

नगर पालिका परिषद् बिजुरी जिला - अनुपपुर



अंकेक्षण

वित्तीय वर्ष 2023-24

अंकेक्षण फर्म
प्रमोद के. शर्मा एण्ड कं.
(चार्टर्ड एकाउंटेंट)

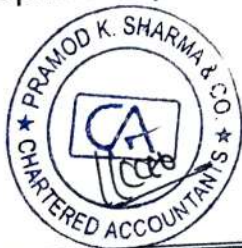
MUNICIPAL COUNCIL BIJURI

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.
- Balance Sheet, Receipts & Payments Account and Income & Expenditure Account 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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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.
- 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.
- 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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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.



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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.

FOR PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS



CA Pramod Kumar Sharma
(Partner)

M. No 076883

FRN No .007857C

Date :

UDIN :


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Balance Sheet of Municipal Council Bijuri
as on 31st March 2024

	Particulars	Schedule No.	Amount (Rs.)	Current Year (Rs.)	Previous Year (Rs.)
A	SOURCES OF FUNDS				
A1	Reserves and Surplus				
	Municipal (General) Fund				
	Earmarked Funds	B-1	1,71,81,92,058		83,28,62,358
	Reserves	B-2	90,81,911		90,81,911
	Total Reserve & Surplus	B-3	37,58,00,919		37,76,47,728
				2,10,30,74,888	1,21,95,91,997
A2	Grants, Contributions for specific purposes	B-4		33,38,78,657	23,42,98,961
A3	Loans				
	Secured loans				
	Unsecured loans	B-5		-	-
	Total Loans	B-6		-	-
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)			2,43,69,53,545	1,45,38,90,958
B	APPLICATION OF FUNDS				
B1	Fixed Assets	B-11			
	Gross Block		33,72,90,691		33,30,09,408
	Less: Accumulated Depreciation		15,33,55,023		13,99,84,599
	Net Block		18,39,35,668		19,30,24,809
	Capital work-in-progress		26,43,92,253	26,43,92,253	25,71,49,921
	Total Fixed Assets			44,83,27,921	45,01,74,730
B2	Investments				
	Investment - General Fund	B-12		1,97,92,871	1,97,92,871
	Investment - Other Funds	B-13		1,42,50,00,000	22,50,00,000
	Total Investments			1,44,47,92,871	24,47,92,871
B3	Current assets, loans & advances				
	Stock in hand (Inventories)	B-14	8,89,176	-	3,14,284
	Sundry Debtors (Receivables)	B-15	3,86,06,663		
	Gross amount outstanding		-		
	Less: Accumulated provision against bad and doubtful Receivables		-	3,94,95,839	3,54,85,671
	Prepaid expenses	B-16		13,857	13,857
	Cash and Bank Balances	B-17	50,62,80,594	50,62,80,594	72,45,90,598
	Loans, advances and deposits	B-18		12,69,965	12,69,965
	Total Of Current Assets			54,70,60,255	76,16,74,375
B4	Current Liabilities and Provisions				
	Deposits received	B-7	8,81,590	8,81,590	9,30,927
	Deposit works	B-8		-	-
	Other liabilities (Sundry Creditors)	B-9	14,75,487	14,75,487	11,48,199
	Provisions	B-10	8,70,425	8,70,425	6,71,892
	Total Current Liabilities			32,27,502	27,51,018
B5	Net Current Assets [Sub Total (B3) - Sub Total (B4)]			54,38,32,753	75,89,23,357
C	Other Assets	B-19		-	-
D	Miscellaneous Expenditure (to the extent not written off)	B-20		-	-
	TOTAL: APPLICATION OF FUNDS (B1+B2+B5+C+D)			2,43,69,53,545	1,45,38,90,958

Notes to the Balance Sheet - Attached

Date :
UDIN :

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FOR PRAMOD K. SHARMA & Co.



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						
	Additions during the year					83,28,62,358	83,28,62,358
31090-02	• Surplus for the year					-	-
	• Transfers					2,48,76,83,014	2,48,76,83,014
	Total (Rs.)	-	-	-	-	22,54,27,971	22,54,27,971
	Deductions during the year					2,71,31,10,985	2,71,31,10,985
	• Deficit for the year						-
	• Transfers					1,82,77,81,285	1,82,77,81,285
	Total (Rs.)	-	-	-	-	1,82,77,81,285	1,82,77,81,285
310	Balance at the end of the current year	-	-	-	-	1,71,81,92,058	1,71,81,92,058

