AUDIT REPORT

OF

MUNICIPAL COUNCIL BEGUMGANJ, DISTRICT - RAISEN

FOR

THE YEAR ENDING 31st MARCH 2024

PRAMOD K. SHARMA & CO.
Chartered Accountants

HEAD OFFICE :11&12, IInd Floor, Sarnath Commercial Complex, Opp.Board Office, Shivaji Nagar, Bhopal - 462016
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AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL BEGUMGANJ, DISTRICT RAISEN** for the year ended 31st March 2024, which is in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below:

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.

2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.

3. In our opinion and to the best of our information and according to explanations given to us, the said accounts give a true and fair view in respect of Balance Sheet, Income & Expenditure and Receipt & Payment Account for the year ending as on 31st March 2024.

Date:- 16/09/2024
Place:- Bhopal

For PRAMOD K SHARMA & CO.
CHARTERED ACCOUNTANTS

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

CA Arvind Sahu
(Partner)
Mem. No. : 421650; FRN: 007857C
UDIN: 24421650BKDFAH7047

MUNICIPAL COUNCIL BEGUMGANJ
AUDIT OBSERVATION

Audit of Revenue:

- We have audit all the resources of revenue
- Yes, we checked all the Revenue receipt from the counter file of Receipt Book and verified that the money received is also deposited in respected Bank Account.
- 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 the Revenue Receipt and also deposited to the Bank time to time.
- Cash Book has been verified with Receipts and payments vouchers & ROKARIYA receipts cash book.
- No, Lapses in the Revenue Recovery and the payment has been done Quarterly and Monthly.
- No FDR has been created during the Year.
- We have not seemed any Investment on lesser interest rate.

Audit of Expenditure:

- We covered all the Expenditure during the process of Audit.
- While checking the Cashier Cash Book and Accountant Cash Book, all the bills and voucher are correct according to books however there are some little mistake are observed they are as follow :
    - GST TDS & TDS was not deducted on Some Bills.
- No mistake we found in monthly balance of the Cash Book.
- We verified that Expenditure of Particular schemes were not over Budget and expended according to guideline, directives, acts and rules issued by Government of India/ State Government.

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- All the Expenses were under financial propriety and the Expenditure is according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such cases occurred in which appropriate section has not been taken, hence there is no need to report the instances to Commissioner/CMO.
- All Utilization certificates has been checked with expenses vouchers and tallied with income & expenditure records.
- As per the ULB guideline if the Fire Brigade going outside of Municipal Area there is some decide amount which has to be paid by the other MC/GP is not taken by the ULB.

Audit of Book Keeping:

- We checked all the books of accounts which maintained by the Municipal Council. As per stock register entries are done.
- All registers have been maintained properly.
- There are no any Advances given to the employee During the Year.
- Bank reconciliation statement has been prepared by Municipal Council.
- All Receipts and payments have been entered in Grant Register.
- Grants register was not complete.
- Fixed Assets has prepared properly. .
- We examine and reconcile all the accounts of receipts and payments of fund for special purpose.
- Totaling & Closing of Main Cash Book has not been done on daily basis.
- All Cash Books of Other Schemes has not completed.

Audit of FDR's:

- We have checked all the FDR and reconciled the fund out of which such FDRs were prepared.
- NO FDRs/TDRs are kept at low rate of interest than the prevailing rate of interest.
- FDR's Interest Entries has been passed at the time of maturity of FDR.

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Audit of Tender's:

- We examine all the Tenders/bids documents invited by ULB's.
- All the Tenders have followed competitive tendering procedures.
- During the process of Audit we found that tender fee has been received and performance guarantee both during the construction and maintenance guarantee has received and verified.
- No Bank guarantee has been received.
- Contract closures is also be verified and Security Money return to contractor.

Audit of Grant's & Loans:

- Municipal council has received grant from Central Govt.
- We examine all the grants receive from the State government and its utilization.
- Neither Assets/Physical Infrastructure has been generated out of Loan taken in the current financial year.
- During 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 use for the purpose for which grants have received.

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ABSTRACT SHEET FOR REPOTION ON AUDIT PARAS FOR FINANCIAL YEAR 2023-24

NAME OF ULB : - MUNICIPAL COUNCIL BEGUMGANJ
NAME OF AUDITOR :- CA ARVIND SAHU

Sr No.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
1	Audit of Revenue	Receipts in Rs.				
		2022-23	2023-24	% of Growth		
	A. REVENUE COLLECTION					
a.	Property Tax	37,05,441.00	19,42,010.00	-47.59%	Revenue collection by MC was negative in comparision with the previous FY 2022-23 .	Council Should keen focus & strict the team towards collection of revenue to increase there growth in the up coming year.
b.	Consolidated Tax	13,16,589.00	12,87,582.00	-2.20%	Revenue collection by MC was negative in comparision with the previous FY 2022-23 .	Council Should keen focus & strict the team towards collection of revenue to increase there growth in the up coming year.
c	Eduction Cess	8,78,907.00	4,49,856.00	-48.82%	Revenue collection by MC was negative in comparision with the previous FY 2022-23 .	Council Should keen focus & strict the team towards collection of revenue to increase there growth in the up coming year.

