

**Greater Hyderabad Municipal Corporation**

**Index for Financial Statements for FY 2023-24**

<b>Sr. No</b>	<b>Subject</b>	<b>Page No.</b>
1	Balance Sheet	2 - 2
2	Income & Expenditure	3 - 3
3	Cash Flow Statement	4 - 4
4	Schedule BS 1-20	5 - 13
5	Schedule IE 1-18	14 - 19
6	Trial Balance	20 - 35
7	Abstract of Receipts and Expenditure FY 2023-24	38 - 38
8	Statement Showing Account Wise Revenue & Capital Receipts For The Financial Year 2023-24	39 - 45
9	Statement Showing Account Wise Revenue & Capital Expenses For The Financial Year 2023-24	46 - 60
10	Significant Accounting Policies & Notes to Accounts	61 - 68

**Greater Hyderabad Municipal Corporation**

**Balance Sheet As On 31st March 2024**

Rs. in Lakhs

Code	Major Head of Account Particulars	Sch No.	Financial Year	
			2023-24	2022-23
	<b>LIABILITIES</b>			
	<b>Reserve &amp; Surplus</b>			
310	Municipal (General) Fund	B-1	7,39,068.65	6,82,921.09
311	Earmarked Funds	B-2	15,659.86	15,659.86
312	Reserves	B-3	8,48,615.97	7,83,264.90
	<b>Total Reserves &amp; Surplus</b>		<b>16,03,344.48</b>	<b>14,81,845.85</b>
320	Grants, Contributions For Specific Purposes	B-4	1,95,678.98	86,920.09
330	Secured Loans	B-5	6,11,051.05	5,21,778.00
331	Unsecured Loans	B-6	63,891.97	25,000.00
	<b>Total Loans</b>		<b>8,70,622.00</b>	<b>6,33,698.09</b>
	<b>Current Liabilities &amp; Provisions</b>			
340	Deposits Received	B-7	62,126.68	55,670.87
341	Deposit Works	B-8	45.86	45.86
350	Other Liabilities (Sundry Creditors)	B-9	2,54,674.57	2,49,370.77
360	Provisions	B-10	3,173.13	3,173.13
	<b>Total Current Liabilities &amp; Provisions</b>		<b>3,20,020.24</b>	<b>3,08,260.63</b>
	<b>TOTAL LIABILITIES</b>		<b>27,93,986.72</b>	<b>24,23,804.57</b>
	<b>ASSETS</b>			
	<b>Fixed Assets</b>			
410	Gross Block	B-11	17,36,531.61	16,01,559.44
411	Less: Accumulated Depreciation		5,71,933.12	5,28,438.13
	<b>Net Block</b>		<b>11,64,598.49</b>	<b>10,73,121.31</b>
412	Capital Work-in-Progress		10,16,677.54	8,00,658.81
	<b>Total Fixed Assets</b>		<b>21,81,276.03</b>	<b>18,73,780.12</b>
	<b>Investments</b>			
420	Investments – General Fund	B-12	212.50	212.50
421	Investments – Other Funds	B-13	-	-
	<b>Total Investments</b>		<b>212.50</b>	<b>212.50</b>
	<b>Current Assets, Loans &amp; Advances</b>			
430	Stock in Hand (Inventories)	B-14	-	-
431	Sundry Debtors (Receivables)	B-15	5,76,752.33	5,59,467.17
432	Less: Accumulated Provision Against Bad And Doubtful Receivables		2,33,520.00	2,33,520.00
	<b>Net Amount Outstanding</b>		<b>3,43,232.33</b>	<b>3,25,947.17</b>
440	Prepaid Expenses	B-16	-	-
450	Cash & Bank Balances	B-17	1,31,483.69	1,04,849.83
460	Loans, Advances & Deposits	B-18	1,37,782.16	1,19,014.95
461	Less: Accumulated Provision Against Loans		-	-
	<b>Total Current Assets, Loans &amp; Advances</b>		<b>6,12,498.18</b>	<b>5,49,811.95</b>
470	Other Assets	B-19	-	-
480	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	<b>TOTAL ASSETS</b>		<b>27,93,986.72</b>	<b>24,23,804.57</b>

for and on behalf of Greater Hyderabad Municipal Corporation

Place: Hyderabad  
Date: 30-May-24

  
 Additional Commissioner (Finance)  
**GHMC**

**Greater Hyderabad Municipal Corporation**  
**Income and Expenditure Statement for the period**  
**from 01st Apr 2023 to 31st March 2024**

