) [Code No 280]

Code No.	Particulars	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4
280100000	Income	-	-
280200000	Taxes	-	-
280300000	Other - Revenues	-	-
280400000	Recovery of revenues written off	-	-
	Other income	-	-
	Sub - Total Income (a)		
280500000	Expenditures	-	-
280600000	Refund of taxes	-	-
280800000	Refund of Other - Revenues	-	-
	Other Expenses	-	-
	Sub - Total Income (b)		
	Total Prior Period (Net) (a-b)		



Schedule to Balance Sheet as on 31.03.2021

Municipal General Fund

(Amount in ₹)

Schedule B-1: Municipal (General) Fund

Code No.	Particulars	Opening balance as in 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	2	3	4	5(3+4)	6	7(5-6)
310100000	Municipal Fund	(87,83,101.11)	-	(87,83,101.11)	-	(87,83,101.11)
310900000	Excess of Income & Expenditure	-	(1,30,05,418.68)	(1,30,05,418.68)	(7.00)	(1,30,05,411.68)
	Total Municipal Fund	(87,83,101.11)	(1,30,05,418.68)	(2,17,88,519.79)	(7.00)	(2,17,88,512.79)

Basic Service for Urban Poor

(Amount in ₹)

Schedule B-1: Municipal (General) Fund

Code No.	Particulars	Opening balance as in 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	2	3	4	5(3+4)	6	7(5-6)
310100000	Municipal Fund	-	-	-	-	-
310900000	Excess of Income & Expenditure	-	-	-	-	-
	Total Fund	-	-	-	-	-



Schedule to Balance Sheet as on 31.03.2021

Municipal General Fund						
Schedule B-2: Earmarked Funds - Special Funds/Sinking Fund/Trust or Agency Fund						(Amount in ₹)
(Code No 311)	Special Fund 1 (Sanchit nidhi)	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund For Contigent Staff
Code No.						
(a) Opening Balance	-	-	-	-	-	-
(b) Additions to the Special Fund						
(i) Transfer from Municipal Fund	-	-	-	-	-	-
(ii) Interest earned on special Fund Investment	-	-	-	-	-	-
(iii) Profit on disposal of Special Fund Investment	-	-	-	-	-	-
(iv) Appreciation in value of Special Fund Investment	-	-	-	-	-	-
(v) Other addition (Specify nature)	-	-	-	-	-	-
Total (b)	-	-	-	-	-	-
Total (a+b)						
(c) Payments out of funds						
(i) Capital expenditure on						
Fixed Assets*	-	-	-	-	-	-
Others	-	-	-	-	-	-
sub-total	-	-	-	-	-	-
(ii) Revenue Expenditure on						
Salary, Wages and allowances etc.						
Rent	-	-	-	-	-	-
Other administrative charges	-	-	-	-	-	-
Sub - total						
(iii) Other:						
Loss on disposal of Special Fund Investments	-	-	-	-	-	-
Diminution in Value of Special Fund Investments	-	-	-	-	-	-
Transferred to Municipal Fund	-	-	-	-	-	-
Sub -Total	-	-	-	-	-	-
Total of (i+ii+iii) (c)						
Net balance at the year end - (a+b)- (c)	-	-	-	-	-	-
Grant Total Of Special Fund	-	-	-	-	-	-



Basic Service for Urban Poor

Schedule B-2: earmarked Funds - Special Funds/Sinking Fund/Trust or Agency Fund (Code No 311)

(Amount in ₹)

