

कार्यालय नगर परिषद आठनेर
जिला- बैतूल म.प्र.

e-mail – cmoaathner@mpurban.gov.in

क. / न.प. / लेखा. / 2022 / 1522

Phone.No. 07144-286427,

आठनेर दिनांक 23/12/2022

प्रति,

संयुक्त संचालक महोदय,
नगरीय प्रशासन एवं विकास,
भोपाल / नर्मदापुरम, म.प्र.

विषय :- नगरीय निकायों के CA द्वारा संपरीक्षित वित्तीय लेखे वर्ष 2021-22 प्रेषित करने के संबंध में।

संदर्भ :- संचालनालय नगरीय प्रशासन एवं विकास म.प्र.भोपाल के पत्र क्रमांक / आडिट / लेखा शाखा-4 (क) / 265 / 20170 भोपाल दिनांक 23.11.2022।

उपरोक्त विषय मे निवेदन कर लेख है कि, संदर्भित पत्र मे प्राप्त निर्देशानुसार नगर परिषद आठनेर के CA द्वारा संपरीक्षित वित्तीय लेखे वर्ष 2021-22 तत्काल सॉफ्ट कॉपी तथा हार्ड कापी लेखा शाखा प्रभारी को उपलब्ध कराने जाने हेतु निर्देशित किया गया है।

अतः प्राप्त निर्देशानुसार वर्ष 2021-22 के CA द्वारा संपरीक्षित वित्तीय लेखे (सॉफ्ट कॉपी तथा हार्ड कापी) संलग्न कर सादर संप्रेषित है।

संलग्न – उपरोक्तानुसार।

पृ.क. / न.प. / लेखा. / 2022 / 1522

प्रतिलिपि :-

- 1 – अपर आयुक्त महोदय नगरीय प्रशासन एवं विकास म.प्र.भोपाल की ओर सादर सूचनार्थ।
- 2 – परियोजना अधिकारी महोदय जिला शहरी विकास अभिकरण बैतूल की ओर सादर सूचनार्थ।

मुख्य नगरपालिका अधिकारी
नगर परिषद आठनेर

आठनेर दिनांक 23/12/2022

मुख्य नगरपालिका अधिकारी
नगर परिषद आठनेर



JAIN JAGAWAT KAMDAR & CO

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To
Joint Director
Urban Development and Environment Department, Bhopal.

Report on the Financial Statements

We have audited the financial statement of **Nagar Parishad ,Athner Distt. Betul** which comprise the receipt and payment for the year ended as at **31.03.2022**.

Management Responsibility for the financial statements

Management of the Nagar Parishad is responsible for the preparation of these Financial Statements that Present fairly of the receipt and payment in accordance with Urban Local Bodies Act and Madhya Pradesh Municipalities Act, 1961. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit.

We have taken into account the provisions of the Act, the accounting standards and matters which are required to be included in the auditor's report under the provisions of the relevant act.

We have conducted our audit in accordance with standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material mis-statement

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The Procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for expressing an opinion on the effectiveness of the entity internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

मुख्य नगरपालिका अधिकारी
नगर परिषद आठनेर



Bhopal Office: 70, Deepak Bhawan, Itwara Road, Bhopal (MP) – 462001

Phone(O):9713275869/9324616082 * Email : jkbpl@jjkandco.com

H.O.: Office no. 301-302, Poonam Pearl bldg., Opp. New India Colony, Juhu Lane, Andheri (w), Mumbai – 400 058

Phone(O):022-26203021/65926913 * Email : jjk@jjkandco.com

Surat Office: Plot no 71, Samrat Township, Near Samart School, Dumbhal Road, Surat (Gujrat) -395010

Pune Office: E6, Flat No. 902, LakeTown CHSL, Behind State Bank Nagar, Bibwewadi, Pune (MH) - 411037.

New Delhi Office: House No. 4, Road No. 18, First Floor, East Punjabi Bagh, New Delhi-110026



JAIN JAGAWAT KAMDAR & CO

Chartered Accountants

Report on other Legal and Regulatory Requirements

1. As required by the order of Joint Director of Urban Development & Environment Department we give in **Comments to the Auditors report on the basis of audit scope.**
2. Further, we report that: -
 - a. We have sought and obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - b. In our opinion proper books of account as required by law have been kept by the Nagar Parishad Athner Distt. Betul , so far as appear from our examination.
 - c. The receipt and payment are in agreement with cashier cash book and cash book maintained by the account officer.

For Jain Jagawat Kamdar & CO
Chartered Accountants
(Firm Reg. No.122530W)

CA Mohit Jain
(Partner)
(M. No. 429019)



Date: 30.11.2022

UDIN: 22429019BEQMUQ3891

मुख्य निरीक्षक अधिकारी
नगर परिषद आठनेर

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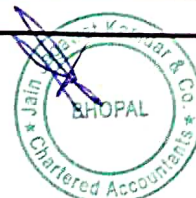
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Municipal Council Athner
Receipts and Payment Accounts
For the period from 1 April 2021 to 31 March 2022

Account code	Head of Account	Current Period Amount (Rs.)	Account code	Head of Account	Current Period Amount (Rs.)
	Opening Balance	49,110,955			
	Operating Receipts			Operating Payments	
110	Revenue Income	2,665,283	210	Establishment Expenses	20,355,024
120	Assigned Revenues & Compensations	13,841,157	220	Administrative Expenses	1,162,813
130	Rental Income From Municipal Properties	814,355	230	Operations & Maintenance	9,371,771
140	Fees & User Charges	2,280,996	240	Interest & Finance Charges	4,532
150	Sale & Hire Charges	178,602	250	Programme Expenses	471,902
160	Revenue Grants, Contribution & Subsidies	-	260	Revenue Grants, Contribution and Subsidies	-
170	Income From Investments	5,903	270	Purchase of Stores	-
171	Interest Earned	403,531	271	Miscellaneous Expenses	-
180	Other Income	1,000	285	Prior period	-
	Non - Operating Receipts			Non - Operating Payments	
310	Municipal Fund		330	Loan Repayment (Secured Loan)	309,045
311	Earmark Fund		331	Loan Repayment (Unsecured Loan)	
340	Deposit Received	61,800	340	Refund of Deposits	30,000
341	Deposit Work		350	Other Payable	
320	Grants and Contributions for specific purpose	35,087,234	35020	Recoveries Payable	1,845,020
350	Other Liabilities	998,952	35011	Employee Liabilities	5,504,920
35090-01	Sale proceeds from Assets		35010	Creditors	21,593,814
35090-02	Realisation of Investment - General Fund		35080	Other Miscellaneous	15,490
35090-02	Realisation of Investment - Other Fund		36010	Provision for Expenses	
420	Investment		410	Acquisition / Purchase of Fixed Assets	
35041	Revenue Collected in Advance		412	Capital WIP	
	Loans & Advance to Employees (recovery)		420	Investment General Fund	
	Other Loans & Advance (recovery)		421	Investment Other Fund	
			430	Stock in Hand	
431	Sundry Debtors	2,385,020	460	Loan & Advance	
				Closing Balance	47,170,457
	TOTAL	107,834,788	TOTAL		107,834,788