*Rs. in Lakhs*

Major Head of Account		Sch No	Financial Year	Financial Year
Code	Particulars		2023-24	2022-23
1	2	3	4	5
<b>Income</b>				
110	Tax Revenue	I-1	1,99,723.93	1,90,344.54
120	Assigned Revenues & Compensation	I-2	24,114.50	4,247.65
130	Rental Income From Municipal Properties	I-3	2,153.25	1,151.77
140	Fees & User Charges	I-4	1,30,025.78	1,60,690.12
150	Sale & Hire Charges	I-5	14.29	19.21
160	Revenue Grants, Contributions & Subsidies	I-6	36,760.48	27,961.06
170	Income From Investments	I-7	5.06	6.21
171	Interest Earned	I-8	4,091.42	3,787.40
180	Other Income	I-9	104.27	87.20
<b>A</b>	<b>Total - Income</b>		<b>3,96,992.98</b>	<b>3,88,295.16</b>
<b>Expenditure</b>				
210	Establishment Expenses	I-10	1,53,618.98	1,47,006.86
220	Administrative Expenses	I-11	14,517.47	13,699.27
230	Operations & Maintenance	I-12	63,181.18	71,083.28
240	Interest & Finance Charges	I-13	56,214.14	35,121.88
250	Programme Expenses	I-14	4,690.97	5,380.16
260	Revenue Grants, Contributions & Subsidies	I-15	1.87	3.13
270	Provisions & Write Off	I-16	-	-
271	Miscellaneous Expenses	I-17	-	-
272	Depreciation		43,494.99	39,858.49
<b>B</b>	<b>Total - Expenditure</b>		<b>3,35,719.60</b>	<b>3,12,153.07</b>
A-B	<i>Gross Surplus/ (Deficit) of Income Over Expenditure Before Prior Period Items</i>		61,273.38	76,142.09
280	Add: Prior Period Items (Net)	I-18	(132.82)	(703.87)
	<i>Gross Surplus/ (Deficit) of Income Over Expenditure After Prior Period Items</i>		61,140.56	75,438.22
290	<b>Less:</b> Transfer to Bonds Redemption Reserve		4,993.00	4,950.00
	<b>Net Balance Being Surplus/ Deficit Carried Over To Municipal Fund</b>		56,147.56	70,488.22

for and on behalf of Greater Hyderabad Municipal Corporation

Place: Hyderabad  
Date: 30-May-24

  
 Additional Commissioner (Finance)  
**Additional Commissioner (Finance)**  
**GHMC**

  
 Additional Commissioner (Finance)  
**GHMC**

**Greater Hyderabad Municipal Corporation**  
**Income and Expenditure Statement for the period**  
**from 01st Apr 2023 to 31st March 2024**

Rs. in Lakhs

Particulars	Financial Year	
	2023-24	2022-23
<b>A. Cash flows from Operating Activities:</b>		
<b>Gross surplus/ (deficit) over expenditure</b>	61,140.56	75,438.22
<b>Add:</b>		
Depreciation	43,494.99	39,858.49
Interest & Finance Charges	56,214.14	35,121.88
<b>Less:</b>		
Interest Earned On Fixed Deposits, Loans and others	4,096.48	3,793.61
Income From Investments	-	-
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extra-Ordinary Items.	1,56,753.21	1,46,624.98
<b>Changes In Current Assets And Current Liabilities</b>		
(Increase) / Decrease In Sundry Debtors	(17,285.16)	(28,145.50)
(Increase) / Decrease In Stock In Hand	-	-
(Increase) / Decrease In Other Current Assets	(18,767.21)	(16,759.43)
(Decrease)/ Increase In Deposits Received	6,455.81	5,168.51
(Decrease)/ Increase In Deposits Works	-	-
(Decrease)/ Increase In Other Current Liabilities	5,299.93	27,830.36
Net Cash Generated From/ (Used In) Operating Activities (A)	1,32,456.58	1,34,718.92
<b>B. Cash Flows From Investing Activities</b>		
Developmental (Capital) Works including LA through TDRs	(3,50,990.90)	(4,03,507.47)
Grants, TDRs and Contributions Received	1,69,120.81	1,48,771.57
Increase / (Decrease) In Reserves & Capital Contributions	-	-
Net Cash Generated From/ (Used In) Investing Activities (B)	(1,81,870.09)	(2,54,735.90)
<b>C. Cash Flows From Financing Activities</b>		
<b>Add:</b>		
Loans From Banks/Others Received	1,70,468.82	1,32,450.00
Interest Earned On Fixed Deposits, Loans and others	4,096.48	3,793.61
Income From Investments	-	-
<b>Less:</b>		
Loans From Banks/Others Paid	42,303.80	26,000.00
Finance Expenses - Interest Paid & Bank Charges	56,214.14	35,121.88
Net Cash Generated From (Used In) Financing Activities ( C )	76,047.36	75,121.73
<b>Net Increase/ (Decrease) In Cash And Cash Equivalents (A+B+C)</b>	26,633.85	(44,895.25)
Cash And Cash Equivalents At Beginning Of Period	1,04,849.84	1,49,745.08
<b>Cash And Cash Equivalents At End Of Period</b>	<b>1,31,483.69</b>	<b>1,04,849.84</b>