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 Provident fund	Total
(a) Opening Balance	-		90,81,911		-	90,81,911
(b) Additions to the Special						
• Transfer from Municipal Fund						-
• Interest/Dividend earned on						-
• Profit on disposal of Special Fund						-
• Appreciation in Value of Special						-
• Other addition (Specify nature)						-
Total (b)	-	-	-	-	-	-
(c) Payments out of funds						
[I] Capital expenditure on						
• Fixed Asset						-
• Others						-
[II] Revenue Expenditure on						
• Salary, Wages and allowances etc						-
• Rent Other administrative charges						-
[III] Other:						
• Loss on disposal of Special						-
• Diminution in Value of Special						-
• Transferred to Municipal Fund						-
Total ©	-	-	90,81,911	-	-	90,81,911
Net Balance of Special Funds (a +	-	-				

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	37,76,47,728	1,15,23,615	38,91,71,343	1,33,70,424	37,58,00,919
31211	Capital Reserve	-	-	-	-	-
31220	Borrowing Redemption	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	-	-	-	-	-
31260	Others	37,76,47,728	1,15,23,615	38,91,71,343	1,33,70,424	37,58,00,919
	Total Reserve funds					



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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	8,00,28,608	15,42,70,353			-	23,42,98,961
(b) Additions to the Grants *						
• Grant received during the year	1,37,10,375	9,73,92,936			-	11,11,03,311
• Interest/Dividend earned on Grant						-
• Profit on disposal of Grant						-
• Appreciation in Value of Grant						-
• Other addition (Specify nature)						-
Total (b)	1,37,10,375	9,73,92,936	-	-	-	11,11,03,311
Total (a + b)	9,37,38,983	25,16,63,289	-	-	-	34,54,02,272
(c) Payments out of funds						
• Capital expenditure on Fixed	1,15,23,615					1,15,23,615
• Capital Expenditure on Other						-
• Revenue Expenditure on						-
o Salary, Wages, allowances etc.						-
o Rent						-
• Other:					-	-
o Loss on disposal of Grant						-
o Grants Refunded						-
• Other administrative charges					-	-
Total (c)	1,15,23,615	-	-	-	-	1,15,23,615
Net balance at the year end (a+b)-	8,22,15,368	25,16,63,289	-	-	-	33,38,78,657

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	-	-




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Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors		
34020	From Revenues	8,71,590	9,20,927
34030	From staff	10,000	10,000
34080	From Others	-	-
	Total deposits received	8,81,590	9,30,927

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				-
34120	Electrical works				-
34180	Others				-
	Total of deposit works	-	-	-	-

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors	48,509	48,509
35011	Employee Liabilities	12,18,745	8,91,457
35012	Interest Accrued and Due		
35020	Recoveries Payable	2,08,233	2,08,233
35030	Government Dues Payable		
35040	Refunds Payable		
35041	Advance Collection of Revenues		
35080	Others		
	Total Other liabilities (Sundry Creditors)	14,75,487	11,48,199

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	8,70,425	6,71,892
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	Total Provisions	8,70,425	6,71,892



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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	7	8	9	10	11	12
41010	Land	1,89,79,931		-	1,89,79,931	-	-	-	-	1,89,79,931	1,89,79,931
41011	Lack & Pond	27,63,761		-	27,63,761					27,63,761	
41020	Buildings	11,27,26,509		-	11,27,26,509	4,19,70,051	23,58,549		4,43,28,599	6,83,97,910	7,07,56,458
	Infrastructure Assets				-						
41030	• Roads and Bridges	6,02,49,963		-	6,02,49,963	3,97,36,127	29,30,548		4,26,66,675	1,75,83,288	2,05,13,836
41031	• Sewerage and drainage	2,03,69,848		-	2,03,69,848	99,33,343	6,95,767		1,06,29,110	97,40,738	1,04,36,505
41032	• Water ways	1,70,53,497		-	1,70,53,497	98,93,311	7,16,019		1,06,09,330	64,44,167	71,60,186
41033	• Public Lighting	1,95,84,045		-	1,95,84,045	1,07,85,809	8,79,824		1,16,65,633	79,18,412	87,98,236
	Lakes and Ponds			-	-					-	
	Other assets			-	-						
41034	Sanitation & SWM			-	-					-	
41040	• Plants & Machinery	2,15,55,629	9,01,484	-	2,24,57,113	71,89,621	15,26,749		87,16,370	1,37,40,743	1,43,66,008
41050	• Vehicles	3,13,13,360	15,56,944	-	3,28,70,304	1,34,36,628	19,43,368		1,53,79,996	1,74,90,308	1,78,76,732
41060	• Office & other equipment	1,25,87,379	16,70,950	-	1,42,58,329	27,90,207	11,46,812		39,37,019	1,03,21,310	97,97,172
41070	• Furniture, fixtures, fittings and electrical appliances	57,80,847	1,51,905	-	59,32,752	19,35,626	3,99,713		23,35,339	35,97,413	38,45,221
4180	• Other fixed assets	1,00,44,639		-	1,00,44,639	23,13,875	7,73,076		30,86,952	69,57,687	77,30,764
	Total	33,30,09,408	42,81,283	-	33,72,90,691	13,99,84,599	1,33,70,424	-	15,33,55,023	18,39,35,668	19,02,61,048
41210	Work-in-progress	25,71,49,921	72,42,332	-	26,43,92,253				-	26,43,92,253	25,71,49,921
	Total	59,01,59,329	1,15,23,615	-	60,16,82,944	13,99,84,599	1,33,70,424	-	15,33,55,023	44,83,27,921	44,74,10,969