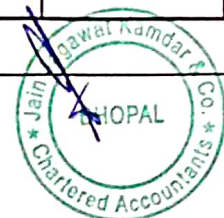
मुख्य नगरपालिका अधिकारी
नगर परिषद आठनेर



Municipal Council Athner
BALANCE SHEET
As at 31 March 2022

	Particulars	Schedule No.	Financial Year 2021-2022			Financial Year 2020-2021		
A	SOURCES OF FUNDS							
A1	Reserves and Surplus							
	Municipal (General) Fund	B-1		1,417,239.56			1,300,319.34	
	Earmarked Funds	B-2		2,855,422.83			2,322,787.83	
	Reserves	B-3		164,598,643.28			156,171,093.28	
	Total Reserves and Surplus				168,871,305.67			159,794,200.45
A2	Grants, Contribution for Specific Purpose	B-4		34,003,078.46	34,003,078.46		45,882,336.46	45,882,336.46
A3	Loans							
	Secured loans	B-5		5,334,795.64			5,643,840.64	
	Unsecured loans	B-6		-			-	
	Total Loans				5,334,795.64			5,643,840.64
	TOTAL SOURCES OF FUNDS [A1 - A3]				208,209,179.77			211,320,377.55
B	APPLICATION OF FUNDS							
B1	Fixed Assets	B-11						
	Gross Block		164,598,639.00			227,979,688.59		
	Less: Accumulated Depreciation		9,421,306.77			71,808,595.31		
	Net Block			155,177,332.23			156,171,093.28	
	Capital Work-in-Progress			7,928,452.00			7,928,452.00	
	Total Fixed Assets				163,105,784.23			164,099,545.28
B2	Investments							
	Investment- General Fund	B-12		-			-	
	Investment-Other Funds	B-13		121,772.00			115,869.00	
	Total investment				121,772.00			115,869.00
B3	Current assets, loans & advances							
	Stock in hand (inventories)	B-14		-			-	
	Sundry Debtors (Receivables)	B-15	2,187,932.00			2,119,619.90		
	Gross amount outstanding							
	Less: Accumulated Provision against bad and doubtful receivables			-			-	
	Sundry Debtors (Receivables) - Net			2,187,932.00			2,119,619.90	
	Prepaid expenses	B-16		-		115,555.00	-	
	Cash and Bank Balances	B-17		47,170,457.46			49,110,955.29	
	Loans, advances and deposits	B-18		-			-	
	Total Current Assets			49,358,389.46			51,346,130.19	
B4	Current Liabilities and Provisions			-			-	
	Deposits received	B-7	3,106,655.83			3,044,855.83		
	Deposit Works	B-8	-			-		
	Other liabilities (Sundry Creditors)	B-9	998,952.09			924,824.09		
	Provisions	B-10	392,930.00			271,487.00		
	Total Current Liabilities			4,498,537.92			4,241,166.92	
B5	Net Current Assets (B3-B4)				44,981,623.54			47,220,832.27
C	Other Assets	B-19			-			-
D	Miscellaneous Expenditure (to the extent)	B-20			-			-
	TOTAL APPLICATION OF FUNDS [B1+B2+B3+B4]				208,209,179.77			211,320,377.55
Notes to the Balance Sheet - Attached								

महानगरपालिका अधिकारी
नगरपालिका, अहर्नाथ



COMMENTS TO THE AUDITOR'S REPORT ON THE BASIS OF AUDIT SCOPE

1. Audit of Revenue

- I. The auditor is responsible for audit of revenue from various sources.

We have verified on test basis the revenue from various sources which was recognized and entered in the books of account produced before us for verification.

- II. The auditor also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account.

The counter foils or revenue receipts were verified on sample basis and founds correct. It was informed to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn deposit this amount directly to the bank account. A register is being maintained by revenue/tax collector/officer from which collected amount move into main cash book..

- III. Percentage of Revenue collection increase/decrease in various heads in property tax, samekit kar, shiksha upkar, nagriya vikas upkar and other tax, compared to previous year shall be part of report.

- IV. Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO. No such instances were noticed during the test check of such entries conducted by us except the circumstances like public holidays, government or local holidays etc.

- V. The entries in Cash book shall be verified:

We have verified the entries in cash book on test check basis and no major discrepancy was noticed by us.

- VI. The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets any lapses in revenue recovery shall be a part of the report.

No details with respect to quarterly and monthly targets set for the FY 2021-22

And the revenue recovery against such targets was made available to us. Hence, it was not possible for us to report the revenue recovery against the quarterly and monthly targets and any lapses there to.

However, on verification of revenue registers we observed Rs.23 Lacs outstanding from past several years,

- VII. The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.

As per the explanation given during the course of our visit it was explained to us that ULB does not have any FDRs in its possession hence they do not have the practice to maintain registers to record FDRs and interest income thereto.



सु. प्र. नगरपालिका, अर्थ शाखा
नगर परिषद १ आठनेर

- VIII. The case where the investments are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO.

ULB having One FDR of Rs.121772 are made on SBI on applicable rate of interest.

2. Audit of Expenditure:

- I. The auditor is responsible for audit of expenditure under all the schemes.
Verification of expenditure under the various schemes is made no major irregularity observed.
- II. The auditor is also responsible for checking the entries in cash book and verifying their relevant vouchers.
We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets.
- III. Auditor should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.
The monthly balances of cash book were checked by us and guidance was provided to the accountant and the errors were rectified wherever required.
- IV. Auditor shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of the Commissioner/CMO.
Grant register were provided by ULB, No discrepancies observed expenditures from grants and purpose for which they are expended be verified.
- V. He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/State Government.
In absence of availability of guidelines, directives, acts and rules issued by Government of India/State Government, it was not possible for us to verify the expenditures in accordance with such guidelines etc.
- VI. During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.
We have verified the expenditure on test check basis and it was found that such expenditure was duly supported by financial and administrative sanctions accorded by competent authority.
- VII. All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured be during the audit Non-compliance of audit paras shall be brought to the notice of Commissioner/CMO.
No such instances were noticed during the test check of such entries conducted by us.
- VIII. The auditor shall be responsible for verification of scheme wise project wise Utilization Certificate (UCS). UC's shall be tallied with the income & expenditure and creation of Fixed Asset



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3. Audit of Book Keeping

- I. The auditor is responsible for audit of the books of accounts as well as stores.