*[Signature]*  
 Additional Commissioner (Finance)  
 GHMC  
 Place: Hyderabad  
 Date : 30-May-24

for and on behalf of Greater Hyderabad  
 Municipal Corporation

*[Signature]*  
 Additional Commissioner (Finance)  
 GHMC

**Schedule B1: Municipal (General) Fund [Code No 310]**

*Rs. in Lakhs*

Minor Account Head		Financial Year 2023-24			
Code	Particulars	Opening	Additions	Deductions	Closing
1	2	3	4	5	6 (3+4-5)
31010	Municipal Fund	3,35,707.35	-	-	3,35,707.35
31090	Excess of Income over Expenditure	3,47,213.74	56,147.56	-	4,03,361.30
<b>Total Municipal fund (310)</b>		<b>6,82,921.09</b>	<b>56,147.56</b>	<b>-</b>	<b>7,39,068.65</b>

**Schedule B2: Earmarked Funds (Special Funds/Sinking Fund/Trust or Agency Fund)  
[Code No 311]**

*Rs. in Lakhs*

Minor Account Head		Financial Year 2023-24			
Code	Particulars	Opening	Additions	Deductions	Closing
1	2	3	4	5	6 (3+4-5)
31170-01	Salary Reserve Fund	12,698.62	-	-	12,698.62
31170-02	Pension Fund	2,961.24	-	-	2,961.24
<b>Total Municipal fund (311)</b>		<b>15,659.86</b>	<b>-</b>	<b>-</b>	<b>15,659.86</b>

**Schedule B3: Reserves [Code No 312]**

*Rs. in Lakhs*

Minor Account Head		Financial Year 2023-24			
Code	Particulars	Opening	Additions	Deductions	Closing
1	2	3	4	5	6 (3+4-5)
1	2	3	4	6	7 (5-6)
31210	Capital Contribution	7,43,878.19	60,358.07	-	8,04,236.26
31211	Capital Reserve	10,215.38	-	-	10,215.38
31220	Borrowing Redemption Reserve	29,171.33	4,993.00	-	34,164.33
<b>Total Reserve funds (312)</b>		<b>7,83,264.90</b>	<b>65,351.07</b>	<b>-</b>	<b>8,48,615.97</b>

**Schedule B4: Grants & Contributions for Specific Purposes [Code No 320]**

*Rs. in Lakhs*

Minor Account Head		Financial Year 2023-24			
Code	Particulars	Opening	Additions	Deductions	Closing
1	2	3	4	5	6 (3+4-5)
32010	Government of India	-	-	-	-
32020	Government of Telangana	45,472.36	1,02,540.99	-	1,48,013.35
32030	Govt Agen	-	-	-	-
32040	Financial Institutions	-	-	-	-
32050	W. Bodies	-	-	-	-
32060	International Organizations	-	-	-	-
32080	Other Contributions and TDRs	41,447.73	66,579.82	60,361.92	47,665.63
<b>Total Grants &amp; Contributions (320)</b>		<b>86,920.09</b>	<b>1,69,120.81</b>	<b>60,361.92</b>	<b>1,95,678.98</b>

**Schedule B5: Secured Loans [Code No 330]**

*Rs. in Lakhs*

Minor Account Head		Financial Year 2023-24			
Code	Particulars	Opening	Additions	Deductions	Closing
1	2	3	4	5	6 (3+4-5)
33010	Loans from Central Government	-	-	-	-
33020	Loans from State government	-	-	-	-
33030	Loans from Govt. bodies & Associations	-	-	-	-
33040	Loans from international agencies	-	-	-	-
33050	Loans from banks & other financial institutions	4,63,528.00	1,13,160.04	22,886.99	5,53,801.05
33060	Other Term Loans	8,750.00	-	1,000.00	7,750.00
33070	Bonds & debentures	49,500.00	-	-	49,500.00
33080	Other Loans	-	-	-	-
<b>Total Secured Loans (330)</b>		<b>5,21,778.00</b>	<b>1,13,160.04</b>	<b>23,886.99</b>	<b>6,11,051.05</b>

**Schedule B6: Secured Loans [Code No 331]**

*Rs. in Lakhs*

Minor Account Head		Financial Year 2023-24			
Code	Particulars	Opening	Additions	Deductions	Closing
1	2	3	4	5	6 (3+4-5)
33110	Loans from Central Government	-	0.12	0.12	-
33120	Loans from State Government - HMDA	25,000.00	23,200.31	18,416.69	29,783.62
33130	Loans from Govt. Bodies & Associations	-	-	-	-
33140	Loans from international agencies	-	-	-	-
33150	Loans from banks & other financial institutions	-	34,108.35	-	34,108.35
33160	Other Term Loans	-	-	-	-
33170	Bonds & debentures	-	-	-	-
33180	Other Loans	-	-	-	-
<b>Total Un-Secured Loans (331)</b>		<b>25,000.00</b>	<b>57,308.78</b>	<b>18,416.81</b>	<b>63,891.97</b>

