

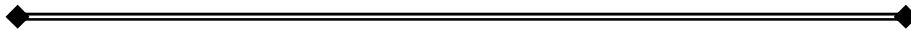
# Dewas Municipal Corporation



## FINANCIAL STATEMENTS

For the year

2013-2014



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## **Schedule B – 21**

### **Significant Accounting Policies and Principles adopted for preparation of Financial Statements for the financial year 2013-14**

#### **Basis of Presentation:**

*The accounts have been prepared under historical cost convention and on the basis of going concern, with revenues recognized and expenses accounted for, in view of principle of materiality in accounting, on mercantile accrual basis system of accounting and in view of concept of Materiality.*

*The Financial statement has been prepared as per Accounting policies & Procedure as specified in "Madhya Pradesh Municipal Accounting manual" .*

- **Income**

- A.1 Property Taxes**

Revenue in respect of Property Tax, Samekit Tax (Light Tax, Fire services Tax Sewerage Tax) Shiksha Upkar, Nagriya Vikas Upkar including surcharge are recognized in the period in which they become due on yearly basis and accounted on accrual basis. Due demands are ascertained on the basis of certified information from the respective Office.

- A.2 Water Supply**

- a) Revenue in respect of Water Supply Charges, are recognized in the period in which they become due and accounted on accrual basis from the information provided by the respective Offices and demands are ascertained on the basis of certified information from the respective office.
    - b) Revenue in respect of new Connection Charges for Water Supply is recognized on actual receipt.

- A.3 Rentals, Fees, and Other Sources of Income**

- a) Revenues in respect of rents from municipal properties are accrued based on terms of lease/ rent agreement.
    - b) Revenue in respect of Trade License Fees is recognized on actual receipt basis.
    - c) Revenue in respect of Map Approvals and permission for construction are accounted for on receipt basis.
    - d) Revenue in respect of advertisement fee are accrued based on terms of lease/ rent agreement.
    - e) Revenue in respect of Property Transfer Charges is recognized on actual receipt basis.

- f) Revenue in respect of rent of equipment provided to the contractors, deducted from their bills, is recognized as and when the deductions are made.
- g) Revenue in respect of Road Damage Recovery Charges, Penalties is recognized on actual receipt basis.
- h) Revenue in respect of Show Tax and recognized on actual receipt basis.

#### **A.4 Assigned Revenues**

All 'Assigned Revenues' like compensation in lieu of Octroi, state finance commission, stamp duty, Surcharge on transfer of Immovable properties, are received from State/Central Government on monthly basis and accounted on accrual basis.

## **B) Expenses**

**B.1** Establishment expenses, Administrative expenses, operational and maintenance expenses are accounted on accrual basis.

**B-2** Provisions for Arrears of Income: The age-wise detail of all receivables on account of taxes, fees, rental and charges are not available. Hence we are not in position to create Provision as per guidelines of Madhya Pradesh Municipal Accounts Manual.

#### **B-3 General Employee related Expenses**

- a) Expenses on salaries (for regular and daily wages staff) and other allowances are recognized as and when they are due for payment
- b) Statutory deductions from salaries including those for income Tax, Professional Tax, Provident fund contribution, Pension *Anshdan*, GPF, FBF, Group insurance are recognized as liability in the period in which the corresponding salary are recognized
- c) Retirement benefits such as Leave encashment, pension, Ex-gratia etc are recognized on payment basis.
- d) GPF has been deposited in separate saving bank account jointly in the name of commissioner and an individual employee and separate set of record are maintained for the GPF deposit and GPF advance.

**B.4** Interest payment on term loan (from Hudco) are accounted for on accrual basis and provided as per account statement collected from the Hudco. The loan has been availed for Shpra Avardhan Projecgt of UIDSSMT and interest has been capitalized as part of project cost.

#### **B.5 Depreciation:**

- a) Depreciation is provided at Straight Line Method at the rates prescribed in MPMAM.
- b) Depreciation is provided at full rates for assets, which are purchased/ constructed before 1st October and at half rate if purchased after 1st October but before the end of Accounting Year.
- c) Depreciation on assets created out of the government grant has been calculated on the gross value of fixed asset i.e. without deducting the grant amount from asset value. The grant so received is charged to the income and expenditure statement in the same proportion as the depreciation charged on such assets.

## **C: Liabilities**

### **B.1 Revenue Grant**

- a) General purpose Grants, mainly from the state government are of a revenue nature e.g. maintenance of PHE water supply are recognized as incomes on actual receipt basis.
- b) Grants received or receivable in respect of specific revenue expenditure has been recognized as income in the accounting year in which the corresponding revenue expenditure is charged to the Income and Expenditure Account.

### **B.2 Capital Grant**

- a) Grants received towards capital expenditure (these are generally from State Government) are accounted on actual receipt basis. The amount is initially being credited to a Capital Grant head under 'Liabilities'. Upon acquisition /construction of the asset the value of the amount so spent are debited to the liability head by corresponding credit to 'Special Funds Utilized Reserve a/c.'
- b) Grants received as a nodal agency or as implementing agency for an intended purpose, which does not, result in creation of assets with ownership rights for the ULB are treated as a liability till such time it is used for the intended purpose. Upon utilization for the intended purpose, the extent of liability stands reduced with the value of such utilization and no further treatment, as a capital receipt are required.
- c) Income on investments made from 'Specific Grants received in advance' are recognized and credited to the Specific Grant, whenever accrued.

### **B.3 Currents Liabilities and Provisions**

- a) The Current liabilities includes Security deposits, earnest money, withheld amount of contractor, creditors for suppliers and services, Contractors bills due for payments paid in next year's. There has been work out based on amount admitted during 2012-13 but paid after 31/3/2013
- b) Provision for expenses: Expenses pertains to current year paid in next year are determined from the records and data provided by the Dewas Municipal corporation.
- c) Contingent Liability: These have not been provided as information required ascertaining value such as suspended employees /other legal cases on account of unsettled claims have not been maintained by DMC.

## **D) Assets**

### **D.1 Fixed Assets:**

- a) Fixed assets are capitalized at acquisition cost includes cost incurred/money spent in acquiring or installing or constructing fixed asset, other incidental and indirect expenses incurred up to that month, interest on borrowings directly attributable to acquisition or construction of fixed assets up to the date of commencement of the use of assets, and reduced of amount of depreciation provided by employing straight line method of Depreciation at the rates as prescribe in the Municipal Accounting Manual July 2007.

- b) Fixed assets include Land: Parks; Buildings; Roads and Bridges; Waterworks; Bore Wells; Laboratory Equipment; Sewerage and drainage; Public Lighting; Luminary & Electrical Fittings; Furniture, fixtures, fittings; Electrical appliances; Office & other equipments; Computer Hardware, etc.; Vehicles; Health related assets; Cold Storage Equipment; Medical Equipment etc. Categorization and grouping of fixed assets has been done as provided in the MPMAM
- c) Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made, has been accounted for at nominal value of Re. 1/-
- d) All assets costing less than 5,000. (Rupees Five thousands) purchased/acquired up to 31.03.2014 have not been considered and are expensed/charged in the year of purchase.
- e) Assets, which have been completed during the year, have been transferred from WIP to fixed assets on the basis of details made available by the DMC.

## **D.2 Capital Work in progress**

Capital Work in progress are valued on the basis of actual payment of running bills, as submitted by the contractor, the same verified & certified by the Department and thereafter passed by the local fund Auditor. CWIP are booked based on the gross amount of bill sent to the accounts department and other supplementary information provided by the concern department of corporation.

## **D.3 Investments**

The DMC has invested in the fixed deposit with the banks. Interest there on are recognized on accrual basis and determined as per Interest certificate collected from the banks

## Notes on account:

**A. Consolidation of Books of Accounts:** Following Separate set of Books of Accounts maintained by the corporation for various scheme / Projects:

- a) Dewas Municipal Corporation.
- b) MPUSP Project Utahan.
- c) Integrated Housing & Slum Development Program (ISDP)
- d) Rain Basera ( Nehru Rojgaar Yojna)
- e) UIDSSMT
- f) Laxman Nagar Panchunkar Nagar Yojna
- g) Gandhi Basti

Consolidated Income and Expenditure and Balance Sheet of the Dewas Municipal Corporation ( DMC) has been prepared on the basis of above all separate Books of Accounts.

**B. Municipal (General) Fund :**

Municipal (General) Fund of Dewas Municipal Corporation (DMC) consists of balance as on 31-March-14 of Rs.198269029.31. During the financial year 2012-13 Rs.190179090.01 has been transferred to this account being Loss of expenditure over income as mentioned in the **schedule B-1**.

**C. Earmarked Fund :**

Earmarked fund includes special fund, trust or Agency fund. DMC has following earmarked fund, which are mentioned in the **schedule B-2**

Special Fund

Employee Provident Fund  
Family Welfare Fund  
Pension Fund

Trust and Agencies Fund

Mukhya Mantri Sahayta rashi  
Samajik sureksha fund  
Madhyan Bhojan  
Sarv Khisha Abhiyan  
Indira Gandhi Pension

**D. Reserves :-**

Grants Received for the specific purpose has been utilized during the year transferred under head Addition during the year In the column no. 4 Supra following sums have been are credited to income & expenditure a/c under head "Income from Revenue grant amount" & shown under the head deduction during the year In the column no. 5 Supra, .

i) depreciation amounting Rs 19719357.45 /- on the Assets created out of the specific grant and

ii) specific grant utilized for the meet out the revenue expenses of RS 75826741/-

**Balance in reserve A/c is revealed in schedule B-3.**

Accounting Code 3120000

| Account Code | Particulars                                 | Opening Balance      | Additions during the year (Rs.) | Deductions during the year (Rs.) | Balance at the end of current year (Rs.) |
|--------------|---|----------------------|---------------------------------|----------------------------------|--|
| 1            | 2   | 3                    | 4                               | 5                                | 6=(3+4-5)                                |
| 3125000      | General Reserve                             | 268,448,898.35       | -                               | -                                | 268,448,898.35                           |
| 3123000      | <b>Special Grant Funds (Utilised)</b>       |                      |                                 |                                  |  |
| 3123000      | Anudan Vishi Nidhi Utilised                 | 5,808,400.00         |                                 |                                  | 5808400                                  |
| 3123000      | Jan Bagidari Se Prapt Aya Utilised          | 3,559,092.00         | 4629612                         | 454415.39                        | 7734288.61                               |
| 3123000      | Thirteen Va Vitt Ayog Se Anudan Utilized    | 30,776,500.00        | 35450971                        | 3653410.53                       | 62574060.47                              |
| 3123000      | Gandi Basti Grant Utilised                  | 15,989,548.00        |                                 |                                  | 15989548                                 |
| 3123000      | (Laxman Nagar) Jan Bhagidari Grant Utilised | 1,987,466.08         |                                 |                                  | 1987466.08                               |
| 3123000      | Sarv shikha abhiyan                         | 0.00                 | 3132326                         | 68336.73                         | 3063989.27                               |
| 3123000      | UIDSSMT Reserve Fund Utilised               | 558,269,188.41       | 812592                          | 50145.32                         | 559031635.09                             |
| 3123000      | Sadak Marrmat & Anurakshan                  | 0.00                 |                                 |                                  |  |
| 3123000      | MPUSP Grant Utilised                        | 114,445,694.77       |                                 | 4660765.26                       | 109784929.51                             |
| 3123000      | Rain Basera Grant Utilised                  | 7,436,068.84         |                                 |                                  | 7436068.84                               |
| 3123000      | Rajya Vitt Ayog se Prapt Utilised           | 43,045,455.00        | 14025313                        | 1770426.28                       | 55300341.72                              |
| 3123000      | IHSDP Utilised                              | 65,573,575.00        | 45452217                        | 1589232.27                       | 109436559.73                             |
| 3123000      | MLA Nidhi Utilised                          | 2,932,960.00         | 600000                          | 64350                            | 3468610                                  |
| 3123000      | Sansad Nidhi Utilised                       | 937,748.00           | 33500.61                        | 351820                           | 1256067.39                               |
| 3123000      | Rahat MAD Utilised                          | 6,828,645.00         |                                 |                                  | 6828645                                  |
| 3123000      | Aashray Nidhi Grant Utilised                | 497,060.00           | 7892711                         | 564328.84                        | 7825442.16                               |
| 3123000      | Fire tendar                                 | 0.00                 | 2297845                         | 114892.25                        | 2182952.75                               |
|              | <b>Laxman Nagar</b>                         |                      | <b>197894</b>                   | <b>13199.53</b>                  | <b>184694.47</b>                         |
|              | <b>Mulboot</b>                              | <b>0</b>             | <b>48933454</b>                 | <b>5462424.7</b>                 | <b>43471029.3</b>                        |
|              | <b>Paryatan &amp; Darmik</b>                | <b>0</b>             | <b>2705942</b>                  | <b>149406.57</b>                 | <b>2556535.43</b>                        |
|              | <b>Road Development</b>                     | <b>0</b>             | <b>10853730</b>                 | <b>1070523.17</b>                | <b>9783206.83</b>                        |
|              | <b>Total</b>                                | <b>1126536299.45</b> | <b>177336427</b>                | <b>19719357.45</b>               | <b>1284153369</b>                        |

**E. Grants for Specific Purpose :**

**Transferred to utilized account**

There was outstanding balance as on 01/04/13 of Rs.112653299.45 under the head grant for specific purpose.(Account Code 3202000).

**Un-utilized Grant:** Grants received from Central, State, Local Government and other organizations have been accounted for on the basis of receipts in Bank Accounts. Interest received in Bank Accounts, wherever bank account maintained separately, have been duly accounted for. If a grant has received from central, State and Local Bodies in the the separate bank maintained., Addition to the grants during the year, Receipts, Payments, Transfer of Surplus / Income, Deficit / Loss and Adjustment are mentioned in the **schedule B-4.**

**F. Secured Loans :**

HUDDCO Loan: DMC has taken loans from HUDDCO. The Loan is availed for the project U I D S S M T and the balance of Loan amount is duly reconciled from the Account Statement received from HUDDCO. Interest on HUDDCO Loan is debited under the head Miscellaneous Expenses in the UIDSSMT books of Accounts as project is yet not completed. The balance of Secured Loan is revealed in **schedule B-5**

**Unsecured Loan:**

There is no acceptance of Unsecured Loan. ( **Schedule B-6**)

**G. Deposits Received:**

Security Deposit and Earnest Money Deducted /received from Contractor and Suppliers are Shown under this head. The balance of Secured Loan is revealed in **schedule B-7**

**H. Deposit Work**

Grants received as a nodal agency or as implementing agency for an intended purpose, which does not result in creation of assets with ownership rights has been treated as a liability till such time it is used for the intended purpose. Upon utilization for the intended purpose, the extent of liability is reduced with the value of such utilization.