	Special Fund 1 (Sanchit nidhi)	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund For Contigent Staff
Code No.						
(a) Opening Balance	-	-	-	-	-	-
(b) Additions to the Special Fund						
(i) Transfer from Municipal Fund	-	-	-	-	-	-
(ii) Interest earned on special Fund Investment	-	-	-	-	-	-
(iii) Profit on disposal of Special Fund Investment	-	-	-	-	-	-
(iv) Appreciation in value of Special Fund Investment	-	-	-	-	-	-
(v) Other addition (Specify nature)	-	-	-	-	-	-
Total (b)	-	-	-	-	-	-
Total (a+b)	-	-	-	-	-	-
(c) Payments out of funds						
(i) Capital expenditure on						
Fixed Assets*	-	-	-	-	-	-
Others	-	-	-	-	-	-
sub-total	-	-	-	-	-	-
(ii) Revenue Expenditure on						
Salary, Wages and allowances etc.						
Rent	-	-	-	-	-	-
Other administrative charges	-	-	-	-	-	-
Sub - total	-	-	-	-	-	-
(iii) Other:						
Loss on disposal of Special Fund Investments	-	-	-	-	-	-
Diminution in Value of Special Fund Investments	-	-	-	-	-	-
Transferred to Municipal Fund	-	-	-	-	-	-
Sub -Total	-	-	-	-	-	-
Total of (i+ii+iii) (c)	-	-	-	-	-	-
Net balance at the year end - (a+b)- (c)	-	-	-	-	-	-
Grant Total Of Special Fund	-	-	-	-	-	-



Schedule to Balance Sheet as on 31.03.2021

Municipal General Fund						
(Amount in ₹)						
Schedule B-3: Reserves						
Code No.		Opening balance (Rs.)	Addition during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the End of CY (Rs.)
1	2	3	4	5(3+4)	6	7(5-6)
		14,01,63,131.10	3,48,30,307.00	17,49,93,438.10	-	17,49,93,438.10
312100000	Capital Contribution					
312110000	Capital Reserve	-	-	-	-	-
312200000	Borrowing Redemption Reserve	-	-	-	-	-
312300000	Special Funds (Utilised)	-	-	-	-	-
312400000	Statutory Reserve	-	-	-	-	-
312500000	General Reserve	-	-	-	-	-
312600000	Revaluation Reserve	-	-	-	-	-
	Total Reserve Funds	14,01,63,131.10	3,48,30,307.00	17,49,93,438.10	-	17,49,93,438.10

Basic Service for Urban Poor						
(Amount in ₹)						
Schedule B-3: Reserves						
Code No.		Opening balance (Rs.)	Addition during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the End of CY (Rs.)
1	2	3	4	5(3+4)	6	7(5-6)
		1,54,669.00	-	1,54,669.00	-	1,54,669.00
312100000	Capital Contribution					
312110000	Capital Reserve	-	-	-	-	-
312200000	Borrowing Redemption Reserve	-	-	-	-	-
312300000	Special Funds (Utilised)	-	-	-	-	-
312400000	Statutory Reserve	-	-	-	-	-
312500000	General Reserve	-	-	-	-	-
312600000	Revaluation Reserve	-	-	-	-	-
	Total Reserve Funds	1,54,669.00	-	1,54,669.00	-	1,54,669.00



Schedule to Balance Sheet as on 31.03.2021

Municipal General Fund

(Amount in ₹)

