

# FINANCIAL STATEMENT

MUNICIPAL

COUNCIL

GANGAPUR CITY

2012-13

Prepared by:

For VTH & COMPANY  
Chartered Accountants  
GU-1, PLOT NO  
11, JAIPUR, KARTARPURA, BHAGWATI  
NAGAR FIRST RAJASTHAN 302015  
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GANGAPUR CITY





## **INDEPENDENT AUDITOR'S REPORT**

To,

**The Commissioner,  
Municipal Council  
Gangapur City,  
Rajasthan**

### **Report to Financial Statement**

We have audited the accompanying financial statements of **Municipal Council, Gangapur City, Rajasthan** which comprise the Balance Sheet as at March 31, 2013, the Income and Expenditure Statement and the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the ULB in accordance with the Rajasthan Municipal Accounts Manual. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.





### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the ULB's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the ULB's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

*Subject to statement on additional matters as given in Annexure-A attached herewith, and the following :*

- a) *Liabilities that may arise on account of late filing of return, late payment, short or non-deduction and mismatching of TDS, RVAT, Royalty and Labour cess has not been ascertained and hence not considered. To this extent Surplus of Income over Expenditure is overstated and Liabilities are understated.*





- b) *Liabilities or recovery on account of pending cases and/or notices filed against or by municipal council by/against third parties is not ascertainable and hence not considered. Financial impact of such cases has not been ascertained and hence we are unable to comment on correctness or otherwise of Income, Expenditure, Assets or Liabilities to this extent. Contingent Liabilities, if any, arising out of these cases has not been estimated by the municipal council nor has been disclosed in notes to accounts.*
- c) *Liabilities arising on account of New Pension Scheme has not been determined/quantified since its inception on 01.04.2012 to 31.03.2013. Any liability on account of non-payment in form of interest is not ascertained and accounted for. Hence, Municipal Fund is overstated and liabilities are understated to these extent.*
- g) *Liabilities on account of non-deduction and/or non-payment of Patrakar Kalyan Khosh has not been ascertained and accounted for. To this extent Surplus of Income over Expenditure is overstated and Liabilities are understated.*
- l) *Bank Reconciliation, in respect of few bank accounts, have not been provided since long. Besides,, treatment of differences arising out of reconciliation in respect of other banks remains unaccounted for . Besides, bank charges as also interest income on deposit in saving account remains unaccounted for. The amount to the extent available has been determined as per details in Annexure A.1 annexed. To this extent accounts does not reflect true and fair view.*
- m) *Opening Liabilities on account of security deposits deducted and earnest money collected from contractors/ suppliers/ others as on 01.04.2012 has not been determined and considered. As such Municipal Fund is overstated and Liabilities are understated to that extent.*
- n) *The amount receivable on account of Urban Development Tax has not been determined and not considered as income of the year. As such, Income and Assets are understated to this extent.*
- o) *All expenses except salary, accounting charges and audit fee are accounted for on cash basis. Similarly, all incomes are accounted for on cash basis.*





*Receipts in PD Accounts (treasury) by deposit of amount directly by the tax payers are taken into account on verification with treasury irrespective of the year of receipt.*

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the Rajasthan Municipal Accounts Manual:

- a) In the case of the Balance Sheet, of the state of affairs of the ULB as at March 31, 2013;
- b) In the case of the Income and Expenditure Statement, of the surplus for the year ended on that date; and
- c) In the case of the Cash Flow Statement, of the cash flows for the year ended on that date.

We further report that:

- a) we have obtained all the available information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) In our opinion proper books of account as required by law have been kept by the ULB so far as appears from our examination of those books;
- c) the Balance Sheet, Income and Expenditure Account and Cash Flow Statement dealt with by this Report are in agreement with the books of account;
- d) in our opinion, the Balance Sheet , Income and Expenditure Account and Cash Flow Statement comply with the Rajasthan Municipal Accounts Manual.