*DMC has following Grants for Specific Purpose.*

Kanya maha vidhyalay

Kanya Vidhyalay Mukhya Dwar Deposit Work

Kushabhau Thakare Stadium Boundary

WALIBALL FIDDER NIRMAN

Police Line Quater Marmat & Nirman Fund

Pariyojana Adhiniyam Shari Vikas Abhikaran Dewas

The balance of Deposit work is revealed in **schedule B-8**



**I. Other Liabilities (Sundry Creditors):**

Other Liabilities include Sundry Creditors for Suppliers, Contractors Bill due for Payments, Sundry Creditors for Expenses, Government Duties and Taxes payable, Deduction from Salaries of Employees, Dues Payable to the employees ,Withheld amount / retention amount of contractor etc. the Balance of Other Liabilities is revealed in **Schedule B-9**

**J. Provisions:**

Provisions include provision for Expenses. The Balance of Provisions is revealed in **Schedule B-10 .**

**K. Fixed Assets:**

- a) Fixed Assets are considered at cost less accumulated depreciation. The cost of fixed assets include cost incurred/money spent in acquiring or installing or constructing fixed asset, and other incidental and indirect expenses incurred to put it in use, and also interest on borrowings directly attributable to acquisition or construction of fixed assets up to the date of commissioning of the assets
- b) Fixed assets includes Land, Parks, Buildings, Roads and Bridges, Waterworks, Bore Wells, Laboratory Equipment, Sewerage and drainage, Public Lighting, Luminary & Electrical Fittings, Furniture, fixtures, fittings, Electrical appliances; Office & other equipments; Computer, Vehicles etc.
- c) Categorization and grouping of fixed assets has been done as provided in the MPMAM
- d) Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made, has been accounted for at nominal value of Re. 1/-
- e) All assets costing less than 5,000. (Rupees Five thousands) purchased/acquired have not been considered and are expensed/charged in the year of purchase.
- f) Assets, which have been completed during the year, have been transferred from WIP to fixed assets on the basis of details made available by the DMC.

**g) Depreciation :**

- a) Depreciation is provided at Straight Line Method at the rates prescribed in MPMAM.
- b) Depreciation is provided at full rates for assets, which are purchased / constructed before 1st October and at half rate if purchased after 1st October but before the end of Accounting Year.
- c) Depreciation on assets created out of the government grant has been calculated on the gross value of fixed asset i.e. without deducting the grant amount from asset value. The grant so received is charged to the income and expenditure statement in the same proportion as the depreciation charged on such assets.
- d) Opening Gross Block, Addition, Deletion / Transfer during the year, Opening balance of Accumulated Depreciation and Depreciation of the current year are mentioned in the **schedule B-11 .**

**h) Capital Work in Progress :**

The value of work-in-progress includes the direct cost on material, labour, stores, and advances to suppliers for material. Capital Work in progress are valued on the basis of actual payment of running bills, as submitted by the contractor, the same verified & certified by the Department and thereafter passed by the local fund Auditor. CWIP are booked based on the gross amount of bill sent to the accounts department and other supplementary information provided by the concern department of corporation. Upon completion of the civil works and installation of machinery the value is transferred to the respective asset account under fixed assets.

**i) Investment - General Fund :**

FDR with the banks has been shown under Investment - General Fund. The amounts of FDRs have been taken on the basis of records as available. The amount includes principal and interest accrued thereon till 31.03.2014. The Balance of Investment - General Fund revealed in **Schedule B-12** .

**j) Current Assets :**

Current Assets include Stock of Stores Consumable, Sundry Debtors, Pre Paid Expenses, Loan and Advances and Cash & Bank Balance.

**k) Stock in Hand (Inventories):**

Inventories are valued at cost or market price, whichever is lower considering quality & gradation of goods. Its quantity and valuation is taken to be correct as certified by the Store Department. Balance of Stock in Hand (Inventories) revealed in **Schedule B-14** .

**l) Sundry Debtors :**

The amount of Property Tax, Water Tax, Rental Income Receivable and other receivable as on 31-03-2014 has been taken on the details provided by the respective Officials. In absence of proper and authentic verification of previous period arrears of property tax, and other related receivables, the figures are subject to reconciliation and confirmation. In the absence of age wise details, no provision for doubtful debts has been made. Balance of Sundry Debtors revealed in Schedule B-15.

**m) Prepaid Expenses:**

Prepaid expenses includes insurance premium paid on vehicles which is pertinent to the period after 31<sup>st</sup> March 2014. Balance of Prepaid Expenses revealed in **Schedule B-16** .

**n) Cash & Bank Balances:**

a)The amount of taxes, revenue, Cess collected at the year end and not deposited in the bank till 31.3.2014 been included in cash balance.

b) Bank accounts have been reconciled and there are various debit entries for Cheque outstanding and credit entries for un cleared Cheque appearing in the Bank Reconciliation statement.

Balance of Cash & Bank Balance revealed in **Schedule B-17** .

**o) Loans, advances, and deposits:**

During the financial year 2013-14,service tax of Rs 13,90,448/-recovered by the service tax Authority on account old liability for the financial year 2005-06 to 2013-14. This amount is grouped as loan and advances as the same will be recovered from the tenants.

Balances of advances to the employees and other recoverable etc. are subject to confirmation/reconciliation and consequential adjustments if any. The advances not adjusted till 31.3.2014 has been taken as current asset. However, these are subject to reconciliation. As per Information available in Advance Register some Advances are very old but age wise break up are not provided. Balance of Loan, Advances and Deposits revealed in **Schedule B-18**.

**p) Miscellaneous Expenditure:**

Operational day to day expenses and interest paid on the specific project UIDSSMT and MPUSP project has been capitalized and treated as part of Cost of project.

**q) Contingent Liability :**

These have not been provided as information required to ascertain values such as suspended employees/other legal cases on account of unsettled claims have not been maintained by the DMC.

TABLE :2

DEWAS MUNICIPAL CORPORATION (M.P.)  
BALANCE SHEET  
As at 31ST MARCH 2014



|            | Particulars  | Schedule    | Current Year (Rs.)      | Previous Year (Rs.)     |
|------------|--|-------------|-------------------------|-------------------------|
| <b>A</b>   | <b>SOURCES OF FUNDS</b>  |             |                         |                         |
|            | Reserves and Surplus   |             |                         |                         |
| <b>A1</b>  | Municipal (General ) Fund  | <b>B-1</b>  | 198,269,029.31          | 388,448,119.32          |
|            | Earmarked Funds  | <b>B-2</b>  | 26,514,543.00           | 50,065,880.00           |
|            | Reserves   | <b>B-3</b>  | 1,284,153,369.00        | 1,126,536,299.45        |
|            | <b>Total Reserves and Surplus</b>                                |             | <b>1,508,936,941.31</b> | <b>1,565,050,298.77</b> |
| <b>A-2</b> | Grants, Contributions for Specific Purpose                       | <b>B-4</b>  | 599,776,553.76          | 130,466,768.28          |
|            | Loans  |             |                         |                         |
| <b>A3</b>  | Secured Loans  | <b>B-5</b>  | 200,689,664.00          | 135,700,000.00          |
|            | Unsecured Loans  | <b>B-6</b>  | 0.00                    | 0.00                    |
|            | <b>Total Loans</b>   |             | <b>200,689,664.00</b>   | <b>135,700,000.00</b>   |
|            | <b>TOTAL SOURCES OF FUNDS (A1-A3)</b>                            |             | <b>2,309,403,159.07</b> | <b>1,831,217,067.05</b> |
| <b>B</b>   | <b>APPLICATION OF FUNDS</b>                                      |             |                         |                         |
|            | Fixed Assets   | <b>B-11</b> |                         |                         |
| <b>B1</b>  | Gross Block  |             | 1,337,359,280.00        | 949,137,033.00          |
|            | Less : Accumulated Depreciation                                  |             | 500,440,809.15          | 367,174,276.10          |
|            | Net Block  |             | 836,918,471.65          | 581,962,757.71          |
|            | Capital Work in Progress   |             | 1,172,198,486.00        | 1,100,618,649.00        |
|            | <b>Total Fixed Assets</b>  |             | <b>2,009,116,957.65</b> | <b>1,682,581,406.71</b> |
|            | Investments  |             |                         |                         |
| <b>B2</b>  | Investments-General Fund   | <b>B-12</b> | 503,622.09              | 13,762,959.00           |
|            | Investments-other Fund   | <b>B-13</b> | -                       | -                       |
|            | <b>Total Investment</b>  |             | <b>503,622.09</b>       | <b>13,762,959.00</b>    |
|            | Current Assets, loans & Advance                                  |             |                         |                         |
| <b>B3</b>  | Stock in hand (Inventories)                                      | <b>B-14</b> | 12,079,942.50           | 8,533,280.00            |
|            | Sundry Debtors (Receivables)                                     | <b>B-15</b> | 132,756,799.50          | 163,002,445.00          |
|            | Gross Amount outstanding   |             |                         |                         |
|            | Less: Accumulated Provision against bad and doubtful receivables |             | -                       | -                       |
|            | Prepaid Expenses   | <b>B-16</b> | 101,807.50              | 257,223.00              |
|            | Cash and Bank Balance  | <b>B-17</b> | 419,898,794.88          | 206,308,320.39          |
|            | Loans , advances and deposits                                    | <b>B-18</b> | 11,655,671.95           | 33,194,136.95           |
|            | <b>Total Current Assets</b>                                      |             | <b>576,493,016.33</b>   | <b>411,295,405.34</b>   |
|            | Current Liabilities and Provisions                               |             |                         |                         |
| <b>B4</b>  | Deposits received  | <b>B-7</b>  | 121,552,166.18          | 124,289,286.18          |
|            | Deposits Works   | <b>B-8</b>  | 1,301,870.00            | 9,688,164.00            |
|            | Other liabilities( Sundry Creditors)                             | <b>B-9</b>  | 127,501,137.82          | 85,527,786.82           |
|            | Provisions   | <b>B-10</b> | 26,355,263.00           | 56,917,467.00           |
|            | <b>Total Current Liabilities</b>                                 |             | <b>276,710,437.00</b>   | <b>276,422,704.00</b>   |
| <b>B5</b>  | <b>Net Current Assets (B3-B4)</b>                                |             | <b>299,782,579.33</b>   | <b>134,872,701.34</b>   |
| <b>C</b>   | <b>Other Assets.</b>   | <b>B-19</b> | -                       | -                       |
| <b>D</b>   | <b>Miscellaneous Expenditure (to the extent not written off)</b> | <b>B-20</b> | -                       | -                       |
|            | <b>TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)</b>                 |             | <b>2,309,403,159.07</b> | <b>1,831,217,067.05</b> |

0.00

0.00

DEWAS MUNICIPAL CORPORATION, (M.P.)  
AS ON 31.03.2014  
Schedule B-1 : Municipal (General) Fund (Rs.)



ACCOUNT CODE : 310000

| Account Code | Particular                                    | General Account       |
|--------------|---|-----------------------|
| code         |   | 3101000               |
|              | Balance as per last account                   | 388,448,119.32        |
|              | Addition during the year                      | -                     |
|              | <b>. Surplus for the year</b>                 | -                     |
|              | <b>Interest</b>                               |                       |
|              | <b>. Transfers</b>                            | -                     |
|              | Total (Rs.)                                   | 388,448,119.32        |
|              | Deductions during the year                    | 190,179,090.01        |
|              | <b>. Deficit for the year</b>                 | -                     |
|              | <b>. Transfers</b>                            |                       |
|              | <b>Balance at the end of the Current year</b> | <b>198,269,029.31</b> |

**DEWAS MUNICIPAL CORPORATION, (M.P.)**

**AS ON 31.03.2014**

**Schedule B-2: Earmarked Fund (Special Funds / Sinking Fund/Trust or Agency**

| <b>Particulars</b>                                       | <b>Special Funds</b> | <b>Trust &amp; Agency Funds</b> | <b>Amount</b>        |
|--|----------------------|---------------------------------|----------------------|
| <b>ACCOUNT CODE</b>                                      | <b>3111000</b>       | <b>3117000</b>                  | <b>3110000</b>       |
| (a) Opening Balance                                      | 36,647,131.00        | 13,418,749.00                   | 50,065,880.00        |
|  |                      |                                 | 0.00                 |
| (b) Additions to the Special FUND                        |                      |                                 | 0.00                 |
| *Grant Received from Govt.                               | 44,383,559.00        | 5,868,014.00                    | 50,251,573.00        |
| * Transfer From Municipal Fund                           |                      |                                 | 0.00                 |
| * Interest / Dividend earned on Special Fund Investments |                      |                                 | 0.00                 |
| * Profit on disposal of Special Fund Investments         |                      |                                 | 0.00                 |
| * Appreciation in Value of Special Fund Investments      |                      |                                 | 0.00                 |
| * Other Addition ( Specify nature)                       |                      |                                 | 0.00                 |
| <b>Total (b)</b>   | <b>44,383,559.00</b> | <b>5,868,014.00</b>             | <b>50,251,573.00</b> |
| (c) Payments out of Funds                                |                      |                                 | 0.00                 |
| [i] Capital Expenditure on                               |                      | 3,132,326.00                    | 3,132,326.00         |
| * Fixed Assets   |                      |                                 | 0.00                 |
| * others   |                      |                                 | 0.00                 |
| [ii] Revenue Expenditure on                              |                      |                                 | 0.00                 |
| * Salary , Wages and allowances etc.                     | 63,136,571.00        | 7,534,013.00                    | 70,670,584.00        |
| * Rent other administrative Charges                      |                      |                                 | 0.00                 |
| * [iii] Other:   |                      |                                 | 0.00                 |
| * Loss on disposal of Special fund Investments           |                      |                                 | 0.00                 |
| * Diminution in Value of Special Fund Investments        |                      |                                 | 0.00                 |
| * Transferred to Municipal Fund                          |                      |                                 | 0.00                 |
| <b>Total (c)</b>   | <b>63,136,571.00</b> | <b>10,666,339.00</b>            | <b>73,802,910.00</b> |
| <b>ADVANCE FOR EXPENSES (D)</b>                          | <b>0.00</b>          | <b>0.00</b>                     |                      |
| <b>Net Balance at the year end (a+b)-(c+d)</b>           | <b>17,894,119.00</b> | <b>8,620,424.00</b>             | <b>26,514,543.00</b> |

DEWAS MUNICIPAL CORPORATION, (M.P.)  
AS ON 31.03.2014  
Schedule B-3 : Reserves

  
Accounting Code 3120000

| Account Code | Particulars                | Opening Balance         | Additions during the year (Rs.) | Total (Rs.)             | Deductions during the year (Rs.) | Balance at the end of current year (Rs.) |
|--------------|----------------------------|-------------------------|---------------------------------|-------------------------|----------------------------------|--|
| 1            | 2                          | 3                       | 4                               | 5=(3+4)                 | 6                                | 7=(5-6)                                  |
| 3121000      | General Reserve            | 268,448,898.35          | -                               | 268,448,898.35          | -                                | 268,448,898.35                           |
| 3121100      | Capital Reserve            | -                       | -                               | -                       | -                                | -  |
| 3122000      | Borrowing Redemption       | -                       | -                               | -                       | -                                | -  |
| 3123000      | Special Funds (Utilised)   | 858,087,401.10          | 177,336,427.00                  | 1,035,423,828.10        | 19,719,357.45                    | 1,015,704,470.65                         |
| 3124000      | Statutory Reserve          | -                       | -                               | -                       | -                                | -  |
| 3126000      | Revaluation Reserve        | -                       | -                               | -                       | -                                | -  |
|              | <b>Total Reserve Funds</b> | <b>1,126,536,299.45</b> | <b>177,336,427.00</b>           | <b>1,303,872,726.45</b> | <b>19,719,357.45</b>             | <b>1,284,153,369.00</b>                  |

Note:- Refer Notes of Accounts Clause No.