As per the information and explanation provided to us by the management of the ULB and on perusal of books of accounts by us, it was noticed by us that the ULB has not maintained all the required books of accounts as prescribed under MP MAM.

- II. He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of Commissioner / CMO.

As stated in point no. 1 above, as the books of accounts and stores are not maintained as per accounting Rules applicable to the Urban local Bodies, it was not possible for us to verify the same. Also, the accounts prepared are not in conformity with the accounting standards for local bodies as issued by Institute of Chartered Accountants of India.

- III. The auditor shall verify advance register and see that all the advance are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.

As mentioned above advances to staff register has not been maintained by the ULB as the ULB is not in practice of giving any advances to employees.

- IV. Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned.
- V. He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book.

Grant register has not been provided by ULB, so verification cannot be done.

- VI. The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of Commissioner / CMO.
The fixed asset register is maintained by the ULB.

- VII. The auditor shall reconcile the account of receipt and payment especially for project funds.
No such Project fund received during the year.

4. Audit of FDR

- I. The auditor is responsible for audit of all fixed deposits and term deposits.
ULB having One FDR of Rs.121772 are made on SBI on applicable rate of interest
- II. It shall be ensured that proper record of FDR's is maintained and renewals are timely done.
Not applicable.



मुख्य नगरपालिका अधिकारी
नगर परिषद आठनेर

- III. The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner / CMO.
Not applicable.

5. Audit of Tenders / Bids

- I. The auditor is responsible for audit of all tenders / bids invited by the ULB.
No document of any tender/ bid has been provided for verification.
- II. He shall check whether competitive tendering procedures are followed for all bids.
Cannot comment on competitive tendering procedures in absence of tender / bids documents.
- III. He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period.
In absence of documents related to tender and bids, we are unable to comment upon.
- IV. The bank guarantees, if received in lieu of bid processing fee / performance guarantee shall be verified from the issuing banks.
No such bank guarantees were produced before us for verification.
- V. The conditions of BG shall also be verified, any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner ICMO.
No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions of BG.
- VI. The cases of extension of BG shall be brought to the notice of Commissioner / CMO.
Proper guidance to extend the BC's shall also be given to ULB.
No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions/extensions of BG.
- VII. The contract closure shall also be verified by the auditor.
No contract closure documents were made available to us for verification.

6. Audit of Grants and Loans

- I. The auditor is responsible for auditor grants given by Central Government and its utilization.
Grants received from Central government and utilization of grant cannot be verified in absence of grant register.
- II. He is responsible for audit of grants received from State Government and its utilization.
Grants received from state government and utilization of grant cannot be verified in absence of grant register.



नगर परिषद आठनेर
4

- III. He shall perform audit of loans provided for physical infrastructure and its utilization. During his audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non-generation of revenue.

We have verified that loans statement of (HUDCO) as per the information and explanation provided to us by the ULB, the assets are yet to be created out of the loan raised. Hence, The revenue generation is out of such assets is out of the purview of verification. The auditor shall specifically point out any diversion of funds from capital receipts/ grants bans to revenue expenditure.

As per the information available to us and as per our verification of some instances no cases of diversion of funds have been noticed.

OTHERS:-

1. ULB having demand on TDS default of shown on traces as on date of audit.

Financial Year	Outstanding TDS Demand (Rs.)
2021-22	3390.00
2017-18	27850.00
2016-17	129870.00
2015-16	36400.00
2014-15	307890.00
2013-14	73910.00
2011-12	237120.00
2010-11	23840.00
2009-10	4100.00
Total	844760.00


- We strongly suggest taking corrective Steps to reduce the TDS demand within time limit.
2. ULB is not deducted TDS on salary paid to it's employed during the period.

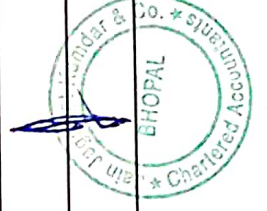


संयोजक अधिकारी
नगर पंचायत अथनर

Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2021-22

Name of ULB		Athner				
Name of Auditor		JAIN JAGAWAT KAMDAR & CO				
Sr. No.	Parameters	Description		Observation in Brief		Suggestions
1	Audit of Revenue					
राजस्व कर वसूली		Receipts in Rs.				
		Year 2021-22	Year 2020-21	% of Growth		
(i)	संपत्तिकर	864656	2778226	221.31	Collection percentages is as Decreases to last year due to old recoveries	There should be one separate Vigilance team for timely collection. Notice Should be issued to Non taxpayers.
(ii)	समेकित कर	1294140	665151	-48.60		
(iii)	नगरीय विकास उपकर	342550	62941	-81.63		
(iv)	शिक्षा उपकर	163937	76684	-53.22		
	कुल योग	2665283	3583002	34.43		
गैर राजस्व वसूली						
(i)	भवन भूमि किराया	814355	712388	-12.52	Rent Recovery is Increase as compared to last year.	Notice Should be issued to defaulter and penalty will be impose on such defaulters.
(ii)	जल उपभोक्ता प्रभार	0	0	#DIV/0!	Appreciable growth in Recovery	Recovery team has to issue notice for recovery of revenue.
(iii)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	0	0	#DIV/0!		
(iv)	अन्य कर / शुल्क	2280996	1960169	-14.07		
	कुल योग	3095351	2672557	-13.66		
	महा योग	5760634	6255559	8.59		





हस्ताक्षर अधिकारी
नगर परिषद अधीन

Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2021-22

Name of ULB Athner
Name of Auditor JAIN JAGAWAT KAMDAR & CO

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
2	Audit of Expenditure	Verification of expenditure are as per guidelines and rules under all schemes and entries of expenditure in cash book, diversion of Funds, financial propriety of expenditure , scheme project wise utilisation certificate.	We observed some irregularity as reported in the report. Refer Comments on Auditor report	ULB is recommended to prepare bank reconciliation statement on monthly basis and cash book to be verified with other regisiter.
3	Audit of Book Keeping	Verification of books of accounts and stores are maintained as per accounting rules, advacnes register, bank reconciliation statement, grant Register , Fixed assest Regsiter	All books are not maintained as per accounting rules applicable. Refer Comments on Auditor repor	ULB should maitain book and regsiter as per accounting Rules
4	Audit of FDR	Verify Fixed Deposits and term deposits and their maintenance	One FDR made on Applicable interest rate	There No FDR durin g the Financial year
5	Audit of Tenders/Bids	Verfy tender /bids invited by ULB and Competitive tendering procedure followed	Documests for tender and bids not propvided for verification.	There should a condition of minimum technical experience in tender process to ensure the work done.
6	Audit of Grants & Loans	Verification of Grant received from government and its Utilisation	Grant utilised as per Guidelines	ULB Should Prepare utilisation Certificate as per grant Regsiter

[Handwritten Signature]
JAIN JAGAWAT KAMDAR & CO.



Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2021-22

Name of ULB Athner
Name of Auditor JAIN JAGAWAT KAMDAR & CO

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
7	Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another	No diversion of fund found during the course of audit on the basis of information and documents provided to us.	No diversion of fund noticed	If in case there is any diversion of funds than proper file should be prepared and the same would be verified by higher authorities.
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.	Revenue Receipts -Rs.41436904 /- Revenue expenditure -Rs.40787349/- Ratio :101.50%	Revenue expenditure is more than the revenue receipts . Major expenditure is Salary of Rs. 1.59 Crore	Proper record should be maintained in regard of bifurcation. Head wise files can be prepared so that head wise balancing amount can be identified.
	b) Percentage of Capital Expenditure with respect to Total Expenditure	Capital expenditure :Rs. 8427550/- Total expenditure: Rs. 20190827/- ratio: 41%	Major part of expenditure is covered by capital expenditure. There is no bifurcation for the expenditure incurred in the year 2019-20 ,whether the same is expensed from the balancing amount for the year 18-19 or the amount received in the year 2019-20	Proper record should be maintained in regard of bifurcation. Head wise files can be prepared so that head wise balancing amount can be identified.
9	Whether all the temporary advances have been fully relieved or Not	Advances to Staff for Festival or nay other purposes.	ULB dose not have policy of lending advances money to employee and temporary advances	
10	Whether the Bank Reconciliation Statement have been Regularly prepared		ULB is preaparing bank reconciliation on monthly basis .	It should be prepared on monthly intervals

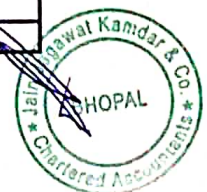


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Municipal Council Athner
STATEMENT OF CASHFLOW
(As on 31 March 2022)

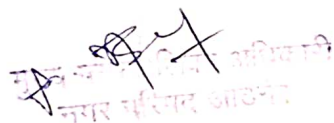
Particulars	Current Year (Rs.) 2021-22	
(A) Cash Flows from Operating Activities		
Gross Surplus Over Expenditure		116,920.00
Add : Adjustments For		
Depreciation	9,421,306.77	
Interest and Finance Expenses	4,532.00	9,425,838.77
Less : Adjustments For		
Profit on Disposal of Assets		
Net of Adjustments made to Municipal Funds		
Investment Income		
Transfer to Reserves	8,427,550.00	
Interest Income Received	403,531.00	8,831,081.00
Adjusted income over expenditure before effecting change in current Assets and current liabilities and extraordinary items		18,373,839.77
Change in Current Assets and Current Liabilities		
Increase/Decrease in Sundry Debtors		
Increase/Decrease in Stock in Hand		
Increase/Decrease in Prepaid Expenses	-	
Increase/Decrease in Other Current Assets	-	
Decrease/Increase in Deposit Received	61,800.00	
Decrease/Increase in Deposit Work	-	
Decrease/Increase in Other Current Liabilities	74,128.00	
Decrease/Increase in Provisions	121,443.00	
Extraordinary items (please specify)		257,371.00
Capital Contribution		
Net Cash Generated from/Used In Operating Activities (A)		257,371.00
(B) Cash Flows from Investing Activities		
Purchase of Fixed Assets and CWIP	8,427,550.00	
Increase/Decrease in Special Funds/Gramts		
Increase/Decrease in Earmarked Funds		
Increase/Decrease in Reserve Grant Against Fixed Assets	(532,635.00)	
Purchase of Investments		7,894,915.00
Add :		
Proceeds from Disposal of Assets		
Proceeds from Disposal of Investments		
Investment Income Received		
Interest Income Received	403,531.00	403,531.00
Net Cash Generated from/Used in Operating Activities (B)		8,298,446.00
(C) Cash Flows from Financing Activities		
Add :		
Loans from Banks/Other Received		
Less :		
Interest and Finance Expenses	(4,532.00)	(4,532.00)
Net Cash Generated from/Used In Operating Activities (C)		(4,532.00)
Net Increase/Decrease in Cash and Cash Equivalents (A+B+C)		8,551,285.00
Cash and Cash Equivalent at Beginning of the period		49,110,955.29
Cash and Cash Equivalents at end of the period		47,170,457.46
Cash and Cash Equivalents at the end of the year comprises of the following account balance at the end of the year :		
Cash Balance		
Bank Balance	47,170,457.46	47,170,457.46
Total of the Breakup of Cash and Cash Equivalents		

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Schedule B-1: Municipal (General) Fund

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account
31010	Balnce as per last amount	0.00	0.00	0.00	0.00	1300319.34
	Additions during the year	0.00	0.00	0.00	0.00	0.00
31090	Surplus for the year	0.00	0.00	0.00	0.00	116920.22
	Transfers	0.00	0.00	0.00	0.00	0.00
	Total (Rs)	0.00	0.00	0.00	0.00	1417239.56
	Deductions during the year	0.00	0.00	0.00	0.00	
31090	Deficit for the year	0.00	0.00	0.00	0.00	0.00
	Transfers	0.00	0.00	0.00	0.00	0.00
310	Balance at the and of the current year	0.00	0.00	0.00	0.00	1417239.56



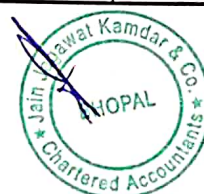


Municipal Council Athner

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

Account Code	Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Pension Fund
	(a) Opening Balance	2,322,787.83	0.00	0.00	0.00	0.00
	(b) Additions to the Special Fund	0.00	0.00	0.00	0.00	0.00
	· Transfer from Municipal Fund	532,635.00	0.00	0.00	0.00	0.00
Schedule B	· Intrest/Dividend earned on Soecial Fund Investments	0.00	0.00	0.00	0.00	0.00
	· Profit on disposal of Special Fund Investments	0.00	0.00	0.00	0.00	0.00
	· Appereciation in Value of Special Fund Investments	0.00	0.00	0.00	0.00	0.00
	· Other addition (Specify nature)	0.00	0.00	0.00	0.00	0.00
	Total (b)	532,635.00	0.00	0.00	0.00	0.00
	(c) Payments Out of Funds	0.00	0.00	0.00	0.00	0.00
	[1] Capital expenditure on	0.00	0.00	0.00	0.00	0.00
	· Fixed Asset	0.00	0.00	0.00	0.00	0.00
	· Others	0.00	0.00	0.00	0.00	0.00
	[2] Revenue Expenditure on	0.00	0.00	0.00	0.00	0.00
	· Salary, Wages and allowances etc	0.00	0.00	0.00	0.00	0.00
	· Rent Other administrative charges	0.00	0.00	0.00	0.00	0.00
	[3] Other.	0.00	0.00	0.00	0.00	0.00
	· Loss on disposal of Special Fund investments	0.00	0.00	0.00	0.00	0.00
	· Diminution in Value of Special Fund investments	0.00	0.00	0.00	0.00	0.00
	· Transferred to Municipal Fund	0.00	0.00	0.00	0.00	0.00
	Total (c)	0.00	0.00	0.00	0.00	0.00
311	Net Balance of Special Funds [(a+b)-(c)]	2,855,422.83	0.00	0.00	0.00	0.00