**Schedule B7: Deposits Received [Code No 340]**

*Rs. in Lakhs*

Minor Account Head		Financial Year 2023-24			
Code	Particulars	Opening	Additions	Deductions	Closing
1	2	3	4	5	6 (3+4-5)
34010	From Contractors	48,641.95	14,405.37	7,975.91	55,071.41
34020	From Revenues	7,028.92	121.22	94.87	7,055.27
34030	From staff	-	-	-	-
34080	From Others	-	-	-	-
<b>Total Deposits Received (340)</b>		<b>55,670.87</b>	<b>14,526.59</b>	<b>8,070.78</b>	<b>62,126.68</b>

**Schedule B8: Deposits Works [Code No 341]**

*Rs. in Lakhs*

Minor Account Head		Financial Year 2023-24			
Code	Particulars	Opening	Additions	Deductions	Closing
1	2	3	4	5	6 (3+4-5)
34110	Civil Works	0.18	-	-	0.18
34120	Electrical works	-	-	-	-
34180	Others	45.68	-	-	45.68
<b>Total of deposit works (341)</b>		<b>45.86</b>	<b>-</b>	<b>-</b>	<b>45.86</b>

**Schedule B9: Other Liabilities (Sundry Creditors) [Code No 350]**

*Rs. in Lakhs*

Minor Account Head		Financial Year 2023-24			
Code	Particulars	Opening	Additions	Deductions	Closing
1	2	3	4	5	6 (3+4-5)
35010	Creditors	1,25,476.70	4,37,576.34	4,47,740.37	1,15,312.67
35011	Employee Liabilities	2,909.45	99,005.06	97,511.82	4,402.69
35012	Interest Accrued and Due	-	-	-	-
35020	Recoveries Payable	52,862.72	49,887.48	43,580.70	59,169.50
35030	Government Dues Payable	24,092.66	-	424.97	23,667.69
35040	Refunds Payable	2,319.61	0.50	-	2,320.11
35041	Advance Collection of Revenues	10,935.00	6,004.00	-	16,939.00
35080	Others	30,774.63	4,996.85	2,908.57	32,862.91
35090	Sale Proceeds	-	-	-	-
<b>Total Other liabilities (Sundry Creditors)(350)</b>		<b>2,49,370.77</b>	<b>5,97,470.23</b>	<b>5,92,166.43</b>	<b>2,54,674.57</b>

**Schedule B10: Provisions [Code No. 360]**

*Rs. in Lakhs*

Minor Account Head		Financial Year 2023-24			
Code	Particulars	Opening	Additions	Deductions	Closing
1	2	3	4	5	6 (3+4-5)
36010	Provision for Expenses	1.11	-	-	1.11
36020	Provision for Interest	-	-	-	-
36030	Provision for Other Assets	2,786.80	-	-	2,786.80
36040	Provisions for Doubtful receivables	385.22	-	-	385.22
<b>Total Provisions (360)</b>		<b>3,173.13</b>	<b>-</b>	<b>-</b>	<b>3,173.13</b>