DEWAS MUNICIPAL CORPORATION, (M.P.)  
AS ON 31.03.2014  
Schedule B-4: Grants & Contribution for Specific Purpose

  
**Accounting Code 320000**

| Particulars                                       | Central Governmet     | Sate Governmet        | Others              | Grand Total           |
|---|-----------------------|-----------------------|---------------------|-----------------------|
| <b>Account Code</b>                               | <b>3201000</b>        | <b>3202000</b>        | <b>3208000</b>      | <b>3200000</b>        |
| (a) Opening Balance                               | 106,468,365.28        | 23,998,403.00         | -                   | 130,466,768.28        |
| (b) Additions to the Grants*                      | 419,005,257.48        | 261,995,712.00        | 8,035,671.00        | 689,036,640.48        |
| * Grant received during the year                  | -                     | -                     | -                   | -                     |
| * Interest / Dividend earned on Grant Investments | -                     | -                     | -                   | -                     |
| * Profit on disposal of Grant Investments         | -                     | -                     | -                   | -                     |
| * Appreciation in Value of Grant Investments      | -                     | -                     | -                   | -                     |
| * Other Addition ( Specify nature)                | -                     | -                     | -                   | -                     |
| <b>Total (b)</b>                                  | <b>419,005,257.48</b> | <b>261,995,712.00</b> | <b>8,035,671.00</b> | <b>689,036,640.48</b> |
| <b>Total (a+b)</b>                                | <b>525,473,622.76</b> | <b>285,994,115.00</b> | <b>8,035,671.00</b> | <b>819,503,408.76</b> |
| (c) Payments out of Funds                         | -                     | -                     | -                   | -                     |
| * Capital Expenditure on Fixed Assets             | 81,851,583.00         | 133,063,660.00        | 4,811,612.00        | 219,726,855.00        |
| * Capital Expenditure on other                    | -                     | -                     | -                   | -                     |
| * Revenue Expenditure on                          | -                     | -                     | -                   | -                     |
| * Salary , Wages and allowances etc.              | -                     | -                     | -                   | -                     |
| * Rent  | -                     | -                     | -                   | -                     |
| * Other:  | -                     | -                     | -                   | -                     |
| * Loss on disposal of Special fund Investments    | -                     | -                     | -                   | -                     |
| * Diminution in Value of Special Fund Investments | -                     | -                     | -                   | -                     |
| * Grants Refunded                                 | -                     | -                     | -                   | -                     |
| * Other administrative Charges                    | -                     | -                     | -                   | -                     |
| * Transfer  | -                     | -                     | -                   | -                     |
| <b>Total (c)</b>                                  | <b>81,851,583.00</b>  | <b>133,063,660.00</b> | <b>4,811,612.00</b> | <b>219,726,855.00</b> |
| <b>Net Balance at the year end (a+b)-(c)</b>      | <b>443,622,039.76</b> | <b>152,930,455.00</b> | <b>3,224,059.00</b> | <b>599,776,553.76</b> |



DEWAS MUNICIPAL CORPORATION, (M.P.)  
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Schedule B-5: Secured Loans

Accounting Code 330000

| Account Code | Particulars   | Current Year (Rs.)    | Previous Year (Rs.)   |
|--------------|---|-----------------------|-----------------------|
|              |   |                       |                       |
| 3301000      | Loans From Central Govt.                                  | 0.00                  | 0.00                  |
| 3302000      | Loans From State Govt.                                    | 0.00                  | 0.00                  |
| 3303000      | Loans From Govt.bodies & Associations ( HUDCOO Term Loan) | 200,689,664.00        | 135,700,000.00        |
| 3304000      | Loans From International Agencies                         | 0.00                  | 0.00                  |
| 3305000      | Loans From banks & other financial Institutions           |                       | 0.00                  |
| 3306000      | Other Terms Loans   | 0.00                  | 0.00                  |
| 3307000      | Bonds & debentures  | 0.00                  | 0.00                  |
| 3308000      | Other Loans   | 0.00                  | 0.00                  |
|              | <b>Total Secured Loans</b>                                | <b>200,689,664.00</b> | <b>135,700,000.00</b> |

**DEWAS MUNICIPAL CORPORATION, (M.P.)**  
**AS ON 31.03.2014**



**Schedule B-6: Unsecured Loans**

**Accounting Code 3310000**

| <b>Account Code</b> | <b>Particulars</b>                                    | <b>Current Year (Rs.)</b> | <b>Previous Year (Rs.)</b> |
|---------------------|---|---------------------------|----------------------------|
| 3311000             | Loans From Central Govt.                              | -                         | -                          |
| 3312000             | Loans From State Govt.                                |                           |                            |
| 3313000             | Loans From Govt.bodies & Associations                 | -                         | -                          |
| 3314000             | Loans From International Agencies                     | -                         | -                          |
| 3315000             | Loans From banks & other financial Institutions (LIC) |                           |                            |
| 3316000             | Other Terms Loans                                     | -                         | -                          |
| 3317000             | Bonds & debentures                                    | -                         | -                          |
| 3318000             | Other Loans   | -                         | -                          |
|                     | <b>Total Unsecured Loans</b>                          | <b>-</b>                  | <b>-</b>                   |

DEWAS MUNICIPAL CORPORATION, (M.P.)  
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**Schedule B-7: Deposits Received**

**Accounting Code 340000**

| Account Code | Particulars                  | Current Year (Rs.)    | Previous Year (Rs.)   |
|--------------|------------------------------|-----------------------|-----------------------|
| 3401000      | From Contractors (EMD)       | 5,586,360.00          | 4,512,707.00          |
| 3401000      | From Contractors (SD)        | 112,937,628.18        | 117,003,669.18        |
| 3402000      | From Revenues                |                       |                       |
| 3403000      | From Staff                   | -                     | -                     |
| 3408000      | From others                  | 3,028,178.00          | 2,772,910.00          |
|              | <b>Total Unsecured Loans</b> | <b>121,552,166.18</b> | <b>124,289,286.18</b> |

DEWAS MUNICIPAL CORPORATION, (M.P.)  
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Schedule B-8 : Deposits Works

Accounting Code 341000

| Account Code | Particulars                | Opening Balance as the beginning of the year (Rs.) | Additions during the Current year (Rs.) | TOTAL                | Utilization/ expenditure (Rs.) | Balance outstanding at the end of current year (Rs.) |
|--------------|----------------------------|--|---|----------------------|--------------------------------|--|
| 3411000      | Civil Works                | 9,688,164.00                                       | 2,713,965.00                            | 12,402,129.00        | 11,100,259.00                  | 1,301,870.00   |
| 3412000      | Electrical Works           | -  | -                                       | -                    | -                              | -  |
| 3418000      | Others (Contractors)       |  |   |                      |                                |  |
|              | <b>Total Reserve Funds</b> | <b>9,688,164.00</b>                                | <b>2,713,965.00</b>                     | <b>12,402,129.00</b> | <b>11,100,259.00</b>           | <b>1,301,870.00</b>                                  |

DEWAS MUNICIPAL CORPORATION, (M.P.)  
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Schedule B-9: Other Liabilities

Accounting Code 350000

| Account Code | Particulars                 |  | Current Year (Rs.)    | Previous Year (Rs.)  |
|--------------|-----------------------------|--|-----------------------|----------------------|
| 3501000      | <b>Creditors</b>            |  | 73,393,152.82         | 59,019,017.82        |
| 3501100      | <b>Employee Liabilities</b> |  | 21,698,460.00         | 6,272,419.00         |
| 3501200      | Interest Accured and Due    |  | 1,441,812.00          | 1,441,812.00         |
| 3502000      | <b>Recoveries Payable</b>   |  | -                     | 3,506,294.00         |
| 3503000      | <b>Govt. Dues Payable</b>   |  | 30,856,758.00         | 15,177,289.00        |
| 3508000      | others (stale cheques)      |  | 110,955.00            | 110,955.00           |
|              | <b>Total</b>                |  | <b>127,501,137.82</b> | <b>85,527,786.82</b> |

DEWAS MUNICIPAL CORPORATION, (M.P.)  
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Schedule B-10: Provisions

Accounting Code 3600000

| Account Code | Particulars                                       | Current Year (Rs.)   | Previous Year (Rs.)  |
|--------------|---|----------------------|----------------------|
| 3601000      | Provisions for Expenses                           | 26,355,263.00        | 56,917,467.00        |
| 3602000      | Provisions for Interest                           | -                    | -                    |
| 3603000      | Provisions for Other Assets                       | -                    | -                    |
|              |   |                      |                      |
|              | <b>Total Other Liabilities (Sundry Creditors)</b> | <b>26,355,263.00</b> | <b>56,917,467.00</b> |

Schedule B-11 : Fixed Assets

| Account Code                           | Particulars  | Gross Block           |                             |                           |                             | Accumulated Depreciation |                             |                           |                              | Net Block                  |                                 |
|--|--|-----------------------|-----------------------------|---------------------------|-----------------------------|--------------------------|-----------------------------|---------------------------|------------------------------|----------------------------|---------------------------------|
|  |  | Opening Balance       | Additions during the period | Deduction during the year | Cost at the end of the year | Opening Balance          | Additions during the period | Deduction during the year | Total at the end of the year | At the end of current year | At the end of the Previous year |
| 1                                      | 2  | 3                     | 4                           | 5                         | 6                           | 7                        | 8                           | 9                         | 10                           | 11                         | 12                              |
| 4101000                                | Land   | 7,643,304.00          | 1,830,143.00                | -                         | 9,473,447.00                | -                        | -                           | -                         | -                            | 9,473,447.00               | 7,643,304.00                    |
|  | Statues & Heritage Assets                                | 317,046.00            | -                           | -                         | 317,046.00                  | -                        | 10,557.63                   | -                         | 10,557.63                    | 306,488.37                 | 317,046.00                      |
| 4102000                                | Infrastructure Assets (Building)                         | 74,084,952.00         | 125,612,344.00              | -                         | 199,697,296.00              | 19,422,699.96            | 14,277,816.53               | -                         | 33,700,516.49                | 165,996,779.51             | 54,662,252.04                   |
|  | Park & Play Ground                                       | -                     | 1,812,630.00                | -                         | 1,812,630.00                | -                        | 56,920.76                   | -                         | 56,920.76                    | 1,755,709.24               | -                               |
| 4103000                                | - Roads and Bridge                                       | 505,757,576.00        | 138,514,558.00              | -                         | 644,272,134.00              | 243,300,582.40           | 88,245,263.46               | -                         | 331,545,845.86               | 312,726,288.14             | 262,456,993.60                  |
|  | - Sewerage and Drainage                                  | 41,960,447.00         | 38,505,656.00               | -                         | 80,466,103.00               | 7,515,146.52             | 5,176,979.30                | -                         | 12,692,125.82                | 67,773,977.18              | 34,445,300.48                   |
| 4103200                                | - Water Ways   | 213,208,853.00        | 15,099,470.00               | -                         | 228,308,323.00              | 50,856,282.30            | 5,630,362.08                | -                         | 56,486,644.38                | 171,821,678.62             | 162,352,570.70                  |
|  | - Water Ways   | -                     | 12,043,777.00               | -                         | 12,043,777.00               | -                        | 838,912.70                  | -                         | 838,912.70                   | 11,204,864.30              | -                               |
| 4103300                                | - Public Lighting  | 19,515,667.00         | 36,854,449.00               | -                         | 56,370,116.00               | 7,791,968.57             | 8,919,661.80                | -                         | 16,711,630.37                | 39,658,485.63              | 11,723,698.43                   |
| 4104000                                | - Plants & Machinery Vehicles                            | 61,647,139.00         | 2,348,999.00                | -                         | 63,996,138.00               | 20,546,724.95            | 6,350,471.35                | -                         | 26,897,196.30                | 37,098,941.70              | 41,100,414.05                   |
| 4106000                                | - Office & other Equipments                              | 2,778,116.00          | 1,072,408.00                | -                         | 3,850,524.00                | 1,752,903.40             | 371,427.40                  | -                         | 2,124,330.80                 | 1,726,193.20               | 1,025,212.60                    |
| 4107000                                | - Furniture, Fixture, Fittings and electrical appliances | 3,528,019.00          | 4,045,166.00                | -                         | 7,573,185.00                | 1,643,572.00             | 627,394.54                  | -                         | 2,270,966.54                 | 5,302,218.46               | 1,884,447.00                    |
| 4108000                                | - Other Fixed Assets                                     | -                     | -                           | -                         | -                           | -                        | -                           | -                         | -                            | -                          | -                               |
| 4106002                                | - Computer   | 265,245.00            | 27,000.00                   | -                         | 292,245.00                  | 106,098.00               | 55,749.00                   | -                         | 161,847.00                   | 130,398.00                 | 159,147.00                      |
| 4105000                                | - Vehicle  | 18,430,669.00         | 10,455,647.00               | -                         | 28,886,316.00               | 14,238,298.00            | 2,705,016.50                | -                         | 16,943,314.50                | 11,943,002.30              | 4,192,371.00                    |
|  | <b>Total</b>   | <b>949,137,033.00</b> | <b>388,222,247.00</b>       | <b>-</b>                  | <b>1,337,359,280.00</b>     | <b>367,174,276.10</b>    | <b>133,266,533.05</b>       | <b>-</b>                  | <b>500,440,809.15</b>        | <b>836,918,471.65</b>      | <b>581,962,756.90</b>           |
| Additional Disclosures to the Schedule |  |                       |                             |                           |                             |                          |                             |                           |                              |                            |                                 |

1 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.