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Govt.	Grants from State Government	Grants from Other Govt. Agencies	Grants from Financial Ins.	Grants from Welfare Bodies	Grants from International Organisations	Others	Total
Code No.								8,41,04,597
(a) Opening Balance	4,39,29,624	4,01,74,974	-	-	-	-	-	2,35,65,675
(b) Addition to the Grants*	1,14,82,942	1,20,82,733	-	-	-	-	-	6,28,410
(i) Grant received during the year	6,06,622	21,788	-	-	-	-	-	-
(ii) Interest/Dividend earned on Grant Investments	-	-	-	-	-	-	-	-
(iii) Profit on disposal of Grant Investments	-	-	-	-	-	-	-	-
(iv) Appreciation in Value of Grant Investments	-	-	-	-	-	-	-	-
(v) Other addition (Specify nature)	-	-	-	-	-	-	-	2,41,94,085
Total (b)	1,20,89,564	1,21,04,521	-	-	-	-	-	10,82,98,682
Total (a+b)	5,60,19,188	5,22,79,495	-	-	-	-	-	-
(c) Payments out of funds								-
(i) Capital Expenditure on								3,48,30,307
Fixed Assets*	67,98,406	2,80,31,901	-	-	-	-	-	-
Others	-	-	-	-	-	-	-	3,48,30,307
Sub - total	67,98,406	2,80,31,901	-	-	-	-	-	-
(ii) Revenue Expenditure on								2,67,39,284
Salary, Wages and allowances etc.	75,06,510	1,92,32,774	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-	-
Other administrative charges	-	-	-	-	-	-	-	2,67,39,284
Sub - total	75,06,510	1,92,32,774	-	-	-	-	-	-
(iii) Other:								-
Loss on disposal of grant Investments	-	-	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-	-	-
Dimutation in Value of Grant Investments	-	-	-	-	-	-	-	-
Grants Refunded	-	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-	-
Sub -total	-	-	-	-	-	-	-	6,15,69,591
Total (c) [i+ii+iii]	1,43,04,916	4,72,64,675	-	-	-	-	-	4,67,29,091
Net balance at the year end - (a+b) - (c)	4,17,14,272	50,14,820	-	-	-	-	-	4,67,29,091.45
Total Grants & Contribution for Specific Purposes	4,17,14,272	50,14,820	-	-	-	-	-	



Basic Service for Urban Poor

(Amount in ₹)

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Govt.	Grants from State Government	Grants from Other Govt. Agencies	Grants from Financial Ins.	Grants from Welfare Bodies	Grants from International Organisations	Others	Total
Code No.								2,72,29,486
(a) Opening Balance	2,72,29,486.25	-	-	-	-	-	-	11,28,860
(b) Addition to the Grants*	11,28,860	-	-	-	-	-	-	8,09,709
(i) Grant received during the year	8,09,709	-	-	-	-	-	-	-
(ii) Interest/Dividend earned on Grant Investments	-	-	-	-	-	-	-	-
(iii) Profit on disposal of Grant Investments	-	-	-	-	-	-	-	-
(iv) Appreciation in Value of Grant Investments	-	-	-	-	-	-	-	19,38,569
(v) Other addition (Specify nature)	19,38,569	-	-	-	-	-	-	2,91,68,055
Total (b)	2,91,68,055	-	-	-	-	-	-	-
Total (a+b)								-
(c) Payments out of funds								-
(i) Capital Expenditure on Fixed Assets*								-
Others	-	-	-	-	-	-	-	-
Sub - total								72,11,877
(ii) Revenue Expenditure on Salary, Wages and allowances etc.	72,11,877	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-	-
Other Revenue Expenses	72,11,877	-	-	-	-	-	-	72,11,877
Sub - total								-
(iii) Other:								-
Loss on disposal of grant Investments	-	-	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-	-	-
Dimutation in Value of Grant Investments	-	-	-	-	-	-	-	-
Grants Refunded	-	-	-	-	-	-	-	-
Others (Intergrant Transfer)	-	-	-	-	-	-	-	-
Sub -total	72,11,877	-	-	-	-	-	-	72,11,877
Total (c) [i+ii+iii]	2,19,56,178	-	-	-	-	-	-	2,19,56,178
Net balance at the year end - (a+b) - (c)	2,19,56,178	-	-	-	-	-	-	2,19,56,178.35
Total Grants & Contribution for Specific Purposes	2,19,56,178							



Schedule to Balance Sheet as on 31.03.2021

(Amount in ₹)

Schedule B-5: Secured Loans

Code No.	Description	Municipal General Fund		Basic Service for Urban Poor	
		Current Year (2020-21)	Previous Year (2019-20)	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4	3	4
330100000	Loans from Central Government	-	-	-	-
330200000	Loans from State Government	-	-	-	-
330300000	Loans from Govt. Bodies & Associations	-	-	-	-
330400000	Loans from international agencies	-	-	-	-
330500000	Loans from Banks & financial institutions	-	-	-	-
330600000	Other Term Loans	-	-	-	-
330700000	Bonds & Debentures	-	-	-	-
330800000	Other loans	-	-	-	-
	Total Secured Loans				