Signatories to Schedule 1 to 29

In confirmation and witness of facts

For VTH & COMPANY  
Chartered Accountants  
(Firm Regn No : 019860C)

  
(TUSHAR TALUJA)  
PARTNER  
Membership No: 416508

For Municipal Council: Gangapur City

  
EO/Commissioner  
नगर परिषद, गंगापूर सिटी

Date:



## **SCHEDULE 29**

### **ACCOUNTING POLICIES AND NOTES TO ACCOUNTS(2012-13)**

#### **I ACCOUNTING POLICIES**

##### **1. Basis of Accounting**

The financial statements are prepared on a going concern and under historical cost basis under cash basis of accounting except in case of salary payment, borrowing costs and contractual payments like accounting charges and audit fees.. The method of accounting is the double entry system. However, initial opening balances has been derived based on transitional methodology devised for first time adoption of double entry accounting system which inter-alia includes certain estimates, assumptions and back calculation, instead of tracing the transactions since its inception.

##### **2. Recognition of Revenue**

###### *i. Revenue*

- a. Property and Other Taxes are recognized in the period in which they are received.
- b. Revenues in respect of Profession Tax on Organisations/ entities are determined in the year in which they are received.
- c. Advertisement taxes are considered on receipt basis.
- d. Revenue in respect of Trade License Fees are determined in the year in which they are received.
- e. Assigned revenues like Entertainment Tax, Duty/ Surcharge on transfer of Immovable properties are accounted during the year only upon actual receipt.
- f. Other Incomes, 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, is recognized on actual receipt.
- g. Provision against payables
- h. Provisions against payables are made based on type of income; age judgement and past experience of the management. Security deposits and earnest money deposit more than three years old and





no longer payable due to non-claim by parties or otherwise are being written back and considered as income.

### **3. Recognition of Expenditure**

#### *i. Expenditure*

- a. Expenses on Salaries, bonus and other allowances are recognised as and when they are due for payment.
- b. All revenue expenditures are treated as expenditures in the period in which they are paid.
- c. In case of works contracts, expenditures are considered in the year in which the payment has been made.
- d. Provision for expenses are made at the year-end for certain expenses of  
yearly contractual nature for which the amount is known beforehand like audit fees and accounting charges.
- e. Retirement benefit viz. encashment of leave etc. are booked on payment basis i.e. as and when they are due for payment..

#### *ii. Provision against receivables*

- a. Provisions against receivables are made based on type of income; age of receivable and judgement and past experience of the management. Incomes that have been accrued and are doubtful of recovery are provided for.

### **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 asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the





assets and other incidental and indirect expenses incurred up to that date.

- b. All assets costing less than Rs.5,000/- would be expensed/ charged to

Income & Expenditure Account in the year of purchase.

- c. Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made, is recorded at nominal value of Re. 1/-

## ii. *Depreciation*

Depreciation is provided on Written down value method as per rates specified in

Income Tax Act, 1961 as suggested in Rajasthan Municipal Accounting

## Manual. iii. *Revaluation of Fixed Assets:*

- a. Revaluation of fixed assets is undertaken either at the time of issue of municipal bonds or when commercial development / lease of properties is made.
- b. Increase in net book value arising on revaluation is credited to 'Revaluation Reserve Account'. Decrease in net book value is charged to Income and Expenditure account.
- c. Revaluation reserve is amortised by proportionate amount of depreciation charged on the revalued portion of the cost of the fixed assets.

## 5. Borrowing cost

Borrowing cost is recognised as revenue expenditure on accrual basis excepting the case of fixed assets.





## **6. Inventories**

Inventories are valued as follows:

- a. Raw materials are valued at Cost based on first in first out method
- b. Finished goods are valued at lower of the cost or market value.

## **7. Grants**

- a. General Grants, which are of revenue nature, are recognised as income on actual receipt.
- b. Grants, which are re-imbursement of specific revenue expenditure is recognized as income in the accounting period in which the corresponding revenue expenditure is charged to the Income and Expenditure Account.
- c. Grant received towards capital expenditure is treated as a liability till such time the fixed asset is constructed or acquired. On construction/acquisition of fixed asset, the grant corresponding to the value of the asset so constructed/acquired is treated as a capital receipt and transferred to capital contribution.

## **8. Employee benefits**

- a. Separate Funds are formed for meeting the provident and gratuity.
- b. Contribution towards Provident and gratuity funds are recognized as and when it is due

## **9. Investments**

- a. All investments are initially recognized at cost. The cost of investment shall include cost incurred in acquiring the investment and other incidental expenses incurred for its acquisition.
- b. Long-term investments are carried at their cost. However in the event of any permanent diminution in their value as on the date of balance sheet, these are provided for.
- c. Short-term investments are carried at their cost or market value (if quoted)

whichever is lower.





