

KULGAON BADLAPUR MUNICIPAL COUNCIL

Balance Sheet as at 31st March, 2023

Particulars	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
<u>LIABILITIES</u>			
Municipal Fund			
Reserves		1,82,12,32,218	1,63,18,30,390
Earmarked Funds		26,55,18,230	26,55,18,229
Total Reserves & Surplus		56,83,18,500	95,51,94,721
	1	2,65,50,68,948	2,85,25,43,340
Grants Contributions For Specific Purpose	2	4,51,17,92,136	4,04,59,09,658
<u>Loans</u>			
Secured Loans			
Unsecured Loans		83,07,06,282	92,22,08,757
Total Loans			-
	3	83,07,06,282	92,22,08,757
<u>Current Liabilities And Provisions</u>			
Deposits Received	4	9,07,32,582	17,89,47,347
Recovery On Behalf Of Government	5	97,59,821	5,03,41,557
Others Liabilities			
Total Current Liabilities Ans Provisions	6	24,14,12,550	21,57,81,314
		34,19,04,953	44,50,70,217
Total Liabilities [1+2+3+4]		8,33,94,72,319	8,26,57,31,973
<u>ASSETS</u>			
Fixed and Movable Assets-Gross Block (a)	7	8,49,21,47,329	7,83,08,81,519
Less:Accmulated Depreciation (b)	8	2,33,33,67,481	1,69,15,73,846
Net Block (a-b)		6,15,87,79,848	6,13,93,07,673
Capital Work In Progress	9	-	-
Total Fixed Assets		6,15,87,79,848	6,13,93,07,673
Investments	10	1,00,44,68,718	1,32,24,80,175
Current Assets Loans And Advances			
Stock In Hand	11	28,18,35,852	22,28,43,299
Sundry Debtors	12	7,11,39,090	8,04,14,259
Loans Advances And Deposits	13	82,32,48,811	50,06,86,568
Cash And Bank Balances			
Total Current Assets Loans And Advances		1,17,62,23,753	80,39,44,126
Other Assets	14	-	-
Total Assets [5+6+7+8]		8,33,94,72,319	8,26,57,31,973

CA Amrrita Jagnani
M no 168037
Place-Badlapur
Date- 30-06-2023



FOR KULGAON BADLAPUR MUNICIPAL COUNCIL

Accountant

Chief Officer
Place-Badlapur
Date- 30-06-2023

KULGAON BADLAPUR MUNICIPAL COUNCIL

Balance Sheet as at 31st March, 2023

Sch-1 **Municipal Fund Reserves & Surplus**

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
<u>Municipal Fund</u>			
Municipal Fund	1.1	(24,10,13,771)	(24,10,13,771)
Excess Of Income Over Expenditure	1.2	2,06,22,45,989	1,87,28,44,161
Total Municipal Fund		1,82,12,32,218	1,63,18,30,390
<u>Reserves & Surplus</u>			
General Reserve	1.3	3,85,014	3,85,014
Capital Reserve	1.4	25,37,08,278	25,37,08,278
<u>Statutory Reserve</u>			
Salary Reserve		3,16,386	3,16,386
Water Supply Reserve Fund		1,11,08,552	1,11,08,552
Total	1.5	1,14,24,938	1,14,24,938
Loan Repayment Reserve		-	-
Total Reserves & Surplus		26,55,18,230	26,55,18,229
<u>Earmarked Fund</u>			
<u>Special Reserve</u>			
Woman & Child Wealfare			
5% Weaker Section Fund			
Others		54,34,408	54,34,408
Total	1.6	54,34,408	54,34,408
Trust/Agency Reserve			
Pension Fund			
G.P.F.		1,16,10,655	1,16,10,655
Trust Fund			
Total	1.7	1,16,10,655	1,16,10,655
Other Earmarked Funds	1.8	55,12,73,437	93,81,49,657
Total Earmarked Funds		56,83,18,500	95,51,94,721
Grand Total [1+2+3]		2,65,50,68,948	2,85,25,43,340



Sch-2 Grants Contributions For Specific Purpose

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Government Of India			
Grant Form Finance Commission	2.1	44,83,97,806	57,77,91,111
Total		44,83,97,806	57,77,91,111
Govt Of Maharashtra (Urban Development Department)			
Road Grants	2.2	10,16,41,853	8,86,92,399
Dalit Vasti Grant		24,53,78,576	23,12,21,699
MP/MLA Fund		1,42,03,961	94,39,754
Others		3,34,20,61,197	2,90,19,15,952
Total		3,70,32,85,587	3,23,12,69,804
Govt Of Maharashtra (other Department) (Purposive Grant)			
	2.3	36,01,08,744	23,68,48,744
Grand Total [1+2+3]		4,51,17,92,136	4,04,59,09,658

Sch-3 Secured Loans

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Loan From Government Of Maharashtra	3.1	83,07,06,282	92,22,08,757
Grand Total		83,07,06,282	92,22,08,757

Sch-4 Deposits Received

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Earnest Money Deposits	4.1	2,29,43,032	2,11,97,460
Security Deposits	4.2	6,74,88,080	15,74,65,587
Deposits From Public	4.3	3,01,470	2,84,300
Short Term Deposits			
Grand Total		9,07,32,582	17,89,47,347



Sch-2 Grants Contributions For Specific Purpose

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Government Of India			
Grant Form Finance Commission		44,83,97,806	57,77,91,111
Total	2.1	44,83,97,806	57,77,91,111
Govt Of Maharashtra (Urban Development Department)			
Road Grants		10,16,41,853	8,86,92,399
Dalit Vasti Grant		24,53,78,576	23,12,21,699
MP/MLA Fund		1,42,03,961	94,39,754
Others		3,34,20,61,197	2,90,19,15,952
Total	2.2	3,70,32,85,587	3,23,12,69,804
Govt Of Maharashtra (other Department) (Purposive Grant)			
	2.3	36,01,08,744	23,68,48,744
Grand Total [1+2+3]		4,51,17,92,136	4,04,59,09,658

Sch-3 Secured Loans

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Loan From Government Of Maharashtra	3.1	83,07,06,282	92,22,08,757
Grand Total		83,07,06,282	92,22,08,757

Sch-4 Deposits Received

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Earnest Money Deposits	4.1	2,29,43,032	2,11,97,460
Security Deposits	4.2	6,74,88,080	15,74,65,587
Deposits From Public			
Short Term Deposits	4.3	3,01,470	2,84,300
Grand Total		9,07,32,582	17,89,47,347

ch-5 Recovery On Behalf Of Government

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
All Recoveries On Behalf Of Government			
Education Cess		-	2,56,65,523
Employment Gaurantee Cess		-	29,15,329
Others		-	1,65,46,025
Total	5.1	-	4,51,26,877
Others	5.2	97,59,821	52,14,680
Grand Total		97,59,821	5,03,41,557

ch-6 Other Liabilities

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Salary & Wages Payable	6.1	1,06,88,850	92,58,550
Refund Payable To Staff	6.2	1,47,307	1,47,307
Deduction From Salary Payable To Staff Provident Fund	6.3	1,87,34,714	1,87,90,593
Deduction From Salary Payable on Account Of Government Taxes			
Income Tax		-	8,000
Profession Tax		-	61,000
Total	6.4	-	69,000
Deduction From Salary Payable To Respective Institution			
L.I.C		3,43,154	3,43,154
Post Office		75,700	75,700
Banks		4,45,221	4,45,221
Others		9,07,688	9,07,688
Total	6.5	17,71,763	17,71,763
Other Employers Liabilities	6.6	7,15,840	6,24,800
Bills Passed For Payment But Not Paid	6.7	20,07,04,941	15,28,12,486
Deducations	6.8	-	2,52,58,800
Othres Suppliers And Contractors Liabilities	6.9	65,03,350	52,95,268
Refunds Payable To Public Revenues	6.10	-	1,720
Taxes Received In Advance	6.11	21,45,785	17,51,027
Grand Total		24,14,12,550	21,57,81,314



ch-7 Fixed And Movable Assests

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Land	7.1	66,04,79,948	57,06,78,146
Building & Premises	7.2	1,03,80,48,726	66,16,08,409
Other Fixed Assets			
Bridges		7,66,47,868	3,65,92,561
gutters & Nallahs		67,73,83,129	56,58,13,859
Road & Foot Paths		2,78,59,30,346	2,36,70,34,054
Water Supply Stream		48,43,673	37,19,995
Sewerage System		1,58,39,71,775	1,49,43,33,822
Toilets		5,52,15,515	3,21,40,097
Total	7.3	5,18,39,92,306	4,49,96,34,389
Plant & Machinery	7.4	1,33,41,508	54,01,264
Electrical Installation			
Street Lighting		1,21,85,36,490	33,56,61,188
Singals		2,34,77,619	1,61,92,159
Others		19,91,081	4,97,771
National Flag			5,44,243
Total	7.5	1,24,40,05,190	35,28,95,361
Vehicles			
Others Vehicle	7.6	1,53,72,540	1,53,72,540
Office Equipment Computers & Periphera	7.7	5,22,61,597	5,22,61,597
Furniture & Fixtures	7.8	6,62,36,065	1,92,62,985
Grand Total		8,27,37,37,880	6,17,71,14,690



-8 Accumulated Depreciation

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Building & Premises	8.1	24,62,75,814	22,12,04,889
Other Fixed Assets			
Bridges		4,16,97,309	4,24,92,371
Gutters & Nallahs		16,37,25,581	11,15,69,270
Road & Foot Paths		45,88,18,141	27,32,75,180
Water Supply System		14,46,266	13,71,430
Sewerage System		18,23,39,493	7,68,46,973
Toilets		36,77,353	2,34,97,186
Total	8.2	85,17,04,144	52,90,52,409
Plant & Machinery	8.3	92,74,395	84,80,371
Electrical Installation			
Others	8.4	1,09,24,83,710	94,50,33,018
Vehicles	8.5	1,91,42,792	1,68,04,893
Office Equipment Computers & Peripherals	8.6	4,25,56,315	3,58,09,915
Furniture & Fixtures	8.7	4,98,31,538	4,27,85,576
Grand Total		2,31,12,68,707	1,79,91,71,070

h-9 Capital Work In Progress

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Other Fixed Assets			
Others	9.1	-	-
Grand Total		-	-



ch-10 Investments

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Term Deposits Receipts With Banks	10.1	83,57,14,308	1,27,74,93,057
Accured Interest On Investment National Saving Certificates		16,87,54,410	4,49,87,118
Grand Total		1,00,44,68,718	1,32,24,80,175

ch-11 Sundry Debtors

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Receivables For Tax Revenue	11.1	28,18,35,852	22,28,43,299
Grand Total		28,18,35,852	22,28,43,299

ch-12 Loans Advances And Deposits

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Loan & Advances To Employees	12.1	47,88,510	51,89,800
Provident Fund Loans	12.2	5,80,17,880	6,66,39,112
Temporary Advances	12.3	83,32,700	85,85,347
Grand Total		7,11,39,090	8,04,14,259



ch-13 Cash And Bank Balances

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Cash In Hand	13.1	83,06,952	31,27,594
Cash At Bank	13.2	81,49,41,859	49,75,58,974
Grand Total		82,32,48,811	50,06,86,568

ch-14 Other Assets

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Provision For Outstanding Property Tax	14.1	-	-
Grand Total		-	-



Municipal Fund

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Municipal Fund Less: Deduction	1.1	(24,10,13,771)	(24,10,13,771)
Grand Total		(24,10,13,771)	(24,10,13,771)

Excess Of Income Over Expenditure

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Opening Balance Current Year: Surplus/ (Deficit)	1.2	1,87,28,44,161 18,94,01,828	1,77,62,80,507 9,65,63,654
Grand Total		2,06,22,45,989	1,87,28,44,161

General Reserve

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
General Reserve	1.3	3,85,014	3,85,014
Grand Total		3,85,014	3,85,014

Capital Reserve

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Capital Reserve	1.4	25,37,08,278	25,37,08,278
Grand Total		25,37,08,278	25,37,08,278

Statutory Reserve

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Salary Reserve Water Supply Reserve	1.5	3,16,386 1,11,08,552	3,16,386 1,11,08,552
Grand Total		1,14,24,938	1,14,24,938



