



नगर परिषद बरगवां (अमलाई)

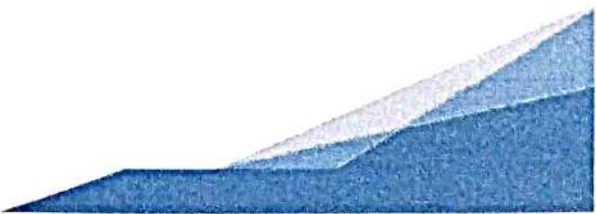
जिला – अनुपपुर (म.प्र.)



अंकेक्षण

वित्तीय वर्ष 2023–24

अंकेक्षण फर्म
राहुल रावत एण्ड कं.
(चार्टर्ड एकाउंटेंट)



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Audit Observation

Balance Sheet as on 31.03.2024

**Income & Expenditure Account as on
31.03.2024**

Bank Reconciliation Statement

MUNICIPAL COUNCIL BARGAWAN (Amlai)

AUDIT OBSERVATIONS

Audit of Revenue

We have checked the revenue resources On the basis of examination of council revenue, our audit observations are as follow -

- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter file of Receipt Book and verified that the money received is deposited timely in respective Bank Account on time.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in deposit the amount of revenue collected.
- Annual recovery sheet was provided and we comment that a good revenue collection was done by the council. Since quarterly sheet is not available so we are unable to comment upon comparison of quarter wise revenue collection.
- No, we have not seemed any Investment on lesser interest rate.
- Receipts & Payments Account, Income & Expenditure Account and Balance Sheet have been provided by the council which has been enclosed with this report. We are only to express our opinion upon them.

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जिला-अनूपपुर (म.प्र.)



Audit of Expenditures

On the basis of examination of several expenses, our audit observations are as follow -

- We covered the Expenditures on the sample basis during the process of Audit.
- We have checked entries in cash book with respective vouchers and found them satisfactory.
- While checking Accountant Cash Book, all the bills and vouchers were satisfactory according to books. However some irregularities were found during the audit of vouchers which were rectified at the time and suggested to pay attention in future.
- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives, acts and rules issued by Government of India/ State Government.
- All the Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such material cases were observed in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.

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Audit of Book Keeping

- We checked the books of accounts which were maintained and provided during the audit by the Municipal Council.
- Double entry accounting system is being practiced by the council so necessary aspects of accounting were found satisfactory.
- Cash book & some of registers/records were found with irregularities regarding maintenance. Observations in respect of records of ULB are as follows –

Accounts Department

Audit observations about accounts department are as follows -

- Bank book, Journal book have not kept by the council which are necessary as per section 6, chapter 2 of Madhya Pradesh Municipal (Accounts and Finance) rule, 2018.
- EMD and SD registers were not found during the audit which should be prepared in a proper format.
- Grant register should be maintained in approved format and duly verified by CMO.
- FDR register was not found during the audit, although FDR file was available for audit.
- Other necessary records have been maintained and found satisfactory.

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Store Department

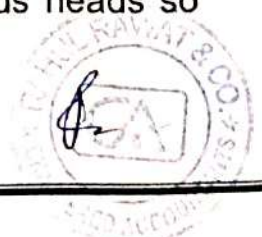
During the examination of stock records, we found that proper records were maintained and balances of items were brought forward from previous year properly. Although at some pages, we found that signatures of recipient of materials were not found.

- As per section 147 (1) under chapter – VI of Madhya Pradesh (Accounts and Finance) Rules, 2018, all movable and immovable Fixed Assets will be recorded in the Fixed Assets Register which was not found during the audit.
- As per section 174 (1) under chapter – VIII of Madhya Pradesh (Accounts and Finance) Rules, 2018, Stock or material will be issued only after obtaining duly authorized demand letter from respective department. We suggest the council to obtain such demand letters for issuing the store material.

Revenue Department

During the examination of revenue records, we found that proper records were maintained and balances of dues were brought forward from previous year properly. Amount collected has been duly deposited on time. As per recovery sheet, a good revenue collection (collectively) has been done. Council must prepare such policies which can be helpful in recovery of revenue from various heads so that council can have much liquidity.

