

Income and Expenditure Statement for the period from 01 April 2022 to 31 March 2023

PARTICULARS	Schedule	Current Year 2022-2023	Previous Year 2021-2022
INCOME			
Tax Revenue	21	16,97,800.00	16,95,090.00
Assigned Revenue and Compensations	22	-	-
Rental Income from Municipal properties	23	1,43,867.00	1,43,867.00
Fees and User Charges	24 A & B	35,83,364.00	22,83,993.00
Sale and hire charges	25 A & B	2,11,444.49	60,300.00
Revenue Grants, Contributions and Subsidies	26	1,55,30,551.16	44,34,838.00
Income from Investment	27	-	-
Interest Earned	28	15,51,762.00	10,38,449.00
Other Income	29	-	-
Total Income		2,27,18,788.65	96,56,537.00
EXPENDITURE			
Establishment Expenses	30 A & B	1,02,63,238.00	69,35,466.00
Administrative Expenses	31 A & B	14,47,889.00	3,70,636.00
Operations & Maintenance	32 A & B	37,96,337.00	14,47,104.50
Interest and Finance Charges	33	2,931.12	2,892.18
Program Expenses	34	3,54,834.00	-
Revenue Grants, Contributions and subsidies	35	-	-
Provision and Write off	36	62,62,573.00	-
Miscellaneous expenses (Depreciation)	37	20,05,110.40	8,32,238.15
Total Expenditure		2,41,32,912.52	95,88,336.83
Add: Gross surplus/ (deficit) of income over expenditure before Prior Period Items		-14,14,123.87	68,200.17
Add: Prior Period Items (net)	38		
Gross surplus/ (deficit) of income over expenditure after Prior Period Items		-14,14,123.87	68,200.17
Less: Transfer to Reserve Funds		-	-
Net balance being surplus/ deficit carried over to Municipal Fund		-14,14,123.87	68,200.17

**Schedule forming part of Income and Expenditure Account of
Makum Municipal Board for the period April 2022 to March 2023
For the year ending on 31 March 2023**

Schedule 21- INCOME FROM TAXES

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	2022-2023	2021-2022
INCOME FROM TAXES		
Property Tax	16,97,800.00	16,95,090.00
Water Tax	-	
Sewerage Tax	-	
Conservancy Tax	-	
Lighting Tax	-	
Education tax	-	
Vehicle Tax	-	
Tax on Animals	-	
Electricity Tax	-	
Professional Tax	-	
Advertisement tax	-	
Pilgrimage Tax	-	
Octroi & Toll	-	
Cess	-	
Other taxes	-	
Sub-total	16,97,800.00	16,95,090.00
Less: Tax Remissions and Refund	-	-
Sub-Total	-	-
Total Tax Revenue	16,97,800.00	16,95,090.00

SCHEDULE 21(a) - REMISSION AND REFUND OF TAXES

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Property taxes	-	-
Octroi and toll	-	-
Cess Income	-	-
Advertisement tax	-	-
Others	-	-
Total Refund and Remission of tax revenue	-	-

SCHEDULE 22 - ASSIGNED COMPENSATION

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Taxes and duties collected by others	-	
Compensation in lieu of taxes/duties	-	
Compensation in lieu of concessions	-	-
Total Assigned Revenue & Compensation	-	-

SCHEDULE 23 - RENTAL INCOME FROM MUNICIPAL PROPERTIES

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Rent from civic amenities	1,43,867.00	1,43,867.00
Rent from office buildings		
Rent from Guest House		
Rent from lease of lands		
Other rents		
Sub-total	1,43,867.00	1,43,867.00
Less:		
Rent remission and refunds		
Sub- total		
Total Rental Income from Municipal Properties	1,43,867.00	1,43,867.00

SCHEDULE 24(a) - FEES AND USER CHARGES (Function wise)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Municipal body	-	-
Administration	35,83,364.00	22,83,993.00
Finance, Accounts and Audit	-	-
Election	-	-
Record room	-	-
Estate	-	-
Stores and purchases	-	-
Workshop	-	-
Census	-	-
Total income from fees & user charges –Function wise	35,83,364.00	22,83,993.00

SCHEDULE 24(b) - FEES AND USER CHARGES (Income Head wise)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Empanelment & Registration Charges	36,050.00	-
Licensing Fees	-	-
Fees for Grant of Permit	13,38,755.00	13,38,755.00
Fees for Certificate or Extract	25,300.00	4,14,160.00
Development Charges	-	-
Regularization Fees	-	-
Penalties and Fines	24,300.00	2,300.00
Other Fees	6,13,435.00	-
User Charges	15,31,324.00	5,28,778.00
Entry Fees	-	-
Service / Administrative Charges	-	-
Other Charges	14,200.00	-
Sub Total	35,83,364.00	22,83,993.00
Less:	-	-
Rent Remission and refunds	-	-
Sub total	-	-
Total income from Fees & User Charges – Income head-wise	35,83,364.00	22,83,993.00