**Schedule B-11: Fixed Assets [Code No. 410 & 411]**

*Rs. in Lakhs*

Code No	Particulars	Gross Block For The Year 2023-24				Accumulated Depreciation For the Year 2023-24				Net Block	
		Opening Balance	During The Year		Closing Balance	Opening Balance	During The Year		Closing Balance	As on	
			Additions	Deductions			Additions	Deductions		31.03.2024	31.03.2023
1	2	3	4	5	6	7	8	9	10	11	12
41010	Land	6,39,911.74	63,838.86	-	7,03,750.60	-	-	-	-	7,03,750.60	6,39,911.74
41020	Buildings	1,39,470.88	3,185.55	-	1,42,656.43	58,338.73	4,215.89	-	62,554.61	80,101.82	81,132.15
	<b><u>Infrastructure Assets</u></b>										
41030	Roads and Bridges	5,38,675.86	44,718.62	-	5,83,394.48	2,57,403.93	22,819.34	-	2,80,223.27	3,03,171.22	2,81,271.93
41031	Sewerage and drainage	1,68,434.79	21,283.70	-	1,89,718.49	1,25,796.25	11,506.00	-	1,37,302.26	52,416.23	42,638.54
41032	Water works	27,366.86	1,030.58	-	28,397.44	13,093.30	1,071.29	-	14,164.59	14,232.85	14,273.56
41033	Public Lighting	52,736.40	615.38	-	53,351.78	43,956.62	2,348.79	-	46,305.41	7,046.37	8,779.78
	<b><u>Other assets</u></b>										
41040	Plants & Machinery	5,900.80	-	-	5,900.80	5,487.38	103.35	-	5,590.74	310.06	413.42
41050	Vehicles	8,485.60	-	-	8,485.60	7,972.44	128.29	-	8,100.73	384.87	513.16
41060	Office & other equipment	11,728.47	6.02	-	11,734.49	11,012.83	360.83	-	11,373.66	360.83	715.64
41070	Furniture, fixtures, fittings and electrical appliances	2,284.48	120.99	-	2,405.47	1,900.48	126.25	-	2,026.73	378.74	384.00
41080	Other fixed assets	6,563.56	172.48	-	6,736.04	3,476.17	814.97	-	4,291.14	2,444.90	3,087.39
	<b>Total - Fixed Assets</b>	<b>16,01,559.44</b>	<b>1,34,972.17</b>	<b>-</b>	<b>17,36,531.61</b>	<b>5,28,438.13</b>	<b>43,494.99</b>	<b>-</b>	<b>5,71,933.12</b>	<b>11,64,598.49</b>	<b>10,73,121.31</b>
41200	Capital Work in Progress	8,00,658.81	3,52,485.65	1,36,466.92	10,16,677.54					10,16,677.54	8,00,658.81
	<b>Grand Total</b>	<b>24,02,218.25</b>	<b>4,87,457.82</b>	<b>1,36,466.92</b>	<b>27,53,209.15</b>	<b>5,28,438.13</b>	<b>43,494.99</b>	<b>-</b>	<b>5,71,933.12</b>	<b>21,81,276.03</b>	<b>18,73,780.12</b>

\* Additions include fixed assets created out of Earmarked Funds and Grants transferred to ULB's fixed block as referred to in Schedule B-2 and B-4



**Schedule B-12: Investments - General Fund [Code 420]**

*Rs. in Lakhs*

Minor Account Head		With whom invested	Face value	Financial Year 2023-24			
Code	Particulars			Opening	Additions	Deductions	Closing
1	2	3	4	5	6	7	8 (5+6-7)
42010	Central Government Securities			-	-	-	-
42020	State Government Securities			-	-	-	-
42030	Debentures and Bonds			-	-	-	-
42040	Preference Shares			-	-	-	-
42050	Equity Shares			212.50	-	-	212.50
42060	Units of Mutual Funds			-	-	-	-
42080	Other Investments			-	-	-	-
42090	Accumulated Provision			-	-	-	-
<b>Total of Investments General Fund(420)</b>				<b>212.50</b>	<b>-</b>	<b>-</b>	<b>212.50</b>

**Schedule B-13: Investments - Other Funds [Code 421]**

*Rs. in Lakhs*

Minor Account Head		With whom invested	Face value	Financial Year 2023-24			
Code	Particulars			Opening	Additions	Deductions	Closing
1	2	3	4	5	6	7	8 (5+6-7)
42110	Central Government Securities			-	-	-	-
42120	State Government Securities			-	-	-	-
42130	Debentures and Bonds			-	-	-	-
42140	Preference Shares			-	-	-	-
42150	Equity Shares			-	-	-	-
42160	Units of Mutual Funds			-	-	-	-
42180	Other Investments			-	-	-	-
42190	Accumulated Provision			-	-	-	-
<b>Total of Investments Other Funds(421)</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Schedule B-14: Stock in Hand (Inventories) [Code 430]**

*Rs. in Lakhs*

MajorMinor Head of Account		Financial Year 2023-24			
Code	Particulars	Opening Balance	Additions	Deductions	Closing Balance
1	2	3	4	5	6 (3+4-5)
43010	Stores	-	-	-	-
43020	Loose Tools	-	-	-	-
43080	Others	-	-	-	-
<b>Total Stock in hand (430)</b>		-	-	-	-

**Schedule B-15: Sundry Debtors (Receivables) [Code No 431]**

*Rs. in Lakhs*

Minor Account Head		Financial Year 2023-24					
Code	Particulars	Opening	Additions	Deductions	Closing / Gross Amount	Provision for Outstanding revenues (code 432)	Net Amount
1	2	3	4	5	6 (3+4-5)	7	8 (6-7)
43110	Receivables of Property Taxes	5,56,579.00	1,88,629.00	1,75,284.00	5,69,924.00	2,33,520.00	3,36,404.00
43119	Receivable of Other Taxes	-	-	-	-	-	-
43120	Receivables of Cess Income	-	-	-	-	-	-
43130	Receivables for Fees and User Charges	-	-	-	-	-	-
43140	Receivables from Other Sources	2,888.17	3,940.16	-	6,828.33	-	6,828.33
43150	Receivables from Government	-	-	-	-	-	-
43180	Receivables control accounts	-	-	-	-	-	-
<b>Total of Sundry Debtors (Receivables) (431)</b>		<b>5,59,467.17</b>	<b>1,92,569.16</b>	<b>1,75,284.00</b>	<b>5,76,752.33</b>	<b>2,33,520.00</b>	<b>3,43,232.33</b>