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नगर परिषद, रायसेन (अमलाई)
जिला-भिलाई (म.प्र.)



Water Supply Department

During the examination of water supply records, we found that –

- Record of repairing of motor pumps, hand pumps, pipe lines was maintained in stock register only.
- Chemical usage register was not found during the audit.

Establishment Department

- Charge file or register was not found during the audit. So we are unable to verify the accountability of staff.

Public Works Department

During the examination of PWD records, we observed & suggested that –

- As per section 139 (1) under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Construction register will be maintained by the council which was duly suggested to maintain.
- As per section 139 (2) under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, The council Engineer or PWD in charge has to examine the stock and construction register at least once in 6 months but we have not found such examination during the audit which is suggested to practice.

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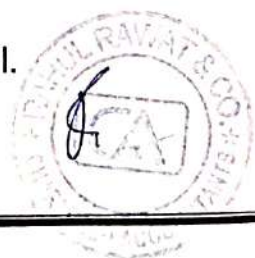


- As per section 141 read with section 138 under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Engineer or department in-charge will have to maintained stock record for recording each and every purchase of materials. During the audit of the PWD department we have suggested to maintain such record for better understanding and maintenance of record. Tender Register was not found during the audit.
- Repairing and maintenance register should be maintained and updated timely.
- Tender register was not maintained by the council.

Audit of Tenders

- During the audit we examined some tender files. On the basis of examination the given files and note sheets attached with the vouchers, we found that tender process has been followed by the council. Although some irregularities were found and suggested to rectify them and pay attention in future properly.
- As per section 121 read with section 86 under chapter-V of Madhya Pradesh Municipal (Accounts & Finance) Rule, 2018, E-tendering must be done in case of purchase costing above one lakh rupees. It is suggested to council to comply with the regulations.
- No Bank guarantee has been received by the council.

मुख्य अडिटर
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Audit of Grants & Loans

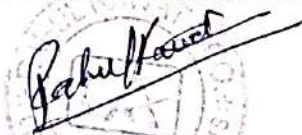
During the audit, we found some observations about grants are as follows -

- We examined all the grants received from the Central/State government and their utilization on sample basis.
- Grants utilization certificates were not found during the course of audit.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital except that all grants have been used for the purpose for which grants have received.
- As per our observation there are no dues towards principal or interest.
- Loan register was not found during the audit.

Date :
UDIN :

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नगर परिषद/बरागवाँ (अमलाई)
जिला-अनूपपुर (म.प्र.)

FOR RAHUL RAWAT & CO.
CHARTERED ACCOUNTANTS


CA RAHUL RAWAT
(Partner)
FRN NO. 025933C

Balance Sheet of Municipal Council Amlai
as on 31st march 2024

	Particulars	Schedule No.	Current Year (Rs)	Previous Year (Rs)
A	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	3,98,42,477.00	2,19,17,181.00
	Earmarked Funds	B-2	-	-
	Reserves	B-3	1,38,64,792.30	3,46,347.00
	Total Reserves and Surplus		5,37,07,269.30	2,22,63,528.00
A2	Grants, Contributions for Specific Purpose	B-4	5,63,07,241.00	4,20,80,904.00
	Loans			
A3	Secured loans	B-5	0.00	0.00
	Unsecured loans	B-6	-	-
	Total Loans		-	-
	TOTAL SOURCES OF FUNDS		11,00,14,510.30	6,43,44,432.00
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		84,00,890.00	3,84,830.00
	Less: Accumulated Depreciation		8,74,723.70	38,483.00
	Net Block		75,26,166.30	3,46,347.00
	Capital work-in-progress		63,38,626.00	-
	Total Fixed Assets		1,38,64,792.30	3,46,347.00
B2	Investments			
	Investment - General Fund	B-12	0.00	0.00
	Investment - Other Funds	B-13	-	-
	Total Investment		-	-
B3	Current assets, loans & advances			
	Stock in hand (Inventories)	B-14	34,115.00	45,897.00
	Sundry Debtors (Receivables)	B-15	43,081.00	38,031.00
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful receivables			
	Prepaid expenses	B-16	10,552.00	12,893.00
	Cash and Bank Balances	B-17	9,69,61,361.00	6,50,71,753.00
	Loans, advances and deposits	B-18	-	-
	Total Current Assets		9,70,49,109.00	6,51,68,574.00
B4	Current Liabilities and Provisions			
	Deposits received	B-7	2,45,525.00	92,000.00