## 10. Changes to Opening Balances as at 31st March 2013

There may exist possibilities that certain assets and liabilities are identified after preparation of draft Opening Balance Sheet as well as after preparation of the first Balance Sheet subsequent to Opening Balance Sheet. In such case, the value of assets or liabilities identified will be directly incorporated in the Opening Balance Sheet (where first Balance Sheet subsequent to the Opening Balance Sheet is not prepared) or through the account "Adjustments to Opening Balance Sheet" in the Balance Sheet for the period concerned.

## II NOTES TO ACCOUNT

1. The value of fixed assets acquired prior to 01/04/2012 have been fully depreciated and assets acquired after 1<sup>st</sup> April, 2012 and till 31<sup>st</sup> March, 2013 have been depreciated as per rates specified in the Income Tax Act, 1961 on written down value method. The depreciation amount so obtained has been considered in determining Depreciation Fund.
2. Balance of the Deposits received from contractors/suppliers is on the basis of receipts issued against deposit and deduction made from payments to them.
3. Balance of Loan against Provident Fund given to employees are subject to their confirmation.
4. Balances of Debtors, Creditors and other parties are subject to confirmation.
5. These accounts have been prepared covering receipts of various Grants/Aids/Funds from State Government for specific purpose/scheme. In view of long duration of scheme, utilization of same is subject to verification on completion of scheme.

Signatories to Schedule 1 to 29

In confirmation and witness of facts

For VTH & COMPANY  
Chartered Accountants  
(Firm Regn No.: 019860C)

(TUSHAR TALUJA)  
PARTNER  
Membership No: 416508

For Municipal Council: Gangapur City

आयुक्त  
नगर परिषद, गंगापुर सिटी  
EO/Comissioner

Date:



**BALANCE SHEET NAGAR PARISHAD GANGAPUR CITY**  
**AS ON 31.03.2013**

LIABILITIES	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
		(AMOUNT IN RS.)	(AMOUNT IN RS.)
<b>RESERVE &amp; SURPLUS</b>			
Municipal (Genral) Fund	1	146778683	0
Earmarked Funds	2	104571	0
Reserve & Surplus	3	0	0
Total Reserve & Surplus (A)		146883254	0
<b>GRANT / CONTRIBUTION FOR SPECIFIC PURPOSE (B)</b>	4	4836236	0
<b>LOANS</b>			
Secured Loans		0	0
UnSecured Loans		0	0
Total Loans ( C )		0	0
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>			
Sundry Deposit	5	11771722	0
Sundry Creditors	6	0	0
Statutory Liabilities	7	923782	0
Other Liabilities	8	2375524	0
Provisions	9	2760627	0
Total Current Liabilities and Provisions (D)		17831655	0
<b>TOTAL LIABILITIES (A+B+C+D)</b>		169551145	0

Notes to Accounts and Accounting Policies

As per our report of even date attached

For VTH & COMPANY

Chartered Accountants

Tushar Taluja

Membership No.:- 416508

Date:-

Place:- Gangapur City



Signature

नगर पंचायत, गंगापुर सिटी

Commissioner

Signature of

CAO/ Sr. AO



**BALANCE SHEET NAGAR PARISHAD GANGAPUR CITY**  
**AS ON 31.03.2013**

ASSETS	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
		(AMOUNT IN RS.)	(AMOUNT IN RS.)
FIXED ASSETS			
Gross Block	11	99577933	0
Depreciation Fund	12	-12270697	0
Net Block			
Capital Work In Process			
Total FIXED ASSETS ( A )		87307236	0
INVESTMENT			
Genral Fund Investments	13	5994705	0
Specific Fund Investments	14	104571	0
Total Investments (B)		6099276	0
CURRENT ASSETS, LOAN & ADVANCES			
Inventories			
Sundry Debtors/Receivables	15	8734291	0
Cash & Bank Balances	16	66845840	0
Loans, Advance & Deposits	17	564502	0
Total Current Assets, Loans & Advances ©		76144633	0
<b>TOTAL ASSETS (A+B+C)</b>		<b>169551145</b>	<b>0</b>

Notes to Accounts and Accounting Policies  
As per our report of even date attached  
For VTH & CO.