**Schedule B-16: Prepaid Expenses [Code No 440]**

*Rs. in Lakhs*

Minor Account Head		Financial Year 2023-24			
Code	Particulars	Opening	Additions	Deductions	Closing
1	2	3	4	5	6 (3+4-5)
44010	Establishment	-	-	-	-
44020	Administration	-	-	-	-
<b>Total Prepaid expenses (440)</b>		-	-	-	-

**Schedule B-17 :Cash and Bank Balances [Code No 450]**

*Rs. in Lakhs*

Minor Account Head		Financial Year 2023-24			
Code	Particulars	Opening	Additions	Deductions	Closing
1	2	3	4	5	6 (3+4-5)
45010	Cash	596.83	1,34,590.78	1,32,010.52	3,177.09
45021	Nationalised Banks	1,04,253.01	31,76,757.58	31,52,703.98	1,28,306.61
<b>Total Cash and Bank balances</b>		<b>1,04,849.83</b>	<b>33,11,348.36</b>	<b>32,84,714.50</b>	<b>1,31,483.69</b>

**Schedule B-18: Loans, advances and deposits [Code 460]**

*Rs. in Lakhs*

Minor Account Head		Financial Year 2023-24			
Code	Particulars	Opening	Additions	Deductions	Closing
1	2	3	4	5	6 (3+4-5)
46010	Loans and advances to employees	141.45	146.32	152.01	135.76
46020	Employee Provident Fund Loans	-	-	-	-
46030	Loans to Others	5,839.47	3,224.05	-	9,063.52
46040	Advance to Suppliers and Contractors	94,793.56	15,910.94	212.47	1,10,492.03
46050	Advance to Others	18,081.29	226.35	375.97	17,931.67
46060	Deposit with External Agencies	159.18	-	-	159.18
46080	Other Current Assets	-	-	-	-
<b>Total Loans, advances, and deposits</b>		<b>1,19,014.95</b>	<b>19,507.66</b>	<b>740.45</b>	<b>1,37,782.16</b>
Minor Account Head		Financial Year 2023-24			
Code	Particulars	Opening	Additions	Deductions	Closing
1	2	3	4	5	6 (3+4-5)
46110	Loans to Others	-	-	-	-
46120	Advances	-	-	-	-
46130	Deposits	-	-	-	-
<b>Total Accumulated Provision</b>		-	-	-	-

**Schedule B-19: Other Assets [Code No 470]**

*Rs. in Lakhs*

Minor Account Head		2023-24			
Code	Particulars	Opening	Additions	Deductions	Closing
1	2	3	4	5	6 (3+4-5)
47010	Deposit Works	-	-	-	-
47020	Other Asset Control Accounts	-	-	-	-
<b>Total Other Assets</b>		-	-	-	-

**Schedule B-20: Miscellaneous Expenditure (to the extent not written off) [Code No 480]**

*Rs. in Lakhs*

Minor Account Head		2023-24			
Code	Particulars	Opening	Additions	Deductions	Closing
1	2	3	4	5	6 (3+4-5)
48010	Loan Issue Expenses Deferred	-	-	-	-
48020	Discount on Issue of Loans	-	-	-	-
48030	Others	-	-	-	-
<b>Total Miscellaneous expenditure</b>		-	-	-	-

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

Minor Account Head		Rs. in Lakhs	
Code	Particulars	2023-24	2022-23
1	2	3	4
11001	Property tax	1,01,910.69	98,347.48
11002	Water tax	-	-
11003	Sewerage Tax	17,465.65	16,849.81
11004	Conservancy Tax	52,396.94	50,549.44
11005	Lighting Tax	17,465.65	16,849.81
11006	Education tax	-	-
11007	Vehicle Tax	-	-
11008	Tax on Animals	-	-
11011	Advertisement tax	-	-
11012	Pilgrimage Tax	-	-
11051	Octroi & Toll	-	-
11052	Cess	-	-
11001	Interest on Late payment of PT	10,485.00	7,748.00
11080	Other taxes	-	-
	<b>Sub-total</b>	<b>1,99,723.93</b>	<b>1,90,344.54</b>
11090	Less Tax Remissions and Refund [Schedule I -1 (a)]	-	-
	<b>Total tax revenue</b>	<b>1,99,723.93</b>	<b>1,90,344.54</b>

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

Minor Account Head		Rs. in Lakhs	
Code	Particulars	2023-24	2022-23
1	2	3	4
	Property tax	-	-
	Octroi & Toll	-	-
	Cess Income	-	-
	Advertisement tax	-	-
	Other taxes	-	-
	<b>Total refund and remission of tax revenues</b>	-	-