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	Deposit works	B-8	-	-
	Other liabilities (Sundry Creditors)	B-9	4,54,755.00	8,41,504.00
	Provisions	B-10	1,99,111.00	2,36,985.00
	Total Current Liabilities		8,99,391.00	11,70,489.00
B5	Net Current Assets (B3-B4)		9,61,49,718.00	6,39,98,085.00
C	Other Assets	B-19	0.00	0.00
D	Miscellaneous Expenditure (to the extent not written off)	B-20	0.00	0.00
	TOTAL APPLICATION OF FUNDS		11,00,14,510.30	6,43,44,432.00

Notes to the Balance Sheet - Attached

Date :
UDIN :

For Municipal Council Amlai

Accountant

CMO
मुख्य नगर पालिका अधिकारी
नगर परिषद बरगवॉ (अमलाई)
जिला-अनूपपुर (म.प्र.)

FOR RAHUL RAWAT & Co.
Chartered Accountants

Rahul Rawat

CA RAHUL RAWAT
(Partner)
M.no - 439685
FRN No.025933C

Schedule B-1: Municipal (General) Fund (Rs)

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account	Total
310	Balance as per last account					2,19,17,181	2,19,17,181
	Additions during the year						-
31090-02	• Surplus for the year						0.00
	• Transfers					17925296.00	17925296.00
	• Opening Difference						0.00
	Total (Rs.)	0.00	0.00	0.00	0.00	1,79,25,296	17925296.00
	Deductions during the year						
	• Deficit for the year						-
	• Transfers						-
	Total (Rs.)	0.00	0.00	0.00	0.00	-	-
310	Balance at the end of the current year	0.00	0.00	0.00	0.00	3,98,42,477	3,98,42,477

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

Particulars	Special Fund 1	Special Fund 2	Sanchit Nidhi	Pension Fund	General Reserve (Sanchit Nidhi)	Total
(a) Opening Balance					-	-
(b) Additions to the Special Fund						
• Transfer from Municipal Fund					-	-
• Interest/Dividend earned on Special Fund						0.00
• Profit on disposal of Special Fund Investments						0.00
• Appreciation in Value of Special Fund Investments						0.00
• Other addition (Specify nature)						0.00
Total (b)	0.00	0.00	0.00	0.00	-	-
(c) Payments out of funds						
[I] Capital expenditure on						
• Fixed Asset						0.00
• Others						0.00
[II] Revenue Expenditure on						
• Salary, Wages and allowances etc						0.00
• Rent Other administrative charges						0.00
[III] Other:						
• Loss on disposal of Special Fund Investments						0.00
• Diminution in Value of Special Fund Investments						0.00
• Transferred to Municipal Fund					-	0.00
Total ©	0.00	0.00	0.00	0.00	0.00	0.00
Net Balance of Special Funds (a + b) - ©	0.00	0.00	0.00	0.00	-	-

Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
31210	Capital Contribution	3,46,347	1,43,54,686	1,47,01,033	8,36,241	1,38,64,792
31211	Capital Reserve			0.00		0.00
31220	Borrowing Redemption			0.00		0.00
31230	Special Funds (Utilised)			0.00		0.00
31240	Statutory Reserve			0.00		0.00
31250	General Reserve			0.00		0.00
31260	Revaluation Reserve			0.00		0.00
	Total Reserve funds	3,46,347	1,43,54,686	1,47,01,033	8,36,240.70	1,38,64,792