(Amount in ₹)

Schedule B-6: Unsecured Loans

Code No.	Description	Municipal General Fund		Basic Service for Urban Poor	
		Current Year (2020-21)	Previous Year (2019-20)	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4	3	4
331100000	Loans from Central Government	-	-	-	-
331200000	Loans from State Government	-	-	-	-
331300000	Loans from Govt. Bodies & Associations	-	-	-	-
331400000	Loans from international agencies	-	-	-	-
331500000	Loans from Banks & financial institutions	-	-	-	-
331600000	Other financial institutions	-	-	-	-
331700000	Other Term Loans	-	-	-	-
331800000	Bonds & Debentures	-	-	-	-
331900000	Other loans	-	-	-	-
	Total Un-Secured Loans				

(Amount in ₹)

Schedule B-7: Deposits Received

Code No.	Description	Municipal General Fund		Basic Service for Urban Poor	
		Current Year (2020-21)	Previous Year (2019-20)	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4	3	4
340100000	Deposits Received-From Suppliers/Contractors	45,06,260.11	25,98,686.11	-	-
340200000	Deposit Revenues	-	-	-	-
340300000	Deposits Received From Staff	-	-	-	-
340800000	Deposits Received From Others	-	-	-	-
	Total deposits received	45,06,260.11	25,98,686.11		



Schedule to Balance Sheet as on 31.03.2021

Municipal General Fund					
Schedule B-8: Deposit Works					(Amount in ₹)
Sl. No.	Particulars	Opening balance as the beginning of the year Amount (Rs.)	Additions during the current year Amount (Rs.)	Utilization/ expenditure Amount (Rs.)	Balance outstanding at the End of Current year Amount (Rs.)
1	2	3	4	5	6
341100000	Civil Works	-	-	-	-
341200000	Electrical Works	-	-	-	-
341300000	Others	-	-	-	-
	Total of deposit works	-	-	-	-

Basic Service for Urban Poor					
Schedule B-8: Deposit Works					(Amount in ₹)
Sl. No.	Particulars	Opening balance as the beginning of the year Amount (Rs.)	Additions during the current year Amount (Rs.)	Utilization/ expenditure Amount (Rs.)	Balance outstanding at the End of Current year Amount (Rs.)
1	2	3	4	5	6
341100000	Civil Works	-	-	-	-
341200000	Electrical Works	-	-	-	-
341300000	Others	-	-	-	-
	Total of deposit works	-	-	-	-



Schedule to Balance Sheet as on 31.03.2021

(Amount in ₹)

Schedule B-9: Other Liabilities

Code No		Municipal General Fund		Basic Service for Urban Poor	
		Current Year (2020-21)	Previous Year (2019-20)	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4	3	4
350100000	Creditors/ Suppliers	-	-	-	-
350110000	Employee Liabilities	2,12,088	6,12,459	-	-
350120000	Interest Accrued and due	-	-	-	-
350200000	Recoveries Payble	3,67,207	5,47,599	-	-
350300000	Government Dues Payble	10,85,929	32,875	-	-
350400000	Refunds Payble	-	-	-	-
350410000	Advance collection of Revenues	-	-	-	-
350800000	Others	-	-	-	-
	Total Other liabilities (Sundry Creditors)	16,65,224	11,92,933	-	-

Schedule B-10: Provisions

(Amount in ₹)

Code No.		Municipal General Fund		Basic Service for Urban Poor	
		Current Year (2020-21)	Previous Year (2019-20)	Current Year (2020-21)	Previous Year (2019-20)
360100000	Provision for Expenses	6,76,253.68	3,26,253.68	-	-
360200000	Provision for Interest	-	-	-	-
360300000	Provision for Other Assets	-	-	-	-
	Total Provisions	6,76,253.68	3,26,253.68	-	-