Speical Reserve

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Reserve For Labours (Contractors)	1.6	23,22,310	23,22,310
Tree Conservation Reserve		22,50,000	22,50,000
Special Fund		8,62,098	8,62,098
Grand Total		54,34,408	54,34,408

Trust/Agency Reserve

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Pension Fund Reserve	1.7	1,16,10,655	1,16,10,655
Grand Total		1,16,10,655	1,16,10,655

Other Earmarked Funds

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Depericiation Reserve Fund	1.8	55,12,73,437	93,81,49,657
Grand Total		55,12,73,437	93,81,49,657

Grants & Contributions From Government Of India

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
14th Finance Commission	50%	30,95,08,580	30,95,08,580
15th Finance Commission		13,88,89,226	26,82,82,531
Grand Total		44,83,97,806	57,77,91,111



Grants From Govt Of Maharashtra (Urban Development Department)

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Road Grant	2.2	10,16,41,853	8,86,92,399
Vishesh Rasta Anudan		1,88,31,396	
Dalit Vasti Grant-Pani Purvatha		3,76,60,801	3,76,60,801
Dalit Vasti Grant-Sudharna		20,77,17,775	19,35,60,898
Sub Total		24,53,78,576	23,12,21,699
Aamdar Nidhi Grant		1,32,09,328	94,39,754
Khasdar Nidhi		9,94,633	
Sub Total		1,42,03,961	94,39,754
Alaphayasankhaya Grant		20,00,605	20,00,605
Amrut Harit Prkalp Yojana Anudan		2,65,28,309	2,65,28,309
Amrut Malnisaran Yojana		13,49,74,033	9,99,74,033
Bhuyari Gutter Yojna Anudan		1,10,23,51,174	1,10,23,51,174
BSUP-Gharkul Yojana		64,14,721	64,14,721
BSUP GRANT		62,66,94,666	62,66,94,666
Fish Market Grant		30,32,345	30,32,345
Gaon Talav Yojana Grant		25,00,000	25,00,000
Maharashtra Rajya Suvarna Jaynati Nagorathan (jhaila)		34,25,67,887	21,16,92,774
Nirmal Bharat Abhiyaan		9,23,35,155	9,23,35,155
NULM Grant		42,66,243	42,66,243
OARDS Grant		65,79,18,169	55,36,54,837
Panni Patti Anudan		3,06,01,028	3,06,01,028
SC/ST Sangh Gharkul Yojana		1,09,579	1,09,579
Swach Bharat Abhiyaan Anudan		17,92,192	17,92,192
Administration Building		5,00,00,000	5,00,00,000
MPCB / MMR Grant/NCAP		1,90,00,000	1,90,00,000
Personal toilets		5,02,39,299	5,02,39,299
Balasaheb Thakre Smarak		94,52,624	
Ambedkar Smarka		28,80,000	28,80,000
Nagri Sthanik swarajya seva		69,34,377	
Vashishtpurna Anudan		1,58,68,792	1,58,48,993
PMAY		15,36,00,000	-
Sub Total		3,34,20,61,197	2,90,19,15,952
Grand Total		3,70,32,85,587	3,23,12,69,804

Grants From Govt.Of Maharashtra (Other Department) (Purposive Grant)

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Nagoratham Abhiyaan Grant	2.3	23,68,48,744	23,68,48,744
Vishesh Anudan	50%	12,32,60,000	
Grand Total		36,01,08,744	23,68,48,744



Secured Loans From Government Of Maharashtra

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Loan From GOM -Flyovers	3.1	-	2,68,767
Loan From GOM-Underground Drainage		47,05,84,581	51,09,18,220
Loan From GOM-Megacity Finance		36,01,21,701	41,10,21,770
Grand Total		83,07,06,282	92,22,08,757

Earnest Money Deposits

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
E-Tender Deposits	4.1	1,67,88,850	1,54,10,278
Tree Plantation Deposits		61,54,182	57,87,182
Other			
Grand Total		2,29,43,032	2,11,97,460

Security Deposits

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Security Deposit	4.2	6,74,88,080	15,74,65,587
Grand Total		6,74,88,080	15,74,65,587

Deposits From Public

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Deposits From Public	4.3	3,01,470	2,84,300
Grand Total		3,01,470	2,84,300

All Recoveries On Behalf Of Government

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Education Cess	5.1	-	2,56,65,523
Employment Cess		-	29,15,329
Building & Development Construction Cess		-	1,65,46,025
Grand Total		-	4,51,26,877



Other Amount Payable To Government

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
TDS On Contractors	5.2	42,54,587	8,50,506
WCT On Contractors		15,25,269	15,25,269
Royalty Deduction		6,28,837	3,88,117
GST Payable		33,51,128	24,50,788
Grand Total		97,59,821	52,14,680

Salary & Wages Payable

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Salary And Wages Payable	6.1	1,06,88,850	92,58,550
Grand Total		1,06,88,850	92,58,550

Refund Payable To Staff

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Refund Payable To Staff-10% Seva Updab	6.2	1,47,307	1,47,307
Grand Total		1,47,307	1,47,307

Deduction From Salary Payable To Staff

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Provident Fund Deduction	6.3	1,54,88,770	1,62,32,565
Provident Fund Deduction-From Contractors Bill		21,45,804	14,57,888
Paribhashit Anshdaan		11,00,140	11,00,140
Grand Total		1,87,34,714	1,87,90,593



Deduction From Salary Payable On Account Of Government Taxes

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Income Tax	6.4	-	8,000
Profession Tax		-	61,000
Grand Total		-	69,000

Deduction From Salary Payable To Respective Institution

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
GIS Insurance	6.5	10,940	10,940
LIC Insurance		3,32,214	3,32,214
		3,43,154	3,43,154
Postal Savings		75,700	75,700
Bank Loans		4,45,221	4,45,221
Nagar Parishad Employees Path Pedhi		9,07,688	9,07,688
Grand Total		17,71,763	17,71,763

Other Employers Liabilities

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Gratuity Payable	6.6	7,15,840	6,24,800
Grand Total		7,15,840	6,24,800

Bills Passed For Payment But Not Paid

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Sundry Creditors (As Per Annexure-5-Attached)	6.7	20,07,04,941	15,28,12,486
Grand Total		20,07,04,941	15,28,12,486



Suppliers & Contractors Liabilities Deductions

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Deduction From Contractors	6.8	-	2,52,58,800
Grand Total		-	2,52,58,800

Other suppliers And Contractors Liabilities

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Tree Plantation Deposit	6.9	32,55,800	31,14,381
Fish Market Shops Deposit		1,00,000	1,00,000
Contractor Deposit		31,47,550	20,80,887
Grand Total		65,03,350	52,95,268

Refunds Payable To Public

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Refund Payable To Public-Revenues	6.10		1,720
Grand Total		-	1,720

Taxes Received In Advance

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Advance Payment Of Taxes	6.11	21,45,785	17,51,027
Grand Total		21,45,785	17,51,027



Lands

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Land-Nagarpalika Building	7.1	3,01,41,902	3,01,41,902
Land-Jakat Naka		77,500	77,500
Land-Mutton Market		1,26,000	1,26,000
Land-Gymnasium Building		1,28,650	1,28,650
Land-Vachanalay		14,11,000	14,11,000
Land-Autostand Passenger Shed/Tempo Shed		1,12,000	1,12,000
Land-Balwadi		41,000	41,000
Land-Kondwada		22,000	22,000
Land-Hindu Smashanbhumi		5,25,27,700	5,25,27,700
Land-Hindu Smashanbhumi Children		99,15,000	99,15,000
Land-Samaj Mandir		44,05,000	44,05,000
Land-Construction Of Toilets		6,40,93,922	6,40,93,922
Gardens		37,03,36,285	29,26,98,866
Crematorium & Burial Ground		4,39,89,347	3,85,19,165
Lakes & Ponds	8,31,52,642	7,64,58,441	
Grand Total		66,04,79,948	57,06,78,146

Building & Premises

	Schedule No	31.3.2023	31.03.2022	
		Amount	Amount	
Administrative Building	7.2	53,95,97,296	26,65,12,898	
BSUP Building		4,60,15,805	4,60,15,805	
Samaj Mandir		5,69,61,439	1,85,02,886	
Library		33,27,638	22,79,406	
Gymnasium		30,99,13,665	26,77,71,575	
Ambedkar Statute		63,33,959	47,13,507	
Nagar Palika School		3,31,12,430	2,06,77,682	
KBMC Entry		4,14,93,629	3,39,27,889	
Chhatrapati Shivaji Mah. Shiversushti		12,92,865	12,06,760	
Auto Stand Passenger shed		99,354		
Grand Total			1,03,80,48,726	66,16,08,409

Other Fixed Assets

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Bridges & Flyovers	7.3	7,66,47,868	3,65,92,561
Gutter & Nallahs		78,31,27,797	56,58,13,859
Roads & Footpaths		2,78,59,30,346	2,36,70,34,054
Water Supply Stream-Piped Water Supply		48,43,673	37,19,995
Sewerage System-Underground		1,58,39,71,775	1,49,43,33,822
Toilets-Public Convinience		5,52,15,515	3,21,40,097
Grand Total			5,28,97,36,974



Plant & Machinery

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Plant & Machinery-Water Filtration Plant	7.4	59,75,259	13,33,385
Reflectors		4,70,999	2,35,499
OWC Machine		38,73,448	21,73,778
Hospital-Deep Freezer		3,22,002	1,61,001
Thumb Machine		10,60,500	6,77,950
Hospital ILR Machine		70,000	35,000
Electricity Generator		15,69,300	7,84,650
Grand Total			1,33,41,508

Electrical Installation

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Street Lights	7.5	1,21,85,36,490	33,56,61,188
Signals		2,34,77,619	1,61,92,159
Administrative Electrical Installation		19,91,081	4,97,771
National Flag		9,88,885	5,44,243
Grand Total		1,24,49,94,075	35,28,95,361

Vehicles

	Schedule No	31.3.2023	31.03.2022	
		Amount	Amount	
Ambassador	7.6	13,91,966	13,91,966	
Fire Brigade		68,91,742	68,91,742	
Ghant Gadi		7,56,648	7,56,648	
Maila tanker		41,07,981	41,07,981	
Maruti Ciaz		11,91,964	11,91,964	
Shavvahini-1		9,36,322	9,36,322	
Shavvahini-2		1	1	
Tata Sumo		95,916	95,916	
Water Tanker		0	0	
Vidyut Gadi		0	0	
Grand Total			1,53,72,540	1,53,72,540



Office Equipment Computers & Peripheral

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
CCTV	7.7	10,02,433	10,02,433
Computers And Peripherals		4,78,96,097	4,78,96,097
Air Conditioners		22,79,007	22,79,007
Coolers		44,233	44,233
Intercorm Systems		1,60,170	1,60,170
Refrigerator		50,691	50,691
Xerox Machine		2,97,375	2,97,375
Books		5,31,591	5,31,591
Grand Total			5,22,61,597

Furniture & Fixtures

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Office Furniture	7.8	2,48,20,758	2,40,76,718
School Furniture		38,64,889	38,64,889
Benches At Nagar Palika		3,75,50,418	3,12,17,506
Grand Total		6,62,36,065	1,92,62,985

Accumulated Depreciation On Building & Premises

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Administrative Building	8.1	16,06,66,297	14,24,78,876
BSUP Building		-	-
Samaj Mandir		79,17,017	53,55,677
Library		12,69,853	12,00,041
Gymnasium		6,27,82,340	5,99,75,676
Ambedkar Statute		20,42,294	19,34,372
Nagar Palika School		44,34,469	36,06,315
KBMC Entry		69,91,334	64,87,456
Chhatrapati Shivaji Mah. Shivrushti		1,72,210	1,66,475
Auto Stand Passenger shed		26,468	-
Grand Total		24,62,75,814	22,12,04,889



Accumulated Depreciation On Other Fixed Assets

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Bridges & Flyovers	8.2	4,16,97,309	4,24,92,371
Gutter & Nallahs		16,37,25,581	11,15,69,270
Road & Footpaths		45,88,18,141	27,32,75,180
Water Supply Stream-Piped Water Supply		14,46,266	13,71,430
Sewerage System -Underground		18,23,39,493	7,68,46,973
Toilets-Public Convinience		36,77,353	2,34,97,186
Grand Total		85,17,04,144	52,90,52,409