Chartered Accountants

Tushar Taluja

Membership No.:- 416508

Date:-

Place:- Gangapur City



Signature of  
EO

नगर पालिका, गंगपुर सिटी  
Commissioner

Signature of

CAO/ Sr. AO



**PROFIT AND LOSS ACCOUNT OF NAGAR PARISHAD GANGAPUR CITY  
AS ON 31.03.2013**

PARTICULARS	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
		(AMOUNT IN RS.)	(AMOUNT IN RS.)
<b>INCOME</b>			
Income From Taxes	18	3855564	0
Assigned Compensations	19	38159000	0
Rental Income From Municipal Properties	20	642304	0
Fees and User Charges	21	28913203	0
Revenue Grants, Contributions and Subsidies	22	71751000	0
Income from Corporations Assets and Investment	23	2588324	0
Miscellaneous Income	24	2849800	0
Total Income		148759195	0
<b>EXPENDITURE</b>			
Establishment Expanse	25	39705018	0
Genral Administrative Expanse	26	7381996	0
Decrease In Stores/(Increase In stock)			
Public Work	27	19848593	0
Miscellaneous Expenses	28	15396	0
Interest & Financial Exp.		0	
Depreciation During the Year		2720591	0
Total Expenditure		69671594	0
Surplus/Deficit before adjustment of prior period items and Depreciation		79087601	0
Less Prior Period Items		0	0
Less Prior Period Adjustment of depreciation		0	0
<b>NET SURPLUS/DEFICIT</b>		79087601	0

Notes to Accounts and Accounting Policies

As per our report of even date attached

For VTH & CO.

Chartered Accountants

Tushar Taluja  
Membership No.: 416508  
Date:-  
Place:- Gangapur City



Signature of

नगर पारिषद, गंगापुर सिटी  
Commissioner

Signature of

CAO/ Sr. AO



**SCHEDULE FORMING PART OF BALANCE SHEET NAGAR PARISHAD GANGAPUR CITY  
AS ON 31.03.2013**

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
	(AMOUNT IN RS.)	(AMOUNT IN RS.)
<b>Schedule-1</b>		
Municipal (Genral) Fund		
Opening Balance	67691082	
Add :- Addition During the Year	0	
Less :- Deduction During the Year	0	
Add : Excess of Income over Expenditure	79087601	
Total	146778683	
<b>Schedule-2</b>		
EARMARKED FUND		
Gratuity Fund	104111	
Genral Provident Fund	460	
Total	104571	
<b>Schedule-3</b>		
RESERVE & SURPLUS		
Opening Balance		
Add :- Addition During the Year	0	
Less :- Withdrawal During the Year	0	
<b>Schedule-4</b>		
GRANT / CONTRIBUTION FOR SPECIFIC PURPOSE		
Special Grant for 13th Financial Commission	0	
Special Grant for IHSDP	-1688309	
Special Grant for Roads & Drain	3798373	
Special Grant for SJSRY	2382043	
MLA/MP Fund	270936	
Census Grant	7920	
Special Grant for BRGF	-1934727	
Special Grant for BPL Sadi Kambal Yojana		
Special Grant for BPL Avas Yojana		
Special Grant for Rain Basera	2000000	
Special Grant for SFC		
Total	4836236	
<b>Schedule-5</b>		
SUNDARY DEPOSIT		
Security & Amanat Payable	11771722	
Total	11771722	