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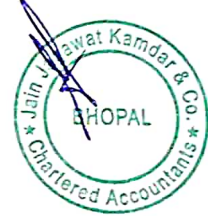


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Schedule B-3: Reserves

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	0.00	0.00	0.00	5(3+4)	0.01	7(5-6)
31210	Capital Contribution	156,171,093.28	8,427,550.00	164,598,643.28	0.00	164,598,643.28
31220	Borrowing Redemption Reserve	0.00	0.00	0.00	0.00	0.00
31230	Special Funds (Utilised)	0.00	0.00	0.00	0.00	0.00
31240	Statutory Reserve	0.00	0.00	0.00	0.00	0.00
31250	General Reserve	0.00	0.00	0.00		0.00
	Total Reserve funds	156,171,093.28	8,427,550.00	164,598,643.28	0.00	164,598,643.28

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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	Other Specify
Account Code	32010	32020	32030	32040	32050
(a) Opening Balance	28,090,236.46	17,792,100.00	-	-	
(b) Addition to the Grants*	18,150,000.00	9,764,334.00	-	-	
Grants received during the year					
Interest/Dividend earned on Grant					
Investments					
Profit on disposal of Grant					
Investments					
Appreciation in Value of Grant					
Investments					
Other addition					
Indira Gandhi Pension Yojna					
Mukhya Mantri Health Yojna					
Swarna Jayanti Rojgar Yojna					
Total (b)	18,150,000.00	9,764,334.00	-	-	-
Total (a+b)	46,240,236.46	27,556,434.00	#VALUE!	#VALUE!	-
c) Payments out of funds					
Capital expenditure on Fixed Assets		8,427,550.00			
Capital expenditure on Other Revenue					
Expenditure on Salary, Wages, allowances etc.	19,063,740.00	12,302,302.00			
Rent					
Other					
Loss on disposal of Grant Invesments					
Diminution in Value of Grant Investments					
Grants Refunded					
Other Administrative Charges					
Total (c)	19,063,740.00	20,729,852.00	-	-	-
Net balance at ther year end (a+b)-(c)	27,176,496.46	6,826,582.00	#VALUE!	#VALUE!	-
Total		34,003,078.46			

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Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
33010	Loans from Central Government	-	-
	Loans from State Government	-	-
	Loans from Govt. bodies & Associations	-	-
	Loans from international agencies	-	-
	Loans from banks & other financial institutions	5,334,795.64	5,643,840.64
	Other Loans		
	Total Secured Loans	5,334,795.64	5,643,840.64

Notes:

- *The nature of the Security shall be specified in each of these categories;
- *Particulars of any guarantees given shall be disclosed;
- *Terms of redemption (if any) of bonds/debentures issued shall be stated, together with the earliest date of redemption;
- *Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately;
- *For loans disbursed directly to an executing agency, please specify the name of the Project for which such loan is raised.

Schedule B-6: Unsecured Loans

Code No.	Particulars	Current Year (Rs)	Previous year (Rs)
33110	Loans from Central Government	-	-
	Loans from State Government	-	-
	Loans from Govt. bodies & Associations	-	-
	Loans from international agencies	-	-
	Loans from banks & other financial institutions	-	-
	Other Term Loans	-	-
	Bonds & debentures	-	-
	Other Loans	-	-
	Total Un-Secured Loans	-	-

Note:

- *Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately;

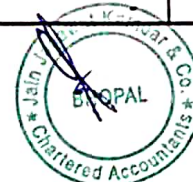
Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
34010		3,106,655.83	3,044,855.83
	From Contractors		
	From Revenues		
	From Staff		
	From other		
	Total deposits received	3,106,655.83	3,044,855.83

Schedule B-8: Deposits Works

Account Code	Particulars	Opening balance as the beginning of the year (Rs)	Utilization/expenditure (Rs)	Balance outstanding at the end of the current year (Rs)
34010	Civil Works		-	0
	Electrical works	-	-	0
	Others	-	-	0
	Total of deposit works	-		0

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Schedule B-9 : Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
35010	Creditors		
35011	Employee Liabilities	123,291.00	118,629.00
	Interst Accrued and Due	482,930.00	480,004.00
	Outstanding liabilities	-	-
	Recoveries Payable	-	-
	Government Dues Payable	392,731.09	326,131.09
	Advance Collection of Revenues	-	-
	Others (sale Proceeds)	-	-
	Total Other Liabilities (Sundry Creditors)	998,952.09	924,824.09

Schedule B-10 : Provisions

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
36010	Provision for Expenses		
	Provision for Interest		
	Provision for Other Assets	392,930.00	271,487.00
	Provision for Pension		
	Total Provision	392,930.00	271,487.00

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Schedule B-11 : Fixed Assets