Accumulated Depreciation On Plant & Machinery

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Plant & Machinery -Water Filteration Plant	8.3	52,39,399	47,75,212
Reflectors		2,82,600	2,59,050
OWC Machine		20,87,015	19,17,048
Hospital-Deep Freezer		1,93,201	1,77,101
Thumb Machine		4,88,600	4,50,345
Hospital ILR Machine		42,000	38,500
Electricity Generator		9,41,580	8,63,115
Grand Total		92,74,395	84,80,371

Accumulated Depreciation On Electrical Installation

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Street Lights	8.4	1,07,89,23,511	93,32,24,480
Signals		1,11,74,125	97,14,284
Administrative Electrical Installation		17,91,973	15,67,976
National Flag		5,94,102	5,26,278
Grand Total		1,09,24,83,710	94,50,33,018



Accumulated Depreciation On Vehicles

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Ambassador	8.5	15,65,961	13,57,166
Fire Brigade		93,37,454	83,03,692
Ghant Gadi		8,64,972	7,51,475
Maila tanker		46,47,981	39,99,766
Maruti Ciaz		14,87,737	13,08,942
Shavvahini-1		11,23,585	9,83,137
Shavvahini-2		1	1
Tata Sumo		1,15,099	1,00,711
Water Tanker		1	1
Vidyut Gadi		0	0
Grand Total		1,91,42,792	1,68,04,893

Accumulated Depreciation On Office Equipment Computers & Peripherals

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
CCTV	8.6	8,01,947	6,81,655
Computers And Peripherals		3,82,08,435	3,22,49,703
Air Conditioners		27,16,161	22,64,089
Coolers		53,081	44,234
Intercorm Systems		1,92,204	1,60,170
Refrigerator		60,829	50,691
Xerox Machine		3,76,525	3,13,115
Books		1,47,134	46,258
Grand Total			4,25,56,315

Accumulated Depreciation On Furniture & Fixtures

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Office Furniture	8.7	2,88,46,540	2,49,66,420
School Furniture		30,19,513	26,53,546
Benches At Nagar Palika		1,79,65,486	1,51,65,610
Grand Total		4,98,31,538	4,27,85,576



Capital WIP-Other Fixed Assets

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Sewerage Systems	9.1	-	-
Skating Stage		-	-
		-	-
Grand Total		-	-

Investment In Term Deposits Receipts With Banks

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Axis Bank	10.1		-
Indian Bank			-
Bank Of Maharashtra		13,78,57,158	1,30,77,767
Canara Bank		18,10,042	65,77,16,435
Central Bank Of India		28,17,02,084	85,32,291
HDFC Bank			56,18,534
MGL		14,00,00,000	
Maharashtra Gramin Bank		9,72,895	4,67,47,100
State Bank Of India		27,33,72,129	54,58,00,930
Grand Total		83,57,14,308	1,27,74,93,057

Accrue Interest On Investment

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Accured Interest On Investment	10.2	16,87,54,410	4,49,87,118
Grand Total		16,87,54,410	4,49,87,118



Receivables For Tax Revenue

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
TAX & Fees Receivable Before 01-04-2022	11.1	4,11,52,140	69,13,048
TAX & Fees Receivable FY 2022-23		3,63,89,831	4,56,15,328
Tree Tax		60,56,199	1,40,86,554
Shasti		10,59,83,355	5,50,36,057
Solid Waste Management		4,38,19,336	8,53,07,239
Diva Batti kar		61,82,545	1,09,78,908
Drainage wastage Connection		52,86,286	49,06,165
Other		3,69,66,160	
Grand Total		28,18,35,852	22,28,43,299

Loan & Advances To Employees

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Festival Advance	12.1	47,88,510	51,89,800
Grand Total		47,88,510	51,89,800

Provident Fund Loans

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Provident Fund Loans	12.2	5,80,17,880	6,66,39,112
Grand Total		5,80,17,880	6,66,39,112

Advances & Deposits

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Temporary Advances	12.3	14,57,700	17,10,347
Mahangar Gas		68,75,000	68,75,000
Grand Total		83,32,700	85,85,347



Cash In Hand

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Cash	13.1	83,06,952	31,27,594
Grand Total		83,06,952	31,27,594

Cash At Bank

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Bank Of Maharashtra Bank-Nagari Dalit Vasti (47636)	13.2	12,23,54,555.00	-
Bank of Maharashtra (24202)		56,32,493.00	-
Bank of Maharashtra (41996)		29,044.90	-
Bank of Maharashtra (43827)		1,88,67,465.00	-
Bank of Maharashtra-General Fund (82918)		4,21,56,870.29	97,07,065.20
Bank of Maharashtra-Bhuyari Gutter Nidhi(11769)		21,24,536.79	25,32,671.80
Bank of Maharashtra-Bhuyari Gutter Yojana (36532)		4,66,39,931.50	16,84,42,717.90
Canara Bank-Provident Fund (14897)		16,79,707.75	11,16,981.75
Canara Bank-Employees Nivrutti Vetan (17937)		5,516.00	2,250.00
Canara Bank-Khasdar Nidhi(32253)		66,20,373.00	27,35,419.00
Canara Bank-Molana Aazad (33505)		74,986.00	-
Canara Bank-Agnishaman Nidhi(33810)		14,99,061.20	30,57,030.20
Canara Bank-Vikas Nidhi(01028)		1,77,53,735.08	64,92,073.08
Canara Bank- Road Vikas Nidhi (01029)		1,36,564.00	65,60,384.00
Canara Bank-KBMC Salary Reserve Fund (01062)		2,35,35,052.33	1,50,47,888.26
Canara Bank-Security Deposits (01072)		3,24,91,048.60	2,28,57,627.60
Canara Bank-Sthanik Aamdar Vikas (01076)		39,93,039.00	9,749.00
Canara Bank-Panipurvatha Nidhi (05021)		66,55,191.00	5,25,323.00
Canara Bank-Mukhyamantri Sahayata Nidhi Covind19 KBMC(43304)		90,114.00	-
Canara Bank-Durbal Ghatak (05211)		32,39,792.00	6,12,342.00
Canara Bank-Vashishta Purna Anudan-05339		1,53,68,243.20	1,53,68,363.20
Canara Bank-Sandpani Nividha (05428)		1,69,75,474.00	11,696.00
Canara Bank-Suvaran Jaynati Mahaotsav (05446)		5,18,573.00	5,19,783.00
Canara Bank-Kbmc General Fund(05460)_		35,14,304.30	8,42,904.10
Canara Bank-General Fund (05292)		2,07,52,437.78	91,97,383.38
Central Bank- (54242)		95,415.60	-
Central Bank-Election Fund (90134)		23,885.30	-
Corporation Bank-Mahila & Balkalayan Nidhi(02055)		28,96,289.00	-
State Bank-Bsup Ac (18388)		81,825.50	1,44,739.50
State Bank-Fish Market (70084)		32,706.00	30,165.00
State Bank-Bsup Phaste (04034)		45,00,670.50	41,50,806.50
State Bank-Online Tax Receipt (09209)		4,44,46,930.50	-
State Bank- (7709)		32,204.68	-
State Bank- (7636)		46,71,362.00	-
State Bank-Mah Suv Maho N.T.N.Abhi(79678)		7,13,44,230.50	66,33,166.50
Sub Total		52,08,33,628	32,49,59,562.97



Maharashtra Gramin Bank-Tree Fund-07324		1,09,393	-
Maharashtra Gramin Bank-Kbmc Oards Fund47607		43,93,677	59,98,440.20
Maharashtra Gramin Bank 7242		3,95,83,139	-
Maharashtra Gramin Bank 9955		1,43,44,056	-
Maharashtra Gramin Bank 7456		19,62,914	-
Maharashtra Gramin Bank 3566		20,68,866	-
Maharashtra Gramin Bank 9900		2,982	-
Maharashtra Gramin Bank 7393		3,98,12,347	-
Maharashtra Gramin Bank 7242		1,82,73,514	10,93,866.00
Sub Total		12,05,50,890	70,92,306.20
HDFC Bank-Swachhta Abhiyan -17280		2,42,302.00	5,24,57,453.00
HDFC Bank-Kbmc General Fund (26162)		5,62,71,419.65	58,41,708.47
IDBI Bank 23914		32,49,391.80	-
Indian Bank 12021		71,235.00	-
Indian Bank 27740		70,50,712.70	-
Indian Bank 11642		56,67,935.00	-
Indian Bank 41134		1,04,790.00	-
Indian Bank 72459		1,00,27,486.00	-
Indian Bank 72709		2,90,894.50	-
Indian Bank 00182		32,74,022.00	-
Indian Bank 49109		3,01,95,202.00	-
Indian Bank 04036		48,76,946.65	-
Indian Bank 98043		4,93,38,715.00	-
Union Bank Of India (8781)		28,96,289	-
Sub Total		17,35,57,342	16,55,07,104
Grand Total		81,49,41,859	49,75,58,974

Provision For Outstanding Property Tax

	Schedule No	31.3.2023	31.03.2022
		Amount	Amount
Consolidated Property Tax	14.1		-
Grand Total			-



Profit & Loss Account as at 31st March, 2023

	Schedule No	31.3.2023	31.3.2022
		Amount	Amount
INCOME			
Tax Revenue	15	42,26,65,811	32,71,25,422
Assigned Revenue And Compensation	16	10,225	14,16,95,738
Revenue Grants Contributions And Subsidies	17	55,75,02,923	20,13,76,174
Rental Income From Municipal Properties	18	97,27,553	59,08,423
Fees User Charges And Fine	19	70,57,25,412	64,04,19,369
Sales And Hire Charges	20	16,73,476	6,43,004
Income From Interest	21	11,11,37,118	6,58,04,805
Other Income	22	26,06,500	52,23,580
Total Income		1,81,10,49,018	1,38,81,96,515
EXPENDITURE			
Establishment Expenses	23	28,86,91,151	21,25,98,097
Administrative Expenses	24	11,86,09,480	9,23,94,384
Interest And Finance Charges	25	7,13,45,136	7,13,98,790
Repairs And Maintenance Of Assets	26	18,17,45,435	16,39,79,866
Purchase For Operations And Programme Implementation	27	29,94,46,040	22,50,01,644
Depreciation	28	64,51,70,274	36,97,18,958
Revenue Grants Contributions And Subsidies Given	29	1,61,76,744	15,64,77,571
Provision And Write Off	30	-	-
Reserve Fund And Miscellaneous Expenses	31	4,62,930	63,551
Total Expenditure		1,62,16,47,190	1,29,16,32,861
Gross Surplus / (Deficit) Of Income Over Expenditure Before Prior Period Items		18,94,01,828	9,65,63,654
Add: Prior Period Items		-	-
Gross Surplus / (Deficit) Of Income Over Expenditure Before Prior Period Items		18,94,01,828	9,65,63,654
Less: Transfer To Reserve Funds		-	-
Net Balance Being Surplus / (Deficit) Carried Over To Municipal Fund		18,94,01,828	9,65,63,654

FOR KULGAON BADLAPUR MUNICIPAL COUNCIL

CA Amrrita Jagnani
M no 168037
Place-Badlapur
Date- 30-06-2023



Accountant

Chief Officer
Place-Badlapur
Date- 30-06-2023

15 Tax Revenue

	Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Consolidated Tax On Property	15.1	26,94,15,960	21,67,38,828
Others		1,11,98,617	1,03,26,123
Total		28,06,14,577	22,70,64,951
Advertisement Tax	15.2	1,02,53,271	40,13,299
Total		1,02,53,271	40,13,299
Tax On Performance And Shows	15.3	-	19,000
Cinema		-	19,000
Other Municipal Taxes	15.4	13,17,97,963	9,60,28,172
Grand Total		42,26,65,811	32,71,25,422

Sch-16 Assigned Revenue And Compensation

	Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Share In Taxes & Duties Collected By Government	16.1		
Transfer Of Property/Stamp Duty Grant		-	13,39,84,827
Entertainment Tax		-	59,86,000
Others		10,225	83,150
Land Revenue Grant		-	16,41,761
Grand Total		10,225	14,16,95,738