2 The details & Value of assets, which are not yet physically identified/ traced, shall be disclosed separately.

3 Details and value of assets under leases and hire purchase needs to be disclosed as a note.

Note :

1 Additions include fixed assets created out of Earmarked Funds and Grants transferred to Urban Local Body's fixed block as referred to in Schedule B-2 and B-4.

2 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. For instance, the opening balance as on 1 April 2006 shall be equal to the closing asset balance as on 31st March 2006.

3 Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, Godowns etc.

4 Buildings include office and works buildings, Commercial buildings, residential, school and college buildings, hospital building, public buildings temporary structures and sheds, etc.

5 Roads and bridge include roads and streets, pavements, pathways, bridge, culverts and Subways.

6 Sewerage and drainage include sewerage lines, storm-water drainage lines and other similar drainage system.

7 Waterworks include water storage tank, water wells, bore wells, water pumping station, water transmission & distribution system etc.

No depreciation is to be charged on Land.

DEWAS MUNICIPAL CORPORATION, (M.P.)  
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Schedule B-12 : Investments- General Funds

Accounting Code 4200000

| Account Code | Particulars                           | With whom invested | purpose | Principal Date | Face Value (Rs.) | Current Year Carrying Cost (Rs.) | Previous Year Carrying Cost (Rs.) |
|--------------|---------------------------------------|--------------------|---------|----------------|------------------|----------------------------------|-----------------------------------|
|              | - Central Govt. Securities            |                    |         |                |                  |                                  |                                   |
|              | - State Govt. Securities              |                    |         |                |                  |                                  |                                   |
|              | - Debentures and Bonds                |                    |         |                |                  |                                  |                                   |
|              | - Preference Shares                   |                    |         |                |                  |                                  |                                   |
|              | - Equity Shares                       |                    |         |                |                  |                                  |                                   |
|              | - Units of Mutual Funds               |                    |         |                |                  |                                  | -                                 |
|              | - Other Investments (Fixed Deposits)  | OBC Dewas          | General |                |                  |                                  | 4,748,696.00                      |
|              | - Accured Interest On FDR             |                    |         |                |                  |                                  | 870,604.00                        |
|              | - Other Investments (Fixed Deposits)  | PNB                | General |                |                  | 274,383.00                       | 274,383.00                        |
|              | - Accured Interest On FDR             |                    |         |                |                  | 87,726.00                        | 65,166.00                         |
|              | - Other Investments (Fixed Deposits)  | Axis               | General |                |                  |                                  | 2,500,000.00                      |
|              | - Accured Interest On FDR             |                    |         |                |                  |                                  | 101,370.00                        |
|              | - Other Investments (Fixed Deposits)  | HDFC               |         |                |                  | 141,513.09                       | 5,000,000.00                      |
|              | - Accured Interest On FDR             |                    |         |                |                  |                                  | 202,740.00                        |
|              |                                       |                    |         |                |                  |                                  |                                   |
|              |                                       |                    |         |                |                  |                                  |                                   |
|              | <b>Total Investments General Fund</b> |                    |         |                | -                | <b>503,622.09</b>                | <b>13,762,959.00</b>              |



DEWAS MUNICIPAL CORPORATION, (M.P.)  
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Accounting Code 42100000

Schedule B-13 : Investments- Other Funds

| Account Code | Particulars                         | PERIOD | With whom invested | Face Value (Rs.) | Current Year Carrying Cost (Rs.) | Previous Year Carrying Cost (Rs.) |
|--------------|-------------------------------------|--------|--------------------|------------------|----------------------------------|-----------------------------------|
|              |                                     |        |                    |                  |                                  |                                   |
|              | - Central Govt. Securities          |        |                    |                  |                                  | -                                 |
|              | - State Govt. Securities            |        |                    |                  |                                  | -                                 |
|              | - Debentures and Bonds              |        |                    |                  |                                  | -                                 |
|              | - Preference Shares                 |        |                    |                  |                                  | -                                 |
|              | - Equity Shares                     |        |                    |                  |                                  | -                                 |
|              | - Units of Mutual Funds             |        |                    |                  |                                  | -                                 |
|              | - Other Investments                 |        |                    |                  |                                  | -                                 |
|              |                                     |        |                    |                  |                                  |                                   |
|              | <b>Total Investments Other Fund</b> |        |                    | -                | -                                | -                                 |

**DEWAS MUNICIPAL CORPORATION, (M.P.)  
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**Schedule B-14: Stock in Hand (Inventories)**

**Accounting Code 4300000**

| Account Code | Particulars                | Current Year (Rs.)   | Previous Year (Rs.) |
|--------------|----------------------------|----------------------|---------------------|
| 4301000      | Stores Loose               | 12,079,942.50        | 8,533,280.00        |
| 4302000      | Loose Tools                | -                    | -                   |
| 4308000      | Others                     | -                    | -                   |
|              | <b>Total Stock in hand</b> | <b>12,079,942.50</b> | <b>8,533,280.00</b> |

DEWAS MUNICIPAL CORPORATION, (M.P.)  
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Accounting Code 4310000

Schedule B-15 : Sundry Debtors(Receivables)

| Account Code | Particulars   | Gross Amount (Rs.)    | Provision for Outstanding revenues (Rs.) | Net Amount (Rs.)      | Previous Year Net Amount (Rs.) |
|--------------|---|-----------------------|--|-----------------------|--------------------------------|
| 4311000      | <b>Receivable For Property Taxes</b>                |                       |  |                       |                                |
|              | Less than 5 year                                    | 89,133,208.50         | -  | 89,133,208.50         | 124,607,565.00                 |
|              | More than 5year                                     | -                     | -  | -                     | -                              |
|              | Sub Total   |                       |  |                       | 124,607,565.00                 |
|              | Less: State Government                              |                       |  |                       |                                |
|              | Cesses/Levies in Taxes-Control                      |                       |  |                       |                                |
|              | accounts  | -                     | -  | -                     | -                              |
|              | <b>Net Receivables of Property Taxes</b>            | <b>89,133,208.50</b>  | <b>-</b>                                 | <b>89,133,208.50</b>  | <b>124,607,565.00</b>          |
|              | <b>Receivable For Sammekelit Taxes</b>              |                       |  |                       |                                |
|              | Less than 5 year                                    | -                     | -  | -                     | -                              |
|              | More than 5year                                     | -                     | -  | -                     | -                              |
|              | Sub Total   |                       |  |                       | -                              |
|              | Less: State Government                              |                       |  |                       |                                |
|              | Cesses/Levies in Taxes-Control                      |                       |  |                       |                                |
|              | accounts  | -                     | -  | -                     | -                              |
|              | <b>Net Receivable For Sammekelit Taxes</b>          | <b>-</b>              | <b>-</b>                                 | <b>-</b>              | <b>-</b>                       |
|              | <b>Receivable For Shiksha Upkar</b>                 |                       |  |                       |                                |
|              | Less than 5 year                                    | -                     | -  | -                     | -                              |
|              | More than 5year                                     | -                     | -  | -                     | -                              |
|              | Sub Total   |                       |  |                       | -                              |
|              | Less: State Government                              |                       |  |                       |                                |
|              | Cesses/Levies in Taxes-Control                      |                       |  |                       |                                |
|              | accounts  | -                     | -  | -                     | -                              |
|              | <b>Net Receivable For Shiksha Upkar</b>             | <b>-</b>              | <b>-</b>                                 | <b>-</b>              | <b>-</b>                       |
|              | <b>Receivable For Nagriya Vikas Upkar</b>           |                       |  |                       |                                |
|              | Less than 5 year                                    | -                     | -  | -                     | -                              |
|              | More than 5year                                     | -                     | -  | -                     | -                              |
|              | Sub Total   |                       |  |                       | -                              |
|              | Less: State Government                              |                       |  |                       |                                |
|              | Cesses/Levies in Taxes-Control                      |                       |  |                       |                                |
|              | accounts  | -                     | -  | -                     | -                              |
|              | <b>Net Receivable For Nagriya Vikas Upkar</b>       | <b>-</b>              | <b>-</b>                                 | <b>-</b>              | <b>-</b>                       |
| 4313000      | <b>Receivable For Water Tax</b>                     |                       |  |                       |                                |
|              | Less than 5 year                                    | 28,761,215.00         | -  | 28,761,215.00         | 36,981,403.00                  |
|              | More than 5year                                     | -                     | -  | -                     | -                              |
|              | Sub Total   | 28,761,215.00         | -  | 28,761,215.00         | 36,981,403.00                  |
|              | Less: State Government                              |                       |  |                       |                                |
|              | Cesses/Levies in Taxes-Control                      |                       |  |                       |                                |
|              | accounts  | -                     | -  | -                     | -                              |
|              | <b>Net Receivable For Water Tax</b>                 | <b>28,761,215.00</b>  | <b>-</b>                                 | <b>28,761,215.00</b>  | <b>36,981,403.00</b>           |
|              | <b>Receivable For Lighting Tax</b>                  |                       |  |                       |                                |
|              | Less than 5 year                                    | -                     | -  | -                     | -                              |
|              | More than 5year                                     | -                     | -  | -                     | -                              |
|              | Sub Total   |                       |  |                       | -                              |
|              | Less: State Government                              |                       |  |                       |                                |
|              | Cesses/Levies in Taxes-Control                      |                       |  |                       |                                |
|              | accounts  | -                     | -  | -                     | -                              |
|              | <b>Net Receivable For Lighting Tax</b>              | <b>-</b>              | <b>-</b>                                 | <b>-</b>              | <b>-</b>                       |
| 4,312,000.00 | <b>Receivable For Other Taxes</b>                   |                       |  |                       |                                |
|              | Less than 3 year                                    | -                     | -  | -                     | -                              |
|              | More than 3year                                     | -                     | -  | -                     | -                              |
|              | Sub Total   |                       |  |                       | -                              |
|              | Less: State Government                              |                       |  |                       |                                |
|              | Cesses/Levies in Taxes-Control                      |                       |  |                       |                                |
|              | accounts  | -                     | -  | -                     | -                              |
|              | <b>Net Receivables of Other Taxes</b>               | <b>-</b>              | <b>-</b>                                 | <b>-</b>              | <b>-</b>                       |
|              | <b>Receivable For fees and User (Water Charges)</b> |                       |  |                       |                                |
|              | Less than 3 year                                    | -                     | -  | -                     | -                              |
|              | More than 3year                                     | -                     | -  | -                     | -                              |
|              | Sub Total   |                       |  |                       | -                              |
|              | <b>Receivable For other Sources (Property )</b>     |                       |  |                       |                                |
|              | Less than 3 year                                    | -                     | -  | -                     | -                              |
|              | More than 3year                                     | -                     | -  | -                     | -                              |
|              | Sub Total   |                       |  |                       | -                              |
|              | <b>Receivable For other Sources (Bazar )</b>        |                       |  |                       |                                |
|              | Less than 3 year                                    | -                     | -  | -                     | -                              |
|              | More than 3year                                     | -                     | -  | -                     | -                              |
|              | Sub Total   |                       |  |                       | -                              |
| 4313000      | <b>Receivable For other Sources ( Tower Rent )</b>  |                       |  |                       |                                |
|              | Less than 3 year                                    | 1,138,524.00          | -  | 1,138,524.00          | 1,239,554.00                   |
|              | More than 3year                                     | -                     | -  | -                     | -                              |
|              | Sub Total   | 1,138,524.00          | -  | 1,138,524.00          | 1,239,554.00                   |
| 4315000      | <b>Receivable From Govt.</b>                        | 13,723,852.00         | -  | 13,723,852.00         | 173,923.00                     |
|              | Sub Total   | 13,723,852.00         | -  | 13,723,852.00         | 173,923.00                     |
|              | <b>Total of Sundry Debtors (Receivables)</b>        | <b>132,756,799.50</b> | <b>-</b>                                 | <b>132,756,799.50</b> | <b>163,002,445.00</b>          |

DEWAS MUNICIPAL CORPORATION, (M.P.)  
AS ON 31.03.2014



Schedule B-16: Prepaid Expenses

Accounting Code ~~440000~~

| Account Code | Particulars                   | Current Year (Rs.) | Previous Year (Rs.) |
|--------------|-------------------------------|--------------------|---------------------|
| 4401000      | Establishment                 | -                  | -                   |
| 4402000      | Administrative                | 101,807.50         | 257,223.00          |
| 4403000      | Operations & Maintenance      | -                  | -                   |
|              | <b>Total prepaid Expenses</b> | <b>101,807.50</b>  | <b>257,223.00</b>   |

DEWAS MUNICIPAL CORPORATION, (M.P.)  
AS ON 31.03.2014



Schedule B-17: Cash and Bank Balances

Accounting Code 450000

| Account Code | Particulars                              | Current Year (Rs.)    | Previous Year (Rs.)   |
|--------------|--|-----------------------|-----------------------|
| 4501000      | <b>Cash Balance</b>                      | -                     | 4,605,889.00          |
| 4502000      | <b>Balance with Bank-Municipal Funds</b> |                       |                       |
| 4502100      | Nationalised Banks                       | 382,448,306.62        | 81,845,966.84         |
| 4502200      | Other Schedule Banks                     | 5,037,978.30          | 42,887,921.23         |
| 4502300      | Scheduled Co-operative Banks             | 2,338,203.41          | 4,248,822.25          |
| 4502400      | Post Office                              |                       | -                     |
|              | <b>Sub Total</b>                         | <b>389,824,488.33</b> | <b>128,982,710.32</b> |
| 4504000      | <b>Balance with Bank-Special Funds</b>   |                       |                       |
| 4504101      | Nationalised Banks                       | 17,134,511.00         | 65,368,820.38         |
| 4504101      | Nationalised Banks having Credit balance |                       |                       |
| 4504200      | Other Schedule Banks                     | 921,617.94            | 3,629,002.69          |
| 4504300      | Scheduled Co-operative Banks             |                       |                       |
| 4504400      | Post Office                              |                       | -                     |
|              | <b>Sub Total</b>                         | <b>18,056,128.94</b>  | <b>68,997,823.07</b>  |
| 4506000      | <b>Balance with Bank-Grant Funds</b>     |                       |                       |
| 4506100      | Nationalised Banks                       | 12,018,177.61         | 3,721,898.00          |
| 4506200      | Other Schedule Banks                     |                       |                       |
| 4506300      | Scheduled Co-operative Banks             |                       |                       |
| 4506400      | Post Office                              |                       | -                     |
|              | <b>Sub Total</b>                         | <b>12,018,177.61</b>  | <b>3,721,898.00</b>   |
|              | <b>Total Cash and Bank Balances</b>      | <b>419,898,794.88</b> | <b>206,308,320.39</b> |