Account Code	Particulars	Dep Rate	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	Deducti ons during	Total at the end of the year	At the end of current year	At the end of Pervious year
0.00	0.00		3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00
	Land Buildings											
41010	Land	0.00	-	-		-	-	-	-	-	-	-
41011	Lakes and Pond	0.00	-	-	-	-	-	-	-	-	-	-
41020	Buildings	5%	17,672,959	1,130,601	-	18,803,560	2,643,345.04	808,011	-	3,451,356	15,352,204	15,029,614
	Infrastructure Assets											
41030	Roads and Bridges	5%	18,020,289	970,490	-	18,990,779	37,997,042.07	(950,313)	-	37,046,729	(18,055,950)	(19,976,753)
41030	Bridges Culverts & Flyovers		-				-					-
41031	Sewerage and drainage	10%	20,449,365	2,723,155	-	23,172,520	8,606,217.80	1,456,630	-	10,062,848	13,109,672	11,843,147
41032	Water ways	10%	90,076,958	516,458	-	90,593,416	10,679,158.95	7,991,426	-	18,670,585	71,922,831	79,397,799
41033	Public Lighting	10%	5,590,445	600,900	-	6,191,345	5,620,900.60	57,044	-	5,677,945	513,400	(30,456)
	Other Assets		-				-					-
41034	Sanitation & SWM	5%	-	-	-	-	-	-	-	-	-	-
41040	Plants & Machinery	10%	818,000			818,000	432,984.65	38,502	-	471,486	346,514	385,015
41050	Vehicles	10%	2,448,249	2,446,150	-	4,894,399	4,938,199.65	(4,380)	-	4,933,820	(39,421)	(2,489,951)
41060	Office & other equipment	10%	448,224	34,596	-	482,820	394,741.50	8,808	-	403,549	79,271	53,483
41070	Furniture, Fixtures, electrical appliances	10%	646,600	5,200	-	651,800	496,005.05	15,579	-	511,585	140,215	150,595
41080	Other Fixed Assets		3	-								
	Sub -Total		156,171,092	8,427,550	-	164,598,639	71,808,595.31	9,421,307	-	81,229,902	83,368,737	84,362,494
41210	Capital Work in Progress		7,928,452	-	-	7,928,452	-	-	-	-	7,928,452	7,928,452
	Total		164,099,544	8,427,550	-	172,527,091	71,808,595.31	9,421,307	-	81,229,902	91,297,189	92,290,946

Additional disclosures to the Schedule

1. Value of fixed assets under dispute or litigation shall be provided. The status of the legal case as at the reporting date of the financial statements shall also be mentioned .
2. The details & value of assets, Which are not yet physically identified/traced, shall be disclosed separately.
3. Details and value of assets under leases and hire purchase needs to be disclosed as a note.

Note:

1. Additions include fixed asset created out of Earmarked Funds and Grants transferred to Urban Local Body's fixed block as referred to in Schedule B-2 and B-4.
2. Gross Block means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year. For instance, the opening balance as on 1 April 2006 shall be equal to the closing asset balance as on 31 March 2015.

3. Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, godowns etc.

4. Buildings include office and works buildings, commercial buildings, residential buildings, school and college, hospital buildings, public buildings temporary structures and sheds, etc.

5. Roads and bridges include roads and streets, pavements, pathways, bridges, culverts and subways.

6. Sewerage and drainage include sewerage lines, storm-water drainage lines and other similar drainage system.

7. Waterworks include water storage tank, water wells, bore wells, Water pumping station, Water transmission & distribution system etc.

No depreciation is to be charged on Land.



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Municipal Council Athner
For the period from 1 April 2021 to 31 March 2022

Schedule B-12 : Investments- General Funds

Account code	Particulars	With whom invested	Face value (Rs)	Current year Carrying Cost	Previous year Carrying Cost
42010	Central Government Securities	-	-	-	-
42020	State Government Securities	-	-	-	-
42030	Debentures and Bonds	-	-	-	-
42040	Preference Shares Equity Shares	-	-	-	-
42060	Units of Mutual Funds	-	-	-	-
42080	Other Investments	-	-	-	-
	Total of Investments General Fund	-	-	-	-

Schedule B-13: Investments- Other Funds

Account code	Particulars	With whom invested	Face value (Rs)	Current year Carrying Cost	Previous year Carrying Cost
42110	Central Government Securities	-	-	-	-
42120	State Government Securities	-	-	-	-
42130	Debentures and Bonds	-	-	-	-
42140	Preference Shares Equity Shares	-	-	-	-
42160	Units of Mutual Funds	-	-	-	-
42180	Other Investments	-	-	-	-
	Total of Investments General Fund	-	-	121,772.00	115,869.00
				121,772.00	115,869.00

Schedule B-14 Stock in Hand (Inventories)

Account code	Particulars	Current year	Previous year
43010	Stores Loose		
43080	Others	-	-
	Total Stock in hand	-	-

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Municipal Council Athner
For the period from 1 April 2021 to 31 March 2022

Schedule B-15 Sundry Debtors (Receivables)

Account code	Particulars	Gross Amount	Provision for Outstanding revenues	Net Amount	Previous year Net amount
43110	<u>Receivables for property taxes</u>				
	Less than 5 year				
	More than 5 year	523,821.00		523,821.00	501,813.00
		-	-		-
	Sub-total	523,821.00	-	523,821.00	501,813.00
	Less: State Government Cesses/Levies in Taxes-Control Accounts		-	-	
	Net Receivables of property Taxes	523,821.00	-	523,821.00	501,813.00
43120	<u>Receivables of Other Taxes</u>				
	Less than 3 year				
	More than 3 year	493,710.00		493,710.00	483,964.00
		-	-	-	-
	Sub-total	493,710.00	-	493,710.00	483,964.00
	Less: State Government Cesses/Levies in Taxes-Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	493,710.00	-	493,710.00	483,964.00
	<u>Receivable of Cess Income</u>				
	Less than 3 year				
	More than 3 year	-	-	-	-
		-	-	-	-
	Sub-total	-	-	-	-
43130	<u>Receivables for Water Taxes</u>				
	Less than 3 year				
	More than 3 year	631,200.00		631,200.00	617,200.00
		-	-	-	-
	Sub-total	631,200.00	-	631,200.00	617,200.00
43140	<u>Receivables from Other Sources</u>				
	Less than 3 year				
	More than 3 year	539,201.00	-	539,201.00	516,643.00
		-	-	-	-
	Sub-total	539,201.00	-	539,201.00	516,643.00
43150	Receivables from Government				
		-	-	-	-
43180	Receivables -Control Accounts				
		-	-	-	-
	Sub-total	-	-	-	-
	Total of Sundry Debtors (Receivables)	2,187,932.00	-	2,187,932.00	2,119,620.00

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Municipal Council Athner
For the period from 1 April 2021 to 31 March 2022

Schedule B-16: Prepaid Expenses

Account code	Particulars	Current year	Previous year
44010	Establishment	-	-
44020	Administrative	-	-
44030	Operation & Maintenance	-	115,555.00
	Total Prepaid expenses	-	115,555.00