Schedule to Balance Sheet as on 31.03.2021

Municipal General Fund						(Amount in ₹)
Schedule B-12: Investments - General Fund						
Code No.	Particulars	With whom invested	Face value	Current Year Carrying Cost	Previous Year Carrying Cost	
1	2	3	4	5	6	
420100000	Central Government Securities	-	-	-	-	-
420200000	State Government Securities	-	-	-	-	-
420300000	Debentures and Bonds	-	-	-	-	-
420400000	Preference Shares	-	-	-	-	-
420500000	Equity Shares	-	-	-	-	-
420600000	Units of Mutual Funds	-	-	-	-	-
420800000	Other Investments	-	-	-	-	-
Total of Investment General Fund		-	-	-	-	-

Basic Service for Urban Poor						(Amount in ₹)
Schedule B-12: Investments - General Fund						
Code No.	Particulars	With whom invested	Face value	Current Year Carrying Cost	Previous Year Carrying Cost	
1	2	3	4	5	6	
420100000	Central Government Securities	-	-	-	-	-
420200000	State Government Securities	-	-	-	-	-
420300000	Debentures and Bonds	-	-	-	-	-
420400000	Preference Shares	-	-	-	-	-
420500000	Equity Shares	-	-	-	-	-
420600000	Units of Mutual Funds	-	-	-	-	-
420800000	Other Investments	-	-	-	-	-
Total of Investment General Fund		-	-	-	-	-

Municipal General Fund						(Amount in ₹)
Schedule B-13: Investments - Other Funds						
Code No.	Particulars	With whom invested	Face value	Current Year Carrying Cost	Previous Year Carrying Cost	
1	2	3	4	5	6	
421100000	Central Government Securities	-	-	-	-	-
421200000	State Government Securities	-	-	-	-	-
421300000	Debentures and Bonds	-	-	-	-	-
421400000	Preference Shares	-	-	-	-	-
421500000	Equity Shares	-	-	-	-	-
421600000	Units of Mutual Funds	-	-	-	-	-
421800000	Other Investments	-	-	-	-	-
Total of Investments Other Funds		-	-	-	-	-

Basic Service for Urban Poor						(Amount in ₹)
Schedule B-13: Investments - Other Funds						
Code No.	Particulars	With whom invested	Face value	Current Year Carrying Cost	Previous Year Carrying Cost	
1	2	3	4	5	6	
421100000	Central Government Securities	-	-	-	-	-
421200000	State Government Securities	-	-	-	-	-
421300000	Debentures and Bonds	-	-	-	-	-
421400000	Preference Shares	-	-	-	-	-
421500000	Equity Shares	-	-	-	-	-
421600000	Units of Mutual Funds	-	-	-	-	-
421800000	Other Investments	-	-	-	-	-
Total of Investments Other Funds		-	-	-	-	-



Schedule to Balance Sheet as on 31.03.2021

Schedule B-14: Stock-in-Hand (Inventories)

(Amount in ₹)

Code No.	Particulars	Municipal General Fund		Basic Service for Urban Poor	
		Current Year (2020-21)	Previous Year (2019-20)	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4	3	4
430100000	Stores	-	-	-	-
430200000	Loose Tools	-	-	-	-
430800000	Others	-	-	-	-
	Total	-	-	-	-