DEWAS MUNICIPAL CORPORATION, (M.P.)  
AS ON 31.03.2014



Schedule B-18 : Loans, advances, and deposits

Accounting Code 460000

| Account Code | Particulars   | Opening Balance at the beginning of the year (Rs.) | Paid during the Current year (Rs.) | Interest | Recovered during the year (Rs.) | Balance outstanding at the end of the year (Rs.) |
|--------------|---|--|------------------------------------|----------|---------------------------------|--|
| 4601000      | - Loans and advances to employees   | 25,552,449.95                                      | 674,680.00                         |          | 22,791,452.00                   | 3,435,677.95                                     |
| 4602000      | - Employee Provident Fund Loans   |  |                                    |          |                                 |  |
| 4603000      | - Loans to others   |  |                                    |          |                                 |  |
| 4604000      | - Advance to Suppliers and Contractors  |  |                                    |          |                                 |  |
|              | - Advance for Expenses to staff   |  |                                    |          |                                 |  |
|              | - Advance for Expenses to Advocate  |  |                                    |          |                                 |  |
|              | - Advance for Expenses to Govt. Agencies  |  |                                    |          |                                 |  |
| 4606000      | Service Tax demand paid being recoverable   | 1,390,448.00                                       | 648,011.00                         | -        | 69,704.00                       | 1,968,755.00                                     |
| 4606000      | - Deposit with External Agencies (MPEB)   | 6,251,239.00                                       |                                    |          |                                 | 6,251,239.00                                     |
| 4608000      | -Other Current Assets (City Bus Transport Association)                                |  |                                    |          |                                 |  |
|              | <b>Sub -Total</b>   | 33,194,136.95                                      | 1,322,691.00                       | -        | 22,861,156.00                   | 11,655,671.95                                    |
|              | Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)] | -  | -                                  |          | -                               | -  |
|              | <b>Total Loans, advances, and deposits</b>  | 33,194,136.95                                      | 1,322,691.00                       |          | 22,861,156.00                   | 11,655,671.95                                    |

**DEWAS MUNICIPAL CORPORATION, (M.P.)  
AS ON 31.03.2014**



**Schedule B-19: Other Assets**

**Accounting Code 4700000**

| Account Code | Particulars               | Current Year (Rs.) | Previous Year (Rs.) |
|--------------|---------------------------|--------------------|---------------------|
| 4701000      | Deposits Works            | 0.00               | 0.00                |
| 4703000      | Interest Control          | 0.00               | 0.00                |
|              | MPEB Security             | -                  | 0.00                |
|              | <b>Total Other Assets</b> | <b>0.00</b>        | <b>0.00</b>         |

DEWAS MUNICIPAL CORPORATION, (M.P.)  
AS ON 31.03.2014



Accounting Code 4800000

Schedule B-20: Miscellaneous Expenditure

| Account Code | Particulars                       | Current Year (Rs.) | Previous Year (Rs.) |
|--------------|-----------------------------------|--------------------|---------------------|
| 4801000      | GandiBasti                        | 0.00               | 0.00                |
| 4802000      | IHSDP Yojna                       | 0.00               | 0.00                |
|              | UIDSSMT                           | 0.00               | 0.00                |
| 4803000      | others PP Exp MPUSP Dewas         | 0.00               | 0.00                |
|              | others PP Exp IHSDP               | 0.00               | 0.00                |
|              | <b>Total Miscellaneous Assets</b> | <b>0.00</b>        | <b>0.00</b>         |



**DEWAS MUNICIPAL CORPORATION (M.P.)**  
**INCOME AND EXPENDITURE STATEMENT**  
**FOR THE PERIOD FROM 1st April 2013 to 31st March 2014**

|   | ITEM/ HEAD OF ACCOUNT   | Schedule No. | Current Year (Rs.)      | Previous Year (Rs.)   |
|---|---|--------------|-------------------------|-----------------------|
|   | <b>INCOME</b>   |              |                         |                       |
| A | Tax Revenue   | IE-1         | 89,408,455.00           | 88,956,677.33         |
|   | Assiged Revenues & Compensation   | IE-2         | 287,580,125.00          | 251,158,128.00        |
|   | Rental Income From Municipal Properties   | IE-3         | 15,587,139.38           | 18,891,310.00         |
|   | Fees & User Charges   | IE-4         | 25,925,023.00           | 26,918,677.00         |
|   | Sale & Hire Charges   | IE-5         | 4,444,508.00            | 3,815,887.00          |
|   | Revenue Grants, Contributions & Subsidies   | IE-6         | 95,546,098.45           | 276,184,351.00        |
|   | Income From investments   | IE-7         | 795,605.46              | 1,450,992.97          |
|   | Interest Earned   | IE-8         | 1,398,814.86            | 3,087,270.26          |
|   | Other Income  | IE-9         | 107,768.00              | 1,455,883.27          |
|   | <b>TOTAL -INCOME</b>  |              | <b>520,793,537.15</b>   | <b>671,919,176.83</b> |
|   | <b>EXPENDITURE</b>  |              |                         |                       |
| B | Establishment Expenses  | IE-10        | 288,449,958.00          | 247,890,275.00        |
|   | Administrative Expenses   | IE-11        | 49,470,085.50           | 42,414,862.00         |
|   | Operations & Maintenance  | IE-12        | 149,426,535.50          | 254,047,478.00        |
|   | Interest & Finance Expenses   | IE-13        | 20,168,517.85           | 23,687.26             |
|   | Programme Expenses  | IE-14        | 345,130.00              | 517,630.00            |
|   | Revenue Grants, Contributions & Subsidies   | IE-15        | 70,245,131.00           | -                     |
|   | Provisions & Write Off  | IE-16        | -                       | -                     |
|   | Miscellaneous Expenses  | IE-17        | -                       | -                     |
|   | Depriciation  |              | 133,266,533.06          | 86,467,845.29         |
|   | <b>TOTAL - EXPENDITURE</b>  |              | <b>711,371,890.91</b>   | <b>631,361,777.55</b> |
| C | <b>Gross Surplus / (deficit) of income over expenditure before prior period items (A-B)</b> |              | <b>(190,578,353.76)</b> | <b>40,557,399.28</b>  |
| D | <b>Add/Less : Prior Period items (Net)</b>  | IE-18        | <b>399,263.75</b>       | <b>-</b>              |
| E | <b>Gross Surplus / (deficit) of income over expenditure after prior period items (C-D)</b>  |              | <b>(190,179,090.01)</b> | <b>40,557,399.28</b>  |
| F | <b>Less : Transfer to Reserve Funds</b>   |              | <b>-</b>                | <b>-</b>              |
| G | <b>Net Balance being surplus / deficit carried over to Municipal Fund (E-F)</b>             |              | <b>(190,179,090.01)</b> | <b>40,557,399.28</b>  |

**DEWAS MUNICIPAL CORPORATION (M.P.)**  
**SUB SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT**  
**FOR THE PERIOD FROM 1st April 2013 to 31st March 2014**

| Account Code | Particulars  | Current Year (Rs.)   | Previous Year (Rs.)  |
|--------------|--|----------------------|----------------------|
| 1100100      | Property Tax   | 74,103,759.00        | 69,325,970.33        |
| 1100200      | Water Tax  | 12,007,852.00        | 18,823,048.00        |
| 1100300      | Sewerage Tax   | 2,596,241.00         | -                    |
| 1100400      | Conservancy Tax  | -                    | -                    |
| 1100500      | Lighting Tax   | -                    | -                    |
| 1100600      | Education Tax  | -                    | -                    |
| 1100700      | Vehicle Tax  | -                    | -                    |
| 1100800      | Tax on Animals   | -                    | -                    |
| 1100900      | Electricity Tax  | -                    | -                    |
| 1101000      | Professional Tax   | -                    | -                    |
| 1101100      | Advertisement Tax  | 620,900.00           | 746,134.00           |
| 1101200      | Pigirimage Tax   | -                    | -                    |
| 1101300      | Export Tax   | -                    | -                    |
| 1105100      | Octroi & Toll Cess   | -                    | -                    |
| 1108000      | Other Taxes (City Development Tax)                           | 79,703.00            | 61,525.00            |
|              | <b>Sub-Total</b>   | <b>89,408,455.00</b> | <b>88,956,677.33</b> |
| 1109000      | <b>Less : Tax Remissions and Refund ( Schedule IE-1(a) ]</b> | -                    | -                    |
|              | <b>Sub-Total</b>   | <b>89,408,455.00</b> | <b>88,956,677.33</b> |
|              | <b>Total Tax Revenue</b>                                     | <b>89,408,455.00</b> | <b>88,956,677.33</b> |

**Schedule IE-1 (a) : Tax Revenue**

| Account Code | Particulars  | Current Year (Rs.) | Previous Year (Rs.) |
|--------------|--|--------------------|---------------------|
| 1109001      | Property Tax                                       | -                  | -                   |
|              | Octroi and Toll                                    | -                  | -                   |
|              | Cess Income  | -                  | -                   |
|              | Advertisement Tax                                  | -                  | -                   |
| 1109011      | Others   | -                  | -                   |
|              | <b>Total Refund and remission of tax revenues.</b> | -                  | -                   |

**Schedule IE-2 : Assigned Revenues & Compensation**

| Account Code | Particulars                                       | Current Year (Rs.)    | Previous Year (Rs.)   |
|--------------|---|-----------------------|-----------------------|
| 1201000      | Taxes and Duties collected by others              | 247,782,682.00        | 217,600,143.00        |
| 1202000      | Compensation in lieu of Taxes/ duties             | 37,735,443.00         | 33,557,985.00         |
| 1203000      | Compensation in lieu of Concessions               | 2,062,000.00          | -                     |
|              | <b>Total assigned revenues &amp; Compensation</b> | <b>287,580,125.00</b> | <b>251,158,128.00</b> |

**Schedule IE-3 : Rental Income from Municipal Properties**

| Account Code | Particulars  | Current Year (Rs.)   | Previous Year (Rs.)  |
|--------------|--|----------------------|----------------------|
| 1301000      | Rent From Civic Amenities                            | 9,895,170.00         | 9,796,751.00         |
| 1302000      | Rent From Office Buildings                           | -                    | -                    |
| 1303000      | Rent From Guest House                                | 142,110.00           | 90,217.00            |
| 1304000      | Rent From lease of lands                             | 5,509,009.38         | 9,004,342.00         |
| 1308000      | Other Taxes (School Ground)                          | 40,850.00            | -                    |
|              | <b>Sub-Total</b>                                     | <b>15,587,139.38</b> | <b>18,891,310.00</b> |
| 1309000      | <b>Less : Rent Remissions and Refund</b>             | -                    | -                    |
|              | <b>Sub-Total</b>                                     | <b>15,587,139.38</b> | <b>18,891,310.00</b> |
|              | <b>Total Rental Income From Municipal Properties</b> | <b>15,587,139.38</b> | <b>18,891,310.00</b> |

**Schedule IE-4 : Fees & User Charges-Income head-wise**

| Account Code | Particulars                                      | Current Year (Rs.)   | Previous Year (Rs.)  |
|--------------|--|----------------------|----------------------|
| 1401000      | Empanelment & Registration Charges               | 2,859,790.00         | -                    |
| 1401100      | Licensing Fees                                   | 2,372,961.00         | 2,302,164.00         |
| 1401200      | Fees for Grant Permit                            | 1,386,638.00         | -                    |
| 1401300      | Fees for Certificate or Extract                  | 71,418.00            | 1,007,811.00         |
| 1401400      | Development Charges                              | 6,119,425.00         | 18,819,331.00        |
| 1401500      | Regulaziation fees                               | 365,860.00           | 659,676.00           |
| 1402000      | Penalties and Fines                              | -                    | -                    |
| 1404000      | other Fees                                       | 4,093,198.00         | 653,527.00           |
| 1405000      | User Charges                                     | 355,910.00           | 161,448.00           |
| 1406000      | Entry Fees                                       | 897,105.00           | -                    |
| 1407000      | Service/ Administrative Charges                  | 149,344.00           | 238,633.00           |
| 1408000      | other Charges                                    | 7,253,374.00         | 3,076,087.00         |
|              | <b>Sub-Total</b>                                 | <b>25,925,023.00</b> | <b>26,918,677.00</b> |
| 1409000      | <b>Less : Rent Remissions and Refund</b>         | -                    | -                    |
|              | <b>Sub-Total</b>                                 | <b>25,925,023.00</b> | <b>26,918,677.00</b> |
|              | <b>Total Income from Fees &amp; User Charges</b> | <b>25,925,023.00</b> | <b>26,918,677.00</b> |

**Schedule IE-5 : Sale & Hire Charges**

| Account Code | Particulars  | Current Year (Rs.)  | Previous Year (Rs.) |
|--------------|--|---------------------|---------------------|
| 1501000      | Sale of Products   | 25,400.00           | 1,330,349.00        |
| 1501100      | Sale of Forms & Publications   | 4,357,258.00        | 2,431,805.00        |
| 1501200      | Sale of stores & scrap   | -                   | -                   |
| 1503000      | Sale of others   | -                   | -                   |
| 1504000      | Hire Charges for Vehicles  | 61,850.00           | 53,733.00           |
| 1504100      | Hire Charges for Equipments  | -                   | -                   |
|              | <b>Total Income from sale &amp; hire charges-<br/>income head wise</b> | <b>4,444,508.00</b> | <b>3,815,887.00</b> |

**Schedule IE-6 : Revenue Grants , Contributions & Subsidies**

| Account Code | Particulars  | Current Year (Rs.)   | Previous Year (Rs.)   |
|--------------|--|----------------------|-----------------------|
| 1601000      | Revenue Grant  | 95,546,098.45        | 132,730,696.00        |
| 1602000      | Re-imbusement of Expenses                                  | -                    | -                     |
| 1603000      | Contribution towards schemes                               | -                    | 143,453,655.00        |
|              | <b>Total Revenue Grants ,Contributions &amp; Subsidies</b> | <b>95,546,098.45</b> | <b>276,184,351.00</b> |

**Schedule IE-7 : Income from Investments-General Fund**

| Account Code | Particulars                                       | Current Year (Rs.) | Previous Year (Rs.) |
|--------------|---|--------------------|---------------------|
| 1701001      | Interest on FDR's                                 | 795,605.46         | 1,450,992.97        |
| 1701000      | Interest on Investments & Accured Interest        | -                  | -                   |
| 1702000      | Dividend  | -                  | -                   |
| 1703000      | Income from projects taken up on commercial basis | -                  | -                   |
| 1704000      | Profit in sale of Investments                     | -                  | -                   |
| 1708000      | others  | -                  | -                   |
|              | <b>Total Income from Investments</b>              | <b>795,605.46</b>  | <b>1,450,992.97</b> |