SCHEDULE 25(a) - SALE AND HIRE CHARGES (Function wise)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Municipal body	-	-
Administration	-	-
Finance, Accounts and Audit	-	-
Election	-	-
Record room	-	-
Estate	-	-
Stores and purchases	2,11,444.49	60,300.00
Workshop	-	-
Census	-	-
Total Income from Sale & Hire Charges – Function wise	2,11,444.49	60,300.00

SCHEDULE 25(b) - SALE AND HIRE CHARGES (Income Head wise)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Sale of products	-	-
Sale of forms and publications	2,11,444.49	60,300.00
Sale of stores and scrap	-	-
Sale of others	-	-
Hire charges for vehicles	-	-
Hire charges for equipment	-	-
Total Income from Sale & Hire charges – income head-wise	2,11,444.49	60,300.00

SCHEDULE 26 - REVENUE GRANT, CONTRIBUTION, SUBSIDIES

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Revenue Grant	1,55,30,551.16	44,34,838.00
Reimbursement of expenses	-	-
Contributions towards Scheme	-	-
Total Revenue Grants, Contributions & Subsidies	1,55,30,551.16	44,34,838.00

SCHEDULE 27 - INCOME FROM INVESTMENTS

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Interest on Investments	-	-
Dividend	-	-
Income from projects taken up on commercial basis	-	-
	-	-
Profit in Sale of Investments	-	-
Others	-	-
Total income from investments	-	-

SCHEDULE 28 - INTEREST EARNED

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Interest from Bank Accounts	15,51,762.00	10,38,449.00
Interest on Loans and advances to Employees	-	-
Interest on loans to others	-	-
Other Interest	-	-
Total Interest Earned	15,51,762.00	10,38,449.00

SCHEDULE 29 - OTHER INCOME

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Deposits Forfeited	-	-
Lapsed deposits	-	-
Insurance Claim Recovery	-	-
Profits on Disposal of fixed assets	-	-
Recovery from Employees	-	-
Unclaimed Refund/ Liabilities	-	-
Excess Provisions written back	-	-
Miscellaneous Income	-	-
Total Other Income	-	-

SCHEDULE 30 (a) - ESTABLISHMENT EXPENSES (Function Wise)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Municipal Body	-	-
Administration	1,02,63,238.00	69,35,466.00
Finance, Accounts and Audit	-	-
Election	-	-
Record Room	-	-
Estate	-	-
Stores & Purchases	-	-
Workshop	-	-
Census	-	-
Total Establishment Expenses	1,02,63,238.00	69,35,466.00

SCHEDULE 30 (b) - ESTABLISHMENT EXPENSES (Expenditure Head wise)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Salaries, Wages and bonus	1,02,63,238.00	69,35,466.00
Benefits and Allowances	-	-
Pension	-	-
Other Terminal & Retirement Benefits	-	-
Total Establishment Expenses expenditure head wise	1,02,63,238.00	69,35,466.00

SCHEDULE 31 (a) - ADMINISTRATIVE EXPENSES (Function Wise)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Municipal Body	-	
Administration	14,47,889.00	3,70,636.00
Finance, Accounts and Audit	-	-
Election	-	-
Record Room	-	-
Estate	-	-
Stores & Purchases	-	-
Workshop	-	-
Census	-	-
Total Establishment Expenses	14,47,889.00	3,70,636.00

SCHEDULE 31 (b) - ADMINISTRATIVE EXPENSES (Expenditure Head wise)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Rent, Rates and Taxes	1,072.00	-
Office maintenance	13,82,057.00	3,70,636.00
Communication expenses	-	-
Books & Periodicals	-	-
Printing & Stationery	-	-
Travel & conveyance	-	-
Insurance	-	-
Audit fees	32,000.00	-
Legal Expenses	-	-
Professional and other fees	-	-
Advertisement and publicity	-	-
Membership and subscription	-	-
Other administrative expenses	32,760.00	-
Total administrative expenses head wise	14,47,889.00	3,70,636.00

SCHEDULE 32 (a) - OPERATIONS & MAINTENANCE (Function wise)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Municipal Body	-	-
Administration	37,96,337.00	14,47,104.50
Finance, Accounts and Audit	-	-
Election	-	-
Record Room	-	-
Estate	-	-
Stores & Purchases	-	-
Workshop	-	-
Census	-	-
Total Operations and maintenance expenses – function wise	37,96,337.00	14,47,104.50