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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				
42080	• Other Investments				
	Total of Investments General Fund		-	1,97,92,871	1,97,92,871
				1,97,92,871	1,97,92,871

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				
42180	• Other Investments		-	1,42,50,00,000	22,50,00,000
42190	• Accumulates Provision				
	Total of Investments Other Fund		-	1,42,50,00,000	22,50,00,000

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
43010	Stores	8,89,176	3,14,284
43020	Loose Tools	-	-
43080	Others		-
	Total Stock in hand	8,89,176	3,14,284




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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	<u>Receivables for Property Taxes</u>				
	Less than 5 years	1,31,95,201			
	More than 5 years*		-	1,31,95,201	1,22,38,700
	Sub - total	1,31,95,201		-	
	Less: State Government Cesses/Levies in Taxes - Control Accounts		-	1,31,95,201	1,22,38,700
	Net Receivables of Property Taxes		-	1,31,95,201	1,22,38,700
43120	<u>Receivable of Other Taxes</u>				
	Less than 3 years	1,11,81,912		-	
	More than 3 years*			1,11,81,912	94,28,342
	Sub - total	1,11,81,912	-	1,11,81,912	94,28,342
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes		-	1,11,81,912	94,28,342
43130	<u>Receivable for Water Taxes</u>				
	Less than 3 years	1,16,17,487		1,16,17,487	1,16,17,487
	More than 3 years*				
	Sub - total	1,16,17,487	-	1,16,17,487	1,16,17,487
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes		-	1,16,17,487	1,16,17,487
43140	<u>Receivables for Rent</u>				
	Less than 3 years	26,12,063		26,12,063	22,01,142
	More than 3 years*				
	Sub - total	26,12,063	-	26,12,063	22,01,142
43150	<u>Receivables from Government</u>				
	Sub - total		-	-	
	Total of Sundry Debtors (Receivables)	26,12,063	-	3,86,06,663	3,54,85,671



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Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment		
44020	Administrative	13,857	13,857
44030	Operations & Maintenance		
	Total Prepaid expenses	13,857	13,857

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	50,62,80,594	72,45,90,598
45022	Other Scheduled Banks		
45023	Scheduled Co-operative Banks	-	-
45024	Post Office		
	Sub-total	50,62,80,594	72,45,90,598
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	50,62,80,594	72,45,90,598



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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	11,40,965			11,40,965
46020	Employee Provident Fund Loans		-	-	-
46030	Loans to Others		-	-	-
46040	Advance to Suppliers and Contractors	1,29,000	-	-	1,29,000
46050	Advance to Others		-	-	-
46060	Deposit with External Agencies			-	-
46080	Other Current Assets				-
	Sub -Total		-	-	12,69,965
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				-
	Total Loans, advances, and deposits	12,69,965	-	-	12,69,965