Schedule B-17 : Cash and Bank Balances

Account code	Particulars	Current year (Rs)	Previous year (Rs)
45010	Cash Balance	-	-
	Balance with Bank - Municipal Funds		
45021	Nationalised Banks Annexure I	10,175,201.35	13,240,096.11
45022	Other Schedule Banks	-	-
45023	Scheduled Co-Operative Bank	-	-
45024	Post Office	-	-
	Sub- Total	10,175,201.35	13,240,096.11
	Balance with Bank - Special Funds		
45041	Nationalised Banks	36,995,256.11	35,870,859.18
45042	Other Schedule Banks	-	-
45043	Scheduled Co-Operative Bank	-	-
45044	Post Office	-	-
	Sub- Total	36,995,256.11	35,870,859.18
	Balance with Bank - Grant Funds		
45061	Nationalised Banks	-	-
45062	Other Schedule Banks	-	-
45063	Scheduled Co-Operative Bank	-	-
45064	Post Office	-	-
	Sub- Total	-	-
	Total Cash and Bank balances	47,170,457.46	49,110,955.29

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Municipal Council Athner

For the period from 1 April 2021 to 31 March 2022

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	Employees Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies	-	-	-	-
46080	Other Current Assets	-	-	-	-
	Sub- Total	-	-	-	-
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	-	-	-	-

Schedule B-19: Other Assets

Account Code	Particulars	Current year	Pervious year
47	Deposit Works	-	-
47	Other asset control accounts	-	-
	Total Other Assets	-	-

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

Account Code	Particulars	Current year	Pervious year
48	Loan Issue Expenses	-	-
48	Deferred Discount on Issue of Loans	-	-
48	Deferred Revenue Expenses	-	-
48	Other	-	-
	Total Miscellaneous expenditure	-	-

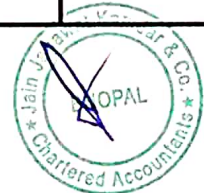
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नगर परिषद अठर्नेर



Municipal Council Athner
INCOME AND EXPENDITURE STATEMENT
For the period from 1 April 2021 to 31 March 2022

	Account Head	Schedule	Current Year	Previous year
A	Income			
	Revenue Income	IE-1	2,665,283	4,143,002
	Assigned Revenues & Compensations	IE-2	13,841,157	12,093,652
	Rental Income From Municipal Properties	IE-3	814,355	712,388
	Fees & User Charges	IE-4	2,280,996	1,960,169
	Sale & Hire Charges	IE-5	178,602	185,652
	Revenue Grants, Contribution & Subsidies	IE-6	21,246,077	54,197,517
	Income From Investments	IE-7	5,903	6,089
	Interest Earned	IE-8	403,531	528,578
	Other Income	IE-9	1,000	750
	Total Income		41,436,904	73,827,797
B	Expenditure			
	Establishment Expenses	IE-10	20,355,024	14,801,992
	Administrative Expenses	IE-11	1,162,813	1,557,827
	Operations & Maintenance	IE-12	9,371,771	10,303,590
	Interest & Finance Charges	IE-13	4,532	3,325
	Programme Expenses	IE-14	471,902	32,253,018
	Revenue Grants, Contributions & Subsidies	IE-15	-	655,000
	Provisions and Write Off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation		9,421,307	13,829,977
	Total Expenditure		40,787,349	73,404,730
C	Gross surplus/ (deficit) of income over expenditure except prior period items (A-B)		649,555	423,067
D	Add/Less: Prior period Items (Net)	IE-18	-	
E	Gross surplus/ (deficit) of Income over expenditure after prior period items (C-D)		649,555	423,067
F	Less: Transfer to Reserved Fund		532,635	347,830
G	Net balance being surplus/ (deficit) carried over to Municipal Fund (E-F)		116,920	75,237

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Municipal Council Athner
INCOME AND EXPENDITURE STATEMENT
For the period from 1 April 2021 to 31 March 2022

Schedule IE-1: Tax Revenue

Account code	Particulars	Current Year	Previous year
11001	Property Tax		
11002	Water Tax	864,656	2,778,226
11006	Education Tax	1,294,140	665,151
11008	Tax on Anilals	163,937	76,684
11011	Advertisement Tax	-	-
11013	Export Tax	-	-
11051	Octroi & Toll	-	-
11080	Others Taxes (show tax)	-	-
11090	Tax	-	-
	Sub Total	342,550	622,941
11090	Less: Tax Remissions & Refund [Schedule IE - 1(a)]	-	-
	Sub Total	2,665,283	4,143,002
	Total Tax Revenue	2,665,283	4,143,002

Schedule IE-1 (a): Tax Remission & Refund

Account code	Particulars	Current Year	Previous year
1109001	Property Tax	-	-
1109002	Octroi & Toll	-	-
1109003	Surcharge	-	-
1109004	Advertisement tax	-	-
1109011	Others	-	-
	Total refund and remission of tax revenues	-	-

Schedule IE-2: Assigned Revenues & Compensations

Account code	Particulars	Current Year	Previous year
12010	Taxes and Duties Collected By Others	-	1,010,000
12020	Compensation in Lieu Of Taxes/Duties	13,841,157	11,083,652
12030	Compensation in Lieu Of Concession	-	-
	Total Assigned Revenues & Compensations	13,841,157	12,093,652

Schedule IE-3: Rental Income From Municipal Properties

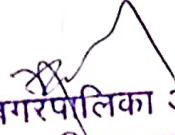
Account code	Particulars	Current Year	Previous year
13010	Rent From Civic Amenities	814,355	712,388
13040	Rent From Lease of Lands	-	-
	Sub Total	-	-
13090	Less: Rent remission and refunds	-	-
	Sub Total	-	-
	Total Rental Income From Municipal Properties	814,355	712,388

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Schedule IE-4: Fees & User Charges

Account code	Particulars	Current Year	Previous year
14010	Empanelment & Registration Charges	-	-
14011	Licensing Fees	5,000	2,030
14012	Fees for Grant of Permit	645,201	647,872
14013	Fees For Certificate Or Extract	1,240	1,197
14014	Development Charges	128,585	85,814
14015	Regularisation Fees	22,110	23,550
14020	Penalties And Fines	299,100	194,701
14040	Other Fees	896,500	735,795
14050	User Charges	123,510	111,410
14060	Entry Fees	-	-
14070	Service / Administrative Charges	159,750	157,800
14080	Other Charges	-	-
14090	Fees Remission and Refunds	-	-
	Sub Total	2,280,996	1,960,169
14090	Less: Fees Remission and Refunds	-	-
	Sub Total	2,280,996	1,960,169
	Total Income from Fees & User Charges	2,280,996	1,960,169


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Schedule IE-5: Sale & Hire Charges

Account code	Particulars	Current Year	Previous year
15010	Sale Of Products	-	-
15011	Sale of Forms & Publications	-	-
15012	Sale of Stores & Scrap	178,602	185,652
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipments	-	-
	Total Income from Sale & Hire Charges	178,602	185,652