Schedule to Balance Sheet as on 31.03.2021

Municipal General Fund					(Amount in ₹)
Schedule B-15: Sundry Debtors (Receivables) [Code No 431]					
Code No.	Particulars	Gross Amount	Provision for outstanding revenue	Net Amount	Previous Year Net Amount
1	2	3	4 (Code No. 432)	5 = 3 - 4	6
431100000	Receivables for Property Taxes	33,86,786.00	10,39,532.13	23,47,253.87	18,04,041.75
	Less than 5 years * More than 5 years* Sub- total				
431910000	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	33,86,786	10,39,532	23,47,254	18,04,042
431190000	Receivables of Other Taxes	-	-	-	-
	Less than 3 years * More than 3 years* Sub- total				
431990000	Less: State Govt Cesses/Levies in other Taxes - Control Accounts	-	-	-	-
	Net Receivables of Other Taxes				
431200000	Receivables of Cess	-	-	-	-
	Less than 3 years * More than 3 years* Sub - total				
431300000	Receivables for Fees and User Charges	-	-	-	-
	Less than 3 years * More than 3 years*				
	Sub - total				
431400000	Receivable from Other Sources	-	-	-	-
	Less than 3 years * More than 3 years* Sub - total				
431500000	Receivable from Government	-	-	-	-
	Total of Sundry Debtors (Receivables)				

Basic Service for Urban Poor					(Amount in ₹)
Schedule B-15: Sundry Debtors (Receivables) [Code No431]					
Code No.	Particulars	Gross Amount	Provision for outstanding revenue	Net Amount	Previous Year Net Amount
1	2	3	4 (Code No. 432)	5 = 3 - 4	6
431100000	Receivables for Property Taxes	-	-	-	-
	Less than 5 years * More than 5 years* Sub- total				
431910000	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Property Taxes				
431190000	Receivables of Other Taxes	-	-	-	-
	Less than 3 years * More than 3 years* Sub- total				
431990000	Less: State Govt Cesses/Levies in other Taxes - Control Accounts	-	-	-	-
	Net Receivables of Other Taxes				
431200000	Receivables of Cess	-	-	-	-
	Less than 3 years * More than 3 years* Sub - total				
431300000	Receivables for Fees and User Charges	-	-	-	-
	Less than 3 years * More than 3 years*				
	Sub - total				
431400000	Receivable from Other Sources	-	-	-	-
	Less than 3 years * More than 3 years* Sub - total				
431500000	Receivable from Government	-	-	-	-
	Total of Sundry Debtors (Receivables)				



Schedule to Balance Sheet as on 31.03.2021

(Amount in ₹)

Schedule B-16: Prepaid Expenses

Code No.	Particulars	Municipal General Fund		Basic Service for Urban Poor	
		Current Year (2020-21)	Previous Year (2019-20)	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4	3	4
440100000	Establishment	-	-	-	-
440200000	Administrative	-	-	-	-
440300000	Operations & Maintenance	-	-	-	-
	Total Prepaid Exp.	-	-	-	-

Schedule B-17 :Cash and Bank Balances

(Amount in ₹)

Code No.	Particulars	Municipal General Fund		Basic Service for Urban Poor	
		Current Year (2020-21)	Previous Year (2019-20)	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4	3	4
450100000	Cash	-	-	-	0
	Balance with Bank - Municipal Funds:				
450210000	Nationalised Bank	2,14,78,782.99	3,74,72,934.15	-	-
450220000	Other Scheduled Banks	-	-	-	-
450250000	Treasury	4,01,62,966.00	7,28,24,769.00	-	-
	Total	6,16,41,748.99	11,02,97,703.15		
	Balance with Bank-BSUP Special Funds:				
450410000	Nationalised Bank	69,49,541.10	-	2,18,00,886.35	2,71,82,036.25
450420000	Other Scheduled Banks	-	-	3,09,961.00	2,02,119.00
450430000	Scheduled Co-operative Banks	-	-	-	-
450440000	Post office	-	-	-	-
450450000	Treasury	-	-	-	-
	Sub-total	69,49,541.10		2,21,10,847.35	2,73,84,155.25
	Balance with Bank- Grant Funds:				
450610000	Nationalised Bank	-	-	-	-
450620000	Other Scheduled Banks	-	-	-	-
450630000	Scheduled Co-operative Banks	-	-	-	-
450640000	Post office	-	-	-	-
450650000	Treasury	-	-	-	-
	Sub-total				
	Total Cash and Bank Balances	6,85,91,290.09	11,02,97,703.15	2,21,10,847.35	2,73,84,155.25