**Schedule IE-8 : Interest Earned**

| Account Code | Particulars                                    | Current Year (Rs.)  | Previous Year (Rs.) |
|--------------|--|---------------------|---------------------|
| 1711000      | Interest From Bank Accounts                    | 1,398,814.86        | 3,087,270.26        |
| 1712000      | Interest on Loans and advances to<br>Employees | -                   | -                   |
| 1713000      | Interest on Loans to others                    | -                   | -                   |
| 1718000      | other Interest                                 | -                   | -                   |
|              | <b>Total Interest Earned</b>                   | <b>1,398,814.86</b> | <b>3,087,270.26</b> |

**Schedule IE-9 : Other Income**

| Account Code | Particulars   | Current Year (Rs.) | Previous Year (Rs.) |
|--------------|---|--------------------|---------------------|
| 1801000      | Deposits Forfeited  | 107,768.00         | 1,187,201.27        |
| 1801100      | Lapsed Deposits   | -                  | -                   |
| 1802000      | Insurance Claim Recovery  | -                  | -                   |
| 1803000      | Profit On Disposal of Fixed Assest  | -                  | -                   |
| 1804000      | Recovery from Employees   | -                  | 268,682.00          |
| 1805000      | Unclaimed Refund / Liabilities  | -                  | -                   |
| 1806000      | Excess Provisions Written Back  | -                  | -                   |
| 1808000      | Miscellaneous Income  | -                  | -                   |
|              | <b>Transfer from Specific Reserve A/c to the extent Depreciation Charge to P&amp; L A/c</b> | -                  | -                   |
|              | <b>Total other Income</b>   | <b>107,768.00</b>  | <b>1,455,883.27</b> |

**Schedule IE-10 : Establishment Expenses**

| Account Code | Particulars                          | Current Year (Rs.)    | Previous Year (Rs.)   |
|--------------|--------------------------------------|-----------------------|-----------------------|
| 2103001      | Jangandana Salary                    |                       |                       |
| 2101000      | Salaries, Wages and Bonus            | 216,250,750.00        | 185,945,479.00        |
| 2102000      | Benefits and Allownce                | 12,261,095.00         | 11,836,816.00         |
| 2103000      | Pension                              | 48,132,000.00         | 48,882,544.00         |
| 2104000      | Other Terminal & Retirement Benefits | 11,806,113.00         | 1,225,436.00          |
|              | <b>Total Establishment Expenses</b>  | <b>288,449,958.00</b> | <b>247,890,275.00</b> |

**Schedule IE-11 : Administrative Expenses**

| Account Code | Particulars                          | Current Year (Rs.)   | Previous Year (Rs.)  |
|--------------|--------------------------------------|----------------------|----------------------|
| 2201000      | Rent, Rates and Taxes                | -                    | -                    |
| 2201100      | Office Maintenance                   | -                    | 2,931,551.00         |
| 2201200      | Communication Expenses               | 715,535.00           | 769,167.00           |
| 2202000      | Books & Periodicals                  | 173,191.00           | 146,109.00           |
| 2202100      | Printing & Stationary                | 4,723,472.00         | 5,878,934.00         |
| 2203000      | Travelling & Conveyance              | 18,597,461.00        | 16,523,188.00        |
| 2204000      | Insurance                            | 580,827.50           | 315,731.00           |
| 2205000      | Audit Fees                           | 5,900,000.00         | 4,500,000.00         |
| 2205100      | Leagal Expenses                      | 1,203,576.00         | 469,087.00           |
| 2205200      | Professional and other Fees          | 2,150,543.00         | 1,883,432.00         |
| 2206000      | Advertisement and Publicity          | 8,550,530.00         | 5,429,722.00         |
| 2206100      | Membership & subscriptions           | 1,120,000.00         | -                    |
| 2208000      | Other Administrative Expenses        | 5,754,950.00         | 3,567,941.00         |
|              | <b>Total Administrative Expenses</b> | <b>49,470,085.50</b> | <b>42,414,862.00</b> |

**Schedule IE-12 : Operatiuons & Maintenance**

| Account Code | Particulars                                   | Current Year (Rs.)    | Previous Year (Rs.)   |
|--------------|---|-----------------------|-----------------------|
| 2301000      | Power & Fuel                                  | 45,544,056.00         | 52,621,988.00         |
| 2302000      | Bulk Purchase                                 | 3,542,364.00          | 96,117,646.00         |
| 2303000      | Consumption of Stores                         | (3,519,512.50)        | 638,754.00            |
| 2304000      | Hire Charges                                  | 20,389,378.00         | 10,343,376.00         |
| 2305000      | Repairs & Maintenance - Infrastructure Assets | 52,275,250.00         | 47,252,805.00         |
| 2305100      | Repairs & Maintenance - Civic Amenities       | 12,364,393.00         | 20,533,544.00         |
| 2305200      | Repairs & Maintenance - Building              | 4,953,628.00          | 2,250,574.00          |
| 2305300      | Repairs & Maintenance - Vehicles              | 9,305,325.00          | 5,633,983.00          |
| 2305400      | Repairs & Maintenance - Furniture             | 186,087.00            | 81,008.00             |
| 2305500      | Repairs & Maintenance - Office Equipments     | 2,635,843.00          | -                     |
| 2305600      | Repairs & Maintenance - Electrical Appliances | 1,415,986.00          | 4,556,580.00          |
| 2305900      | Repairs & Maintenance - Others                | -                     | -                     |
| 2308000      | Other Operating & Maintenance Expenses        | 333,738.00            | 14,017,220.00         |
|              | <b>Total Operations &amp; Maintenance</b>     | <b>149,426,535.50</b> | <b>254,047,478.00</b> |

**Schedule IE-13 : Interest & Finance Charges**

| Account Code | Particulars   | Current Year (Rs.)   | Previous Year (Rs.) |
|--------------|---|----------------------|---------------------|
| 2401000      | Interest on Loans From Central Govt.                        | 19,480,930.00        | -                   |
| 2402000      | Interest on Loans From State Govt.                          | 69,490.00            | -                   |
| 2403000      | Interest on Loans From Govt.Bodies & Associations           | -                    | -                   |
| 2404000      | Interest on Loans From International Agencies               | -                    | -                   |
| 2405000      | Interest on Loans From Banks & other Financial Institutions | 567,325.00           | -                   |
| 2406000      | Other Interest  | -                    | -                   |
| 2407000      | Bank Charges  | 50,772.85            | 23,687.26           |
| 2408000      | Other Finance Charges                                       | -                    | -                   |
|              | <b>Total Interest &amp; Finance Charges</b>                 | <b>20,168,517.85</b> | <b>23,687.26</b>    |

**Schedule IE-14 : Programme Expenses**

| Account Code | Particulars                     | Current Year (Rs.) | Previous Year (Rs.) |
|--------------|---------------------------------|--------------------|---------------------|
| 2501000      | Election Expenses               | 345,130.00         | 517,630.00          |
| 2502000      | Own Programms                   | -                  | -                   |
| 2503000      | Share in Programs of others     | -                  | -                   |
|              | <b>Total Programme Expenses</b> | <b>345,130.00</b>  | <b>517,630.00</b>   |

**Schedule IE-15 : Revenue Grants , Contributions & Subsidies**

| Account Code | Particulars  | Current Year (Rs.)   | Previous Year (Rs.) |
|--------------|--|----------------------|---------------------|
| 2601000      | Grants [specify details]                                   | 70,245,131.00        | -                   |
| 2602000      | Contributions [specify details]                            | -                    | -                   |
| 2603000      | Subsidies [specify details]                                | -                    | -                   |
|              | <b>Total Revenue Grants, Contributions &amp; Subsidies</b> | <b>70,245,131.00</b> | <b>-</b>            |

**Schedule IE-16 : Provisions & Write off**

| Account Code | Particulars                             | Current Year (Rs.) | Previous Year (Rs.) |
|--------------|---|--------------------|---------------------|
| 2701000      | Provisions for doubtful receivables     | -                  | -                   |
| 2702000      | Provision for other assets              | -                  | -                   |
| 2703000      | Revenues written off                    | -                  | -                   |
| 2704000      | Assets Written off                      | -                  | -                   |
| 2705000      | Miscellaneous Expenses Written Off      | -                  | -                   |
|              | <b>Total Provisions &amp; Write off</b> | <b>-</b>           | <b>-</b>            |

**Schedule IE-17 : Miscellaneous Expenses**

| Account Code | Particulars                         | Current Year (Rs.) | Previous Year (Rs.) |
|--------------|-------------------------------------|--------------------|---------------------|
| 2711000      | Loss on disposal of Assets          | -                  | -                   |
| 2712000      | Loss on disposal of Investments     | -                  | -                   |
| 2718000      | Other Miscellaneous Expenses        | -                  | -                   |
|              | <b>Total Miscellaneous Expenses</b> | <b>-</b>           | <b>-</b>            |

**Schedule IE-18 : Prior Period Items (Net)**

| Account Code | Particulars   | Current Year (Rs.) | Previous Year (Rs.) |
|--------------|---|--------------------|---------------------|
| 1850000      | Income  | 464,108.75         | -                   |
| 1851001      | Taxes   | -                  | -                   |
| 1852001      | Other- Revenues                                     | -                  | -                   |
| 1853001      | Recovery of revenues written off                    | -                  | -                   |
| 1854001      | Other Income ( Excess Provision of Exp.written off) | -                  | -                   |
|              | <b>Sub Total Income (a)</b>                         | <b>464,108.75</b>  | <b>-</b>            |
| 2850000      | Expenses  | 64,845.00          | -                   |
| 2855001      | Refund of Taxes                                     | -                  | -                   |
| 2856001      | Refund of other Revenues                            | -                  | -                   |
| 2858080      | other Expenses                                      | -                  | -                   |
|              | <b>Sub Total Income (b)</b>                         | <b>64,845.00</b>   | <b>-</b>            |
|              | <b>Total Prior Period (Net) (a-b)</b>               | <b>399,263.75</b>  | <b>-</b>            |



# DEWAS MUNICIPAL CORPORATION

## STATEMENT OF CASHFLOW

(As at 31 March 2014)

| Particulars  | Previous Year    |                  | Current Year     |                  |
|--|------------------|------------------|------------------|------------------|
| <b>[A] Cash Flows from Operating Activities</b>  |                  |                  |                  |                  |
| Gross Surplus Over Expenditure   |                  | 40,557,399.28    |                  | (190,179,090.01) |
| <b>Add: Adjustments For</b>  |                  |                  |                  |                  |
| Depreciation   | 86,467,845.29    |                  | 133,266,533.06   |                  |
| Interest And Finance Expenses  | 23,687.26        | 86,491,532.55    | 20,168,517.85    | 153,435,050.91   |
| <b>Less: Adjustments For</b>   |                  |                  |                  |                  |
| Profit On Diaposal Of Assets   | -                |                  | -                |                  |
| Dividend Income  |                  |                  |                  |                  |
| Investment Income  | 1,450,992.97     |                  | (795,605.46)     |                  |
| Net Of Adjustments Made To Municipal Funds   | -                | 1,450,992.97     |                  | (795,605.46)     |
| <b>Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items</b> |                  | 125,597,938.86   | (133,266,623.06) | (133,266,623.06) |
| <b>Changes In Current Assets And Current Liabilities</b>   |                  |                  |                  |                  |
| (Increase)/Decrease In Sundry Debtors  | 12,788,993.00    |                  | 30,245,645.50    |                  |
| (Increase)/Decrease In Stock In Hand   | (503,070.00)     |                  | (3,546,662.50)   |                  |
| (Increase)/Decrease In Prepaid Expenses  | (95,533.00)      |                  | 155,415.50       |                  |
| (Increase)/Decrease In Other Current Assets  | -                |                  | -                |                  |
| (Increase)/Decrease In Other Current Assets(Loan &Advances   | (1,235,991.00)   | 10,954,399.00    | 21,538,465.00    | 48,392,863.50    |
| (Decrease)/Increase In Deposits Received   | 13,128,075.18    |                  | (2,531,570.00)   |                  |
| (Decrease)/Increase In Deposits Work   | (214,750.00)     |                  | (8,386,294.00)   |                  |
| (Decrease)/Increase In Other Current Liabilities   | 30,120,216.82    |                  | 41,767,801.00    |                  |
| (Decrease)/Increase In Provisions  | 8,422,929.00     | 51,456,471.00    | (30,562,204.00)  | 287,733.00       |
| Extra ordinary items (please specify)  |                  |                  |                  |                  |
| <b>Net Cash Generated from / (Used in) Operating Activities [A]</b>  |                  | 188,008,808.86   |                  | (122,125,671.12) |
| <b>[B] Cash Flows from Investing Activities</b>  |                  |                  |                  |                  |
| <b>Purchase Of Fixed Assets And Cwip</b>   |                  |                  |                  |                  |
| (Increase)/ Decrease in fixed Assets   | (212,290,449.00) |                  | (254,955,713.94) |                  |
| (Increase) /Decreasein Cwip  | (114,295,236.00) |                  | (71,579,837.00)  |                  |
| (Increase)/ Decrease Of Investments  | (8,205,960.00)   |                  | 13,259,336.91    |                  |
| Increase/(Decrease )In Special Funds/ Grants   | 2,138,331.00     |                  | 469,309,785.48   |                  |
| Increase/(Decrease ) In Earmarked Funds  | (33,638,131.87)  |                  | (23,551,337.00)  |                  |
| Increase/(Decrease ) Reserve   | 178,370,964.00   | (187,920,481.87) | 157,617,069.55   | 290,099,304.00   |
| <b>Add:</b>  |                  |                  |                  |                  |
| Proceeds From Disposal Of Assets   |                  |                  |                  |                  |
| Proceeds From Disposal Of Investments  |                  |                  |                  |                  |
| Investment Income Received   | 1,450,992.97     |                  | 795,605.46       | 795,695.46       |
| Interest Income Received   | -                | 1,450,992.97     |                  |                  |
| <b>Net cash generated from/(used in) investing activities [B]</b>  |                  | (186,469,488.90) |                  | 290,894,999.46   |
| <b>[C] Cash flows from Financing Activities</b>  |                  |                  |                  |                  |
| <b>Add:</b>  |                  |                  |                  |                  |
| Loans From Banks/Others Received   |                  |                  | 159,763,892.00   |                  |
| <b>Less:</b>   |                  |                  |                  |                  |
| Loan repaid during the period  | 17,400,000.00    |                  | (94,774,228.00)  |                  |
| Loan and advances to the Employee  | -                |                  |                  |                  |
| Loan to Others Interest & Finance Expenses   | 23,687.26        | 17,423,687.26    | (20,168,517.85)  | 44,821,146.15    |
| <b>Net Cash Generated From/(Used In) Financing Activities [C]</b>  |                  | (17,423,687.26)  |                  | 44,821,146.15    |
| <b>Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)</b>   |                  | (15,884,367.30)  |                  | 213,590,474.49   |
| <b>Cash And Cash Equivalent At Beginning Of The Period</b>   |                  | 222,192,687.69   |                  | 206,308,320.39   |
| Cash and cash equivalent at end of the period  |                  | 206,308,320.39   |                  | 419,898,794.88   |
| Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:                |                  | 206,308,320.39   |                  | 419,898,794.88   |
| Cash balances  | 4,605,889.00     |                  |                  |                  |
| Bank balances  | 201,702,431.39   |                  |                  |                  |
| <b>Total Of The Breakup Of Cash And Cash Equivalents</b>   | 206,308,320.39   |                  |                  |                  |