SCHEDULE 32 (b) - OPERATIONS & MAINTENANCE (Expenditure head wise)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Power and Fuel (Solid Waste Management)	6,22,489.00	3,50,315.00
Bulk Purchases	-	-
Consumption of stores	-	-
Hire Charges	-	-
Repairs and maintenance – Infrastructure assets	76,610.00	1,03,471.00
Repairs and maintenance – Civic Amenities	55,003.00	48,673.00
Repairs and maintenance – Buildings	-	-
Repairs and maintenance – Vehicles	1,16,126.00	-
Repairs and maintenance – Others	2,08,055.00	-
Other operating and maintenance expenses	27,18,054.00	29,276.00
Other revenue expense received in form of grant	-	9,15,369.50
Total operations and maintenance – expense head wise	37,96,337.00	14,47,104.50

SCHEDULE 33 - INTEREST AND FINANCE CHARGES

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Interest on Loans from Central Government	-	-
Interest on Loans from State Government	-	-
Interest on Loans from Government Bodies & associations	-	-
Interest on Loans from Banks & Other Financial Institutions	-	-
Other interest	-	-
Bank Charges	2,931.12	2,892.18
Other finance charges	-	-
Total interest and financial charges	2,931.12	2,892.18

SCHEDULE 34 - PROGRAM EXPENSES

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Election expense	-	-
Own Programs	3,54,834.00	-
Share in Program of others	-	-
Total Program Expenses	3,54,834.00	-

SCHEDULE 35 - REVENUE GRANTS, CONTRIBUTIONS & SUBSIDIES

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Grants [give details]	-	-
Contributions [give details]	-	-
Subsidies [give details]	-	-
Total Revenue Grants, Contributions & Subsidies	-	-

SCHEDULE 36 - PROVISIONS & WRITE OFF

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Provision for doubtful receivables	-	-
Provision for other assets	-	-
Revenues written off	-	-
Assets written off	62,62,573.00	-
Miscellaneous expenses written off	-	-
Total Provisions & Write offs	62,62,573.00	-

SCHEDULE 37 - MISCELLANEOUS EXPENSES

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Depreciation	20,05,110.40	8,32,238.15
Loss on disposal of assets	-	-
Loss on disposal of investments	-	-
Other miscellaneous expenses	32.00	-
Total miscellaneous expenses	20,05,142.40	8,32,238.15

SCHEDULE 38 - PRIOR PERIOD ITEMS

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Income	-	-
Taxes	-	-
Other Revenues	-	-
Recovery of revenues written off	-	-
Other income	-	-
Sub-total(a)	-	-
Expenses	-	-
Refund of taxes	-	-
Refund of Others – Revenues	-	-
Other expenses	-	-
Sub total (b)	-	-
Total prior period (a+b)	-	-

Receipts and Payments Account for the period from 01 April 2022 to 31 March 2023

Head of Account	Current	Corresponding	Head of Account	Current	Corresponding
	Period	Previous		Period	Previous
	Amount	Period		Amount	Period
	(Rs.)	Amount (Rs.)		(Rs.)	Amount (Rs.)
Opening Balances Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	4,84,75,861.23	3,48,25,116.51			
OPERATING RECEIPTS			OPERATING PAYMENTS		
Tax Revenue	28,35,265.00	12,52,179.60	Establishment Expenses	1,02,63,238.00	69,35,466.00
Assigned Revenues & Compensations	-	-	Administrative Expenses	14,47,889.00	3,70,636.00
Rental income from Municipal Properties	3,95,316.00	1,26,282.00	Operations and Maintenance	37,96,337.00	14,47,104.50
Fees & User Charges	29,46,679.00	14,31,709.00	Interest & Finance Charges	2,931.12	2,892.18
Sale & Hire Charges	2,11,444.49	60,300.00	Program Expenses	3,54,834.00	-
Revenue Grants, Contributions & Subsidies	1,55,30,551.16	44,34,838.00	Revenue Grants, Contributions & Subsidies	-	-
Income from Investments	-	-	Miscellaneous Expenses	32.40	-
Interest Earned	15,51,762.00	10,38,449.00	Purchase of Stores	-	-
Other Income	-	-	Other Collections on behalf of State and Central Government	-	-
NON OPERATING RECEIPTS			NON OPERATING PAYMENTS		
Loans received	-	-	Other Payables	-	-
Deposits received	2,41,210.00	2,85,884.00	Refunds Payable	-	10,40,397.20
Grants and contribution for specific purposes	4,15,37,080.84	2,02,11,048.00	**Repayment of Loans	-	-
*Sale proceeds from Assets	-	-	**Refund of Deposits	2,85,884.00	2,26,570.00
*Realisation of Investment – General Fund	-	-	Acquisition / Purchase of Fixed Assets	2,11,37,502.68	51,66,879.00
*Realisation of Investment – Other Funds	-	-	Capital Work – in – Progress	-	-
Deposit works	-	-	Deposit works	-	-
Revenue Collected in Advance	-	-	Investments – General Fund	-	-
*Loans & Advances to Employees (recovery)	-	-	Investments – Other Funds	-	-
*Other Loans & Advances (recovery)	-	-	Loans & Advances to Employees	-	-
*Deposits with External Agencies (recovery)	-	-	Prepaid Expenses	-	-
Other Receipts [specify]	-	-	Other Loans & Advances	-	-
			Deposits with External Agencies	-	-
			Other Payments [specify]	-	-
			Transfer to Special Funds from Municipal Fund	-	-
			Closing Balances Cash balances including interest	-	-
			Balances with Banks/Treasury (including balances in designated bank accounts)	7,64,36,521.52	4,84,75,861.23
GRAND TOTAL	11,37,25,169.72	6,36,65,806.11	GRAND TOTAL	11,37,25,169.72	6,36,65,806.11