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	-	-

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	-	-

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	-	-



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

A	Item/ Head of Account	Schedule No	Current Year (Rs)	Previous Year (Rs)
	INCOME			
	Tax Revenue			
	Assigned Revenues & Compensation	IE-1	27,74,446	34,87,005
	Rental Income from Municipal Properties	IE-2	2,58,15,00,255	11,56,65,425
	Fees & User Charges	IE-3	4,62,390	13,56,965
	Sale & Hire Charges	IE-4	5,84,502	89,015
	Revenue Grants, Contributions & Subsidies	IE-5	78,500	36,000
	Income from Investments	IE-6	1,33,70,424	2,20,50,424
	Interest Earned	IE-7	77,48,592	-
	Other Income	IE-8	-	2,29,67,823
		IE-9	-	4,47,727
	Total - INCOME		2,60,65,19,108	16,61,00,383
B	EXPENDITURE			
	Establishment Expenses	IE-10	4,22,99,514	3,28,92,203
	Administrative Expenses	IE-11	98,91,400	1,27,08,091
	Operations & Maintenance	IE-12	4,99,29,121	1,23,42,338
	Interest & Finance Expenses	IE-13	-	-
	Programme Expenses	IE-14	33,45,636	9,23,304
	Revenue Grants, Contributions & subsidies	IE-15	-	95,000
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	2,11,59,152
	Depreciation		1,33,70,424	2,20,50,424
	Total - EXPENDITURE		11,88,36,095	10,21,70,512
C	Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)		2,48,76,83,014	6,39,29,872
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)		2,48,76,83,014	6,39,29,872
F	Less: Transfer to Reserve Funds			
G	Net balance being surplus/ deficit carried over to Municipal Fund (E-F)		2,48,76,83,014	6,39,29,872

For Municipal Council Bijuri

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नगरपालिका परिषद् बिजुरी
जिला-अनूपपुर (म.प्र.)

DATE :
UDIN :

FOR PRAMOD K. SHARMA & Co.

Chartered Accountants

CA Pramod K. Sharma
(Partner)

M. No 076883

FRN No .007857C

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax		
11002	Water tax	15,26,203	14,03,109
11003	Sewerage Tax		8,90,425
11004	Conservancy Tax	712	17,538
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	12,47,531	11,75,933
	Sub-total	27,74,446	34,87,005
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	27,74,446	34,87,005

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	5,53,508	
12020	Compensation in lieu of Taxes / duties	2,58,09,46,747	11,56,65,425
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	2,58,15,00,255	11,56,65,425




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Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Current Year (Rs.)
13010	Rent from Civic Amenities		
13020	Rent from Office Buildings		
13030	Rent from Guest Houses	4,62,390	13,56,965
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	4,62,390	13,56,965

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		
14012	Fees for Grant of Permit	56,580	
14013	Fees for Certificate or Extract		
14014	Development Charges		7,331
14015	Regularization Fees		
14020	Penalties and Fines		
14040	Other Fees		
14050	User Charges	5,19,422	46,584
14060	Entry Fees	8,500	35,100
14070	Service / Administrative Charges		
14080	Other Charges		
	Sub-Total	5,84,502	89,015
14090	Less: Rent Remission and Refunds		
	Sub-total	-	-
	Total income from Fees & User Charges	5,84,502	89,015

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
15010	Sale of Products		
15011	Sale of Forms & Publications	78,500	36,000
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	78,500	36,000



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Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
16010	Revenue Grant		
16020	Re-imbursement of expenses	1,33,70,424	2,20,50,424
16030	Contribution towards schemes		
	Total Revenue Grants, Contributions & Subsidies	1,33,70,424	2,20,50,424

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
17010	Interest on Investments	77,48,592	
17020	Dividend		
17030	Income from projects taken up on commercial basis		
17040	Profit in Sale of Investments		
17080	Others		
	Total Income from Investments	77,48,592	-

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
17110	Interest from Bank Accounts		2,29,67,823
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	-	2,29,67,823

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		4,47,727
	Total Other Income	-	4,47,727



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Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
21010	Salaries, Wages and Bonus		
21020	Benefits and Allowances	3,64,50,714	2,99,84,753
21030	Pension	12,49,782	2,62,000
21040	Other Terminal & Retirement Benefits	45,99,018	
	Total establishment expenses	4,22,99,514	3,28,92,203

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
22010	Rent, Rates and Taxes		
22011	Office maintenance		
22012	Communication Expenses	15,836	26,156
22020	Books & Periodicals		
22021	Printing and Stationery	19,92,765	2,17,048
22030	Traveling & Conveyance		1,18,91,835
22040	Insurance	2,32,936	
22050	Audit Fees	76,700	
22051	Legal Expenses	2,69,500	
22052	Professional and other Fees	4,32,960	1,25,500
22060	Advertisement and Publicity	61,67,362	4,47,552
22061	Membership & subscriptions		
22080	Other Administrative Expenses	7,03,341	
	Total administrative expenses	98,91,400	1,27,08,091