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Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others, specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	1,33,77,170	2,87,03,734	0.00	0.00	0.00	4,20,80,904
(b) Additions to the Grants *						
• Grant received during the year	52,27,976	2,33,53,047				2,85,81,023
• Interest/Dividend earned on Grant Investments						-
• Profit on disposal of Grant						0.00
• Appreciation in Value of Grant						0.00
• Other addition (Specify nature)						0.00
Total (b)	52,27,976	2,33,53,047	0.00	0.00	0.00	2,85,81,023
Total (a + b)	1,86,05,146	5,20,56,781	0.00	0.00	0.00	7,06,61,927
(c) Payments out of funds						
• Capital expenditure on Fixed	1,43,54,686					1,43,54,686
• Capital Expenditure on Other						0.00
• Revenue Expenditure on						
o Salary, Wages, allowances etc.						0.00
o Rent						0.00
• Other:						-
o Loss on disposal of Grant						0.00
o Grants Refunded						0.00
• Other administrative charges						0.00
Total (c)	1,43,54,686	-	0.00	0.00	0.00	1,43,54,686
Net balance at the year end (a+b)- (c)	42,50,460	5,20,56,781	-	-	-	5,63,07,241

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
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		
33060	Other Term Loans		
33070	Bonds & debentures		
33080	Other Loans		
	Total Secured Loans	0.00	0.00

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33110	Loans from Central Government		
33120	Loans from State Government		
33130	Loans from Govt. bodies & Associations		
33140	Loans from international agencies		
33150	Loans from banks & other financial institutions		
33160	Other Term Loans		
33170	Bonds & debentures		
33180	Other Loans		
	Total Unsecured Loans	-	-

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors		
34020	From Revenues	2,45,525	92,000
34030	From staff		
34080	From Others		
	Total deposits received	2,45,525	92,000

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जिला-अनूपपुर (म.प्र.)



Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year (Rs)	Additions during the current year (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the current year (Rs)
34110	Civil Works				0.00
34120	Electrical works				0.00
34180	Others				0.00
	Total of deposit works	0.00	0.00	0.00	0.00

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors		
35011	Employee Liabilities	2,90,872.00	4,58,926
35012	Interest Accrued and Due		
35020	Accrued Payable	1,63,883	3,82,578
35030	Government Dues Payable		
35040	Refunds Payable		
35041	Advance Collection on Revenue		
35080	Others		
	Total Other liabilities (Sundry Creditors)	4,54,755.00	8,41,504

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	1,99,111	2,36,985
36020	Provision for interest		
36030	Provision for Other Assets		
	Total Provisions	1,99,111	2,36,985

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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6			9	10	11	12
41.010	Land				-				0.00	-	-
41.011	Lakes				-				0.00	-	-
41.020	Buildings				-				-	-	-
	Infrastructure Assets										
41.030	• Roads and Bridges				-				-	-	-
41.031	• Sewerage and drainage				-				-	-	-
41.032	• Water ways				-				-	-	-
41.033	• Public Lighting				-				-	-	-
41.034	• Sanitation & SWM				-				-	-	-
41.040	• Plants & Machinery		3,88,854		3,88,854		38,885		38,885	3,49,969	-
41.050	• Vehicles		59,86,740		59,86,740		5,98,674		5,98,674	53,88,066	-
41.060	• Office & other equipment	3,84,830	5,87,776		9,72,606	38,483	93,412		1,31,895	8,40,711	3,46,347
41.070	• Furniture, fixtures, fittings and electrical appliances		96,530		96,530		9,653		9,653	86,877	-
4.180	• Other fixed assets		9,56,160		9,56,160		95,616	-	95,616	8,60,544	-
	Total	3,84,830	80,16,060	0.00	84,00,890	38,483	8,36,241	0.00	8,74,724	75,26,166	3,46,347
41.210	Work-in-progress		63,38,626		63,38,626				0.00	63,38,626	-
	Total	3,84,830	1,43,54,686	-	1,47,39,516	38,483	8,36,241	0.00	8,74,724	1,38,64,792	3,46,347

मुख्य नगर पालिका झांझार
नगर परिषद बरगवो (अमलाई)
बिला-अनूपपुर (म.प्र.)



Schedule B-12: Investments - General Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42010	• Central Government Securities				
42020	• State Government Securities				
42030	• Debentures and Bonds				
42040	• Preference Shares				
42050	• Equity Shares				
42060	• Units of Mutual Funds				
42070	• Other Investments				
	Total of Investments General Fund		0.00	0.00	0.00

Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42110	• Central Government Securities				
42120	• State Government Securities				
42130	• Debentures and Bonds				
42140	• Preference Shares				
42150	• Equity Shares				
42160	• Units of Mutual Funds				
42170	• Other Investments	FDR	-	-	
	Total of Investments Other Fund		-	-	-

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
43010	Stores	34,115	45,897
43020	Loose Tools		
43080	Others		
	Total Stock in hand	34,115	45,897

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जिला-अनूपपुर (म.प्र.)



Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
43110	Receivables for Property Taxes				
	Less than 5 years	8,639		8,639	8,119
	More than 5 years*			-	
	Sub - total	8,639	0.00	8,639	8,119
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	8,639	0.00	8,639	8,119
43120	Receivable of Other Taxes				
	Less than 3 years	5,992		5,992	5,542
	More than 3 years*				
	Sub - total	5,992	0.00	5,992	5,542
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	5,992	0.00	5,992	5,542
43130	Receivables for Fees and User Charges				
	Less than 3 years	28,450		28,450	24,370
	More than 3 years*				
	Sub - total	28,450	0.00	28,450	24,370
43140	Receivables from Other Sources				
	Less than 3 years	-		-	-
	More than 3 years*				
	Sub - total	-	0.00	-	-
43150	Receivables from Government				
	Sub - total	0.00	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	43,081	0.00	43,081	38,031

Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment		
44020	Administrative	10,552	12,893
44030	Operations & Maintenance		
	Total Prepaid expenses	10,552	12,893

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नगर परिषद वरगवों (अमलाई)
जिला-अनूपपुर (म.प्र.)



Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010	Cash		
45020	Balance with Bank - Municipal Funds		
45021	Nationalised Banks		
45022	Other Scheduled Banks	9,69,61,361	6,50,71,753
45023	Scheduled Co-operative Banks		
45024	Post Office		
	Sub-total	9,69,61,361	6,50,71,753
45040	Balance with Bank - Special Funds		
45041	Nationalised Banks		-
45042	Other Scheduled Banks		-
45043	Scheduled Co-operative Banks		
45044	Post Office		
	Sub-total	-	-
45060	Balance with Bank - Grant Funds		
45061	Nationalised Banks		
45062	Other Scheduled Banks		
45063	Scheduled Co-operative Banks		
45064	Post Office		
	Sub-total	-	-
	Total Cash and Bank balances	9,69,61,361	6,50,71,753

Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
46010	Loans and advances to employees			-	-
46020	Employee Provident Fund Loans				0.00
46030	Loans to Others				0.00
46040	Advance to Suppliers and Contractors				0.00
46050	Advance to Others				0.00
46060	Deposit with External Agencies	0.00			0.00
46080	Other Current Assets				0.00
	Sub -Total	-	0.00	-	-
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				0.00
	Total Loans, advances, and deposits	-	0.00	-	-

मुख्य नगर पालिका अफिसरी
 नगर परिषद बरगवॉ (अमरावती)
 जिला-अनूपपुर (म.प्र.)



Schedule B-18 (a): Accumulated Provisions against Loans, Advances, and Deposits

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
46110	Loans to Others		
46120	Advances		
46130	Deposits		
Total Accumulated Provision		0.00	0.00

Schedule B-19: Other Assets

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
47010	Deposit Works		
47020	Other asset control accounts		
Total Other Assets		0.00	0.00

Schedule B-20: Miscellaneous Expenditure (to the extent not written off)

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
48010	Loan Issue Expenses		
48020	Discount on Issue of Loans		
48030	Others		
Total Miscellaneous expenditure		0.00	0.00

Date :
UDIN :


मुख्य नगर पालिका अधिकारी
नगर परिषद बरगवॉ (अमलाई)
जिला-अनूपपुर (म.प्र.)