**DEWAS MUNICIPAL CORPORATION**  
**RECEIPT AND PAYMENT ACCOUNT**  
(FOR THE PERIOD FROM 01.04.2013 TO 31.03.2014)

(AMOUNT IN RUPEES)

| HEAD OF ACCOUNT                               | Schedule | Current Year (2013-14)  | Previous Year (2012-13) | HEAD OF ACCOUNT                                     | Schedule | Current Year (2013-14)  | Previous Year (2012-13) |
|---|----------|-------------------------|-------------------------|---|----------|-------------------------|-------------------------|
| <b>Opening Balances</b>                       |          |                         |                         | <b>Opening Balances</b>                             |          |                         |                         |
| Cash Balances (Including Imprest)             |          | 4,605,889.00            | 2,364,716.00            | OD/Cheque Outstanding A/c                           |          | -                       |                         |
| Balances with Banks                           |          | 201,702,431.39          | 219,827,971.69          | Balances with Banks                                 |          | -                       |                         |
| <b>OPERATING RECEIPTS</b>                     |          |                         |                         | <b>OPERATING PAYMENTS</b>                           |          |                         |                         |
| Tax Revenue                                   | RP - 1   | 95,319,966.50           | 88,956,677.33           | Establishment Expenses                              | RP - 10  | 218,883,916.00          | 247,890,275.00          |
| Assigned Revenues And Compensation            | RP - 2   | 212,064,876.00          | 251,158,128.00          | Administrative Expenses                             | RP - 11  | 59,384.00               | 42,414,862.00           |
| Rental Income From Municipal Properties       | RP - 3   | 15,510,572.38           | 18,891,310.00           | Operations And Maintenance                          | RP - 12  | 1,468,131.00            | 254,047,478.00          |
| Fees And User Charges                         | RP - 4   | 26,195,219.00           | 26,918,677.00           | Interest And Finance Charges                        | RP - 13  | 19,621,256.85           | 23,687.26               |
| Sales And Hire Charges                        | RP - 5   | 4,382,258.00            | 3,815,887.00            | Programme Expenses                                  | RP - 14  |                         | 517,630.00              |
| Revenue Grants, Contibution And Subsidies     | RP - 6   | 31,079,068.00           | 276,184,351.00          | Revenue Grants, Contribution And Subsidies          | RP - 15  | 6,504,500.00            | -                       |
| Income From Investments                       | RP - 7   | 392,934.00              | 1,450,992.97            | Increase in Stores & Stocks                         | RP - 16  | -                       | 503,070.00              |
| Interest Earned                               | RP - 8   | 1,398,814.86            | 3,087,270.26            | Prepaid- Expenses (Net)                             | RP - 17  | -                       | 95,533.00               |
| Other Income                                  | RP - 9   | 31,690.75               | 1,455,883.27            |   |          |                         |                         |
| Prior period Income                           |          |                         |                         |   |          |                         |                         |
| Decrease in Stock & Stores                    | RP - 16  |                         |                         |   |          |                         |                         |
| <b>NON-OPERATING RECEIPTS</b>                 |          |                         |                         | <b>NON-OPERATING PAYMENTS</b>                       |          |                         |                         |
|   |          |                         |                         | Municipal Fund                                      |          | -                       | -                       |
|   |          |                         |                         | Opening Balance Adjustment Municipal (General Fund) |          | -                       | -                       |
| Loans Received                                | RP - 18  | 157,612,617.00          | -                       | Loans Repayment                                     | RP - 18  |                         | 17,400,000.00           |
| Deposits Received                             | RP - 19  | 686,740.00              | 13,128,075.18           | Deposit Works                                       | RP - 22  | 19,940,582.00           | 214,750.00              |
| Grant and Contribution for Specific Purposes  | RP - 20  | 638,019,091.48          | 328,606,045.00          | Other Payables - Sundry Creditors & Provision       | RP - 24  | 760,846,135.00          |                         |
| Earmarked Funds                               | RP - 21  | 46,113,374.00           | 73,967,343.00           | Earmarked Funds                                     | RP - 25  | 63,497,570.00           | 107,605,474.87          |
| Deposit Works                                 | RP - 22  | 2,542,870.00            | -                       | Acquisition / Purchase of Fixed Assets -            | RP - 26  | 75,823.00               | 326,585,685.00          |
| Realisation of Sundry Debtors                 | RP - 23  | 37,741,747.00           | 12,788,993.00           | Grant and Contribution for Specific Purposes        | RP - 27  | 25,961,906.00           | 326,467,714.00          |
| Other Payables - Sundry Creditors & Provision | RP - 24  | 48,989,563.00           | 38,543,145.82           | Investment  |          |                         | 8,205,960.00            |
| Investment                                    |          | 13,678,747.37           |                         | Loans & Advances                                    |          | 1,310,471.00            | 1,235,991.00            |
| General Reserve                               |          |                         | 178,370,964.00          |   |          |                         |                         |
|   |          |                         |                         |   |          |                         |                         |
|   |          |                         |                         |   |          |                         |                         |
|   |          |                         |                         | <b>Closing Balances</b>                             |          |                         |                         |
|   |          |                         |                         | Cash Balances (Including Imprest)                   |          | -                       | 4,605,889.00            |
|   |          |                         |                         | Balances with Banks / Treasury                      |          | 419,898,794.88          | 201,702,431.39          |
|   |          |                         |                         |   |          |                         |                         |
| <b>TOTAL</b>                                  |          | <b>1,538,068,469.73</b> | <b>1,539,516,430.52</b> | <b>TOTAL</b>  |          | <b>1,538,068,469.73</b> | <b>1,539,516,430.52</b> |

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**DEWAS MUNICIPAL CORPORATION**

**SCHEDULE RP - 1: Tax Revenue**

(For the year ending on 31.03.2014)

(AMOUNT IN RUPEES)

| Account Code | Particulars                | Current Year (2013-14) | Previous Year (2012-13) |
|--------------|----------------------------|------------------------|-------------------------|
| 1100100      | Property Tax               | 62,023,943.50          | 69,325,970.33           |
| 1100200      | Water Tax                  | 29,999,179.00          | 18,823,048.00           |
| 1100300      | Sewerage Tax               | 2,596,241.00           | -                       |
| 1101100      | Advertisement Tax          | 620,900.00             | 746,134.00              |
| 1108000      | Other Taxes                | 79,703.00              | 61,525.00               |
|              | <b>TOTAL TAX REVENUE</b>   | <b>95,319,966.50</b>   | <b>88,956,677.33</b>    |
|              | Less: Remission and Refund |                        |                         |
|              | Sub - Total                | -                      |                         |
|              | <b>TOTAL TAX REVENUE</b>   | <b>95,319,966.50</b>   | <b>88,956,677.33</b>    |

**SCHEDULE RP - 2 : Assigned Revenues & Compensation**  
(For the year ending on 31.03.2014)

(AMOUNT IN RUPEES)

| Account Code | Particulars                                       | Current Year (2013-14) | Previous Year (2012-13) |
|--------------|---|------------------------|-------------------------|
| 1201000      | Taxes And Duties Collected By Others              | 37,735,443.00          | 217,600,143.00          |
| 1202000      | Compensation In Lieu Of Taxes And Duties          | 172,267,433.00         | 33,557,985.00           |
| 1201000      | Compensation In Lieu Of Concessions               | 2,062,000.00           |                         |
|              | <b>Total Assigned Revenues &amp; Compensation</b> | <b>212,064,876.00</b>  | <b>251,158,128.00</b>   |

**SCHEDULE RP - 3: Rental Income from Municipal Properties**  
(For the year ending on 31.03.2014)

(AMOUNT IN RUPEES)

| Account Code | Particulars  | Current Year (2013-14) | Previous Year (2012-13) |
|--------------|--|------------------------|-------------------------|
| 1301000      | Rent From Civic Amenities                            | 9,859,453.00           | 9,796,751.00            |
| 1303000      | Rent From Guest Houses                               | 142,110.00             | 90,217.00               |
| 1304000      | Rent From Lease Of Lands                             | 5,509,009.38           | 9,004,342.00            |
|              | <b>Sub - Total</b>                                   | <b>15,510,572.38</b>   | <b>18,891,310.00</b>    |
|              | Less: Rent Remission and Refund                      |                        | -                       |
|              | <b>Sub - Total</b>                                   | <b>15,510,572.38</b>   | <b>18,891,310.00</b>    |
|              | <b>Total Rental Income from Municipal Properties</b> | <b>15,510,572.38</b>   | <b>18,891,310.00</b>    |

**SCHEDULE RP - 4: Fees and User Charges - Income Head Wise**  
(For the year ending on 31.03.2014)

(AMOUNT IN RUPEES)

| Account Code | Particulars                                      | Current Year (2013-14) | Previous Year (2012-13) |
|--------------|--|------------------------|-------------------------|
| 1401200      | Fee for grant of permit                          | 1,386,638.00           | -                       |
| 1401100      | Licensing Fees                                   | 2,372,961.00           | 2,302,164.00            |
| 1401300      | Fee For Certificate Or Extract                   | 71,418.00              | 1,007,811.00            |
| 1401400      | Development Charges                              | 6,119,425.00           | 18,819,331.00           |
| 1401500      | Regularisation Fees                              | 365,860.00             | 659,676.00              |
| 1402000      | Penalties And Fines                              | 78,518.00              | -                       |
| 1404000      | Other Fees                                       | 7,253,044.00           | 653,527.00              |
| 1405000      | Consumer Cess                                    | 355,910.00             | 161,448.00              |
| 1407000      | Services / Administrative Charges                | 470,606.00             | 238,633.00              |
| 1408000      | Other Charges                                    | 3,963,944.00           | 3,076,087.00            |
| 1401201      | Entry Fee  | 897,105.00             |                         |
| 1401100      | Empanelment & Registration Charges               | 2,859,790.00           |                         |
|              | <b>Sub - Total</b>                               | <b>26,195,219.00</b>   | <b>26,918,677.00</b>    |
|              | Less: Fee Remission and Refund                   | -                      | -                       |
|              | Sub - Total                                      | 26,195,219.00          | 26,918,677.00           |
|              | <b>Total Income from Fees &amp; User Charges</b> | <b>26,195,219.00</b>   | <b>26,918,677.00</b>    |

**DEWAS MUNICIPAL CORPORATION**

**SCHEDULE RP - 5: Sale & Hire Charges**  
(For the year ending on 31.03.2014)

**(AMOUNT IN RUPEES)**

| Account Code | Particulars                                      | Current Year (2013-14) | Previous Year (2012-13) |
|--------------|--|------------------------|-------------------------|
| 1501100      | Sale Of Forms And Publications                   | 4,357,258.00           | 2,431,805.00            |
| 1501000      | Sale of Product                                  | 25,000.00              | 1,330,349.00            |
| 1504000      | Hire Charges On Equipments                       | -                      | 53,733.00               |
|              | <b>Total Income from Sale &amp; Hire Charges</b> | <b>4,382,258.00</b>    | <b>3,815,887.00</b>     |

**SCHEDULE RP - 6: Revenue Grants, Contributions & Subsidies**  
(For the year ending on 31.03.2014)

**(AMOUNT IN RUPEES)**

| Account Code | Particulars  | Current Year (2013-14) | Previous Year (2012-13) |
|--------------|--|------------------------|-------------------------|
| 1601000      | Revenue Grants   | 31,079,068.00          | 132,730,696.00          |
| 1603000      | Contribution Scheme  |                        | 143,453,655.00          |
|              | <b>Total Revenue Grants, Contributions &amp; Subsidies</b> | <b>31,079,068.00</b>   | <b>276,184,351.00</b>   |

**SCHEDULE RP - 7: Income from Investments - General Fund**  
(For the year ending on 31.03.2014)

**(AMOUNT IN RUPEES)**

| Account Code | Particulars                          | Current Year (2013-14) | Previous Year (2012-13) |
|--------------|--------------------------------------|------------------------|-------------------------|
| 17010        | Interest                             | 392,934.00             | 1,450,992.97            |
|              | <b>Total Income from Investments</b> | <b>392,934.00</b>      | <b>1,450,992.97</b>     |

**SCHEDULE RP - 8: Interest Earned**  
(For the year ending on 31.03.2014)

**(AMOUNT IN RUPEES)**

| Account Code | Particulars                    | Current Year (2013-14) | Previous Year (2012-13) |
|--------------|--------------------------------|------------------------|-------------------------|
| 1710000      | Interest From Bank Account     | 1,398,814.86           | 3,087,270.26            |
| 1711000      | Other Interest                 |                        |                         |
|              | <b>Total - Interest Earned</b> | <b>1,398,814.86</b>    | <b>3,087,270.26</b>     |

**SCHEDULE RP - 9: Other Income**  
(For the year ending on 31.03.2014)

**(AMOUNT IN RUPEES)**

| Account Code | Particulars                    | Current Year (2013-14) | Previous Year (2012-13) |
|--------------|--------------------------------|------------------------|-------------------------|
| 1801000      | Consolidated Deposite Forfited | 371.00                 | 1,187,201.27            |
| 1804000      | Recovery From Employee         |                        | 268,682.00              |
| 1808000      | Mis. Income                    | 31,319.75              | -                       |
|              | <b>Total - Other Income</b>    | <b>31,690.75</b>       | <b>1,455,883.27</b>     |

**SCHEDULE RP - 10: Establishment Expenses**  
(For the year ending on 31.03.2014)

**(AMOUNT IN RUPEES)**

| Account Code | Particulars                            | Current Year (2013-14) | Previous Year (2012-13) |
|--------------|--|------------------------|-------------------------|
| 2101000      | Salaries, Wages And Bonus              | 212,830,727.00         | 185,945,479.00          |
| 2102000      | Benefits And Allowances                | 4,511,836.00           | 11,836,816.00           |
| 2103000      | Pension                                | 1,132,094.00           | 48,882,544.00           |
| 2104000      | Other Terminal And Retirement Benefits | 409,259.00             | 1,225,436.00            |
|              | <b>Total - Establishment Expenses</b>  | <b>218,883,916.00</b>  | <b>247,890,275.00</b>   |