Sch-17 Revenue Grants Contributions And Subsidies

	Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Revenue Grants			
Pay & Allowances of Staff	17.1	55,70,01,562	19,98,25,596
Reimbursement Of Expenses	17.2		
Census Grant		-	-
Pulse Polio Grant		-	-
Vidyavetan Reimbursement		-	-
Agency Charges For Collection	17.3		
Education Cess		4,45,939	14,38,590
EGS Cess		55,422	1,11,988
Grand Total		55,75,02,923	20,13,76,174



18 Rental Income From Municipal Properties

	Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Rent From Land			
Others	18.1	40,290	52,488
Rent From Building & Premises			
Shops			-
Others			
Total	18.2	28,58,403	1,02,630
		28,58,403	1,02,630
Rent From Vehicles	18.3	68,28,860	57,53,305
Rent From Office Equipment Computers & Peripheral	18.4	-	-
Grand Total		97,27,553	59,08,423

19 Fees User Charges And Fine

	Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Charges For Temporary Use Of Municipal Property			
Stocking Of Construction Material		43,37,860	66,90,670
maketing Fees		17,66,792	12,98,452
Encroachment Fees		7,860	-
Road Cutting Charges		16,79,18,100	6,70,59,850
Bsup Sevashulk		1,68,07,138	6,02,759
Parking Charges		4,00,000	6,00,000
Medical Injection Charges		9,09,910	9,07,810
Total	19.1	19,21,47,660	7,71,59,541
Fees & Users Charges			
Fees For Services		6,48,85,292	3,83,53,379
Others		13,30,676	6,32,700
Total	19.2	6,62,15,968	3,89,86,079
Registration License & N.O.C.Fees			
Permit Fees		-	-
License Fees		-	68,000
Registration Fees		2,000	25,500
Others		50	90,050
Total	19.3	2,050	1,83,550
Building Premises Charges			
Investigation Charges		52,27,940	72,67,545
Development Charges		10,26,36,703	11,76,41,264
Betterment Charges		-	-
Term Extension Charges		2,26,867	2,63,322
wade Bhint		39,250	24,025
Balcony Bandhista		1,51,43,120	1,90,81,714
Otla Bandhista		-	4,000
House Development Fees		200	-
Other		23,45,83,836	30,11,94,602
Total	19.4	35,78,57,916	44,54,76,472



Transfer Charges

Transfer Fees

Total		1,08,97,003	62,87,800
	19.5	1,08,97,003	62,87,800
Document Charges			
Certificates			
Copying		25,32,015	37,98,022
Copies Of Plans		2,06,938	1,33,262
Total		7,078	-
	19.6	27,46,031	39,31,284
Fine & Penalties			
Delayed Payment			
Others		43,14,118	4,74,02,864
Total		7,15,44,666	2,09,91,779
	19.7	7,58,58,784	6,83,94,643
Grand Total		70,57,25,412	64,04,19,369

20 Sales And Hire Charges

	Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Sales Of Forms & Publications			
Tender Form			
Municipals Publications			
Total	20.1	11,01,374	1,01,212
		16,53,946	1,01,212
Sale Of Stores & Scraps			
	20.2	19,530	5,41,792
Grand Total		16,73,476	6,43,004

21 Income From Interest

	Schedule No	31.03.2023	31.03.2017
		Amount	Amount
Interest On Bank Deposit	21.1	11,11,37,118	6,58,04,805
Grand Total		11,11,37,118	6,58,04,805

22 Other Income

	Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Recoveries From Employee	22.1	26,06,500	52,23,580
Grand Total		26,06,500	52,23,580



Establishment Expenses

	Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Salary			
Basic		7,74,80,686	4,02,72,596
Dearness Allowance		9,29,76,824	5,66,85,575
City Compensatory Allowance		1,31,14,173	28,95,510
Housing Rent Allowance		1,70,45,751	1,20,45,710
Non Practising Allowance		-	-
Others		6,15,56,847	5,80,67,350
Total	23.1	26,21,74,281	16,99,66,741
Wages	23.2	2,16,256	1,90,991
Allowances			
Washing Allowance		-	-
Overtime Allowance		4,03,300	4,05,690
Other		-	3,24,925
Total	23.3	4,03,300	7,30,615
Benefits			
Medical Reimbursement		27,44,214	37,13,141
Insurance Of Employees		76,464	2,270
Bonus & Rewards		8,52,053	-
Others		-	39,38,000
Total	23.4	36,72,731	76,53,411
Contributions			
Pension Fund		99,64,507	1,20,30,274
Total	23.5	99,64,507	1,20,30,274
Honorarium			
Non Officials		18,01,636	1,72,37,360
Security Board		-	-
Consultants		-	-
Total	23.6	18,01,636	1,72,37,360
Pension & Terminal Benefits			
Regular Pension		1,04,58,440	34,88,285
Family Pension		-	-
Gratuity		-	13,00,420
Total	23.7	1,04,58,440	47,88,705
Grand Total		28,86,91,151	21,25,98,097



	Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Office Expenses			
Electricity Supply		6,53,12,270	5,19,92,225
Expenditure On Refreshment		6,02,660	45,000
Printing & Stationery		36,29,694	21,26,442
Repairs & Maintenance		-	3,947
Insurance Of Property		3,44,322	1,83,869
Others		2,15,675	9,12,792
Total	24.1	7,01,04,621	5,52,64,275
Rents Rates & Taxes			
Total	24.2	-	-
Communication Expenses			
Telephone & Fax		13,05,114	8,45,978
Postage & Courier		20,000	-
Others		-	-
Total	24.3	13,25,114	8,45,978
Travelling & Coveyance			
Travelling		1,86,836	1,86,490
Total	24.45	1,86,836	1,86,490
Petrol Oil & Lubricants	24.6	21,22,400	42,70,801
Fees			
		4,08,71,750	2,80,95,485
Total	24.7	4,08,71,750	2,80,95,485
Advrtisement & Publicity			
General Advertisement		39,98,759	37,31,355
Total	24.8	39,98,759	37,31,355
Grand Total		11,86,09,480	9,23,94,384

25 Interest And Finance Charges

	Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Interest On Loan From GOM	25.1	7,13,45,136	7,12,24,279
Bank Charges	25.2	-	1,74,511
Grand Total		7,13,45,136	7,13,98,790



26 Repairs And Maintenance Of Assets

	Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Lands	26.1	1,63,79,175	1,82,38,477
Building & Premises	26.2	76,43,476	2,24,62,198
Other Fixed Assets			
Gutters & Nallahs		4,96,88,336	3,70,31,840
Road & Foot Path		1,95,91,912	1,35,92,255
Toilets		1,45,32,354	80,70,726
CCTV		-	-
Others		-	-
Total	26.3	8,38,12,602	5,86,94,821
Electrical Installation	26.4	7,03,66,988	5,33,30,589
Vehicles	26.5	13,34,046	77,94,139
Office Equipment Computer & Peripherals	26.6	22,09,148	34,59,642
Grand Total		18,17,45,435	16,39,79,866

27 Purchase For Operations And Programme Implementation

	Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Purchase Of Water For Supply	27.1	36,68,300	1,39,41,738
Purchase Of Consumables	27.2	76,17,910	52,51,658
Purchase Of Other Material For Distribution To Public			
Medicines		17,52,969	1,42,493
Total	27.3	1,30,39,179	1,93,35,889
Expenses For Maintance Of Premises	27.4	1,03,75,888	2,66,13,933
Work & Operations Contracts	27.5	24,28,30,791	16,52,39,267
Hire Charges	27.6	86,06,689	43,17,638
Other Programme Expenses			
Felicitations & Function			
Total	27.7	2,45,93,493	94,94,917
Grand Total		29,94,46,040	22,50,01,644



Depreciation

	Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Building & Premises	28.1		1,51,63,072
Other Fixed Assets			
Bridges		51,04,748	49,45,094
Gutter & Nallahs		5,21,56,311	2,55,16,561
Roads & Foot Paths		18,55,42,961	11,43,16,495
Toilets		3,22,589	29,99,062
Water Supply Streams		10,54,92,520	77,956
Sewerage System		36,77,353	3,63,27,801
Total	28.2	35,22,96,482	18,41,82,969
Plant & Machinery	28.3		9,34,101
Electrical Installation			
Street Lighting		19,60,48,209	15,99,79,317
Signals		38,88,665	92,976
Others		2,98,662	2,98,662
national Flag		1,49,460	
Total	28.4	20,03,84,996	16,03,70,955
Vehicle			
Other Vehicles		37,70,251	18,46,877
Office Equipments Computers & Peripherals	28.6	1,07,43,430	31,75,114
Furniture & Fixtures	28.7	99,35,410	40,45,870
Grand Total		57,71,30,569	36,97,18,958

9 Revenue Grants Contributions And Subsidies Given

	Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Grants	29.1	1,61,76,744	-
Covid 19- Exp	29.2	-	15,64,77,571
Welfare Activities For People	29.3		
Others		-	-
Grand Total		1,61,76,744	15,64,77,571



Provisions And Write Off

	Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Revenue Write Off	30.1		
Grand Total			

Reserve Fund And Miscellaneous Expenses

	Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Others Cost Of Police Escort Total	31.1	4,62,930	63,551
Grand Total		4,62,930	63,551



Consolidated Tax On Property

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Tax On Property	15.1	26,37,66,505	21,14,76,298
Agnishaman Tax		56,49,455	52,62,530
Sub Total		26,94,15,960	21,67,38,828
Divabatti kar		1,11,98,617	1,03,26,123
Grand Total		28,06,14,577	22,70,64,951

Advertisement Tax

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Advertisement Tax		1,02,53,271	40,13,299
Grand Total		1,02,53,271	40,13,299

Tax On Performance And Shows

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Cinema Tax	15.3	-	19,000
Grand Total		-	19,000

Other Municipal Taxes

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Tree Tax	15.4	1,12,44,529	1,04,22,673
Other Taxes		495	58,156
Cess			2,829
Water Supply Tax			3,013
Electricity Tax			-
Solid Waste Service Charges		5,97,13,325	8,36,70,460
Rojgaar Hami Taxes		40,81,663	
Education tax & other		5,67,57,951	18,71,041
Grand Total		13,17,97,963	9,60,28,172



Assigned Revenue And Compensation

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Share In Taxes & Duties Collected By Government-Stamp Duty	16.1	-	13,39,84,827
Karmanukar Anudan		-	59,86,000
Court Grant-Foujdaari		10,225	83,150
Land Revenue Grant		-	16,41,761
Grand Total		10,225	14,16,95,738

Revenue Grants

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Pay And Allowance Staff	17.1	29,48,52,336	19,98,25,596
15th Finance Commission		13,88,89,226	
Vishesh Anudan		12,32,60,000	
Grand Total		55,70,01,562	19,98,25,596

Reimbursement Of Expenses

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Census Grant	17.2	-	-
Pulse Polio Grant		-	-
Vidyavetan Reimbursement		-	-
Grand Total		-	-

Agency Charges For Collection

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Education Cess Collection-Rebate	17.3	4,45,939	14,38,590
Employment Guarantee Cess-Rebate		55,422	1,11,988
Grand Total		5,01,361	15,50,578



Rent From Land

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Rent From Land-Municipal Open Spaces	18.1	40,290	52,488
Grand Total		40,290	52,488

Rent From Building & Premises

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Rent Rental From Building & Premises-Shops	18.2	-	-
Rent From Open Theatre		28,58,403	1,02,630
Rent From Dishadarshak Phalak		-	-
Rent From School Ground		-	-
Grand Total		28,58,403	1,02,630

Rent From Vehicles

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Rent From Vehicles- Tractor/Ghantagadi/Rickshaw	18.3	63,90,184	53,23,872
Vehical Charges (solid waste)		3,96,450	3,57,677
Rent From Ambulance		42,226	71,756
Rent From Shavahini		-	-
Grand Total		68,28,860	57,53,305

Rent From Office Equipment Computers & Peripherals

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Rent From Computer Equipments	18.4	-	-
Grand Total			-



Charges For Temporary Use Of Municipal Property

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Material Stocking Charges	19.1	43,37,860	66,90,670
Market Fees		17,66,792	12,98,452
Encroachment Fees		7,860	-
Road Cutting Charges		16,79,18,100	6,70,59,850
Mobile Tower Rent		1,68,07,138	-
Parking Charges		4,00,000	6,00,000
Medical Injection Charges		9,09,910	9,07,810
Bsup Sevashulk			6,02,759
Grand Total		19,21,47,660	7,71,59,541

