

**AUDIT REPORT**  
**OF**  
**MUNICIPAL COUNCIL**  
**GANJ BASODA**  
DISTRICT – VIDISHA

**Year 2021-22**



**Auditor**

**Pramod k. sharma & co.**

**Chartered Accountants**

# **-: INDEX :-**

**AUDIT OBSERVATION**

(अंकेक्षण अवलोकन)

**BALANCE SHEET**

**INCOME & EXPENDITURE ACCOUNT**

(आय व्यय खाता)

**RECEIPT & PAYMENT ACCOUNT**

(प्राप्ति भुगतान खाता)

**ABSTRACT SHEET**



# PRAMOD K. SHARMA & CO.

## Chartered Accountants

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### AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL GANJ BASODA DISTRICT VIDISHA (M.P)** for the year ended 31<sup>st</sup> March 2022, which are in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below:

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.
3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31<sup>st</sup> March 2022.

Date:-10-09-2022

Place:-Bhopal

UDIN-22076883ARQMDK9344

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For PRAMOD K. SHARMA & CO.  
CHARTERED ACCOUNTANTS



CA Pramod K Sharma  
(Partner)

Mem. No. : 076883



# MUNICIPAL COUNCIL GANJ BASODA

## AUDIT OBSERVATIONS

### Audit of Revenue

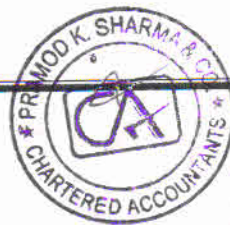
- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter files of Receipt Book and verified that the money received is duly deposited in respective Bank Account.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in deposit the amount of revenue collected.
- Annual collection sheet has been provided by the council and it has good collections during the year. Since quarterly collection sheet was not available so we are unable to comment upon comparative collection of each quarter.
- No, we have not seemed any Investment on lesser interest rate.

### Audit of Expenditures

- 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 are as follow -
  - V. no. 295, 296, Date 19/05/21, TDS was not deducted from payments made for vehicle



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repairing & a bill no. 56 dated 29/04/20 of Rs. 11317.50/- was found without signature of the vendor

- V. no. 355, Date 04/06/2021, amount of Rs. 49887/- was paid for diesel purchase for JCB but bill was not clearly verified by respective person.
- V. no. 405, Date 10/06/2021, monthly vehicle hire charges of Rs. 15000/- were paid to Parihar Travels but during the audit, we have not found sanction regarding the vehicle.
- V. no. 410, Date 14/06/2021, amount of Rs. 44837/- was paid to Bulbul printers but during the audit, bill was not found with the voucher.
- V. no. 1552, Date 03/01/2022, Amount of Rs. 90860/- was paid to Shankar Furniture mart but no any information regarding quotations/tender process was found. Note sheet was also not available with the voucher and bill was not verified by the respective person.
- V. no. 1567 Amount Rs. 65800/-, V. no. 1568 amount Rs. 27620/- & V. no. 1569 amount Rs. 87000/- , Date 04/01/22, all bills were paid to Munish Electrical works for motor repairing but neither quotations nor sanction of rates was found during the audit.
- V. no. 1834 dated 14/03/22, Rs. 99800/- & V. no. 1835 dated 14/03/22, Rs. 99400. Both the bills were paid to A.K. Traders, Bhopal for purchasing chemicals. Since purchase file was not available during the audit so we are unable to confirm about proper tender process or E-tendering was done or not




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- V. no. 1836 dated 14/03/22, Rs. 95000/- & V. no. 1837 dated 14/03/22, Rs. 98000/-. Both bills were paid to Sandeep Thakur, Basoda. Materials were purchased separately to avoid e-tendering.
- No mistake was found in monthly balance of the Cash Book.
- 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.
- 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.
- As per the ULB guideline, if the Fire Brigade going outside of Municipal area, there is some decided amount which has to be paid by the other MC is not taken by the ULB.

### Audit of Book Keeping

- We checked the books of accounts of council. Although most of the records were maintained properly and we duly satisfied with them, however, some observations have been seen and mentioned in this report.
- Except Cash book, some of registers/records have not been maintained properly. Observations in respect of records of ULB are as follows -

  
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## Accounts Department

Audit observations regarding accounts department are as follow -

### ❖ Grant Register


- A single register was maintained for 2 years.
- Page certification was not found on register.
- Register was maintained very well, but CMO verification was not found at the end of the year in following grants -

Sr. no.	Grant Name	Page no.
1	State Finance Commission	56
2	Basic Amenities grant	63
3	15 <sup>th</sup> Finance Commission	83
4	CM Urban Infrastructure grant	91

- Verification by CMO was also not found on entire register during the year.
- Page no. 88, amount of Rs. 278790/- was paid through voucher no. 1, 2 & 3 but neither expense detail not closing balance was mentioned in the register.
- Page no. 95, Opening balance of PMAY was Rs. 2,28,19,380/- but expended amount and closing balance were not mentioned.