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

Minor Account Head		Rs. in Lakhs	
Code	Particulars	2023-24	2022-23
1	2	3	4
12010	Taxes and Duties collected by others	24,114.50	4,247.65
12020	Compensation in lieu of Taxes / duties	-	-
12030	Compensations in lieu of Concessions	-	-
	<b>Total assigned revenues &amp; compensation</b>	<b>24,114.50</b>	<b>4,247.65</b>

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

Minor Account Head		Rs. in Lakhs	
Code	Particulars	2023-24	2022-23
1	2	3	4
13010	Rent from Civic Amenities	2,153.25	1,151.77
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	-	-
13080	Other rents	-	-
	<b>Sub-Total</b>	<b>2,153.25</b>	<b>1,151.77</b>
13090	Less : Rent Remission and Refunds	-	-
	<b>Total Rental Income from Municipal Properties</b>	<b>2,153.25</b>	<b>1,151.77</b>

**Schedule I-4 (a): Fees & User Charges – Income head-wise [Code 140]**

Minor Account Head		Rs. in Lakhs	
Code	Particulars	2023-24	2022-23
1	2	3	4
14010	Empanelment & Registration Charges	80.74	194.07
14011	Licensing Fees	8,931.04	9,321.02
14012	Fees for Grant of Permit	79,543.31	1,05,364.01
14013	Fees for Certificate or Extract	117.72	79.55
14014	Development Charges	29,992.17	40,163.36
14015	Regularisation Fees	-	-
14020	Penalties and Fines	1,181.54	471.05
14040	Other Fees	6,867.87	1,771.08
14050	User Charges	1,149.98	1,323.82
14060	Entry Fees	541.25	405.55
14070	Service / Administrative Charges	1,603.26	1,578.28
14080	Other charges	16.74	18.33
	<b>Sub-total</b>	<b>1,30,025.62</b>	<b>1,60,690.12</b>
14090	Less Fee Remissions and Refund	(0.16)	-
	<b>Total income from Fees &amp; User Charges – Income head-wise</b>	<b>1,30,025.78</b>	<b>1,60,690.12</b>

**Schedule I-5 (a): Sale & Hire Charges – Income head-wise [Code No 150]**

Minor Account Head		Rs. in Lakhs	
Code	Particulars	2023-24	2022-23
1	2	3	4
15010	Sale of Products	11.53	17.00
15011	Sale of Forms & Publications	2.76	2.21
15012	Sale of stores & scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipment	-	-
	<b>Total Income from Sale &amp; Hire charges –income head-</b>	<b>14.29</b>	<b>19.21</b>

**Schedule I-6: Revenue Grants, Contributions & Subsidies [Code No160]**

Minor Account Head		Rs. in Lakhs	
Code	Particulars	2023-24	2022-23
1	2	3	4
16010	Revenue Grant	36,760.48	27,961.06
16020	Re-imbursement of expenses	-	-
16030	Contribution towards schemes	-	-
<b>Total Revenue Grants, Contributions &amp; Subsidies</b>		<b>36,760.48</b>	<b>27961.06</b>

**Schedule I-7: Income from Investments – General Fund [Code No 170]**

Minor Account Head		Rs. in Lakhs	
Code	Particulars	2023-24	2022-23
1	2	3	4
17010	Interest on Investments	5.06	-
17020	Dividend	-	6.21
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
<b>Total Income from Investments</b>		<b>5.06</b>	<b>6.21</b>

**Schedule I-8: Interest Earned [Code No 171]**

Minor Account Head		Rs. in Lakhs	
Code	Particulars	2023-24	2022-23
1	2	3	4
17110	Interest from Bank Accounts	4,057.77	2,086.93
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	33.65	288.65
17180	Other Interest	-	1,411.82
<b>Total – Interest Earned</b>		<b>4,091.42</b>	<b>3,787.40</b>

**Schedule I-9: Other Income [Code No180]**

Minor Account Head		Rs. in Lakhs	
Code	Particulars	2023-24	2022-23
1	2	3	4
18010	Deposits Forfeited	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed Assets	-	-
18040	Recovery from Employees	4.13	2.24
18050	Unclaimed Refund/ Liabilities Written Back	-	-
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	100.14	84.96
<b>Total Other Income</b>		<b>104.27</b>	<b>87.20</b>



**Schedule I-10 (a): Establishment Expenses – Expenditure headwise**

Minor Account Head		Rs in Lakhs	
Code	Particulars	2023-24	2022-23
1	2	3	4
21010	Salaries, Wages and Bonus	1,21,106.97	1,16,484.86
21020	Benefits and Allowances	2,785.90	2,284.04
21030	Pension	22,234.67	22,108.26
21040	Other Terminal & Retirement Benefits	7,491.20	6,129.70
21050	Swacch Bharath and Telangana	0.24	-
<b>Total establishment expenses – Expense head wise</b>		<b>1,53,618.98</b>	<b>1,47,006.86</b>