* Details in respect of these items will be available in the corresponding asset ledger accounts.

** Details in respect of these items will be available in the corresponding liability ledger accounts

XI. FORMAT OF FINANCIAL STATEMENTS

Balance Sheet of Makum Municipal Board as on 31st March' 2023

LIABILITIES	Schedule	Current Year (Rs.) 2022-2023	Previous Year (Rs.) 2021-2022
<u>RESERVE & SURPLUS</u>			
Municipal (General) Fund	1	14,77,02,973.41	11,41,60,726.39
Earmarked Funds	2	-	-
Reserve & Surplus	3	-	-
Total Reserve & Surplus (A)		14,77,02,973.41	11,41,60,726.39
GRANT/ CONTRIBUTION FOR SPECIFIC PURPOSE (B)	4	4,15,37,080.84	3,49,56,402.69
<u>LOANS</u>			
Secured Loans	5	-	-
Unsecured Loans	6	-	-
Total Loans (C)		-	-
<u>CURRENT LIABILITIES & PROVISIONS</u>			
Deposits received	7	2,41,210.00	2,85,884.00
Deposit works	8	-	-
Other Liabilities	9	-	-
Provisions	10	-	-
Total Current Liabilities and Provisions (D)		2,41,210.00	2,85,884.00
TOTAL LIABILITIES (A+B+C+D)		18,94,81,264.25	14,94,03,013.08

Balance Sheet of Makum Municipal Board as on 31st March' 2023

ASSETS	Schedule	Current Year (Rs.) 2022-2023	Current Year (Rs.) 2021-2022
<u>FIXED ASSETS</u>			
Gross Block	11	12,03,21,484.68	9,91,83,982.00
Less: Accumulated Depreciation		1,04,23,599.55	84,18,489.15
Net Block		10,98,97,885.13	9,07,65,492.85
Capital Work In Process		-	-
Total Fixed Assets (A)		10,98,97,885.13	9,07,65,492.85
<u>INVESTMENTS</u>			
Investments – Municipal fund	12	-	-
Investments – Other fund	13	-	-
Total Investments (B)		-	-
<u>CURRENT ASSETS, LOAN & ADVANCES</u>			
Stock in hand (Inventories)	14	3,25,000.00	3,25,000.00
Sundry Debtors/ Receivables	15	28,21,857.60	98,36,659.00
Gross Amount outstanding		28,21,857.60	98,36,659.00
Less: Accumulated provision against bad and doubtful Sundry Debtors		-	-
Net Amount Outstanding		28,21,857.60	98,36,659.00
Prepaid Expenses	16	-	-
Cash & Bank Balances	17	7,64,36,521.52	4,84,75,861.23
Loans, Advances & Deposits		-	-
Less: Accumulated Provision against Loans	18(a)	-	-
Net Amount Outstanding		-	-
Total Current Assets, Loans &Advances(C)		18,94,81,264.25	5,86,37,520.23
Other Assets	19	-	-
Miscellaneous Expenditure (to the extent not written off)	20	-	-
TOTAL ASSETS(A+B+C)		18,94,81,264.25	14,94,03,013.08