### ❖ Loan Register

- Loan installments have been paid quarterly but verification by CMO was not found for all the 4 quarters.
- As per loan register, outstanding loan amount as on 21/02/2022 was Rs. 26,90,50,360/- while as per Balance sheet, outstanding loan amount was Rs. 27,48,64,346/- at the end of the year.

  
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- During the year, the outstanding principal loan amount has been shown after deducting the total installment amount (Principal + Interest) instead of principal amount only. This is very complex practice of Council to calculate outstanding loan principal.

#### ❖ Advance Register

- Advance register was issued from store department but not found during the audit. Although advances have not been given during the audit.


### Store Department

During the examination of store records, we found that records were not maintained properly and sometimes balances of items were not brought forward properly from last year. Some irregularities were observed as follow -

- CMO verification was not found during the year on all store registers.
- Fixed Assets Register was not found during the audit.
- Many times demand letters were not obtained from respective persons.
- Purchase files were not found during the audit.

### Revenue Department

During the test check basis examination of revenue records, we found that proper records were maintained and balances of dues were brought forward from previous year properly. All the revenue collections were

  
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deposited duly during the year and no instance was observed to report regarding non-deposit or late deposit.

### Sanitation Department

During the audit, we have not found any record of sanitation department and we observed that -

- Registration cards of vehicle were not available during the audit so we are unable to comment upon the registration numbers of vehicle.
- Separate records were not kept for vehicle and light repairing.
- Insurance of vehicles were not found.
- Chemicals usage register was not found during the audit.

### Water Supply Department


- Separate record of repairing of motor pumps, hand pumps, pipe lines was not maintained but entries were made in the stock register.
- Record of chemical usage was not found during the audit.

### Establishment Department

- Charge file was not found during the audit.

### PWD Department

During the audit, we have not found any record of PWD department so we are unable to comment upon the tender process, files maintenance, sanction of constructions etc.

  
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### Audit of FDRs

- While auditing, we found that there were six FDRs at the end of the year.

Sr. no.	Bank Name	FD/Acc. No.	Deposit amount	Maturity amount	Maturity date
1	DCCB	0179844	590682	716738	27/04/2023
2	DCCB	0179843	257122	311994	27/04/2023
3	DCCB	142845	178629	216750	18/05/2023
4	HDFC Bank	NA	6245687	7292337	24/07/2023
5	PNB	068000PU00018606	4000000	4889572	02/04/2022
6	PNB	068000PU00018615	5000000	6111965	02/04/2022

- FDR register was maintained.
- Interest on FDRs is recorded on receipt basis while FDR is withdrawn.

### Audit of Tenders

- During the audit we have not found tender files so we are unable to comment upon the tenders. Although on the basis of examination of note sheets attached with the vouchers, we found that in many cases, proper tender process was not followed.

### 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 some of their utilization.

*[Signature]*

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पंचायत समिति, गजबारा





- 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.
- During the year, council has paid the total amount Rs. 1,03,81,748/- against IHSDP loan installments. There is no due towards principal or interest amount. As per Balance sheet, the outstanding loan amount was towards HUDCO Rs. 3,20,455 & IHSDP Rs. 27,45,43,901.

For Pramod K. Sharma & Co.

CHARTERED ACCOUNTANTS



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(Partner)