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d	Development Cess	9,70,477.00	4,86,104.00	-49.91%	Revenue collection by MC was negative in comparision with the previous FY 2022-23 .	Council Should keen focus & strict the team towards collection of revenue to increase there growth in the up coming year.
	TOTAL (A)	68,71,414.00	41,65,552.00			

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	B. NON REVENUE COLLECTION					
a.	Rent of Land & Buliding	3,87,820.00	13,84,914.00	257.10%	Revenue collection by MC was positive in comparision with the previous FY 2022-23 .	Council Should keep on working towards collection of revenue to maintain there growth in the up coming year.
b.	Water Tax	29,29,146.00	32,22,279.00	10.01%	Revenue collection by MC was positive in comparision with the previous FY 2022-23 .	Council Should keep on working towards collection of revenue to maintain there growth in the up coming year.
c.	Solid Wastage Management			-	-	-
d.	Other Fees & Taxes	46,28,969.00	53,40,952.00	15.38%	Revenue collection by MC was positive in comparision with the previous FY 2022-23 .	Council Should keep on working towards collection of revenue to maintain there growth in the up coming year.
	TOTAL (B)	79,45,935.00	99,48,145.00			
	GRANT TOTAL (A) + (B)	1,48,17,349.00	1,41,13,697.00			

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Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	01. Some Voucher are found without signed by CMO / President . 02. In some cases we found that council has purchased material from unregistered firms. 03. Some Vouchers are not found at the time of Audit. 04. Some Vouchers are found without Note sheet.	There were some discrepancies observed, they are as follow : • GST TDS & TDS has not been deducted on Some Bills.	01. Council should properly follow the purchase rules. 02. Voucher must be signed by the cncerned officer. 03. Council should purchase material through registered dealer and through proper vaild bill. 04.Sanctioned letter should be attached with Voucher.
3	Audit of Book Keeping	01. Proper Registers which are required to maintained were not found in PWD Department. 02 Book of Account of accounts department were properly Maintained. 03 Store Deptt. : Demand letters were not found for any material as water supply. 04 Fixed Assets Register was not maintained. 05. Charge List & Register were not prepared by the council.	01. Some Record are not Prepared & Maintained by the ULB :- • Main Cash Book is closing on daily basis. • Other Scheme Cash Books is not upto date. • Grant Register.	01. Council should Maintained All Books of account which are mandatory as per ULB guidelines.
4	Audit of FDRs	Fixed Deposit was available at the end of the year.	FDR Renewed timely but it can be funded at higher rate of interest.	Council should collect quotations from all the banks for better rate of interest on FDR.

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5	Audit of Tenders / Bids	We examine some Tenders/bids documents. Recored of Tender File are Proper Maintained.	01. All the Tenders have followed competitive tendering procedures 02.During the process of Audit we found that tender fee has been received and performance guarantee both during the construction and maintenance guarantee has received and verified. 03. No Bank guarantee has been received.	Record of Tender File & wids documents should be Properly Maintained.
6	Audit of Grants & Loans	01. Grants Register Was Incomplete. 02. Some Payments were made more than grant amount received.	01.Municipal council has received and utilised grant from Central Govt. 02. Grant Register was found without detail of opening balances, closing balances & amount which paid excessively, form which head it head adjusted. 03. We examine all the grants receive from the State government and its utilization. 04. During 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 use for the purpose for which grants have received.	Grants Register must be Prepared as per ULB apporved format.
7	Incidences relating to diversion of fund from Capital receipts/ grants / Loans to Revenue Nature Expenditure and from one scheme / Project to another	We didn't found any Incidences relating to diversion of funds from Capital Receipts\Grants\Loans to Revenue Nature Expenditure and from one Scheme to another.	No any fund diverson was found	Council must not use any fund other than objective which was sanctioned for

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8	Any Other			
a.	Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	564.60%	Revenue expenses are very high in comparation of revenue income	Council should seariously take action to increase revenue collection
b	Percentage of Capital Expenditure with respect to total Expenditure	34.46%	Capital expenditures occupied very much low part of expenditures	Council should make efforts for more capital exp. For the devlopment of council.