SCHEDULE 1 – MUNICIPAL GENERAL FUND

Particulars	Opening Balance as per last account(Rs.)	Additions during the year *(Rs.)	Total (Rs.)	Deductions during the year** (Rs.)	Balance at the end of the current year (Rs.)
Municipal Fund	11,41,60,726.39	3,49,56,370.89	14,91,17,097.28	-	14,91,17,097.28
Excess of income over expenditure	-	-14,14,123.87	-14,14,123.87	-	-14,14,123.87
Total Municipal Fund	11,41,60,726.39	3,35,42,247.02	14,77,02,973.41	-	14,77,02,973.41

*Addition includes contributions towards the fund, Adjustments to Opening Balance Sheet and also excess of income over expenditure** Deduction includes contributions from the fund, Adjustments to Opening Balance Sheet and also excess of expenditure over the income

SCHEDULE 2 – EAR MARKED FUNDS

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Pension Fund	General Fund Provision
a. Opening Balance	-	-	-	-	-
b. Additions to the special fund	-	-	-	-	-
i. Transfer from Municipal Fund	-	-	-	-	-
ii. Interest/Dividend earned on Special Fund Investments	-	-	-	-	-
iii. Profit on disposal of Special Fund Investments	-	-	-	-	-
iv. Appreciation in Value of Special Fund Investment	-	-	-	-	-
v. Other addition (Specify nature)	-	-	-	-	-
TOTAL (b)	-	-	-	-	-
TOTAL (a+b)	-	-	-	-	-
c. Payment out of funds					
i. Capital expenditure on Fixed Assets	-	-	-	-	-
ii. Revenue expenditure on Salary, Wages, and allowance etc	-	-	-	-	-
Rent	-	-	-	-	-
Other administrative charges	-	-	-	-	-
iii. Other					
Loss on disposal of Special Fund Investments	-	-	-	-	-
Diminution in Value of Special Fund Investments	-	-	-	-	-
Transferred to Municipal Fund	-	-	-	-	-
TOTAL of (i+ii+iii)	-	-	-	-	-
NET BALANCE AT THE YEAR END (a+b-c)	-	-	-	-	-
GRAND TOTAL OF SPECIAL FUNDS	-	-	-	-	-

Schedule 3 – RESERVES

Particulars	Opening Balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
Capital Contribution	-	-	-	-	-
Capital Reserve	-	-	-	-	-
Borrowing Redemption Reserve	-	-	-	-	-
Special Funds (utilised)	-	-	-	-	-
Statutory Reserve	-	-	-	-	-
General Reserve	-	-	-	-	-
Revaluation Reserve	-	-	-	-	-
Total Reserve Funds	-	-	-	-	-

Schedule 5 – SECURED LOANS

PARTICULARS	CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.)
Loans from Central Government	-	-
Loan from State Government	-	-
Loan from Government Bodies and Associations	-	-
Loan From International Agencies	-	-
Loan From Bank and other Financial Institutions	-	-
Other Term Loans	-	-
Bonds and Debentures	-	-
Other Loans	-	-
Total Secured Loans	-	-

Schedule 6 – UNSECURED LOANS

PARTICULARS	CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.)
Loans from Central Government	-	-
Loan from State Government	-	-
Loan from Government Bodies and Associations	-	-
Loan From International Agencies	-	-
Loan From Bank and other Financial Institutions	-	-
Other Term Loans	-	-
Bonds and Debentures	-	-
Other Loans	-	-
Total Secured Loans	-	-

Schedule 7 – DEPOSITS RECEIVED

PARTICULARS	CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.)
From Contractors	2,41,210.00	2,85,884.00
From Revenues	-	-
From Staff	-	-
From Others	-	-
Total Deposits Received	2,41,210.00	2,85,884.00

Schedule 8 – DEPOSITS WORKS

PARTICULARS	CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.)
Civil Works	-	-
Electrical Works	-	-
Others	-	-
Total of Deposits Works	-	-
Total Deposits Received	-	-

Schedule 9 – OTHER LIABILITIES (Sundry Creditors)

PARTICULARS	CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.)
Creditors	-	-
Employee Liabilities	-	-
Interest Accrued and Due	-	-
Recoveries Payable	-	-
Government Dues Payable	-	-
Refunds Payable	-	-
Advance collection of Revenues	-	-
Others	-	-
TOTAL OTHER LIABILITIES (Sundry Creditors)	-	-

Schedule 10 – PROVISIONS

PARTICULARS	CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.)
Provisions for Expenses	-	-
Provision for Interest	-	-
Provision for other Assets	-	-
Total Deposits Received	-	-

Schedule 12 - INVESTMENTS (Municipal fund)