FOR RAHUL RAWAT & Co.
Chartered Accountants


CA RAHUL RAWAT

(Partner)
M.no - 439685
FRN No.025933C

Municipal Council Amlai (M.P.)
INCOME AND EXPENDITURE STATEMENT
For the period from 1 April 2023 to 31 March 2024

	Item/ Head of Account	Schedule No	Current Year (Rs)	Previous Year (Rs)
A	INCOME			
	Tax Revenue	IE-1	77,340	1,39,201
	Assigned Revenues & Compensation	IE-2	2,75,69,542	2,55,93,243
	Rental Income from Municipal Properties	IE-3	2,44,810	52,275
	Fees & User Charges	IE-4	5,34,074	67,102
	Sale & Hire Charges	IE-5	2,10,000	70,000
	Revenue Grants, Contributions & Subsidies	IE-6	8,36,241	38,483
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	20,07,103	5,60,511
	Other Income	IE-9	-	-
	Total - INCOME		3,14,79,110	2,65,20,815
B	EXPENDITURE			
	Establishment Expenses	IE-10	48,58,835	18,36,529
	Administrative Expenses	IE-11	7,49,772	5,67,707
	Operations & Maintenance	IE-12	64,21,867	26,67,191
	Interest & Finance Expenses	IE-13	-	-
	Programme Expenses	IE-14	6,38,847	8,52,779
	Revenue Grants, Contributions & subsidies	IE-15	-	-
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	48,252	1,23,630
	Depreciation		8,36,241	38,483
	Total - EXPENDITURE		1,35,53,814	60,86,319
C	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)</i>		1,79,25,296	2,04,34,496
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)</i>		1,79,25,296	2,04,34,496
F	Less: Transfer to Reserve Funds		-	-
G	<i>Net balance being surplus/ deficit carried over to Municipal Fund (E-F)</i>		1,79,25,296	2,04,34,496

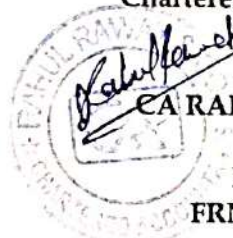
Date :
UDIN :

For Municipal Council Amlai

Chief Municipal Officer

मुख्य नगर पालिका अधिकारी
नगर परिषद बरगवों (अमलाई)
जिला-अनूपपुर (म.प्र.)

FOR RAHUL RAWAT & Co.
Chartered Accountants



CA RAHUL RAWAT
(Partner)

M.no - 439685
FRN No.025933C

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	2,520	16,001
11002	Water tax	74,820	1,20,000
11003	Sewerage Tax		
11004	Conservancy Tax		
11005	Lighting Tax		
11006	Education tax		
11007	Vehicle Tax		
11008	Tax on Animals		
11009	Electricity Tax		
11010	Professional Tax		
11011	Advertisement tax		
11012	Pilgrimage Tax		
11013	Export Tax		
11051	Octroi & Toll		
11080	Other taxes		3,200
	Sub-total	77,340	1,39,201
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	77,340	1,39,201

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

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
11090-01	Property taxes		
11090-11	Other Tax		
	Total refund and remission of tax revenues	-	-

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year (Rs.)	Current Year (Rs.)
12010	Taxes and Duties collected by others	1,81,527	
12020	Compensation in lieu of Taxes / duties	2,73,88,015	2,55,93,243
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	2,75,69,542	2,55,93,243

मुख्य नगर पालिका अधिकारी
नगर परिषद बरगवॉ (अमलाई)
जिला-अनूपपुर (म.प्र.)



Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Current Year (Rs.)
13010	Rent from Civic Amenities	2,44,810	52,275
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		
13040	Rent from lease of lands		
13080	Other rents		
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	2,44,810	52,275

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

Account Code.	Particulars	Current Year (Rs.)	Current Year (Rs.)
14010	Empanelment & Registration Charges		
14011	Licensing Fees	2,00,173	
14012	Fees for Grant of Permit		
14013	Fees for Certificate or Extract	974	650
14014	Development Charges		
14015	Regularization Fees		
14020	Penalties and Fines		
14040	Other Fees	3,19,847	66,452
14050	User Charges	5,880	
14060	Entry Fees		
14070	Service / Administrative Charges	7,200	
14080	Other Charges		
	Sub-Total	5,34,074	67,102
14090	Less: Rent Remission and Refunds		
	Sub-total	-	-
	Total income from Fees & User Charges	5,34,074	67,102

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
15010	Sale of Products		
15011	Sale of Forms & Publications	2,10,000	70,000
15012	Sale of stores & scrap		
15030	Sale of Others		
15040	Hire Charges for Vehicles		
15041	Hire Charges for Equipment		
	Total Income from Sale & Hire charges - income head-wise	2,10,000	70,000

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जिला-अनूपपुर (म.प्र.)



Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
16010	Revenue Grant		
16020	Re-imbursement of expenses		
16030	Contribution towards schemes	8,36,241	38,483
	Total Revenue Grants, Contributions & Subsidies	8,36,241	38,483

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
17010	Interest on Investments		
17020	Dividend		
17030	Income from projects taken up on commercial basis		
17040	Profit in Sale of Investments		
17080	Others		
	Total Income from Investments	-	-

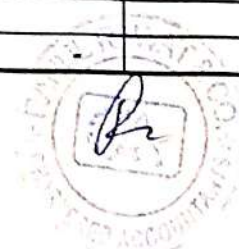
Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
17110	Interest from Bank Accounts	20,07,103	5,60,511
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	20,07,103	5,60,511

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
18010	Deposits Forfeited		
18011	Lapsed Deposits		
18020	Insurance Claim Recovery		
18030	Profit on Disposal of Fixed assests		
18040	Recovery from Employees		
18050	Unclaimed Refund/ Liabilities		
18060	Excess Provisions written back		
18080	Miscellaneous Income		
	Total Other Income	-	-

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जिला-अनूपपुर (म.प्र.)



Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
21010	Salaries, Wages and Bonus	41,49,605	18,19,594
21020	Benefits and Allowances	6,67,500	16,935
21030	Pension	41,730	
21040	Other Terminal & Retirement Benefits		
	Total establishment expenses	48,58,835	18,36,529

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
22010	Rent, Rates and Taxes		
22011	Office maintenance	85,994	
22012	Communication Expenses	9,269	
22020	Books & Periodicals	10,247	1,16,220
22021	Printing and Stationery	1,77,713	1,53,311
22030	Traveling & Conveyance		
22040	Insurance		
22050	Audit Fees	31,500	
22051	Legal Expenses		
22052	Professional and other Fees	61,059	1,17,424
22060	Advertisement and Publicity	3,51,490	1,80,752
22061	Membership & subscriptions		
22080	Other Administrative Expenses	22,500	
	Total administrative expenses	7,49,772	5,67,707

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
23010	Power & Fuel	9,84,111	5,60,307
23020	Bulk Purchases	33,37,372	10,29,300
23030	Consumption of Stores		
23040	Hire Charges	3,39,367	1,21,412
23050	Repairs & maintenance -Infrastructure Assets	6,88,012	6,86,163
23051	Repairs & maintenance - Civic Amenities		
23052	Repairs & maintenance - Buildings	5,79,418	
23053	Repairs & maintenance - Vehicles	37,490	27,834
23054	Repairs & maintenance - Furniture		
23055	Repairs & maintenance - Office Equipments	35,408	28,376
23056	Repairs & maintenance -Electrical Appliances		2,13,799
23057	Repairs & maintenance - Plant & Machinery	1,49,475	
23059	Repairs & maintenance - Others		
23080	Other operating & maintenance expenses	2,71,214	
	Total operations & maintenance	64,21,867	26,67,191

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जिला-अनूपपुर (म.प्र.)



Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
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		
24060	Other Interest		
24070	Bank Charges		
24080	Other Finance Expenses		
	Total Interest & Finance Charges	-	-

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
25010	Election Expenses		
25020	Own Programs	4,89,028	8,52,779
25030	Share in Programs of others	1,49,819	
	Total Programme Expenses	6,38,847	8,52,779

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
26010	Grants [specify details]		
26020	Contributions [specify details]		
26030	Subsidies [specify details]		
	Total Revenue Grants, Contributions & Subsidies	-	-

Schedule IE-15: Provisions and Write off

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
27010	Provisions for doubtful receivables		
27020	Provision for other Assets		
27030	Revenues written off		
27040	Assets written off		
27050	Miscellaneous Expense written off		
	Total Provisions & Write off	-	-

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 नगर परिषद धरगवॉ (अमलाई)
 जिला-अनूपपुर (म.प्र.)



Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
27110	Loss on disposal of Assets		
27120	Loss on disposal of Investments		
27180	Other Miscellaneous Expenses	48,252	1,23,630
	Total Miscellaneous expenses	48,252	1,23,630

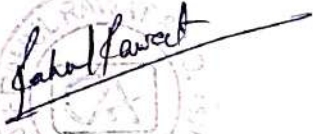
Schedule IE-18: Prior Period Items (Net)

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
	Income	-	-
18510	Taxes	-	-
18520	Other - Revenues	-	-
18530	Recovery of revenues written off		
18540	Other income		
	Sub - Total Income (a)	-	-
	Expenses		
28550	Refund of Taxes	-	-
28560	Refund of Other Revenues		
28580	Other Expenses		
	Sub - Total Income (b)	-	-
	Total Prior Period (Net) (a-b)	-	-

Date :
UDIN :

मुख्य नगर पालिका अधिकारी
नगर परिषद बरगवॉ (अमलाई)
जिला-अनूपपुर (म.प्र.)

FOR RAHUL RAWAT & Co.
Chartered Accountants


CA RAHUL RAWAT
(Partner)
M.no - 439685
FRN No.025933C

Municipal Council Amlal (M.P.)
Receipts and Payments Account
For the period from 1 April 2023 to 31 March 2024

Account Code	Head of Account	Current Period Amount	Previous Year	Account Code	Head of Account	Current Period Amount	Previous Year
	Opening Balances Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	6,50,71,753					
	Operating Receipts				Operating Payments		
110	Tax Revenue	38,270	1,01,170	210	Establishment Expenses	48,58,835	13,77,603
120	Assigned Revenues & Compensations	2,75,69,542	2,55,93,243	220	Administrative Expenses	7,47,431	5,80,600
130	Rental income from Municipal Properties	2,44,810	52,275	230	Operations and Maintenance	56,43,718	20,37,137
140	Fees & User Charges	5,68,094	67,102	240	Interest & Finance Charges		
150	Sale & Hire Charges	2,10,000	70,000	250	Programme Expenses	6,38,847	8,52,779
160	Revenue Grants, Contributions & Subsidies			260	Revenue Grants, Contributions & Subsidies		
170	Income from Investments			271	Other Expenses	48,252	1,23,630
171	Interest Earned	20,07,103	5,60,511				
180	Other Income						
	Non-Operating Receipts-				Non-Operating Payments		
310	Municipal Fund			310	Municipal Fund		
320	Grants and contribution for specific purposes	2,85,81,023	4,43,55,967	320	Refund of Grants		
330	Loans Received			340	Refund of Deposits	60,000	
340	Deposits Received	2,13,525	92,000	330	Secured Loans		
				35020	Recoveries Payable	11,53,116	56,388
350	Other Liabilities			35011	Employee Liabilities		
360	Provision			35010	Creditors		
431	Sundry debtors			360	Provisions	37,874	
460	Loans, Advances & Deposit			410	Acquisition / Purchase of Fixed Assets	80,16,060	3,84,830
470	Other Assets			412	Capital WIP	63,38,626	
				460	Loan & Advance		
				421	Investments - General Fund		
					Totalling Mistake		4,07,548
					Closing Balances Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	9,69,61,361	6,50,71,753
	TOTAL	12,45,04,120	7,08,92,268		TOTAL	12,45,04,120	7,08,92,268

Date :
UDIN :

Chief Municipal Officer

Accountant

मुख्य नगर पालिका अमल
नगर परिषद बरगवों (अमल)
जिला-अनूपपुर (म.प्र.)

FOR RAHUL RAWAT & Co.
Chartered Accountants

Rahul Rawat

CA RAHUL RAWAT
(Partner)
M.no - 439685
FRN No.025933C

MUNICIPAL COUNCIL AMLAI
District-Anuppur (M.P)
01.April.23 to 31.March.24

S.No	Name of Bank	Account No	Bank Balance		Cash Book Balance	
			Opening Balance	Closing Balance	Opening Balance	Closing Balance
1	State Bank of India	41103919716	6,50,71,753.00	9,69,61,361.00	6,50,71,753.00	9,69,61,361.00
			6,50,71,753.00	9,69,61,361.00	6,50,71,753.00	9,69,61,361.00

मुख्य नगर पालिका अधिकारी
नगर परिषद बरगवों (अमलाई)
जिला-अनूपपुर (म.प्र.)