Schedule to Balance Sheet as on 31.03.2021

Municipal General Fund					
Schedule B-18: Loans, Advances, and Deposits					
(Amount in ₹)					
		Opening Balance at the beginning	Paid during the Current Year	Recovered during the Year	Balance Outstanding at the end of the year
1	2	3	4	5	6
460100000	Loans and Advances to Employees	-	-	-	-
460200000	Employee Provident Fund Loans	-	-	-	-
460300000	Loans to Others	-	-	-	-
460400000	Advance to Suppliers and Contractors	-	-	-	-
460500000	Advance to Others	-	-	-	-
460600000	Deposit with External Agencies	-	-	-	-
460800000	Other Current Assets	-	-	-	-
	Sub Total	-	-	-	-
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B -18(a)]	-	-	-	-
	Total Loans, advances and deposits	-	-	-	-

Basic Service for Urban Poor					
Schedule B-18: Loans, Advances, and Deposits					
(Amount in ₹)					
		Opening Balance at the beginning	Paid during the Current Year	Recovered during the Year	Balance Outstanding at the end of the year
1	2	3	4	5	6
460100000	Loans and Advances to Employees	-	-	-	-
460200000	Employee Provident Fund Loans	-	-	-	-
460300000	Loans to Others	-	-	-	-
460400000	Advance to Suppliers and Contractors	-	-	-	-
460500000	Advance to Others	-	-	-	-
460600000	Deposit with External Agencies	-	-	-	-
460800000	Other Current Assets	-	-	-	-
	Sub Total	-	-	-	-
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B -18(a)]	-	-	-	-
	Total Loans, advances and deposits	-	-	-	-



Schedule to Balance Sheet as on 31.03.2021

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

Code No.	Particulars	Municipal General Fund		Basic Service for Urban Poor	
		Current Year (2020-21)	Previous Year (2019-20)	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4	3	4
461100000	Loans to Others	-	-	-	-
461200000	Advances	-	-	-	-
461300000	Deposits	-	-	-	-
	Total Accumulated Provisions				

Schedule B-19: Other Assets (Amount in ₹)

Code No.	Particulars	Municipal General Fund		Basic Service for Urban Poor	
		Current Year (2020-21)	Previous Year (2019-20)	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4	3	4
470100000	Deposit Works-Expenditure	-	-	-	-
470200000	Inter Unit Account	-	-	-	-
	Total Other Assets				

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

Code No.	Particulars	Municipal General Fund		Basic Service for Urban Poor	
		Current Year (2020-21)	Previous Year (2019-20)	Current Year (2020-21)	Previous Year (2019-20)
1	2	3	4	3	4
480100000	Loan Issue Expenses Deferred	-	-	-	-
480200000	Discount on Issue of Loans	-	-	-	-
480300000	Others (Suspense)	-	-	-	-
	Total Miscellaneous Expenditure				



KEY RATIOS

Sl. No.	Name of Ratio	Particulars	Ratio
1	Current Ratio	Current Assets /Current Liabilities	13.59
2	Fixed Assets Ratio	Fixed Assets/Total Assets	0.59
3	Income over Expenditure Ratio	Total Income/Total Expenditure	0.76
4	Property tax receivables to property tax income ratio	Property Tax Receivable at the end of the year / Demand for property tax raised during the year	2.62
5	Debt Equity Ratio	Loans / Reserves & Surplus	0.00
6	Tax Revenue to Total Income Ratio	Tax Revenue/ Total Income	0.03
7	Revenue Grant, contribution & subsidy to total income Ratio	Revenue Grants, Contributions & Subsidies/ Total Income	0.82
8	Establishment Expenditure to Total Income Ratio	Establishment Expenditures/ Total Income	0.06