Particulars	With whom invested	Face value (Rs)	Current year	Previous Year
INVESTMENTS	-	-	-	-
Central Government Securities	-	-	-	-
State Government Securities	-	-	-	-
Debentures and Bonds	-	-	-	-
Preference Shares	-	-	-	-
Equity Shares	-	-	-	-
Units of Mutual Funds	-	-	-	-
Other investments	-	-	-	-
Total of Investments General Fund	-	-	-	-

Schedule 13 – INVESTMENTS (other fund)

Particulars	With whom invested	Face value (Rs)	Current year	Previous Year
INVESTMENTS – Other Fund	-	-	-	-
Central Government Securities	-	-	-	-
State Government Securities	-	-	-	-
Debentures and Bonds	-	-	-	-
Preference Shares	-	-	-	-
Equity Shares	-	-	-	-
Units of Mutual Funds	-	-	-	-
Other investments	-	-	-	-
Total of Investments Other Fund	-	-	-	-

Schedule 14 – STOCK IN HAND (inventories)

Particulars	Current Year (Rs.)	Previous Year (Rs.)
Stores	3,25,000.00	3,25,000.00
Loose tools	-	-
Others	-	-
Total	3,25,000.00	3,25,000.00

Schedule 15 – SUNDRY DEBTORS

Particulars	Gross Amount (Rs.)	Provision for outstanding revenues (Rs.)	Net amount (Rs.)	Net amount (Rs.)
Receivables for Property Taxes	-	-	-	-
Less than 5 years*	-	-	-	-
More than 5 years*	-	-	-	-
Sub – total	-	-	-	-
Less: State Government Cesses/Levies in Taxes – Control Accounts	-	-	-	-
Net Receivables Property taxes	-	-	-	-
Receivable of Other Taxes	-	-	-	-
Less than 3 years*	-	-	-	-
More than 3 years*	-	-	-	-
Sub- total	-	-	-	-
Less: State Government Cesses/ Levies in Taxes –Control Accounts Net	-	-	-	-
Receivables of Other Taxes	-	-	-	-
Receivables of Cess Income	-	-	-	-
Less than 3 years*	-	-	-	-
More than 3 years*	-	-	-	-
Sub- total	-	-	-	-
Receivables for Fees and User Charges	-	-	-	-
Less than 3 years*	-	-	-	-
More than 3 years*	-	-	-	-
Sub-Total	-	-	-	-
Receivables from Other Sources	-	-	-	-
Less than 3 years*	-	-	-	28,21,857.60
More than 3 years*	-	-	-	-
Sub – total	-	-	-	-
Receivables from Government	-	-	-	-
Total of Sundry Debtors (Receivables)	-	-	-	28,21,857.60

Schedule 16 – PREPAID EXPENSES

Particulars	Current Year (Rs.)	Previous Year (Rs.)
Establishment	-	-
Administrative	-	-
Operations & Maintenance	-	-
Total Prepaid Expenses	-	-

Schedule 18 (a) - ACCUMULATED PROVISIONS AGAINST LOANS, ADVANCES, AND DEPOSITS

Particulars	Current Year (Rs.)	Previous Year (Rs.)
Loans to Others	-	-
Advances	-	-
Deposits	-	-
Total Accumulated Provisions	-	-

Schedule 19 – OTHER ASSETS

Particulars	Current Year (Rs.)	Previous Year (Rs.)
Deposit Works	-	-
Other Asset Control Accounts	-	-
Total Other Assets	-	-

Schedule 20 - MISCELLANEOUS EXPENDITURE (to the extent not written off)

Particulars	Current Year (Rs.)	Previous Year (Rs.)
Loan Issue Expenses Deferred	-	-
Discount on Issue of Loan	-	-
Deferred Revenue Expenditure	-	-
Others	-	-
Total Miscellaneous Expenditure	-	-

Schedule 17 - CASH & BANK BALANCES

<u>Particulars</u>	<u>Current Year (Rs.)</u>	<u>Previous Year (Rs.)</u>
<u>Cash</u>	-	-
<u>Balance with Bank</u>		
Nationalized Bank	12,80,967.69	4,66,683.94
Other Scheduled Banks	-	-
Scheduled Co-operative Banks	-	-
Post Office	-	-
Sub-total	12,80,967.69	4,66,683.94
<u>Balance with Bank –Special Funds</u>		
Nationalised Banks	-	-
Other Scheduled Banks	-	-
Scheduled Co-operative Banks	-	-
Post Office	-	-
Sub-total	-	-
<u>Balance with Bank – Grant Funds</u>		
Nationalised Banks	7,51,55,553.83	4,80,09,177.29
Other Scheduled Banks	-	-
Scheduled Co-operative Banks	-	-
Post Office	-	-
Sub-total	7,51,55,553.83	4,80,09,177.29
<u>TOTAL CASH AND BANK BALANCES</u>	7,64,36,521.52	4,84,75,861.23