  
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<b>Schedule-6</b>			
<b>SUNDARY CREDITORS</b>			
Creditors for Supplies	0		
Other Creditors	0		
<b>Schedule-7</b>			
<b>STATUTORY LIABILITIES</b>			
Income Tax (TDS) Payable	458687		
Commercial Tax Payable	443611		
Labour Cess Deduction	21484		
Total	923782		
<b>Schedule-8</b>			
<b>OTHER LIABILITIES</b>			
Payable to other department agency recoveries			
Royalty Payable	633527		
PF Payable (Employee Liabilities)	-1306427		
Gratuity (Employee Liabilities)	1085218		
Pension Deduction (Employee Liabilities)	1996590		
PF Loan (Employee Liabilities)	6891		
LIC (Employee Liabilities)	2077		
Bank Loan (Employee Liabilities)	-42352		
Court Deduction (Employee Liabilities)	0		
Total	2375524		
<b>Schedule-9</b>			
<b>PROVISIONS</b>			
Salary Payable	2720627		
Audit fees Payable	40000		
Total	2760627		
<b>Schedule-11</b>			
<b>GROSS BLOCK</b>	99577933		
<b>Immovable Assets</b>			
Land	11117000		
Office Building	11500000		
Residential Building	3500000		
Community Building	2260000		
Total	28377000		
<b>Infrastructure Assets</b>			
Roads & Bridge	31573661		
Sewerage & Drainage			
Public Toilets	7657145		
Parks	10700000		
Library Building	1000000		
Shop	15000000		
Electricity Line	530709		
Total	66461515		
<b>Moveable Assets</b>			
Plant & Machinery			
vehicles	3435779		
Furniture & Fixture	1299389		
Office Equipment			
Computer & Printer	4250		
Live Stock			
Total	4739418		



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नगर परिषद, गंगापुर सिटी



<b>Schedule-12</b>			
DEPRECIATION FUND			
Opening Balance	-9550106		
Add : Depreciation Provided during the year	-2720591		
Less : Depreciation for the Provided year			
Total	-12270697		
<b>Schedule-13</b>			
GENERAL FUND INVESTMENT			
P.D Account With Interest	0		
Non-Interest Bearing PD a/c	5994705		
Total	5994705		
<b>Schedule-14</b>			
SPECIFIC FUND INVESTMENT			
Employee,s GPF Accounts	460		
Gratuity PD a/c	104111		
Total	104571		
<b>Schedule-15</b>			
SUNDRY DEBTORS/RECEIVABLES			
House Tax	4605505		
Rent Receivables	898052		
Urban Development Tax	3230734		
Total	8734291		
<b>Schedule-16</b>			
CASH & BANK BALANCES			
Cash In Hand	16934		
Balances In FDR a/c	27000000		
Balances in Saving & Current a/c			
Nationalized Banks	39828906		
Total	66845840		
<b>Schedule-17</b>			
LOANS,ADVANCES & DEPOSITS			
Loans to Staff			
Advance to Staff	418127		
Advance to contractors and Suppliers	146375		
Total	564502		



  
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 नगर परिषद, गंगापुर सिटी



<b>Schedule-12</b>			
DEPRECIATION FUND			
Opening Balance	-9550106		
Add : Depreciation Provided during the year	-2720591		
Less : Depreciation for the Provided year			
Total	-12270697		
<b>Schedule-13</b>			
GENERAL FUND INVESTMENT			
P.D Account With Interest	0		
Non-Interest Bearing PD a/c	5994705		
Total	5994705		
<b>Schedule-14</b>			
SPECIFIC FUND INVESTMENT			
Employee,s GPF Accounts	460		
Gratuity PD a/c	104111		
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<b>Schedule-15</b>			
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Balances In FDR a/c	27000000		
Balances in Saving & Current a/c			
Nationalized Banks	39828906		
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<b>Schedule-17</b>			
LOANS,ADVANCES & DEPOSITS			
Loans to Staff			
Advance to Staff	418127		
Advance to contractors and Suppliers	146375		
Total	564502		



  
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**SCHEDULE FORMING PART OF PROFIT AND LOSS ACCOUNT NAGAR PARISHAD GANGAPUR CITY  
AS ON 31.03.2013**