Fees & Users Charges

	Sub-Schedule No	31.03.2023	31.03.2022	
		Amount	Amount	
Tanker Fees-Pani Purvatha	19.2	41,10,110	31,25,340	
Septic Tank Cleaning Fees		2,62,213	3,40,850	
Solid Waste Management Fees		5,97,13,325	3,42,51,215	
Fire Control Fees		6,200	35,000	
Tree Cutting Fees Due To Damage		7,92,516	3,36,496	
Other		928	2,64,478	
Revised Permission charges				
BSUP		40,36,915		
Sub Total			6,48,85,292	3,83,53,379
Marriage Registration Fees			12,10,052	6,26,700
Death Certificate Fees		1,20,624	6,000	
Connection Fees				
Sub Total		13,30,676	6,32,700	
Grand Total		6,62,15,968	3,89,86,079	



Registration License & N.O.C Fees

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Permit Fees-Rally And Pracharsabha Advertisement Permission Fees	19.3		
Sub Total		-	-
Engineer License Fees		2,000	68,000
Business Registration Fees		50	25,500
Royalty From Solid Waste Management fataka License Fees			50
			90,000
		2,050	1,83,550
Grand Total		2,050	1,83,550

Building Premises Charges

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Investigation Charges	19.4	52,27,940	72,67,545
Development Charges		10,26,36,703	11,76,41,264
Betterment Charges		12,04,399	
Term Extension Charges		2,26,867	2,63,322
wade Bhint		39,250	24,025
Balcony Bandhista		1,51,43,120	1,90,81,714
House Development Fees		200	4,000
Otia Bandhista		-	-
		12,44,78,479	14,42,81,870
Other Verification Charges			
Land Premium		23,45,26,767	29,93,41,382
TDR Premium		57,069	17,18,956
Building Floor Rise Premium			1,34,264
Sub Total		23,45,83,836	30,11,94,602
Grand Total		35,90,62,315	44,54,76,472

Transfer Charges

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Transfer Fees	19.5	1,08,97,003	62,87,800
Grand Total		1,08,97,003	62,87,800



Document Charges

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Nagarrachna-No Objection Certificate	19.6	45,600	1,01,540
Zone Dakhla Certificate		4,29,300	1,06,000
Birth & Death-No Objection Certificates		4,19,617	4,84,910
Fire Department-No Objection Certificate		15,56,296	30,17,422
Health -No Objection Certificate		81,202	150
TILR Count-No objection Certificate			88,000
Sub Total		25,32,015	37,98,022
Assesment Copying		35,946	21,260
Information Charges		1,70,992	1,12,002
Sub Total		2,06,938	1,33,262
Copies Of Plans-Maps & Buildings		7,078	-
Grand Total		27,46,031	39,31,284

Fines & Penalties

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Delayed Payment	19.7	25,99,677	30,04,316
Interest On Property		17,14,441	5,15,200
Fine-Development Charge			4,38,83,348
Additional Taxes & Penalties			
Sub Total		43,14,118	4,74,02,864
Penalties Fron Plastic Bag Banned		59,700	
Penalties From Contractors			
Building Construction Late Completion		21,325	31,413
Notice Fees			16,910
Warrant Fees		1,15,987	8,81,388
Cheque Recovery, Fines & Penalties		5,73,30,916	58,64,001
Shasti		14,238	
2% Shasti		1,40,02,500	1,41,98,067
Shasti (A. Ba)			
Sub Total			7,15,44,666
Grand Total		7,58,58,784	6,83,94,643



Sales Of Forms & Publications

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Nivida Form Fee Namirdeshan Form Fees Marriage Certificate Form Fees	20.1	10,11,074 90,300	1,01,212
Sub Total		11,01,374	1,01,212
Sale Of Election List, banners, Zende		5,52,572	
Grand Total		16,53,946	1,01,212

Sales Of Stores & Scraps

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Sale Of Stores & Scraps Sale of Organic Fertilizer	20.2	860 18,670	4,58,982 82,810
Grand Total		19,530	5,41,792

Interest On Bank Deposit

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Interest On Bank Deposit	21.1	11,11,37,118	6,58,04,805
Grand Total		11,11,37,118	6,58,04,805

Recoveries From Employee

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Other Recoveries Festival Advances Computer Advances Permenant Advances Ghar Bandhani Advances Board Of Education Advances	22.1	- 25,65,000 41,500	- 26,75,750 47,830 - - 25,00,000
Grand Total		26,06,500	52,23,580



Salary

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Basic	23.1	7,74,80,686	4,02,72,596
Sub Total		7,74,80,686	4,02,72,596
Dearness Allowance		9,29,76,824	5,66,85,575
Sub Total		9,29,76,824	5,66,85,575
Allowance-Other		1,31,14,173	28,95,510
Sub Total		1,31,14,173	28,95,510
Housing Rent Allowance-others		1,70,45,751	1,20,45,710
Sub Total		1,70,45,751	1,20,45,710
Non Practising Allowance		1,91,75,509	1,64,17,448
Security Guards Allowance		2,96,69,376	2,52,32,454
Apprentice		1,27,11,962	1,64,17,448
Leave Salary			
Pension			
7Th Pay			
Sub Total		6,15,56,847	5,80,67,350
Grand Total		26,21,74,281	16,99,66,741

Wages

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Wages	23.2	2,16,256	1,90,991
Grand Total		2,16,256	1,90,991

Allowances

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Washing Allowance-Other	23.3	4,03,300	4,05,690
Overtime Allowance			
Vehicle Allowance-Other			3,24,925
Nirvah Allowance			
Sanitary Allowance			
Sub Total		-	3,24,925
Grand Total		4,03,300	7,30,615



Benefits

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Medical Reimbursement	23.4	27,44,214	37,13,141
Insurance Of Employees-Fire Department		76,464	2,270
Uniform			83,822
Rain Instruments		8,52,053	-
Sanugrah Anudan		-	39,38,000
Grand Total		36,72,731	77,37,233

Contributions

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Pension Fund	23.5	96,12,441	1,16,65,953
Leave pay Contribution		3,52,066	3,64,321
Grand Total		99,64,507	1,20,30,274

Honorarium

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Honorarium-Maandhan Nagaradyksha & Nagarsevak	23.6		1,66,968
Honorarium-Consultants			-
Rain instruments			14,388
Employee Uniform			
Shikhal santha Donation		18,01,636	
Anshadan Yojna			1,26,04,130
Contract Teacher Remuneration			44,51,874
Trainee Compensation			
Grand Total		18,01,636	1,72,37,360



Pension & Terminal Benefits

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Pension Ansharashikaran	23.7	33,87,296	16,44,322
Leave Encashment		33,05,444	18,43,963
Updaan		37,65,700	
		1,04,58,440	34,88,285
Other Pension		1,49,944	-
Gratuity		13,00,420	
Grand Total		1,06,08,384	47,88,705



Office Expenses

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Electricity Supply-General Administration	24.1	2,63,504	1,64,310
Electricity Supply-Primary School		2,74,88,963	1,94,45,561
Electricity Supply- Road		2,48,64,973	2,04,99,619
Electricity Supply-Sewarage		33,69,904	41,91,830
Water Exp		42,73,310	28,41,344
Water Tanker Bill		49,97,716	48,49,561
Pipeline Repairs & Maintenance		53,900	-
New Pipeline Expenses		6,53,12,270	5,19,92,225
Sub Total			
Refreshments/Office Meeting etc			6,02,660
Printing & Stationery		36,29,694	21,26,442
Zerex / Fax Machine Repairs & Maintenance			3,947
Insurance Of Nagar Parishad Building		1,21,492	
Insurance Of Nagar Parishad Vehical		2,22,830	1,83,869
Election Expenses		40,840	8,18,507
Other Expenses		6,335	2,000
Employee Traning		1,68,500	
Insurance			30,160
Day Nulm			62,125
Bills Distribution Expenes		17,03,830	-
Grand Total		7,18,08,451	5,52,64,275

Rents Rates & Taxes

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Rent For Telephone Instruments-Admin Office	24.2		
Grand Total			-

Communication Expenses

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Telephone	24.3	13,05,114	8,45,978
Postage & Courier		20,000	-
Internet Expenses			-
Grand Total		13,25,114	8,45,978



Travelling & Coveyance

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Travelling-General Administration Daily Allowances	24.5	1,86,836 2,94,550	1,86,490
Grand Total		4,81,386	1,86,490

Petrol Oil & Lubricants

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Petrol Oil & Lubricants Generator Fogging Machine maintenance Vehical Maintenance	24.6	21,22,400 -	42,70,801 -
Grand Total		21,22,400	42,70,801

Fees

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Legal Fees Technical Fees Inspection Charges Survey fee project consultancy Charges New Electricity Miter	24.7	24,02,430 2,04,31,829 5,40,000 1,71,30,692 81,275	31,63,100 86,02,517 11,02,448 26,65,767 1,21,38,342 12,685
		4,05,86,226	2,76,84,859
Professionals-Engineering Professional Charges Professional Fees-Authorisation Nodnani Fees Professional Fees-For Nagorathan Abhiyaan Sub Total		- 2,85,524	- 4,10,626
Professional Fees-Land Measurement		2,85,524	4,10,626
Grand Total		4,08,71,750	2,80,95,485



Advertisement & Publicity

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Advertisement & Publicity-General Admin Advertisement Exp - others	24.8	39,98,759 13,82,716	37,31,355
Grand Total		53,81,475	37,31,355

Interest Loan From Govt.Of Maharashtra

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Interest On Loan-MMRDA & Etc Interest on loan Megacity Interest On Loan-GOM	25.1	4,25,88,456 2,87,44,210 12,470	3,96,82,203 3,14,99,533 42,543
Grand Total		7,13,45,136	7,12,24,279

Bank Charges

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Bank Charges	25.2	-	1,74,511
Grand Total		-	1,74,511

Repairs & Maintenance Of Lands

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Crematorium Repairs Garden & Parks Other Repairs & maintenance National Flag Repairs & maintenance Land maintainace	26.1	8,98,214 1,18,57,575 1,40,836 33,935 34,48,615	38,08,268 57,14,381 68,44,467 2,875 18,68,486
Grand Total		1,63,79,175	1,82,38,477



Repairs & Maintenance Of Building & Premises

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Building & Premises- Administrative	26.2	48,96,091	40,38,784
Building & Premises-School		27,47,385	8,16,276
Building & Premises-Hospital		-	2,53,924
Other		-	1,01,57,610
Building & Premises- Agnishaman Kendra		-	71,95,604
Grand Total		76,43,476	2,24,62,198



Repairs & Maintenance Of Other Fixed Assets

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Gutter & Nallahs-Storm Water Drains Nallah Works	26.3	1,98,39,838	-
Gutter & Nallahs-Sewarage Lines		1,32,05,082	2,54,56,909
Railway Bridge		4,56,131	13,23,458
Nalla Safai		34,37,044	9,17,459
Mainisaran STP Repairs & Maintenance		39,93,681	85,68,514
Biogas Repairs & Maintenance		19,11,000	7,65,500
Kupnalika		68,45,560	-
Sub Total			4,96,88,336
Road & Footpaths		1,95,91,912	1,35,92,255
CCTV			-
Toilet Public Conveniences		1,35,27,011	69,69,666
Personal Toilet Grant		12,000	51,000
Toilet Repairs public School		9,93,343	10,50,060
Pipeline Repairs			
Grand Total		8,38,12,602	5,86,94,821

Repairs & Maintenance Of Electrical Installation

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Electrical Installation-General Admin	26.4	7,50,462	16,29,496
Electrical Installation-Street Lights		6,96,16,526	5,17,01,093
Grand Total		7,03,66,988	5,33,30,589

Repairs & Maintenance Of Vehicles

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Vehicles	26.5	13,34,046	77,94,139
Grand Total		13,34,046	77,94,139



Repairs & Maintenance Of Office Equipment Computers & Peripherals

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
computerisation Repairs Of Office Equipments & Peripherals	26.6	9,03,179 13,05,969	19,84,082 14,75,560
Grand Total		22,09,148	34,59,642