Schedule 4: GRANTS & CONTRIBUTION FOR SPECIFIC PURPOSES

Particulars	2022-2023		2021-2022		Grants from International organizations	Others
	Grants from Central Govt.	Grants from State Govt.	Grants from Central Govt.	Grants from State Govt.		
a. Opening Balance	3,09,37,204.97	40,19,197.72	2,94,36,280.07	49,47,153.72	-	-
b. Additions to the Grants*						
i. Grant received during the year	4,49,24,632.00	1,21,43,000.00	2,04,98,582.00	41,47,304.00	-	-
ii. Interest/Dividend earned on Grant investments	13,76,993.00	1,54,511.00	8,78,773.00	1,37,047.00	-	-
iii. Profit on disposal of Grant Investments	-	-	-	-	-	-
iv. Appreciation in Value of Grant Investment	-	-	-	-	-	-
v. Other addition (specify)	-	-	-	-	-	-
Total (b)	4,63,01,625.00	1,22,97,511.00	2,13,77,355.00	42,84,351.00	-	-
Total (a+b)	7,72,38,829.97	1,63,16,708.72	5,08,13,635.07	92,31,504.72	-	-
c. Payment out of funds						
i. Capital Expenditure on						
Fixed Assets	2,07,21,813.68	4,15,689.00	51,66,879.00	-	-	-
Others	-	-	-	-	-	-
Sub Total	2,07,21,813.68	4,15,689.00	51,66,879.00	-	-	-
ii. Revenue expenditure on						
Salary, wages and allowance	-	56,52,822.50	-	45,62,931.00	-	-
Rent	-	-	-	-	-	-
Other administrative charges	32,000.00	-	5,26,848.48	7,38,906.82	-	-
Sub total	32,000.00	56,52,822.50	5,26,848.48	53,01,837.82	-	-
iii. Other						
Loss on disposal of Grant Investments	-	-	-	-	-	-
Diminution in Value of Grant Investments	-	-	-	-	-	-
Grants Refunded	-	-	10,40,397.20	-	-	-
Sub- Total	-	-	10,40,397.20	-	-	-
Total (c) [i+ii+iii]	2,07,53,813.68	60,68,511.50	67,34,124.68	53,01,837.82	-	-
Net Balance at the year end (a+b-c)	5,64,85,016.29	1,02,48,197.22	4,40,79,510.39	39,29,666.90	-	-
Total Grants & Contribution for Specific Purposes	-	-	-	-	-	-

Note: Plan funds received from Central/State Government are to be shown as grant funds and not to be mixed up with earmarked funds *for transferring completed capital assets, expenditure incurred will be capitalised and assets will be taken to fixed Assets schedule 11 and capital contribution will be increased by the same amount.

Schedule 11 – FIXED ASSETS

Particulars	Gross Block				Accumulated Depreciation				Net Block	
	Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of previous year
Land	11,08,500.00	-	-	11,08,500.00	-	-	-	-	11,08,500.00	11,08,500.00
Buildings	85,92,550.00	31,99,454.72	-	1,17,92,004.72	49,39,552.00	6,85,245.00	-	56,24,797.00	61,67,207.72	36,52,998.00
Infrastructure assets										
Roads and Bridges	7,17,63,755.00	56,53,451.16	-	7,74,17,206.16	-	-	-	-	7,74,17,206.16	7,17,63,755.00
Sewerage and drainage	1,04,37,415.00	20,37,418.72	-	1,24,74,833.72	-	-	-	-	1,24,74,833.72	1,04,37,415.00
Water ways & Public Lighting	11,48,565.00	37,68,401.08	-	49,16,966.08	-	-	-	-	49,16,966.08	11,48,565.00
Other Assets	11,67,292.00	-	-	11,67,292.00	4,81,839.00	68,545.00	-	5,50,384.00	6,16,908.00	6,85,453.00
Vehicles	42,13,990.00	42,24,752.00	-	84,38,742.00	24,21,610.00	9,02,570.00	-	33,24,180.00	51,14,562.00	17,92,380.00
Office & other equipment	3,45,120.00	9,27,901.00	-	12,73,021.00	2,90,880.00	1,47,321.00	-	4,38,201.00	8,34,820.00	54,240.00
Furniture, fixture s, fittings and electrical	3,12,574.00	4,15,689.00	-	7,28,263.00	2,20,954.00	50,731.00	-	2,71,685.00	4,56,578.00	91,620.00
Other fixed assests	94,221.00	9,10,435.00	-	10,04,656.00	63,654.15	1,50,698.40	-	2,14,352.55	7,90,303.45	30,566.85
Total	9,91,83,982.00	2,11,37,502.68	-	12,03,21,484.68	84,18,489.15	20,05,110.40	-	1,04,23,599.55	10,98,97,885.13	9,07,65,492.85