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MUNICIPAL COUNCIL BEGUMGANJ
RECEIPTS & PAYMENTS ACCOUNT
For the period from 1 April 2023 to 31 March 2024

RECEIPTS	CURRENT YEAR	PREVIOUS YEAR
Opening Balance		
Cash in Hand		-
Cash in Bank	14,59,22,224	12,60,35,357
Tax Revenue		
Water Tax	32,22,279	29,29,146
Consolidated Tax	12,87,582	13,16,589
Property Tax	19,42,010	37,05,441
Town Development Cess	4,86,104	9,70,477
Education Cess	4,49,856	8,78,907
Sewerage Tax		2,61,574
Tax on Animals		3,440
Assigned Revenues & Compensation		
Stamp Value	28,28,943	
Compensation in lieu of Octroi	3,36,99,146	3,63,98,845
Compensation in lieu of Pilgrim Tax		2,39,335
Compensation in lieu of Export Tax		2,80,000
Rental Income from Municipal Properties		
Rent from Market	2,51,810	3,11,020
Mutation Fee	1,18,694	76,800
Rent from Shops	8,09,850	
Aisthai Dakhal	2,04,560	
Fees & Charges		
Empanelment & Registration Charges	1,000	7,110
Licencing Fee	4,480	
Fee for Certificate or Extract	368	2,890
Devlopment Charges		
Penalty & Fines	1,200	2,100
Other Fee	7,56,280	13,12,328
User Charges	2,600	13,020
Entry Fee	71,900	30,26,507
Sale & Hire Charges		
Sale of Tender Paper	14,27,186	1,58,000
Sale of Flags		67,100
Sale to Stores & Scrap	3,600	90,000
Hire Charges of Vehicles	4,500	
Other Income		
Interest on FDR		
Interest on Bank A\Cs	17,98,568	15,06,214
Other Income	12,69,270	
Grants, Contributions & Subsidies Rec.	7,80,99,161	6,87,16,549
Deposits	13,60,000	6,65,200

PAYMENTS	CURRENT YEAR	PREVIOUS YEAR
Establishment Expenses		
Salaries, Wages and Bonus	3,40,08,954	2,86,61,278
Benefits And Allowances	7,88,400	3,97,040
Other Terminal & Retirement Benefits	61,96,045	42,10,901
Administrative Expenses		
Office maintenance	17,000	15,335
Communication Expenses	4,23,266	-
Printing and Stationery	3,33,215	7,67,800
Traveling & Conveyance	24,21,863	24,72,814
Insurance Exp.	-	88,026
Audit Fees	76,700	76,700
Legal Expenses	15,000	23,210
Professional and other Fees	2,74,430	5,36,240
Advertisement and Publicity	18,59,967	7,13,686
Other Administrative Expenses	36,125	4,38,269
Operations & Maintenance		
Raw Water	18,51,824	
Electricity Charges of Waterways & Street Lights	1,28,73,668	1,12,29,348
Hire Charges Vehical & Machinery	4,08,043	5,46,636
R&M - Buildings	3,73,974	2,73,188
R&M - Roads	32,20,593	2,95,380
R&M - Drains	1,48,884	7,35,047
R&M - Water Ways	42,950	6,82,770
R&M - Plant & Machinery	8,99,371	29,535
R&M - Vehicles	7,55,274	4,63,253
R&M - Furniture		-
R&M - Office & Other Equipments	60,682	55,685
R&M - Others		16,10,022
R&M - Park & Nursery	2,120	18,59,121
R&M - Tenching Ground	2,34,400	
R&M - Public toilets	38,870	-
Consumption of Electric Material	71,00,527	44,79,024
Garbage & Clearance Expenses	31,63,935	99,35,201
Consumption of Waterways Material	20,59,863	36,70,057
Other O&M Exp.		5,13,260
Own Programme Exp.		
Election Expenses	74,052	1,87,745
Own Programme Exp.	16,55,648	28,74,929
Fixed Asstes		
Buildings	42,06,568	69,02,731
Road & Bridges	2,99,52,788	16,04,128
Sewerage And Drainage	34,98,736	15,49,690
Public Lighting		2,93,015
Sanitation and Solid Waste Management System	14,27,390	10,70,457
Plant & Machinery	3,85,201	8,41,083
Vehicles		15,84,348
Office & Other Equipments	9,81,085	4,90,542
Furniture & Fixtures		11,11,508
Other Fixed Assets		32,80,546
Statues	9,72,322	14,59,120
Capital work-in-progress	13,62,708	22,43,902
Loan & Finance		
Bank Charges	7,384	42,097
Revenue ,Grant & Contribution & Subsidies	1,01,63,000	8,00,000
Refund of Deposits	17,500	38,000