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
23010	Power & Fuel	1,57,57,842	87,89,946
23020	Bulk Purchases	1,02,12,947	9,57,641
23030	Consumption of Stores		
23040	Hire Charges	4,72,967	5,19,147
23050	Repairs & maintenance -Infrastructure Assets	1,10,58,925	12,58,454
23051	Repairs & maintenance - Civic Amenities	2,85,600	91,356
23052	Repairs & maintenance - Buildings	2,95,746	60,826
23053	Repairs & maintenance - Vehicles	59,88,352	3,34,744
23054	Repairs & maintenance - Furniture		
23055	Repairs & maintenance - Office Equipments	4,16,389	1,10,104
23056	Repairs & maintenance -Electrical Appliances		
23057	Repairs & maintenance - Plant & Machinery	9,12,193	2,20,120
23059	Repairs & maintenance - Others		
23080	Other operating & maintenance expenses	45,28,160	
	Total operations & maintenance	4,99,29,121	1,23,42,338



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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		80,330
25020	Own Programs	33,45,636	8,42,974
25030	Share in Programs of others		
	Total Programme Expenses	33,45,636	9,23,304

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
26010	Grants [specify details]		
26020	Contributions [specify details]		65,000
26030	Subsidies [specify details]		30,000
	Total Revenue Grants, Contributions & Subsidies	-	95,000

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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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		
	Total Miscellaneous expenses	-	2,11,59,152

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)	-	-



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Municipal Council Bijuri
STATEMENT OF CASHFLOW
(As On 31 March 2024)

Particulars	(AMOUNT IN RUPEES)		
	Current Year (Rs.) 2023-24		Previous Year 2022-23
[A] Cash Flows from Operating Activities			
Gross Surplus Over Expenditure			
Add: Adjustments For	2,48,76,83,013.72	2,48,76,83,013.72	6,39,29,871.91
Depreciation			
Interest And Finance Expenses	1,33,70,423.64		2,20,50,423.53
		1,33,70,423.64	
Less: Adjustments For			
Profit On Disposal Of Assets			
Net Of Adjustments Made To Municipal Funds			
Investment Income	1,82,77,81,284.72		20,21,306.00
Transfer To Reserves			
Interest Income Received			
	77,48,592.00	(1,83,55,29,876.72)	2,29,67,822.91
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		4,33,65,83,314.08	4,09,62,049.00
Changes In Current Assets And Current Liabilities			
(Increase)/Decrease In Sundry Debtors	(31,20,992.00)		(37,85,232.00)
(Increase)/Decrease In Stock In Hand	(5,74,892.00)		56,387.00
(Increase)/Decrease In Prepaid Expenses			2,371.00
(Increase)/Decrease In Other Current Assets			
(Decrease)/Increase In Deposits Received	(49,337.00)		2,51,800.00
(Decrease)/Increase In Deposits Work			
(Decrease)/Increase In Other Current Liabilities	3,27,288.00		1,15,955.00
(Decrease)/Increase In Provisions	1,98,533.00		1,06,191.00
Extra ordinary items (please specify)		(32,19,400.00)	
Capital contribution			
Net Cash Generated from / (Used in) Operating Activities [A]		4,33,33,63,914.08	3,77,09,521.00
[B] Cash Flows from Investing Activities			
Purchase Of Fixed Assets And Cwip	1,15,23,615.00		64,93,180.00
(Increase)/Decrease In Special Funds/ Grants	(9,95,79,696.00)		(8,55,18,000.00)
(Increase)/Decrease In Earmarked Funds	-		-
(Increase)/Decrease In Reserve ' Grant Against Fixed Ass	18,46,807.98		1,55,57,243.53
Purchase Of Investment		(8,62,09,273.02)	
Add:			
Proceeds From Disposal Of Assets			
Proceeds From Disposal Of Investments			
Investment Income Received	-		-
Interest Income Received	77,48,592.00	77,48,592.00	2,29,67,822.91
Net cash generated from/(used in) investing activities [B]		(7,84,60,681.02)	2,29,67,822.91
[C] Cash flows from Financing Activities			
Add:			
Loans From Banks/Others Received	-		-
Less:			
Interest & Finance Expenses	-		-



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Net Cash Generated From/(Used In) Financing Activities [C]		-	-
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		4,25,49,03,233.06	6,06,77,343.91
Cash And Cash Equivalent At Beginning Of The Period		72,45,90,597.91	57,63,73,948.00
Cash and cash equivalent at end of the period		50,62,80,594.00	72,45,90,597.91
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:			
Cash balances		-	
Bank balances	50,62,80,594.00	50,62,80,594.00	72,45,90,597.91
Total Of The Breakup Of Cash And Cash Equivalents		-	

Date :
UDIN :


मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद् बिजुरी
जिला-अनूपपुर (म.प्र.)

FOR PRAMOD K. SHARMA & CO
Chartered Accountants

CA Pramod K. Sharma
(Partner)
M. No 076683
FRN No .007857C