* - Additions include fixed assets created out of Earmarked Funds and Grants transferred to Urban Local Body's fixed block

Additional disclosures to the Schedule

- i. Value of fixed assets under dispute or litigation shall be provided. The status of the legal case as at the reporting date of the financial statements shall also be mentioned.
- ii. The details & value of assets, which are not yet physically identified/traced, shall be disclosed separately.
- iii. Details and value of assets under leases and hire purchase needs to be disclosed as a note

Note:

1. Gross Block means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year.
2. Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, godowns etc.
3. Buildings include office and works buildings, commercial buildings, residential buildings, school and college buildings, hospital building, public buildings temporary structures and sheds, etc.
4. Roads and bridges include roads and streets, pavements, pathways, bridges, culverts and subways.
5. Sewerage and drainage include sewerage lines, storm water drainage lines and other similar drainage system.
6. Waterworks include water storage tank, water wells, bore wells, Water pumping station, Water transmission & distribution system, etc.
7. No depreciation is to be charged on "Land"

STATEMENT OF CASH FLOW
FOR THE PERIOD 01.04.2022 TO 31.03.2023

	PREVIOUS YEAR (RS.)		CURRENT YEAR (RS.)	
a. Cash Flow from Operating Activities				
Gross Surplus/ Deficit over Expenditure	68,200.17		-14,14,123.87	
Adjustments for:				
Add:				
Depreciation	8,32,238.15		20,05,078.40	
Interest & Finance Expenses	-		-	
Less:				
Profit on disposal of Assets	-		-	
Dividend Income	-		-	
Investment Income	-		-	
Interest Income	10,38,449.00		15,51,762.00	
Adjusted income over expenditure before effecting changes in current assets and current Liabilities and extraordinary Items	-1,38,010.68		-9,60,807.47	
Changes in Current Asset & Current Liability				
(Increase)/Decrease in Sundry Debtor	-13,12,778.80		70,14,801.40	
(Increase)/Decrease in Stock in trade	-		-	
(Increase)/Decrease in Prepaid Expenses	-		-	
(Increase)/Decrease in Other Current Assets	-		-	
(Decrease)/Increase in Deposit Received	66,301.50		-44,674.00	
(Decrease)/Increase in Deposit Works	-		-	
(Decrease)/Increase in Other Current Liabilities	-		-	
(Decrease)/Increase in Provision	-		-	
Extraordinary Items (Specify)	1,91,63,662.70		4,15,37,081.04	
Net Cash generated from / used in Operating Activity	1,77,79,174.72		4,75,46,400.97	

b. Cash flow from Investing Activities				
Purchase of Fixed Assets & CWIP	-51,66,879.00		-2,11,37,502.68	
(Increase)/Decrease in Special Fund/Grant	-		-	
(Increase)/Decrease in Earmarked Funds	-		-	
(Purchase) of Investments	-		-	
Add:				
Proceed from Disposal of Assets	-		-	
Proceed from Disposal of Investments	-		-	
Investment Income Received	-		-	
Interest Income Received	10,38,449.00		15,51,762.00	
Net Cash generated from / used in Investing Activity	-41,28,430.00		-1,95,85,740.68	

c. Cash flow from Financing Activities				
Add:				
Loan from Bank /Others Received	-		-	
Less:				
Loan Repaid During the year	-		-	
Loan & Advances to employees	-		-	
Loans to others	-		-	
Finance Expenses	-		-	
Net Cash generated from / used in Financing Activity	-		-	
Net Increase/Decrease in Cash and Cash Equivalent (a + b+ c)	1,36,50,744.72		2,79,60,660.29	
Cash & Cash Equivalent at the beginning of period	3,48,25,116.51		4,84,75,861.23	
Cash & Cash Equivalent at the end of period	4,84,75,861.23	-	7,64,36,521.52	

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	-		-
ii. Bank Balances			
- Scheduled Co-operative Banks	-		-
- Balances with Post Office	-		-
- Balances with Other banks	4,84,75,861.23		7,64,36,521.52
TOTAL	4,84,75,861.23		7,64,36,521.52