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PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

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			Provisions	11,42,471	5,51,963
			Municipal Funds	-	13,47,095
			Closing Balance		
			Cash in Hand	-	-
			Cash in Bank	14,04,90,375	14,59,22,224
TOTAL	**27,60,23,171**	**24,89,73,949**	**TOTAL**	**27,60,23,171**	**24,89,73,949**

FOR PRAMOD K SHARMA & CO.
Chartered Accountants

CA ARVIND SAHU
M. NO. 421650
Partner

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

For Municipal Council Begumganj

Accounts Officer
मुख्य लिपिक/लेखापाल
नगर पालिका परिषद, बेगमगंज

CMO
नगर पालिका परिषद, बेगमगंज

Municipal Council Begamganj
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	1,33,40,035	1,13,81,460
	Assigned Revenues & Compensation	IE-2	3,65,28,089	3,69,18,180
	Rental Income from Municipal Properties	IE-3	13,25,897	15,87,820
	Fees & User Charges	IE-4	8,37,828	43,63,955
	Sale & Hire Charges	IE-5	14,35,286	3,15,100
	Revenue Grants, Contributions & Subsidies	IE-6	7,21,53,578	5,74,26,980
	Income from Investments	IE-7	6,48,722	5,40,000
	Interest Earned	IE-8	17,98,568	15,06,214
	Other Income	IE-9	12,69,270	-
	Total - INCOME		**12,93,37,273**	**11,40,39,709**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	4,09,93,399	3,59,30,287
	Administrative Expenses	IE-11	54,57,566	51,55,225
	Operations & Maintenance	IE-12	3,45,57,665	3,76,71,674
	Interest & Finance Expenses	IE-13	7,384	42,097
	Programme Expenses	IE-14	17,29,700	30,62,674
	Revenue Grants, Contributions & subsidies	IE-15	1,01,63,000	8,00,000
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation		3,58,98,243	3,09,66,438
	Total - EXPENDITURE		**12,88,06,957**	**11,36,28,395**
C	***Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)***		5,30,316	4,11,314
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	***Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)***		**5,30,316**	**4,11,314**
F	**Less: Transfer to Reserve Funds**		4,52,377	3,76,949
G	***Net balance being surplus/ deficit carried over to Municipal Fund (E-F)***		**77,939**	**34,365**

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PRAMOD K. SHARMA & CO.
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Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	60,04,812	29,16,446
11002	Water tax	46,86,065	73,00,000
11003	Sewerage Tax		2,61,574
11004	Conservancy Tax		
11005	Lighting Tax		
11006	Education tax		
11007	Vehicle Tax		3,440
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	26,49,158	9,00,000
	Sub-total	**1,33,40,035**	**1,13,81,460**
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	**1,33,40,035**	**1,13,81,460**

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

Account Code	Particulars	Current Year (Rs.)	Previous 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.)	Previous Year (Rs.)
12010	Taxes and Duties collected by others	28,28,943	
12020	Compensation in lieu of Taxes / duties	3,36,99,146	3,69,18,180
12030	Compensations in lieu of Concessions		
	Total assigned revenues & compensation	**3,65,28,089**	**3,69,18,180**

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Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
13010	Rent from Civic Amenities	11,25,097	15,87,820
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		
13040	Rent from lease of lands	2,00,800	
13080	Other rents		
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	**13,25,897**	**15,87,820**

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

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14010	Empanelment & Registration Charges	1,000	7,110
14011	Licensing Fees	4,480	
14012	Fees for Grant of Permit		
14013	Fees for Certificate or Extract	368	2,890
14014	Development Charges		
14015	Regularization Fees		
14020	Penalties and Fines	1,200	2,100
14040	Other Fees	7,56,280	13,12,328
14050	User Charges	2,600	13,020
14060	Entry Fees	71,900	30,26,507
14070	Service / Administrative Charges		
14080	Other Charges		
	Sub-Total	**8,37,828**	**43,63,955**
14090	Less: Rent Remission and Refunds		
	Sub-total	-	-
	Total income from Fees & User Charges	**8,37,828**	**43,63,955**

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
15010	Sale of Products	3,600	67,100
15011	Sale of Forms & Publications	14,27,186	1,58,000
15012	Sale of stores & scrap		90,000
15030	Sale of Others		
15040	Hire Charges for Vehicles	4,500	
15041	Hire Charges for Equipment		
	Total Income from Sale & Hire charges - income head-wise	14,35,286	3,15,100