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
	(AMOUNT IN RS.)	(AMOUNT IN RS.)
<b>Schedule-18</b>		
<b>INCOME FROM TAXES</b>		
House Tax	0	
Urban Cess	3101000	
Urban Development	754564	
<b>Total</b>	<b>3855564</b>	
<b>Schedule-19</b>		
<b>ASSIGNED COMPENSATION</b>		
Octroi Compensations	38159000	
Entertainmnet tax compensation		
<b>Total</b>	<b>38159000</b>	<b>0</b>
<b>Schedule-20</b>		
<b>RENTAL INCOME FROM MUNICIPAL PROPERTIES</b>		
Income from Rent and The Bazari		
Income From Bus Stand	236100	
Contract Fal-Furit		
Rent From Guest House	7341	
Vehicles Rent	33250	
Shop Rent	365613	
<b>Total</b>	<b>642304</b>	<b>0</b>
<b>Schedule-21</b>		
<b>FEES AND USER CHARGES</b>		
Registration of Marriage Home & Mobile Tower	290061	
Cattle Fair Licensing Fees	275770	
Small Scale Indu.licensing Fees	3995	
Other Certificate	97691	
Construction Of Building & Projection fees	1054576	
Copying Fees & Other Certificate	22641	
Birth/Death Certificate	19721	
Encroachment fees	1300	
Regularisation Of Constructed Building	2440035	
Regularisation Of Kachchi Basti	72849	
Conversiton fees Of Agricultural Land	4238502	
Other Regularization fees	0	
Income From Vikas Sulk	7325477	
Others Act Penalties and Fines	2905209	
Samjhota Adhisandhan	132625	
Prevention of Food Adulteration Act and Rules	266	
Advertisement Fees	747000	
Mutation Fees	615788	
Property Trf Charges	987399	
Income From Hottal Restorent	3044	
Seotic Tank Clearance		
Lease Land Annual Premium Charges	7474154	
Road Damage Recovery Charges	205100	
Service Charges	0	
<b>Total</b>	<b>28913203</b>	<b>0</b>



**आयुक्त**  
**नगर परिषद, गंगापूर सिटी**



<b>Schedule-22</b>			
<b>REVENUE GRANT,CONTRIBUTION,SUBSIDIES</b>			
State Finance Commission Grant	38092000		
Central Finance Commission Grant	33659000		
Total	71751000		
<b>Schedule-23</b>			
<b>INCOME FROM CORP.ASSET/INVESTMENT</b>			
Contract of Dead Animals	140000		
Sale of Land to Other	1446146		
Income From Tanders	216610		
Income From Other From	48718		
Contract of Durty Water	70000		
Interest From SB Account	605970		
Interest From Corp.Investment	50568		
Interest Other	6312		
Obsolete Stores	4000		
Total	2588324		0
<b>Schedule-24</b>			
<b>MISCELLANEOUS INCOME</b>			
Other Sources (Audit Ashape)	1475		
Mis.Income	2848325		
Total	2849800		0
<b>Schedule-25</b>			
<b>ESTABLISHMENT EXP.</b>			
Salary and Allowance	38437130		
Parshad Allowance	625394		
Medical Re-imbursement exp.	11934		
Uniform Allowance	153552		
Performance Bonus	477008		
Total	39705018		0
<b>Schedule-26</b>			
<b>GENERAL ADMINISTRATION EXP.</b>			
Audit Fees	295000		
Legal fees,Suit Compromises	147613		
Telephone,Mobile,Fax,Postage Expance	66814		
Magazine,Newspapers Books	54276		
Printing Stationery Exp.	443261		
Travelling Exp.	74210		
Insurrance Exp.	62745		
Consulatancy Charges	621153		
Dedicate Consulatancy Fees			
Hospitality Exp.	11887		
Advertisement Exp.	2064115		
Organisation of Festivals	2424104		
Medicines,Phenyle Exp.	33100		
Contingencies Expance	1083718		
Total	7381996		0



आयुक्त  
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<b>Schedule-27</b>			
<b>PUBLIC WORKS</b>			
Fuel, Petrol & Diesel Exp.	314348		
Electricity Exp.	4283938		
Road & Bridges Repair and Main	2190584		
Street Lighting Repair and Main.Exp.	1503450		
Parks, Gardens Repair and Main.	349864		
Public Toilets Repair and Main.	803063		
Office Building Repair and Main.	8000		
Residential Building Repair and Main.	247678		
Other New Cons.Repair and Main.	311993		
Vehicles Repair and Main.	154307		
Furnitur & Fixtures Repair and Main.	14030		
Purchase Electrical Appliances	700276		
Contract Garbage Clearance Exp.	8586092		
Fodders to Animals Exp.	50000		
PSP EXP.	144439		
Other Operations & Maintenance	186531		
<b>Total</b>	<b>19848593</b>		<b>0</b>
<b>Schedule-28</b>			
<b>MISCELLENOUS EXPENSES</b>			
Playing Exp.			
Bank Charges	15396		
Election Expanxe			
<b>Total</b>	<b>15396</b>		<b>0</b>



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