**DEWAS MUNICIPAL CORPORATION**

**SCHEDULE RP - 11: Administrative Expenses**  
(For the year ending on 31.03.2014)

(AMOUNT IN RUPEES)

| Account Code                           | Particulars                 | Current Year (2013-14) | Previous Year (2012-13) |
|--|-----------------------------|------------------------|-------------------------|
| 2202000                                | Books & Periodicals         | -                      | 146,109.00              |
| 2201100                                | Office Maintenance          | 38,628.00              | 2,931,551.00            |
| 2201200                                | Communication Expenses      | 15,134.00              | 769,167.00              |
| 2202100                                | Printing And Stationary     | -                      | 5,878,934.00            |
| 2203000                                | Travelling And Conveyance   | 684.00                 | 16,523,188.00           |
| 2204000                                | Insurance                   | -                      | 315,731.00              |
| 2205000                                | Audit Fees                  | -                      | 4,500,000.00            |
| 2205100                                | Legal Expenses              | -                      | 469,087.00              |
| 2205200                                | Professional And Other Fees | -                      | 1,883,432.00            |
| 2206000                                | Advertisement And Publicity | 1,750.00               | 5,429,722.00            |
| 2208000                                | Other Administrative Exp    | 3,188.00               | 3,567,941.00            |
| <b>Total - Administrative Expenses</b> |                             | <b>59,384.00</b>       | <b>42,414,862.00</b>    |

**SCHEDULE RP - 12: Operations & Maintenance Expenses**  
(For the year ending on 31.03.2014)

(AMOUNT IN RUPEES)

| Account Code   | Particulars                                   | Current Year (2013-14) | Previous Year (2012-13) |
|--|---|------------------------|-------------------------|
| 2301000  | Power And Fuel                                | -                      | 52,621,988.00           |
| 2302000  | Bulk Purchase                                 | -                      | 96,117,646.00           |
| 2303000  | consumption of stores                         | -                      | 638,754.00              |
| 2304000  | Hire Charges                                  | 796,914.00             | 10,343,376.00           |
| 2305000  | Repair And Maintainance-Infrastructure Asset  | 669,652.00             | 47,252,805.00           |
| 2305100  | Repair And Maintainance-Civic Amenities       | -                      | 20,533,544.00           |
| 2305200  | Repair And Maintainance-Buildings             | -                      | 2,250,574.00            |
| 2305300  | Repair And Maintainance-Vehicles              | 1,565.00               | 5,633,983.00            |
| 2305400  | Repair And Maintainance-Furniture             | -                      | 81,008.00               |
| 2305500  | Repair And Maintainance-Electrical Appliances | -                      | 4,556,580.00            |
| 2308000  | Other Operating & Maint Exp                   | -                      | 14,017,220.00           |
| <b>Total - Operations &amp; Maintenance Expenses</b> |   | <b>1,468,131.00</b>    | <b>254,047,478.00</b>   |

**SCHEDULE RP - 13: Interest & Finance Charges**  
(For the year ending on 31.03.2014)

(AMOUNT IN RUPEES)

| Account Code                                  | Particulars            | Current Year (2013-14) | Previous Year (2012-13) |
|---|------------------------|------------------------|-------------------------|
| 2407000                                       | Bank Charges           | 19,604,517.85          | 23,687.26               |
| 2408000                                       | Other finance expenses | 16,739.00              | -                       |
| <b>Total - Interest &amp; Finance Charges</b> |                        | <b>19,621,256.85</b>   | <b>23,687.26</b>        |

**SCHEDULE RP - 14: Programme Expenses**  
(For the year ending on 31.03.2014)

(AMOUNT IN RUPEES)

| Account Code                      | Particulars                  | Current Year (2013-14) | Previous Year (2012-13) |
|-----------------------------------|------------------------------|------------------------|-------------------------|
| 2503000                           | Training Expenses            | -                      | -                       |
| 2503000                           | Own Programme                | -                      | 517,630.00              |
| 25030                             | Share In Programme Of Others | -                      | -                       |
| <b>Total - Programme Expenses</b> |                              | <b>-</b>               | <b>517,630.00</b>       |

**SCHEDULE RP - 15: Revenue Grants, Contributions & Subsidies**  
(For the year ending on 31.03.2014)

| Account Code   | Particulars   | Current Year (2013-14) (Rs.) | Previous Year (2012-13) |
|--|---------------|------------------------------|-------------------------|
| 2602000  | Grants        | 6,504,500.00                 | -                       |
| 2602000  | Contributions | -                            | -                       |
| <b>Total - Revenue Grants, Contributions &amp; Subsidies</b> |               | <b>6,504,500.00</b>          | <b>-</b>                |

**DEWAS MUNICIPAL CORPORATION**

**SCHEDULE RP - 16: Stores Purchased(Increased /decreased in stock& stores)**  
(For the year ending on 31.03.2014)

(AMOUNT IN RUPEES)

| Account Code | Particulars                     | Current Year (2013-14) | Previous Year (2012-13) |
|--------------|---------------------------------|------------------------|-------------------------|
| 4301000      | Stock Decreased (receipts)      |                        |                         |
|              | Stock Increased (Payments)      | -                      | 503,070.00              |
|              | <b>Total - Stores Purchased</b> | -                      | <b>503,070.00</b>       |

**SCHEDULE RP - 17: Prepaid Exp (Net)**  
(For the year ending on 31.03.2014)

(AMOUNT IN RUPEES)

| Account Code | Particulars                            | Current Year (2013-14) | Previous Year (2012-13) |
|--------------|--|------------------------|-------------------------|
| 4400000      | Prepaid Expenses                       | -                      | 95,533.00               |
|              | <b>Sub - Total Expenses (b)</b>        | -                      | <b>95,533.00</b>        |
|              | <b>Total - Prepaid Exp (Net) (a-b)</b> | -                      | <b>95,533.00</b>        |

**DEWAS MUNICIPAL CORPORATION**

**SCHEDULE RP - 18: Loan Received (net)**  
(For the year ending on 31.03.2014)

(AMOUNT IN RUPEES)

| Account Code | Particulars                              | Current Year (2013-14) | Previous Year (2012-13) |
|--------------|--|------------------------|-------------------------|
| 3312000      | Loan from State Government               | 159,763,892.00         |                         |
| 3313000      | Loan from Other Government Agencies      | 22,766,218.00          | 17,400,000.00           |
|              | Less: Repayment during the year          | (24,917,493.00)        |                         |
|              | Opening balance adjustment in hudco loan |                        |                         |
| 3313100      | Joint Director (Sanyukt Sanchalak)       |                        |                         |
|              | <b>Total - Loans Received</b>            | <b>157,612,617.00</b>  | <b>17,400,000.00</b>    |

**SCHEDULE RP - 19: Deposits Received (Net)**  
(For the year ending on 31.03.2014)

(AMOUNT IN RUPEES)

| Account Code | Particulars                            | Current Year (2013-14) | Previous Year (2012-13) |
|--------------|--|------------------------|-------------------------|
| 3401001      | Earnest Money                          | 245,740.00             | 392,821.00              |
| 3401011      | Security Deposit                       | 441,000.00             | 9,999,019.18            |
| 3401011      | Others                                 | -                      | 2,736,235.00            |
|              | <b>Total - Deposits Received (Net)</b> | <b>686,740.00</b>      | <b>13,128,075.18</b>    |

**SCHEDULE RP - 20: Grant & Contribution for Specific Purpose Received**  
(For the year ending on 31.03.2014)

(AMOUNT IN RUPEES)

| Account Code | Particulars  | Current Year (2013-14) | Previous Year (2012-13) |
|--------------|--|------------------------|-------------------------|
|              | <b>Receipts</b>  |                        |                         |
| 3201000      | Grant from Central Government                                | 416,345,753.48         | 151,771,250.00          |
| 3202000      | Grant from State Government                                  | 219,331,167.00         | 169,513,848.00          |
| 3202000      | Anudan Vishit ( Special Funds)                               | 2,042,171.00           | 810,266.00              |
| 3206000      | Grants Form International Orgnization                        | 300,000.00             | 6,510,681.00            |
|              | <b>Total - Grant &amp; Contribution for Specific Purpose</b> | <b>638,019,091.48</b>  | <b>328,606,045.00</b>   |

**DEWAS MUNICIPAL CORPORATION**

**SCHEDULE RP - 21: Earmarked Funds Received**  
(For the year ending on 31.03.2014)

(AMOUNT IN RUPEES)

| Account Code                            | Particulars          | Current Year (2013-14) | Previous Year (2012-13) |
|---|----------------------|------------------------|-------------------------|
| 3117000                                 | Trust Agency         | 44,383,559.00          | 43,229,100.00           |
| 3111000                                 | Social Security Fund | 1,729,815.00           | 30,738,243.00           |
| <b>Total - Earmarked Funds Received</b> |                      | <b>46,113,374.00</b>   | <b>73,967,343.00</b>    |

**SCHEDULE RP - 22: Deposits Works (Net)**  
(For the year ending on 31.03.2014)

(AMOUNT IN RUPEES)

| Account Code                        | Particulars | Current Year (2013-14) | Previous Year (2012-13) |
|-------------------------------------|-------------|------------------------|-------------------------|
| 3411000                             | Civil Works | 2,542,870.00           | 214,750.00              |
| 3418000                             | Others      | -                      | -                       |
| <b>Total - Deposits Works (Net)</b> |             | <b>2,542,870.00</b>    | <b>214,750.00</b>       |

**SCHEDULE RP - 23: Realisation of Sundry Debtors (Net), Loan & Advances (Net) , Prepaid Exp.**

(For the year ending on 31.03.2014)

(AMOUNT IN RUPEES)

| Account Code                                 | Particulars                                       | Current Year (2013-14) | Previous Year (2012-13) |
|--|---|------------------------|-------------------------|
| 4311000                                      | Property Tax Rceivable                            | 29,420,529.00          | 12,424,808.00           |
| 4313000                                      | Recievable for Fee and User Charges               | 4,000,266.00           | 870,842.00              |
| 4312005                                      | Other Taxes                                       | 4,219,922.00           | 451,212.00              |
| 4315000                                      | Receivables From Others                           | 101,030.00             | (957,869.00)            |
| 4310000                                      | Mukhya Mantri Sayata Rashi (Receivable from govt) |                        |                         |
| 4601000                                      | Loans & Advances                                  |                        |                         |
| <b>Total - Realisation of Sundry Debtors</b> |   | <b>37,741,747.00</b>   | <b>12,788,993.00</b>    |

**SCHEDULE RP - 24: Payment to Other Liblity (Net)**  
(For the year ending on 31.03.2014)

(AMOUNT IN RUPEES)

| Account Code                                     | Particulars          | Current Year (2013-14) | Previous Year (2012-13) |
|--|----------------------|------------------------|-------------------------|
| 3501000  | Creditors            | 2,602,577.00           | 11,452,987.82           |
| 3501100  | Employee Liabilities | 44,516,915.00          | 3,502,364.00            |
| 3502000  | Recoveries Payable   | 1,870,071.00           | 13,620,098.00           |
| 3504000  | Govt. Dues Payable   |                        | 1,441,812.00            |
| 3508000  | Others MIS           |                        | 102,955.00              |
| 3600000  | Provision            |                        | 8,422,929.00            |
| <b>Total - Payment to Sundry Creditors (Net)</b> |                      | <b>48,989,563.00</b>   | <b>38,543,145.82</b>    |

**DEWAS MUNICIPAL CORPORATION**

**SCHEDULE RP - 25: Earmarked Funds Paid**  
(For the year ending on 31.03.2014)

(AMOUNT IN RUPEES)

| Account Code                        | Particulars          | Current Year (2013-14) | Previous Year (2012-13) |
|-------------------------------------|----------------------|------------------------|-------------------------|
| 3111000                             | Special Funds        | 63,041,496.00          | 65,907,999.60           |
| 3117000                             | Trust & Agency Fund  | 345,125.00             | 41,697,475.27           |
| 4120000                             | UIDSSMT Project Exp. | 110,949.00             | -                       |
| <b>Total - Earmarked Funds Paid</b> |                      | <b>63,497,570.00</b>   | <b>107,605,474.87</b>   |

**SCHEDULE RP - 26: Acquisition / Purchase of Fixed Assets ( Including WIP)**  
**(For the year ending on 31.03.2014)**

**(AMOUNT IN RUPEES)**

| <b>Account Code</b>                                   | <b>Particulars</b>                              | <b>Current Year (2013-14)</b> | <b>Previous Year (2012-13)</b> |
|---|---|-------------------------------|--------------------------------|
| 4102000   | - Building including Class -II Civil structures | 75,823.00                     | 8,165,018.00                   |
| 4103000   | - Roads & Bridges                               | -                             | 102,789,737.00                 |
| 4103100   | - Sewerage and Drainage                         | -                             | 9,289,709.00                   |
| 4103200   | - Water Ways                                    | -                             | 85,885,155.00                  |
| 4106000   | - Office & Other Equipment                      | -                             | 113,948.00                     |
| 4107000   | - Furniture & Fixture                           | -                             | 1,092,535.00                   |
| 4108000   | - Statue & Heritage                             | -                             | 169,600.00                     |
| 4101000   | Land & Garden                                   | -                             | 1,292,831.00                   |
| 4103300   | Public Lighting                                 | -                             | 397,719.00                     |
| 4104000   | Plant & Machinery                               | -                             | 1,649,447.00                   |
| 4105000   | Vechicle  | -                             | 1,444,750.00                   |
| 4121000   | Capital Work in Progress                        | -                             | 114,295,236.00                 |
|   |   | -                             |                                |
| <b>Total - Acquisition / Purchase of Fixed Assets</b> |   | <b>75,823.00</b>              | <b>326,585,685.00</b>          |

**SCHEDULE RP - 27: Grant & Contribution for Specific Purpose (Payments)**  
**(For the year ending on 31.03.2014)**

**(AMOUNT IN RUPEES)**

| <b>Account Code</b>  | <b>Particulars</b>                           | <b>Current Year (2013-14)</b> | <b>Previous Year (2012-13)</b> |
|--|--|-------------------------------|--------------------------------|
| 3201000  | <b>Grant from Central Government</b>         |                               | <b>142,836,764.00</b>          |
| 3202000  | <b>Grant from State Government</b>           |                               | <b>175,998,853.00</b>          |
| 320300   | <b>Grant form Other Govt. Agencies</b>       | -                             | <b>6,821,831.00</b>            |
| 3206000  | <b>Grants Form International Orgnization</b> |                               | <b>810,266.00</b>              |
| <b>Total - Grant &amp; Contribution for Specific Purpose</b> |  | <b>-</b>                      | <b>326,467,714.00</b>          |