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Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grant	7,21,53,578	5,74,26,980
16020	Re-imbursement of expenses		
16030	Contribution towards schemes		
	Total Revenue Grants, Contributions & Subsidies	7,21,53,578	5,74,26,980

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17010	Interest on Investments	6,48,722	5,40,000
17020	Dividend		
17030	Income from projects taken up on commercial basis		
17040	Profit in Sale of Investments		
17080	Others		
	Total Income from Investments	6,48,722	5,40,000

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17110	Interest from Bank Accounts	17,98,568	15,06,214
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	17,98,568	15,06,214

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year (Rs.)	Previous 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	12,69,270	-
	Total Other Income	12,69,270	-

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Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Salaries, Wages and Bonus	3,40,08,954	3,13,22,346
21020	Benefits and Allowances	7,88,400	3,97,040
21030	Pension		
21040	Other Terminal & Retirement Benefits	61,96,045	42,10,901
	Total establishment expenses	4,09,93,399	3,59,30,287

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	Rent, Rates and Taxes		
22011	Office maintenance	17,000	15,335
22012	Communication Expenses	4,23,266	
22020	Books & Periodicals		
22021	Printing and Stationery	3,33,215	7,67,800
22030	Traveling & Conveyance	24,21,863	24,72,814
22040	Insurance		1,11,171
22050	Audit Fees		76,700
22051	Legal Expenses	15,000	23,210
22052	Professional and other Fees	2,74,430	5,36,240
22060	Advertisement and Publicity	18,59,967	7,13,686
22061	Membership & subscriptions		
22080	Other Administrative Expenses	1,12,825	4,38,269
	Total administrative expenses	54,57,566	51,55,225

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010	Power & Fuel	1,28,73,668	1,23,71,819
23020	Bulk Purchases	1,14,88,739	1,62,32,789
23030	Consumption of Stores		
23040	Hire Charges	4,08,043	5,46,636
23050	Repairs & maintenance -Infrastructure Assets	43,11,798	31,61,358
23051	Repairs & maintenance - Civic	11,21,552	23,49,490
23052	Repairs & maintenance - Buildings	3,73,974	2,73,188
23053	Repairs & maintenance - Vehicles	7,55,274	4,63,253
23054	Repairs & maintenance - Furnitures		
23055	Repairs & maintenance - Office Equipments	60,682	55,685
23056	Repairs & maintenance - Electrical Appliances		13,61,124
23059	Repairs & maintenance - Others		24,800
23080	Other operating & maintenance expenses	31,63,935	8,31,532
	Total operations & maintenance	3,45,57,665	3,76,71,674

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Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
24010	Interest on Loans from Central		
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	7,384	42,097
24080	Other Finance Expenses	-	
	Total Interest & Finance Charges	7,384	42,097

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election Expenses	74,052	1,87,745
25020	Own Programs	16,55,648	28,74,929
25030	Share in Programs of others	-	-
	Total Programme Expenses	17,29,700	30,62,674

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010	**Grants [specify details]**		
26020	**Contributions [specify details]**	1,01,63,000	8,00,000
26030	**Subsidies [specify details]**	-	-
	Total Revenue Grants, Contributions & Subsidies	1,01,63,000	8,00,000

Schedule IE-16: Provisions & Write off

Account Code	Particulars	Current Year (Rs.)	Previous 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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Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27110	Loss on disposal of Assets		
27120	Loss on disposal of Investments		
27180	Other Miscellaneous Expenses		-
	Total Miscellaneous expenses	-	-

Schedule IE-18: Prior Period Items (Net)

Account Code	Particulars	Current Year (Rs.)	Previous 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)	-	-

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PRAMOD K. SHARMA & CO.
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Municipal Council Begamganj
STATEMENT OF CASHFLOW
(As On 31 March 2024)

(AMOUNT IN RUPEES)