Purchase Of Water For Supply & tree Plantation

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Purchase Of Water For Panipurvatha Tree Plantation	27.1	36,68,300 1,90,26,444 -	1,39,41,738 2,13,19,686
Grand Total		36,68,300	3,52,61,424

Purchase Of Consumables

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Other at KBMC Fire Brigade Other school Material	27.2	41,670 74,02,160 20,000 1,54,080	31,96,047 11,54,597 9,01,014 -
Grand Total		76,17,910	52,51,658



Purchase Of Other Material For Distribution To Public

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Purchase Of Other Material For Distribution To Public-Medicines	27.3	17,52,969	1,42,493
Grand Total		17,52,969	1,42,493

Expenses For Maintenance Of Premises

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Town Beautification	27.4	65,05,762	2,66,13,933
Removal Of Illegal Construction		20,90,126	-
Swachchata Survey		17,80,000	-
Grand Total		1,03,75,888	2,66,13,933



Work & Operations Contracts

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Work & Operation Contracts-Drainage reuse	27.5	42,612	16,14,141
Work & Operation Contracts-Solid Waste Management		21,01,03,294	13,45,95,859
Work & Operation Contracts-Street Lights			
Pest Control Medicines		1,42,70,700	96,04,000
Pest Control Spraying		1,25,19,058	1,01,56,400
Fogging		47,16,610	36,77,196
Cleaning Material Purchase		3,13,195	52,650
Solid Waste Management Expenses/OWC Machine		8,65,322	55,39,021
Grand Total		24,28,30,791	16,52,39,267

Hire Charges

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Hire Charges-Four Wheeler Vehicles	27.6	76,15,079	
Hire Charges-Three Wheeler Vehicles			
Hire Charges-Poclaim JCB Dumper		9,91,610	43,17,638
Hire Charges-Water Tanker			
Grand Total		86,06,689	43,17,638



Other Programme Expenses

	Sub-Schedule No	31.03.2023	31.03.2022	
		Amount	Amount	
Felicitations & Functions-School National & Cultural program	27.7	15,74,800	2,27,325	
School Program Exp		2,98,209	2,36,621	
Other Cleaning Etc		1,33,855	2,10,000	
Gym		60,54,655	99,400	
Tree Plantation			11,78,870	
Durbal/Apang Ghatkavaril Kharch		66,65,272		
Sauchalay & Swachhata Abhiyan		20,25,902	8,20,561	
Polio Kutumb Kalyan		7,38,758	7,48,219	
Visarjan Facilities		23,39,432	16,00,748	
GPS & ICT Program		2,20,899	-	
mahila Balkalyan		35,82,870	20,68,109	
Vocational Training For Women			16,95,365	
Other schemes		9,58,841	3,75,839	
Damage Due to Natural Calamities			2,33,860	
Grand Total			2,45,93,493	94,94,917

Grants

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Contract Teacher remuneration	29.1	1,43,75,108	-
Paribhashit Anshdan Yojana		18,01,636	-
Grand Total		1,61,76,744	-

Covid -19 Expense

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Covid 19 exp	29.2		15,64,77,571
Grand Total		-	15,64,77,571

Welfare Activities For People

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
House For Poor-Gharkul Yojana	29.3		-
Grand Total		-	-



Revenue Write Off

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Consolidated Property Tax	30.1		-
Grand Total		-	-

Other Miscellaneous Expenses

	Sub-Schedule No	31.03.2023	31.03.2022
		Amount	Amount
Police Bandobast Expenses	31.1	4,62,930	63,551
Grand Total		4,62,930	63,551



Sr	Name Of The Assets	Rate O Deprec	Gross Block							ACCUMULATED DEPRECIATION				Net Block As At 31.03.2022 Previous Year	
			Balance As At 01-04-2022	Additions During The Year	6	7	8 (5+6+7)	Total	Balance As At 01-04-2022	Depreciation During The Year	11	12	13 (10+11+12)		Net Block As At Current Year 14 (8-13)
1	2	3	4	5	6	7	8 (5+6+7)	9	10	11	12	13 (10+11+12)	14 (8-13)	15 (5-10)	
A															
1	Land	-	16,30,01,674	-	-	-	16,30,01,674	-	-	-	-	-	16,30,01,674	16,04,20,144	
2	Gardens & Statidiums etc	-	29,26,98,866	7,76,37,419	-	-	37,03,36,285	-	-	-	-	-	37,03,36,285	24,57,58,718	
3	Crematorium & Bunal Gro JNCS	-	3,85,19,165	54,70,182	-	-	4,39,89,347	-	-	-	-	-	4,39,89,347	3,11,15,510	
4	Lakes & Ponds	-	7,64,58,441	66,94,201	-	-	8,31,52,642	-	-	-	-	-	8,31,52,642	5,91,42,572	
	Sub Total		57,06,78,146	8,98,01,802	-	-	66,04,79,948	-	-	-	-	-	66,04,79,948	50,54,96,944	
B															
1	Administrative Building	6.66%	39,12,42,015	14,83,55,281	-	-	53,95,97,296	-	12,47,29,117	3,59,37,180	-	16,06,66,297	37,89,30,999	20,52,90,369	
2	BSUP Building	6.66%	4,60,15,805	3,43,35,168	-	-	8,03,50,973	-	41,23,385	37,93,632	-	79,17,017	4,60,15,805	4,60,15,805	
3	Samaj Mandir	6.66%	2,26,26,271	33,27,638	-	-	2,59,53,909	-	10,48,232	2,21,621	-	12,69,853	4,90,44,422	1,53,15,039	
4	Library	6.66%	30,99,13,665	63,33,959	-	-	37,33,17,624	-	4,21,42,089	2,06,40,250	-	6,27,82,340	20,57,785	25,01,027	
5	Gymnasium	6.66%	63,33,959	1,02,05,566	-	-	63,33,959	-	16,20,452	4,21,842	-	20,42,294	24,71,31,325	28,84,11,825	
6	Ambedkar Statute	6.66%	2,29,06,864	3,31,12,430	-	-	5,60,19,294	-	22,29,182	22,05,288	-	44,34,469	42,91,665	51,35,349	
7	Auto Stand	6.66%	3,81,55,748	33,37,881	-	-	4,14,93,629	-	42,27,859	27,63,476	-	69,91,334	2,86,77,961	98,50,747	
8	KBMC Entry	6.66%	12,92,865	94,52,624	-	-	1,07,45,489	-	86,105	86,105	-	1,72,210	3,45,02,295	2,36,38,926	
9	Chhatrapati Shivaji Mah. Shivrus	6.66%	99,354	20,56,86,520	-	-	20,56,86,520	-	19,851	6,29,545	-	7,15,651	11,20,655	-	
10	Smarak and Other Constructions	6.66%	84,19,14,184	1,04,76,00,704	-	-	1,04,76,00,704	-	18,03,12,378	6,67,05,554	-	24,70,17,932	80,05,82,772	86,120	
	Sub Total		84,19,14,184	20,56,86,520	-	-	1,04,76,00,704	-	18,03,12,378	6,67,05,554	-	24,70,17,932	80,05,82,772	59,62,55,207	
C															
1	Bridges	6.66%	7,66,47,868	10,57,44,668	-	-	18,23,92,536	-	3,65,92,561	51,04,748	-	4,16,97,309	3,49,50,559	4,16,97,309	
2	Gutter & Nallahs	6.66%	67,73,83,129	14,56,21,112	-	-	82,29,04,241	-	11,15,69,270	5,21,56,311	-	16,37,25,581	61,94,02,216	52,98,17,682	
3	Road & Footpaths	6.66%	2,64,03,09,234	48,43,673	-	-	2,72,46,767	-	27,32,75,180	18,55,42,961	-	45,88,18,141	2,32,71,12,205	2,29,44,20,713	
4	Water Supply Streams	6.66%	48,43,673	1,27,90,980	-	-	1,76,34,653	-	11,23,678	3,22,589	-	14,46,266	33,97,407	40,42,584	
5	Sewerage System	6.66%	1,57,11,80,795	17,18,763	-	-	1,74,30,578	-	7,68,46,973	10,54,92,520	-	18,23,39,493	1,40,16,32,282	1,45,17,024	
6	Toilets	6.66%	5,34,96,752	26,58,75,523	-	-	31,93,72,275	-	2,13,56,655	36,77,353	-	2,50,34,009	3,01,81,507	3,29,01,725	
	Sub Total		5,02,38,61,451	26,58,75,523	-	-	5,28,97,36,974	-	52,07,64,317	35,22,96,482	-	87,30,60,799	4,41,66,76,175	4,35,45,97,038	
D															
1	Plant & Machinery	10.00%	59,75,259	-	-	-	59,75,259	-	46,41,874	5,97,526	-	52,39,399	7,35,859	19,30,911	
2	Filteration Plant	10.00%	4,70,999	-	-	-	4,70,999	-	2,35,500	47,100	-	2,82,600	1,88,399	2,82,599	
3	Reflectors	10.00%	38,73,448	-	-	-	38,73,448	-	16,99,670	3,87,345	-	20,87,015	17,86,433	25,61,122	
4	OWC Machine	10.00%	3,22,002	-	-	-	3,22,002	-	1,61,001	32,200	-	1,93,201	1,28,801	1,93,202	
5	Hospital-Deep Freezer	10.00%	10,60,500	-	-	-	10,60,500	-	3,82,550	1,06,050	-	4,88,600	5,71,900	7,84,000	
6	Thumb Machine	10.00%	70,000	-	-	-	70,000	-	35,000	7,000	-	42,000	28,000	42,000	
7	Hospital ILR Machine	10.00%	15,69,300	-	-	-	15,69,300	-	7,84,650	1,56,930	-	9,41,580	6,27,720	9,41,580	
8	Electricity Generator	10.00%	1,33,41,508	-	-	-	1,33,41,508	-	79,40,244	13,34,151	-	92,74,395	40,67,113	67,35,414	
	Sub Total		1,33,41,508	-	-	-	1,33,41,508	-	79,40,244	13,34,151	-	92,74,395	40,67,113	67,35,414	
E															
1	Electrical Installation	15.00%	1,21,85,36,490	8,84,51,568	-	-	1,30,69,88,058	-	88,28,75,302	19,60,48,209	-	1,07,89,23,511	22,80,64,548	51,84,41,862	
2	Street Lighting	15.00%	2,34,77,619	24,46,816	-	-	2,59,24,435	-	72,85,460	38,88,665	-	1,11,74,125	1,47,50,310	1,65,31,677	
3	Signals	15.00%	9,88,885	7,512	-	-	10,64,397	-	14,93,310	2,98,662	-	17,91,973	1,99,108	7,96,433	
4	Others-Administrative	15.00%	9,88,885	9,96,399	-	-	19,85,284	-	4,44,642	1,49,460	-	5,94,102	4,02,295	6,82,576	
	Sub Total		1,24,49,94,075	9,09,05,896	-	-	1,33,58,99,971	-	89,20,98,714	20,03,84,996	-	1,09,24,83,710	24,34,16,262	53,64,62,348	



F	Vehicles	20.00%											
1	Commercial Vehicles												
2	Others	15.00%	11,59,970										1,15,996
1	Ambassador	15.00%	1,63,04,744										1,19,58,713
2	Fire Brigade	15.00%	7,22,160										73,836
3	Ghost Gadi	15.00%	36,00,000										8,64,972
4	Maria tanker	15.00%	19,71,821										(10,47,961)
5	Maruti Ciaz	15.00%	12,48,423										10,75,630
6	Shavvahini-1	15.00%	1,27,888										4,84,064
7	Shavvahini-2	15.00%	1,27,888										1,24,837
8	Tata Sumo	15.00%	1,27,888										51,156
9	Water Tanker	15.00%	1										12,789
10	Vidvut Gadi	15.00%	1										1
	Sub Total		2,51,35,009										59,92,218
													1,36,74,698

G	Office Equipment Computer & Peripherals	20.00%											
1	CCTV	20.00%	10,02,433										
2	Computers And Peripherals	20.00%	4,78,96,097										6,01,459
3	Air Conditioners	20.00%	22,79,007										2,71,56,366
4	Coolers	20.00%	44,233										4,74,449
5	Intercom Systems	20.00%	1,60,170										8,845
6	Refrigerator	20.00%	50,691										32,034
7	Xerox Machine	20.00%	2,97,375										10,139
8	Books	20.00%	68,027										39,800
	Sub Total		5,17,98,033										40,817
													2,83,63,909