Schedule IE-6: Revenue Grants, Contribution & Subsidies

Account code	Particulars	Current Year	Previous year
16010	Revenue Grants	21,246,077	54,197,517
16020	Reimbursement of Expenses	-	-
16030	Contribution Towards Schemes	-	-
	Total Revenue Grants, Contribution & Subsidies	21,246,077	54,197,517

Schedule IE-7: Income From Investments

Account code	Particulars	Current Year	Previous year
17010	Interest on Investments	5,903	6,089
17020	Dividend	-	-
17030	Income From Project Taken Up On Commercial Basis	-	-
17040	Profit on Sale of Investments	-	-
17080	Others	-	-
	Total Income From Investments	5,903	6,089

Schedule IE-8:- Interest Earned

Account code	Particulars	Current Year	Previous year
17110	Interest From Bank Accounts	403,531	528,578
17120	Interest On Loans And Advances To Employees	-	-
17130	Interest On Loans To Others	-	-
17180	Other Interest	-	-
	Total Interest Earned	403,531	528,578

Schedule IE-9:- Other Income

Account code	Particulars	Current Year	Previous year
18010	Deposits Forfeited	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed Assets	-	-
18040	Recovery From Employees	-	-
18050	Unclaim Refund/ Liabilities	-	-
18060	Excess Provisions Written Back	-	-
18080	Miscellaneous Income	1,000	750
	Total Other Income	1,000	750

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Schedule II-10:- Establishment Expenses

Account code	Particulars	Current Year	Previous year
21010	Salaries, Wages And Bonus	16,464,739	13,673,108
21020	Benefits And Allowances	235,000	299,560
21030	Pension	3,523,341	786,571
21040	Other Terminal & Retirement Benefits	131,944	42,753
	Total Establishment Expenses	20,355,024	14,801,992

Schedule IE-11:-Administrative Expenses

Account code	Particulars	Current Year	Previous year
22010	Rent, Rates and Taxes	-	19,425
22011	Office Maintenance	12,748	11,813
22012	Communication Expenses	-	-
22020	Books & Periodicals	111,815	77,687
22021	Printing and Stationery	197,865	941,954
22030	Travelling & Conveyance	175,982	28,852
22040	Insurance	259,535	71,300
22050	Audit Fees	-	-
22051	Legal Expenses	246,816	158,999
22052	Professional and Other Fees	158,052	241,297
22060	Advertisement And Publicity	-	-
22061	Membership & Subscriptions	-	6,500
22080	Other Administrative Expenses	1,162,813	1,557,827
	Total Administrative Expenses		

Schedule IE-12:-Operations & Maintenance

Account code	Particulars	Current Year	Previous year
23010	Power & Fuel	855,285	2,358,994
23020	Bulk Purchases	-	854,056
23030	Consumption of Stores	-	-
23040	Hire Charges	-	230,456
23050	Repairs & Maintenance Infrastructure Assets	5,406,567	2,589,938
23051	Repairs & Maintenance Civic Amenities	1,534,611	1,468,206
23052	Repairs & Maintenance Buildings	68,503	178,665
23053	Repairs & Maintenance Vehicles	115,330	444,023
23054	Repairs & Maintenance Furniture	17,655	-
23055	Repairs & Maintenance Office Equipments	8,150	36,835
23059	Repairs & Maintenance Others	-	-
23080	Other Operating & Maintenance Expenses	1,365,670	2,142,417
	Total Operations & Maintenance	9,371,771	10,303,590

Schedule IE-13:- Interest & Finance Charges

Account code	Particulars	Current Year	Previous year
24010	Interest on Loans From Central Government	-	-
24020	Interest on Loans From State Government	-	-
24030	Interest on Loans From Govt. Bodies&Association	-	-
24040	Interest on Loans From International Agencies	-	-
24050	Inte.on Loans From Banks&Other Financial Institution	-	-
24060	Other Term Loans	-	-
24070	Bank Charges	4,532	3,325
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	4,532	3,325

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Schedule IE-14:- Programme Expenses

Account code	Particulars	Current Year	Previous year
25010	Election expenses		
25020	Own Programme	-	-
25030	Share in Programme Of Others	273,871	367,488
	Total Programme Expenses	198,031	31,885,530
		471,902	32,253,018

Schedule IE-15:- Revenue Grants, Contribution and Subsidies

Account code	Particulars	Current Year	Previous year
26010	Grants	-	-
26020	Contributions	-	655,000
26030	Subsidies	-	-
	Total Revenue Grants, Contribution and Subsidies	-	655,000

Schedule IE-16:- Provisions and Write Off

Account code	Particulars	Current Year	Previous year
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 and Write Off	-	-

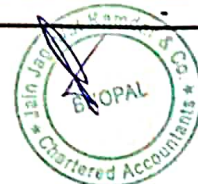
Schedule IE-17:- Miscellaneous Expenses

Account code	Particulars	Current Year	Previous year
27110	Loss on Disposal Of Assets	-	-
27120	Loss on Disposal Of Investments	-	-
29010	Transfer to General Activity Fund	-	-
29050	Public Health,Safety&Disease Control Activity	-	-
29210	Transfer to Pension Fund	-	-
29220	Transfer to Gratuity & Leave Salary Fund	-	-
29230	Transfer to Provident Fund	-	-
27180	Other Miscellaneous Expenses	-	-
	Total Miscellaneous Expenses	-	-

Schedule IE-18:- Prior Period

Account code	Particulars	Current Year	Previous year
18500	Expenses		-
18510	Other expenses Revenue		-
18540	Other Income		-
	Sub Total		-
28500	Expenses		-
28550	Refund of Taxes		-
28560	Refund of Other Revenues	-	-
28580	Other Expenses	-	-
	Sub Total	-	-
	Total Prior Period	-	-

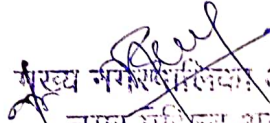
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Municipal Council Athner
Summary of BRS as on 31 March 2022

S.No.	Name of Bank	A/c Number	Status	Cash Book Balance	Bank Balance
1	State Bank of India	37786572378	Sawadhi	115869.00	115869.00
2	Central Bank of India	2251974336	Nikay Nidhi	2367517.00	2367517.00
3	Central Bank of India	2251966198	Nikay Nidhi	2574099.47	2574099.47
4	State Bank of India	848087509	Nikay Nidhi	31937770.64	31937770.64
5	Indian Bank	50432071819	CM Adhosanrachana Mad	8204033.00	8204033.00
6	Central Bank of India	3633411852	SBM	1465436.69	1465436.69
7	State Bank of India	36497863259	PMAY	0.00	0.00
8	State Bank of India	32072382760	Sansad/Vidhayak Nidhi	355930.54	355930.54
			TOTAL	47020656.34	47020656.34




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