Particulars	Current Year (Rs.)	2023-24	Previous Year (Rs.)	2022-23
[A] Cash Flows from Operating Activities				
Gross Surplus Over Expenditure	77,938.90	77,938.90	44,393.24	44,393.24
Add: Adjustments For				
Depreciation	3,58,98,243.30		1,86,88,632.03	
Interest And Finance Expenses	7,384.17	3,59,05,627.47	9,438.07	1,86,98,070.10
Less: Adjustments For				
Profit On Disposal Of Assets	-		-	-
Net Of Adjustments Made To Municipal Funds				
Investment Income	-		-	
Transfer To Reserves				
Interest Income Received	24,47,289.97	24,47,289.97	24,30,981.46	24,30,981.46
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		**3,35,36,276.40**	-	**1,63,11,481.88**
Changes In Current Assets And Current Liabilities				
(Increase)/Decrease In Sundry Debtors	(65,41,909.26)		(39,60,218.26)	
(Increase)/Decrease In Stock In Hand	1,78,282.00		(6,43,621.00)	
(Increase)/Decrease In Prepaid Expenses	-		(5,592.50)	
(Increase)/Decrease In Other Current Assets	-		14,842.00	
(Decrease)/Increase In Deposits Received	13,42,500.00		3,60,000.00	
(Decrease)/Increase In Deposits Work	-		-	
(Decrease)/Increase In Other Current Liabilities	1,59,460.00		27,432.00	
(Decrease)/Increase In Provisions	(1,57,526.00)		(1,09,477.00)	
Extra ordinary items (please specify)		(50,19,193.26)		(43,16,634.76)
Capital contribution				-
Net Cash Generated from / (Used in) Operating Activities [A]		**2,85,17,083.14**		**1,19,94,847.12**
[B] Cash Flows from Investing Activities				
Purchase Of Fixed Assets	4,14,24,090.00		11,85,82,907.40	
Purchase Of CWIP	13,62,708.00		(5,40,73,102.40)	
(Increase)/Decrease In Municipal Funds	-		(72,725.00)	
(Increase)/Decrease In Special Funds/ Grants	(55,25,846.70)		14,40,99,805.25	
(Increase)/Decrease In Earmarked Funds	(4,52,376.90)		(13,62,694.00)	
(Increase)/Decrease In Reserve ' Grant Against Fixed Asset'	(4,19,736.00)		(9,98,94,275.37)	
(Purchase) Of Investments	-	(3,63,88,838.40)	-	(10,72,79,915.88)
Add:				
Proceeds From Disposal Of Assets				
Proceeds From Disposal Of Investments	-		-	
Investment Income Received				
Interest Income Received	24,47,289.97	24,47,289.97	24,30,981.46	24,30,981.46
Net cash generated from/(used in) investing activities [B]		**(3,39,41,548.43)**		**(10,48,48,934.42)**
[C] Cash flows from Financing Activities				
Add:				
Loans From Banks/Others Received	-		-	-
Less:				
Interest & Finance Expenses	(7,384.17)	(7,384.17)	(9,438.07)	(9,438.07)
Net Cash Generated From/(Used In) Financing Activities [C]		**(7,384.17)**		**(9,438.07)**
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		**(54,31,849.46)**		**(9,28,63,525.37)**
Cash And Cash Equivalent At Beginning Of The Period		**14,59,22,224.30**	-	**21,88,98,882.12**
Cash and cash equivalent at end of the period Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:		**14,04,90,374.84**		**12,60,35,356.75**
Cash balances	-		-	
Bank balances		**14,04,90,374.84**		**12,60,35,356.75**
Total Of The Breakup Of Cash And Cash Equivalents		-		-

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PRAMOD K. SHARMA & CO.
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Balance Sheet of Municipal Council Begamganj, Dist. Raisen
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	7,53,91,887	7,53,13,949
	Earmarked Funds	B-2	45,99,247	41,46,870
	Reserves	B-3	20,06,38,355	19,51,12,508
	Total Reserves and Surplus		**28,06,29,489**	**27,45,73,327**
A2	**Grants, Contributions for Specific Purpose**	B-4	**8,13,45,314**	**8,09,25,578**
	Loans			
A3	Secured loans	B-5	-	0.00
	Unsecured loans	B-6	-	0.00
	Total Loans		-	**0.00**
	TOTAL SOURCES OF FUNDS		**36,19,74,803**	**35,54,98,904**
B	**APPLICATION OF FUNDS**			
B1	**Fixed Assets**	B-11		
	Gross Block		42,06,47,749	37,92,23,659
	Less: Accumulated Depreciation		22,00,09,394	18,41,11,150
	Net Block		**20,06,38,355**	**19,51,12,508**
	Capital work-in-progress		97,74,513	84,11,805
	Total Fixed Assets		**21,04,12,868**	**20,35,24,313**
B2	**Investments**			
	Investment - General Fund	B-12	80,61,592	80,61,592
	Investment - Other Funds	B-13	-	0.00
	Total Investment		**80,61,592**	**80,61,592**
B3	**Current assets, loans & advances**			
	Stock in hand (Inventories)	B-14	4,43,871	6,22,153
	Sundry Debtors (Receivables)	B-15	2,70,81,573	2,05,39,664
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful receivables			
	Prepaid expenses	B-16	-	0.00
	Cash and Bank Balances	B-17	14,04,90,375	14,59,22,224
	Loans, advances and deposits	B-18	14,25,158	14,25,158
	Total Current Assets		**16,94,40,977**	**16,85,09,199**