H	Furniture & Fixture	15.00%											
1	Office Furniture	15.00%	2,40,76,718										
2	School Furniture	15.00%	38,64,889										25,64,799
3	Benches at Nagar Palika Border	15.00%	3,12,17,506										20,04,843
	Sub Total		5,91,59,113										2,24,23,958
													2,69,93,601

I	Intangible & Other Assets	20.00%											
	Sub Total												

Grand Total (A+B+C+D+E+F+G+H+I)			7,83,08,81,519										6,15,87,79,849	6,06,95,79,158
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WILGAON BADLAPUR MUNICIPAL COUNCIL 22-23

Sundry Creditors
Group Summary
31-03-2023

Particulars	Amount
OLFINE SALS CARPORATION	
VRAN ENTERPRISES	10,03,634.00
KA ANAND PUBLICATIONS LLP	8,84,635.00
TECH CONSULTANT PVT.LTD	12,288.00
ARSH PUBLICATION	1,38,388.00
MRITA RAMESH JAGANANI	5,593.00
MRUT ENTERPRISES	10,96,875.00
ANVI ENTERPRISES	25,44,400.00
ROHI INFRASTRUCTURE	83,02,310.00
ROHI INFRATAKE	34,95,591.00
RYAN PUMPS AND ENVIRO SOLUTIONS PVT LTD	43,69,326.00
ATHARV ENTERPRISES	21,72,399.00
ATHARVA FACILITY SERVICES	8,69,598.00
ATUL HIRE AND ASSOCIATES	3,62,522.00
ATUL KURANKAR AND ASSOCIATES	4,43,617.00
CHIRAG ENTERPRISES	24,35,997.00
DAILY SAGAR	9,55,265.00
DAINIK DHANUSHYADHARI	8,143.00
DAINIK MAHARASHTRA SAMRAT	3,701.00
DAINIK NALANDA EXPRESS	10,089.00
DAINIK RAMPRAHAR UNIT OF MALHAR NETWORK PVT.LTD	15,632.00
DATTA DIGAMBAR CONSTRUCTION	13,426.00
DESALE TRANSPORT	1,08,58,337.00
DRAGON FLY NARSSERIES	11,10,133.00
DRANGON FLY NARSSERIES	98,70,181.00
E.A. ENTERPRISES	1,53,860.00
EKTA PEDNEKAR	8,76,197.00
GARVIK ELECTRICAL INDUSTRIES PRIVATE LIMITED	23,47,557.00
GORE CONSTRUCTION	43,88,470.00
GOVIND PRAKASHAN	8,071.00
HITECH CONSTRUCTION GROUP	37,88,097.00



	59,817.00
ICONE COMPUTERS	19,074.00
J.V.PUBLICATION	2,44,024.00
JAYESH EGENCY	28,75,757.00
JHA.P AND COMPANY	79,54,931.00
KIRAN ELECTRICAL ENTERPRISES	1,58,63,540.00
KIRAN ENTERPRISES	15,783.00
LOKMAT MEDIA PVT.LTD	4,77,864.00
MAHARASHTRA STATE COOP CONSUMERS FEDRATION LTD	1,65,392.00
MALGANGA PRINTING	4,217.00
MARIKE MEDIA AND COMMUNICATION PVT.LTD	9,135.00
MEDIAPOST	4,48,203.00
MITRA HARBALAS PVT.LTD	8,13,662.00
MOHIT ENTERPRISES	20,364.00
MUMBAI TARUN BHARAT	92,29,275.00
N.D.BANSODE	1,12,500.00
NARAYAN R. BUVNA	43,018.00
NAVA BHARAT PRESS LTD	12,046.00
NAVAKAL OFFICE AND NAVAKAL PRESS	62,27,194.00
OM SHAKTI CONSTRUCTION	8,81,989.00
ORNATE TECHNOLOGIES PVT LTD	62,64,140.00
PANCHAL M.K.S.S.	3,75,936.00
PANTER DEV	1,43,353.00
PERFECT PRINTING PRESS	8,62,169.00
PRAMOD ELETRICAL AND ENGINEERS	13,69,274.00
PRASHNAT CONSTRUCTION	8,812.00
PRATKAL MEDIA LTD	9,86,584.00
PSL WEST MANAGEMENT LLP	4,41,80,576.00
R.D.CONSTRUCTION AND COMPANY	8,74,842.00
RAHUL SURESH HINDURAV	3,83,180.00
RAIGAD MOTOR GARAGE AND TURS AND TRAVELS	1,80,000.00
RAJESH KETKAR	9,13,486.00
RAMESH AGRO CAME CARPORATION	60,77,933.00
S.K.ENTERPRISES	24,94,702.00
SAD ELECTRICAL	38,49,589.00
SAGAR SAI ENTERPRISES	67,052.00
SAIRAJ SMRUTI CONSTRUCTION AND COMPANY	



WATKE ENGINEERING AND CONSTRUCTION	3,94,891.00
WAD COMMUNICATION	7,123.00
W4 FOUNDATION	7,15,406.00
WABDPRABHU GADIMAGRUH CO OPERATIVE HOUSING SOCIETY	2,00,161.00
WOBHANA MANDAP CONTRACTOR	91,738.00
WRI AMBIKA PRINTERS AND PUBLICATION	21,000.00
WRI BALAJI ENTERPRISES	17,32,104.00
WRI GAJANAN ARTS	7,33,992.00
WRI GAJANAN BOOK SENTAR	2,07,761.00
WRI HARI ENTERPRISES	2,16,005.00
WRI SAI CONSTRUCTION CO.	6,50,527.00
WRI SWAMI SAMARTH ENTERPRISES	12,71,600.00
WIDHANT SAMAJ VIKAS SANSTHA	3,61,642.00
WITY GARD	6,45,270.00
WIRUN MITR	5,555.00
WIRASWINI ENTERPRISES	16,01,287.00
WIR INDIAN EXPRESS PVT.LTD	62,818.00
WIRIBHAVLAXMI ENTERPRISES	30,39,309.00
WIR Media Network Private Limited	6,350.00
WIRVEDANT ENTERPRISES	26,09,012.00
WIRVIKAS ENTERPRISES	11,58,717.00
WIRVILAS MANGAL JOSHI	15,09,482.00
WIRVISHWAJIT PENDSE	22,540.00
WIRYATI ENTERPRISES	63,86,906.00
	20,07,04,941.00



SCHEDULE -32

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS OF KULGAON BADLAPUR MUNICIPAL COUNCIL – FY 2022-23

1. Significant Accounting Polities

Important accounting policies are followed by the Municipal council in respect of accounting for its transactions and in the preparation and presentation of the Financial Statements as prescribed in the Maharashtra Municipal Account Code (MMAC). All the policies followed are disclosed below as per MMAC. Reliance has been placed on information provided/available with Municipal Council

2. Basis of Accounting

The financial statements are prepared on a going concern and under historical cost basis under accrual basis of accounting, unless stated otherwise. The method of accounting followed is the accrual base **double entry accounting system**.

1. Fixed Assets

I Recognition

1. All Fixed assets are carried at the cost less accumulated depreciation. Fixed assets are recorded at cost actually incurred in order to make the asset ready to be put to use. This cost includes ancillary charges e.g. freight, insurance, site preparation etc., which are necessary to place the asset into its intended location and condition for use. In case of assets which are in use and whose cost cannot be ascertained from records Re. 1 is by default treated as the historical cost. if assets are received on concessional rate the same are accounted for on the basis of acquisition cost: If the assets are acquired at free of cost the same are recorded at nominal value of rupee one.
2. All assets costing less than Rs.5000/- are depreciated at 100% in the year of purchase.
3. Any fixed asset, which has been acquired free of cost or in respect of which no payment has been made, is recorded at nominal value of Rs.1/-or its cost is measured at fair value as at the date of acquisition



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SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS OF
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4. Fixed assets may be disposed of by way of transfer or disposition or retirement of the asset. The surplus or deficit if any, on disposal of fixed asset with reference to the Written down Value is transferred to the income & expenditure statement
5. Expenditure on Capital assets, Which are in the process of construction erection, installation but not considered ready for use, is recorded under the head 'Capital Works in Progress'.
6. Some fixed assets need to be arrived at actual value after considering capital grant received against such asset but due to while preparing financial statement, clarity was not given by management therefore grants are stand at current liability side and assets are shown their gross aquisition value.

ii Depreciation

a. Depreciation is charged on the fixed assets as per the Straight Line Method (SLM) at the rates prescribed in Appendix II. The Depreciation rates are applied to the Group of assets in a class and not to an individual asset.

b. No depreciation is provided on Land, as the same is non-depreciable asset.

In case of assets capitalised during the year out of capital work in progress, where date of completion of assets is not determinable accurately depreciation is Provided by Applying the rates of full year.



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Rate of Depreciation adopted for Providing Depreciation on Fixed Assets of a Municipal Council are as follows as per MMAC

SR. NO.	Category of Assets	Type of Assets Included in Category	Rate of Depreciation
1.	Land	Land	0
2.	Building	Building	6.66%
3.	Infrastructure Asset	Roads & Bridges, Sewerage & Drainage Waterways	6.66%
4.	Plan & Machinery	Plant & Machinery	10%
5.	Electrical Installations	Generator Plant, Public Lighting	15%
6.(a)	Vehicles	Commercial Vehicles (Like Buses, Dumper etc.)	20%
6.(b)	Vehicles	Other Vehicles	15%
7	Office Equipments, Computers & Peripherals		20%
8.	Furniture & Fixture	Furniture, Fixtures Fittings and Electrical Appliances	15%
9.	Intangible Assets	Computer Software License etc	20%



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III Revaluation of Fixed Assets:

- A. Fixed assets are recorded at cost less depreciation till date. If revalued, the increase in net book value arising on revaluation is being credited to a reserve account under the respective fund as 'Revaluation Reserve'. A decrease in net book value arising on revaluation of fixed assets shall be charged to Income & Expenditure account under the head "Loss on Revaluation of Fixed Asset".
- B. If the Municipal Council Revalues its Fixed Assets Depreciation is being provided on the basis of the revalued figures. The amount of additional depreciation arising due to revaluation of asset to be transferred to the , Income and Expenditure Account from revaluation reserve account.

4. Investments

- a. All investments are initially recognized at Cost. The cost of investment includes cost incurred in acquiring the investment and other incidental expenses incurred for its acquisition.

Long-term investments are Valued at cost Including acquisition charges such as fees, brokerage, duties etc. If there is any decline in the value of investment which is considered to be other than, temporary in Nature, It is reduce from the cost of investment and is debited to the Income and Expenditure A/c. Any appreciation in market value of both short-term and long-te .rm investments over the cost of investments is ignored.

- b. If the appreciation is in respect of investments for which provision for diminution in value or fall in value was made in earlier years, the value of the said investments is appreciated by an amount not greater than the provision for diminution fall in value made in earlier years.



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5. Inventories

The stock lying at the period-end is valued in accordance with the First in - First out Method at cost or Market Value, whichever is lesser.

6. Loans and Advances

Loans and advances paid or payable are recognized as and when sanctioned. They shall be accounted as assets of the Municipal Council.

7. Loans Borrowing cost

- a) The entry in respect of amount borrowed is made in the books of accounts on receipt of the money borrowed.
- b) The Municipal Council may incur expenses such as security creation Fees, Stamp duty etc. for raising of loans or for issuing debentures or bonds. These expenses connected with the raising of long-term Loans is to be amortized over a period of 5 years or the tenure of loan whichever is lower. Borrowing, casts so amortized are fully written off if loans have been Pre-been Paid or premature redemption of debentures has been made

- c) Borrowing cost is recognized expenditure on accrual basis except in the case of Fixed Assets.

8. Deposit Received

Deposits received are recorded as a current liability under the head deposits.

9. Grants

- a) General Grants, which are of revenue nature, are recognized as income on actual receipt.