**Schedule I-11 (a): Administrative Expenses – Expenditure headwise**

Minor Account Head		Rs in Lakhs	
Code	Particulars	2023-24	2022-23
1	2	3	4
22010	Rent, Rates and Taxes	2,802.79	86.27
22011	Office maintenance	486.34	558.35
22012	Communication Expenses	432.01	772.30
22020	Books & Periodicals	16.01	12.20
22021	Printing and Stationery	477.55	283.79
22030	Travelling & Conveyance	1,974.10	1,951.75
22040	Insurance	-	-
22050	Audit Fees	-	-
22051	Legal Expenses	288.73	537.79
22052	Professional and other Fees	1,683.48	1,690.40
22060	Advertisement and Publicity	4,353.60	6,685.49
22061	Membership & subscriptions	10.02	5.52
22080	Other Administrative Expenses	1,992.84	1,115.41
<b>Total Administrative Expenses – Expenditure</b>		<b>14,517.47</b>	<b>13,699.27</b>

**Schedule I-12 (b): Operations & Maintenance – Expenditure headwise**

Minor Account Head		Rs in Lakhs	
Code	Particulars	2023-24	2022-23
1	2	3	4
23010	Power & Fuel	17,046.14	17,861.20
23020	Bulk Purchases	0.75	-
23030	Consumption of Stores	-	-
23040	Hire Charges	7,114.88	9,303.40
23050	Repairs & maintenance –Infrastructure Assets	23,892.68	27,089.94
23051	Repairs & maintenance - Civic Amenities	6,933.06	8,257.43
23052	Repairs & maintenance – Buildings	1,385.81	1,202.12
23053	Repairs & maintenance – Vehicles	849.07	1,149.81
23059	Repairs & maintenance – Others	102.59	142.54
23080	Other operating & maintenance expenses	5,856.20	6,076.84
<b>Total Operations &amp; Maintenance Expenses</b>		<b>63,181.18</b>	<b>71,083.28</b>

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

Minor Account Head		Rs in Lakhs	
Code	Particulars	2023-24	2022-23
1	2	3	4
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
24030	Interest on Loans from Government Bodies & Associations	-	-
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	56,200.99	34,919.83
24060	Interest on Bonds	-	-
24070	Bank Charges	13.15	27.78
24080	Other Finance Expenses	-	-
24090	Other Interest	-	174.27
<b>Total Interest &amp; Finance Charges</b>		<b>56,214.14</b>	<b>35,121.88</b>

**Schedule I-14: Programme Expenses [Code No 250]**

Minor Account Head		Rs in Lakhs	
Code	Particulars	2023-24	2022-23
1	2	3	4
25010	Election Expenses	2,699.40	3,214.65
25020	Own Programmes	1,454.78	1,535.69
25030	Share in Programmes of others	536.79	629.82
<b>Total Programme Expenses</b>		<b>4,690.97</b>	<b>5,380.16</b>

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

Minor Account Head		Rs in Lakhs	
Code	Particulars	2023-24	2022-23
1	2	3	4
26010	Grants [give details]	1.87	3.13
26020	Contributions [give details]	-	-
26030	Subsidies [give details]	-	-
<b>Total Revenue Grants, Contributions &amp; Subsidies</b>		<b>1.87</b>	<b>3.13</b>

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

Minor Account Head		Rs in Lakhs	
Code	Particulars	2023-24	2022-23
1	2	3	4
27010	Provisions for Doubtful receivables	-	-
27020	Provision for other Assets	-	-
27030	Revenues written off	-	-
27040	Assets written off	-	-
27050	Miscellaneous Expense written off	-	-
<b>Total Provisions &amp; Write off</b>		<b>-</b>	<b>-</b>

**Schedule I-17: Miscellaneous Expenses [Code No 271]**

Minor Account Head		Rs in Lakhs	
Code	Particulars	2023-24	2022-23
1	2	3	4
27110	Loss on disposal of Assets	-	-
27120	Loss on disposal of Investments	-	-
27130	Decline in Value of Investments	-	-
27180	Other Miscellaneous Expenses	-	-
<b>Total Miscellaneous Expenses</b>		-	-

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

Minor Account Head		Rs in Lakhs	
Code	Particulars	2023-24	2022-23
1	2	3	4
<b>Income</b>			
28010	Taxes	-	-
28020	Other – Revenues	-	-
28030	Recovery of revenues written off	-	-
28040	Other income	-	-
<b>Sub – Total Income (a)</b>		-	-
<b>Expenses</b>			
28050	Refund of Taxes	-	614.49
28060	Refund of Other – Revenues	132.82	89.38
28080	Other Expenses	-	-
<b>Sub – Total Income (b)</b>		<b>132.82</b>	<b>703.87</b>
<b>Total Prior Period (Net) (a-b)</b>		<b>-132.82</b>	<b>-703.87</b>