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B4	**Current Liabilities and Provisions**				
	Deposits received	B-7		2,17,16,908	2,03,74,408
	Deposit works	B-8		-	0.00
	Other liabilities (Sundry Creditors)	B-9		32,38,781	30,79,321
	Provisions	B-10		9,84,945	11,42,471
	Total Current Liabilities			**2,59,40,634**	**2,45,96,200**
B5	**Net Current Assets (B3-B4)**			**14,35,00,343**	**14,39,12,999**
C	Other Assets	B-19		-	0.00
D	Miscellaneous Expenditure (to the extent not written off)	B-20		-	0.00
	TOTAL APPLICATION OF FUNDS			**36,19,74,803**	**35,54,98,904**

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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**					7,53,13,949	7,53,13,949
	Additions during the year						
31090-02	• Surplus for the year					77,939	77,939
	• Transfers						0.00
	Total (Rs.)	0.00	0.00	0.00	0.00	77,939	77,939
	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	**7,53,91,887**	**7,53,91,887**

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					41,46,870	41,46,870
(b) Additions to the Special						
• Transfer from Municipal Fund					4,52,377	4,52,377
• Interest/Dividend earned on						0.00
• Profit on disposal of Special						0.00
•Appreciation in Value of Special						0.00
•Other addition (Specify nature)						0.00
Total (b)	0.00	0.00	0.00	0.00	452376.90	4,52,377
(c) Payments out of funds						
[I] Capital expenditure on						
• Fixed Asset						0.00
• Others						0.00
[II] Revenue Expenditure on						
• Salary, Wages and allowances						0.00
• Rent Other administrative						0.00
[III] Other:						
• Loss on disposal of Special						0.00
• Diminution in Value of Special						0.00
• Transferred to Municipal Fund						-
Total ©	0.00	0.00	0.00	0.00	-	-
Net Balance of Special Funds (a	**0.00**	**0.00**	**0.00**	**0.00**	**45,99,247**	**45,99,247**

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	19,51,12,508	4,14,24,090	23,65,36,598	3,58,98,243	20,06,38,355
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	**[illegible]9,51,12,508**	**4 [illegible] 0**	**23,65,36,598**	**3,58,98,24[illegible]**	**[illegible]0,06,38,355**

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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 (Public)	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	3,98,83,630	4,10,41,948	-	-	-	8,09,25,578
• Grant received during the year	1,27,35,935	6,53,63,226				7,80,99,161
• Interest/Dividend earned on						0.00
• Profit on disposal of Grant						0.00
• Appreciation in Value of Grant						0.00
• Other addition (Specify nature)						0.00
Total (b)	1,27,35,935	6,53,63,226	0.00	0.00	0.00	7,80,99,161
Total (a + b)	5,26,19,565	10,64,05,174	0.00	0.00	0.00	15,90,24,739
(c) Payments out of funds						
• Capital expenditure on Fixed	49,26,126	3,64,97,964				4,14,24,090
• Capital Expenditure on Other						0.00
• Revenue Expenditure on	75,01,856	2,87,53,479				
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)	1,24,27,982	6,52,51,443	0.00	0.00	0.00	7,76,79,425
Net balance at the year end	**4,01,91,583**	**4,11,53,731**	**0.00**	**0.00**	-	**8,13,45,314**

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	-	-

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	0.00	0.00

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Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	1,78,55,679	1,78,04,679
34020	From Revenues	38,61,229	25,69,729
34030	From staff		
34080	From Others		
	Total deposits received	**2,17,16,908**	**2,03,74,408**

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	28,18,505	26,61,068
35012	Interest Accrued and Due		
35020	Recoveries Payable	4,20,276	4,18,253
35030	Government Dues Payable		
35040	Refunds Payable		
35041	Advance Collection of Revenues		
35080	Others		-
	Total Other liabilities (Sundry Creditors)	**32,38,781**	**30,79,321**

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	9,84,945	11,42,471
36020	Provision for Interest		
36030	Provision for Other Assets		
	Total Provisions	**9,84,945**	**11,42,471**