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- b) Grants towards revenue expenditure received prior to the incurrence of the expenditure is treated as a liability till such time that expenditure is incurred.
- c) Grants received or receivable in respect of specific revenue expenditure is recognized as income in the accounting period in which the corresponding revenue expenditure is charged to the Income and Expenditure Account.
7. Grants towards capital expenditure are treated as a liability till such time that fixed asset is constructed or acquired. Some fixed assets need to be arrived at actual value after considering capital grant received against such asset but due to while preparing financial statement, clarity was not given by management therefore grants are stand at current liability side and assets are shown their gross aquisition value.
8. No Depreciation has been provided on such assets like Road, sewerage system etc. which are aquired against capital grant.
- d) 10. Receivables and Provision against receivables (Property and Other taxes)
- a) Entry in respect of tax receivable is made as a when demand in respect of the same is raised.
- b) Cess Collected is treated as a liability for Payment to the authorities The Collection Charges Available to the Municipal Council for Cess collection is taken as income and reduced from the amount payable to the authorities
- c) When two or more installments of taxes or other municipal dues are recoverable from a party and when payment of only one installment is received it is credited against earliest installment due.



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3. Notes to the Accounts

Background

As a part of parallel run for accrual based double entry accounting system under Maharashtra Municipal Accounting Reform Project the available accounting data for FY. 2020-21 was entered into customized TALLY software. The Financial Statements presented herewith are the outcomes of this Parallel Run. The quality and reliability of the financial statements presented herewith are dependent upon and subject to the quality and reliability of available accounting input supplied by the municipal council to the parallel run.

3.1 Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles, guideline of MMAM requires municipal council to make estimates and assumptions that affect the reported balances of assets and liabilities and also disclosures relating to contingent liabilities as at the date of financial statements and reported such estimates relied upon includes provisions on Tax Receivables, useful lives of fixed assets etc. Differences between the actual result and estimates are recognized in the period in which the results are known/materialized.

3.2 Recognition of Revenue

A. Revenue in Respect of Advertisement Rights:

In case of revenue from Advertisement Rights has been accounted on accrual basis.

B. Revenue in respect of Trade License Fees:

In case of revenue in respect of Trade License fees as demand is not raised in regular course of operations, same is recognized on actual receipt basis.



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C. Revenue in respect of Rent from properties:

In case of revenue in respect of Rent from Prop raised in regular course of operations, same is recognized on accrual basis.

3.3 Recognition of Expenditure

A. Borrowing cost

Interest Expenditure was accounted on accrual basis in case where confirmation received from the party otherwise the same was accounted on cash basis. There were no record of original Loan amount, rate of interest and other restored and since tong interest are not provided in books of account hence borrowing cost is accounted on cash basis.

B. Employee benefits

Gratuity and liability for bonus accrued for the year has not been provided. The same is considered on payment basis. During the year following payment was made against the retirement benefit /gratuity.

3.4 Depreciation on Fixed Assets

A. Rate & Manner

Depreciation is being charged on the fixed assets as per the Straight Line Method (SLM) at the rates prescribed in Appendix II. The Depreciation rates are applied to the Group of assets in a class and not to individual asset.

In case of Fixed Assets created out of grant fund or transferred from WIP to respective Fixed Assets, depreciation is calculated on the concept of "PUT TO USE" basis & where exact details are not available for the 180 day



11. Accounting Treatment & Disclosure thereof

Depreciation provided during the year on fixed assets are credited to accumulated depreciation • account, the balance whereof is carried over to next year.

C. Fully depreciated assets

Assets which have been fully depreciated but still in active use by the municipal council are disclosed in financial statements at gross value long with accumulated depreciation thereon. Such assets are written off only when formally recognized as an item of scrap due to its retirement from active use by the municipal council.

3.6 Inventories

Inventories consist of different types of stores and spares consumed by the different departments of municipal council for providing various types of services viz. Water, Sanitation, Health, Public Transportation, Street lighting etc. Generally, Most of the Purchases need based and are directly expensed to revenue accounts. Hence the inventory is showing NIL balance during the year

3.6 Treatment of Grants

A. Opening Balances of Grants

Opening Balance of grants have been taken from the closing balances of accounts for the year ended on 31.3.2023.

B. Additions/deductions during the year

Grant received from government agencies are credited directly to respective Grant fund liability account and expenditure incurred there from is debited to respective expenditure control account "expenditure against grant". At the Year end, accumulated balances in control accounts are transferred to individual Assets /capital work in progress/specific revenue expenditure accounts as the Case may be. On the other side, funds equal



capital expenditure incurred during the year against grants are transferred to capital contribution from grant liability. Whereas funds equal to revenue expenditure incurred against grants are transferred to revenue grants from grant liability.

In several cases where any revenue expense incurred by Municipal Council in regular course of activity is met by grant fund the expenditure is directly charged to concerned expenditure account instead of First charging it to expenditure control account. and then transferring it to revenue.

C. interest on grant funds

Interest received on fixed deposit/saving/term bank account maintained for specific grant wise funds are directly credited to respective grant fund accounts.

While in case of interest received on the grant fund which is credited to the own fund accounts are credited to the respective bank accounts.

3.8 Classification of bank FDRs

Municipal Council has parked idle own fund as well as grant funds into several short Term bank deposits of which deposits having maturity period less than twelve Months are classified as other current assets in the financial statements.

Interest earned on bank deposits made out of surplus; out of own fund as well as of grant funds is accounted on cash basis as the details of FD are made not available to us for verification.

3.9 Other Disclosures.

(A). The Municipal council has maintained a separate register for the security Deposit, Earnest Money Deposit, Retention Money, Drainage Deposit, Waterworks Deposit, Octroi Deposit, Performance Guarantee, and Security Deposit etc. Further that it has updated the records of Whatever deposits maintained by it. Hence the liability in respect unclaimed deposits disclosed in the Balance Sheet is only to the extent of availability of Information from whatever records available in that respect



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(B). Further that it has also maintained the record of Security or other deposits received in the form of Bank FDR.

(C)• Adjustments to Municipal fund have been made to the extent of some entries which do not reflect the true and correct view and some banks accounts which are closed long back were shown in the opening Balances. Loan from Government for Megacity project was not recorded last year and hence it has been recorded this year via Municipal Fun disclosed this year by the council.

2. The municipal council is yet to undertake a formal exercise to identify the time barred claims with respect to outstanding deposits/ credit balance at year end keeping in view special provision under municipal enactments, if any, as well as general law in this regard and cleanup its liability against deposits to that extent by forfeiting eligible deposits

3. The Municipal Council has maintained unpaid/pending bills register. However, Provision has been made for the expenditure incurred for the year base on the cash book verification and documentary evidence provided up to the cutoff date 31st may of the next year. As per MMAC Salary outstanding for more than three months shall not be shown in

salary payable account it shall be shown under unpaid salary. It has been established from the records of Council that salary is paid on regular basis and nothing is outstanding except March 2022 Salary paid in April 2022.

4. Municipal Council has not formed separate funds for meeting the pension and other retirement benefits including Gratuity and Leave encashment.

5. Provisions, contingent Liabilities & Contingent Assets involving a substantial degree of estimation in measurement are recognized when there is present obligation as a result of past events and it is probable that there will be an outflow of resources. Though as per information provided by the municipal Council there are no contractual liability or

6. Municipal Council has have taken loans from Govt. of Maharashtra and details of repayment of principal, interest and outstanding at the yearend are accounted for. The Interest on the loan is paid during the year and is shown as revenue expenditure and hence not provided in the books of accounts.

7. Grant Register is regularly maintained by Muncpal council. As the grant fund receipt and payment transactions are not strictly effected through the designated banking account only, individual



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reconciliation of unutilized grant fund and related bank balance is not practical. In grant register only receipts are recorded and utilization is not found in grant register. Revenue grants are taken as income and capital grants stands as a liability in balances sheet.

8. in absence of necessary information or record of security deposits lying with telephone service provider, if any, against telephone connections currently in use by the municipal council, as well as security deposits lying with electricity Supply Company against electric connections of the municipal council could not be ascertained and consequently not recognized in these financial statements.
9. In case of Security Deposit From Contractors are made in name of chief officer Kulgaon Badlapur Municipal Council A/c Contractor and interest received on the same are taken by the contractor hence Interest accrued on said FDR are not taken into the account.
10. Debit / Credit balance in Loans & Advances, Balances of sundry creditors a debtors are subject to confirmation / reconciliation and Consequent modifications, if any.
11. Accounting of the municipal council was done base on the source document provided to us during the period of accounting. If the same is change after our accounting the financial statements prepared by us are not presented true and fair view to the extent.
12. During the year following items consider as Prior Period.

NIL



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13. A detailed year wise bifurcation of Tax receivables outstanding at the end of 31.03.2023 at the council is as below:

Particulars	31.3.2023
	Amount
TAX & Fees Receivable Before 01-04-2022	4,11,52,140
TAX & Fees Receivable FY 2022-23	3,63,89,831
Tree Tax	60,56,199
Shasti	10,59,83,355
Solid Waste Management	4,38,19,336
Diva Batti kar	61,82,545
Drainage wastage Connection	52,86,286
Other	3,69,66,160
Grand Total	28,18,35,852

14. These being the ground realities, there might be possibility that these financial statements may not cover assets/ liabilities existing at balance sheet date, if any, but unknown to the appropriate Authority of the Municipal Council any error or omission is noticed it shall be incorporated by making an adjustment through an 'Opening balance sheet adjustment A/c. To that extent, these financial statements are not showing true and fair view of state of affairs of the municipal council as on reported date.

15. The figures in the financial statements have been rounded off to the nearest rupee

16. Previous year Figures are regrouped or rearranged wherever required.

17. CASH AND CASH EQUIVALENTS

- a) The corporation had provided requisite disclosures in its financial statements, these are in accordance with the books of accounts maintained by the them.



DISCLAIMER
KULGAON BADLAPUR MUNICIPAL COUNCIL **IL**

Each, KULGAON BADLAPUR Municipal Council is following single entry system of accounting to record its accounting transactions on cash basis. Under the Double Entry Accounting Reform Project, a PARALLEL RUN of Accounting Process was undertaken by adopting DOUBLE ENTRY system of accounting to record its accounting transactions for the year ended on 31-03-2023 on ACCRUAL BASIS, to the extent possible.

For the purpose, accounting transactions were recorded, under computerized environment supported by customized TALLY software, into dual dimensional manner (i.e. simultaneously as per Accounting Dimension & Budgeting Dimension) according to multi-layer coding structure prescribed in Maharashtra Municipal Accounting Manual (MMAM). The unaudited Annual Accounts 2022-2023 presented herewith are the outcome of this Parallel Run. The quality, correctness, comprehensiveness, completeness, and reliability of unaudited Annual Accounts 2022-2023 presented herewith are dependent upon and subject to the quality, correctness, comprehensiveness completeness, and reliability of accounting input supplied by the KULGAON BADLAPUR Municipal Council to this parallel run.

It is specifically stated that these unaudited Annual Accounts 2021-22 are based upon and restricted to the set of documents, information, comments and explanations provided by the concerned staff members of the Municipal Council and therefore any such documents, information, comments and explanations not provided to us is excluded and we, the Project Firm — Ca Amrita Jagnani has no responsibility whatsoever in regard to the possible present or future effects of such documents, information, comments and explanations on these unaudited Annual Accounts 2022-2023. Moreover, the Project Firm - M/s. Ca Amrita Jagnani is not responsible for the correctness, origin, comprehensiveness or veracity of the information and explanations and disclosures provided by the council in these unaudited Annual Accounts 2022-2023. The Project Firm — Ca Amrita Jagnani is not responsible for the identification, validity of title and valuation of the assets stated in unaudited Annual Accounts 2022-2023.

Being one of the Project Firm under Accounting Reforms Project our role was limited to facilitate the parallel run referred to above at Municipal Council Level purely in consultative manner within a framework of Maharashtra Municipal Accounting Manual and other directions and instructions issued in this regard by the nodal agency — Project Management Consultant (PMC).

The Project Firm - Ca Amrita Jagnani is not responsible for any legal or other liability that may arise in any way at any point of time from these documents i.e. unaudited Annual Accounts 2022-2023. Like-wise the Project Firm — Ca Amrita Jagnani is not responsible for any legal consequences arising out of non-compliance by the Municipal Council of any of its statutory or other Governmental obligations that may become apparent now or any time in the future in whatsoever manner and in whatsoever ways.

CA Amrita Jagnani




Accountant


Chief Officer
Place Badlapur
Date 30-06-2023