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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block: Opening Balance	Gross Block: Additions during the period	Gross Block: Deductions during the period	Gross Block: Cost at the end of the year	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions during the period	Accumulated Depreciation: Deductions during the period	Accumulated Depreciation: Total at the end of the year	Net Block: At the end of current year	Net Block: At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
41010	**Land**	46,32,032			46,32,032	0.00			0.00	46,32,032	46,32,032
41020	**Buildings**	4,61,83,830	42,06,568		5,03,90,398	93,85,400	16,79,680		1,10,65,080	3,93,25,318	3,67,98,430
	Infrastructure Assets										
41030	• Roads and Bridges	12,89,60,283	2,99,52,788		15,89,13,071	11,92,33,015	2,27,01,867		14,19,34,882	1,69,78,189	97,27,268
41031	• Sewerage and drainage	3,91,42,344	34,98,736		4,26,41,080	1,37,96,758	28,42,739		1,66,39,496	2,60,01,584	2,53,45,587
41032	• Water ways	8,52,71,668			8,52,71,668	1,23,49,491	21,31,792		1,44,81,283	7,07,90,385	7,29,22,177
41033	• Public Lighting	2,42,64,678			2,42,64,678	92,20,528	24,26,468		1,16,46,996	1,26,17,682	1,50,44,150
	Other assets										0.00
41034	• Sanitation & SWM	24,20,983	14,27,390		38,48,373	3,50,536	3,84,837		7,35,373	31,13,000	20,70,447
41040	• Plants & Machinery	1,03,40,004	3,85,201		1,07,25,205	57,97,985	10,72,521		68,70,505	38,54,700	45,42,019
41050	• Vehicles	1,30,84,634			1,30,84,634	64,88,677	13,08,463		77,97,141	52,87,493	65,95,957
41060	• Office & other equipment	76,02,198	9,81,085		85,83,283	61,39,203	8,58,328		69,97,531	15,85,752	14,62,995
41070	• Furniture, fixtures, fittings and electrical appliances	49,15,484			49,15,484	13,49,557	4,91,548		18,41,105	30,74,379	35,65,927
4180	• Other fixed assets	1,24,05,520	9,72,322		1,33,77,842	-	-		-	1,33,77,842	1,24,05,520
	Total	37,92,23,659	4,14,24,090	-	42,06,47,749	18,41,11,150	3,58,98,243	-	22,00,09,394	20,06,38,355	19,51,12,508
41210	Work-in-progress	84,11,805	4,75,78,937	4,62,16,229	97,74,513				0.00	97,74,513	84,11,805
	Total	38,76,35,464	8,90,03,027	4,62,16,229	43,04,22,262	18,41,11,150	3,58,98,243	0.00	22,00,09,394	21,04,12,868	20,35,24,313

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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	FD		80,61,592	80,61,592
	Total of Investments General Fund		0.00	**80,61,592**	80,61,592

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			-	-
	Total of Investments Other Fund		0.00	-	-

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
43010	Stores	4,43,871	6,22,153
43020	Loose Tools		
43080	Others		
	Total Stock in hand	**4,43,871**	**6,22,153**

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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	67,75,493		67;75,493	40,61,420
	More than 5 years*			-	
	Sub - total	67,75,493	0.00	67,75,493	40,61,420
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	67,75,493	0.00	67,75,493	40,61,420
43120	**Receivable of Other Taxes**				
	Less than 3 years	68,14,360		68,14,360	51,53,619
	More than 3 years*				
	Sub - total	68,14,360	0.00	68,14,360	51,53,619
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	68,14,360	0.00	68,14,360	51,53,619
43130	**Receivables for Fees and User Charges**				
	Less than 3 years	95,93,064		95,93,064	80,15,674
	More than 3 years*				
	Sub - total	95,93,064	0.00	95,93,064	80,15,674
43140	**Receivables from Other Sources**				
	Less than 3 years	38,98,656		38,98,656	33,08,951
	More than 3 years*				
	Sub - total	38,98,656	0.00	38,98,656	33,08,951
43150	**Receivables from Government**				
	Sub - total	0.00	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	**2,70,81,573**	**0.00**	**2,70,81,573**	**2,05,39,664**

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Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment		-
44020	Administrative		
44030	Operations & Maintenance		
	Total Prepaid expenses	0.00	0.00

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	14,04,90,375	6,39,38,229
45022	Other Scheduled Banks		2,56,82,914
45023	Scheduled Co-operative Banks		-
45024	Post Office		
	Sub-total	**14,04,90,375**	**8,96,21,143**
45040	**Balance with Bank - Special Funds**		
45041	Nationalised Banks		5,23,18,071
45042	Other Scheduled Banks		39,83,010
45043	Scheduled Co-operative Banks		
45044	Post Office		
	Sub-total	-	**5,63,01,081**
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	**14,04,90,375**	**14,59,22,224**

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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	14,25,158			14,25,158
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		-		-
46080	Other Current Assets				0.00
	Sub -Total	14,25,158	-	0.00	14,25,158
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				-
	Total Loans, advances, and deposits	**14,25,158**	**-**	**0.00**	**14,25,158**

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

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