**Municiple Council Ganj Badoda, Dist. Vidisha (M.P.)**  
as on 31st March 2022

	Particulars	Sch. No.	Amount (Rs.)	Current Year (Rs.)	Previous Year (Rs.)
<b>A</b>	<b>SOURCES OF FUNDS</b>				
<b>A1</b>	<b>Reserves and Surplus</b>				
	Municipal (General) Fund	B-1	4,74,18,633		43,20,03,569
	Earmarked Funds	B-2	-		-
	Reserves	B-3	31,83,86,623		-
	<b>Total Reserve &amp; Surplus</b>			<b>36,58,05,256</b>	<b>43,20,03,569</b>
<b>A2</b>	<b>Grants, Contributions for specific purposes</b>	B-4		9,06,56,681	7,24,81,069
<b>A3</b>	<b>Loans</b>				
	Secured loans	B-5		27,48,64,346	28,52,46,094
	Unsecured loans	B-6		-	-
	<b>Total Loans</b>			<b>27,48,64,346</b>	<b>28,52,46,094</b>
	<b>TOTAL OF SOURCES OF FUNDS (A1+A2+A3)</b>			<b>73,13,26,283</b>	<b>78,97,30,732</b>
<b>B</b>	<b>APPLICATION OF FUNDS</b>				
<b>B1</b>	<b>Fixed Assets</b>	B-11			
	Gross Block		38,28,09,343		37,23,10,336
	Less: Accumulated Depreciation		6,44,22,721		4,51,25,354
	Net Block		31,83,86,623		32,71,84,983
	Capital work-in-progress		21,75,21,185	21,75,21,185	20,16,21,891
	<b>Total Fixed Assets</b>			<b>53,59,07,808</b>	<b>52,88,06,874</b>
<b>B2</b>	<b>Investments</b>				
	Investment - General Fund	B-12		1,49,40,084	1,49,40,084
	Investment - Other Funds	B-13		-	-
	<b>Total Investments</b>			<b>1,49,40,084</b>	<b>1,49,40,084</b>
<b>B3</b>	<b>Current assets, loans &amp; advances</b>				
	Stock in hand (Inventories)	B-14	12,55,206	-	14,64,177
	Sundry Debtors (Receivables)	B-15	4,43,80,008		
	Gross amount outstanding		-		
	Less: Accumulated provision against bad and doubtful Receivables		-	4,56,35,214	8,56,27,431
	Prepaid expenses	B-16		-	2,84,657
	Cash and Bank Balances	B-17	17,31,47,259	17,31,47,259	19,34,91,137
	Loans, advances and deposits	B-18		-	23,58,116
	Other Assets	B-19		-	-
	<b>Total Of Curent Assets</b>			<b>21,87,82,473</b>	<b>28,32,25,518</b>
<b>B4</b>	<b>Current Liabilities and Provisions</b>				
	Deposits received	B-7	2,70,80,352	2,70,80,352	2,74,37,681
	Deposit works	B-8		-	-
	Other liabilities (Sundry Creditors)	B-9	55,32,252	55,32,252	92,23,980
	Provisions	B-10	56,91,478	56,91,478	5,80,082
	<b>Total Current Liabilities</b>			<b>3,83,04,082</b>	<b>3,72,41,743</b>
<b>B5</b>	<b>Net Current Assets [Sub Total (B3) - Sub Total (B4)]</b>			<b>18,04,78,391</b>	<b>24,59,83,775</b>
<b>C</b>	<b>Other Assets</b>	B-19		-	-
<b>D</b>	<b>Miscellaneous Expenditure (to the extent not written off)</b>	B-20		-	-
	<b>TOTAL: APPLICATION OF FUNDS (B1+B2+B5+C+D)</b>			<b>73,13,26,283</b>	<b>78,97,30,732</b>

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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	General Account	Total
310	Balance as per last account				43,20,03,569	43,20,03,569
	Additions during the year					-
31090-02	• Surplus for the year				85,718	85,718
	• Transfers				85,718	85,718
	Total (Rs.)	-	-	-	-	-
	Deductions during the year					-
	• Deficit for the year				38,46,70,654	38,46,70,654
	• Transfers				38,46,70,654	38,46,70,654
	Total (Rs.)	-	-	-	4,74,18,633	4,74,18,633
310	Balance at the end of the current year	-	-	-		

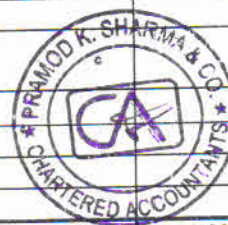
**Schedule B-2: Earmarked Funds (Special Funds/Sinking Fund/Trust or Agency Fund)**

Particulars	Special Fund 1	Special Fund 2	Sanchit Nidhi	General Provident fund	Total
(a) Opening Balance				-	-
(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					-
[III] Other:					-
• Loss on disposal of Special					-
• Diminution in Value of Special					-
• Transferred to Municipal Fund					-
Total ©	-	-	-	-	-
Net Balance of Special Funds (a + b) - ©	-	-	-	-	-

**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		33,76,83,990	33,76,83,990	1,92,97,367	31,83,86,623
31211	Capital Reserve	-	-	-		-
31220	Borrowing Redemption Reserve	-	-	-		-
31230	Special Funds					-
31240	Statutory Reserve					-
31250	General Reserve					-
31260	Revaluation Reserve					-
	Total Reserve funds	-	33,76,83,990	33,76,83,990	1,92,97,367	31,83,86,623

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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	Total
<b>Account Code</b>	<b>32,010</b>	<b>32,020</b>	<b>32,030</b>	<b>32,040</b>	
(a) Opening Balance	95,55,000	6,29,26,069	-	-	7,24,81,069
(b) Additions to the Grants *					-
• Grant received during the year	12,41,86,607	8,94,38,455			21,36,25,062
• Interest/Dividend earned on Grant	-	-	-	-	-
• Profit on disposal of Grant	-	-	-	-	-
• Appreciation in Value of Grant	-	-	-	-	-
• Other addition (Specify nature)	-	-	-	-	-
<b>Total (b)</b>	12,41,86,607	8,94,38,455	-	-	21,36,25,062
<b>Total (a + b)</b>	13,37,41,607	15,23,64,524	-	-	28,61,06,131
(c) Payments out of funds	-	-	-	-	-
• Capital expenditure on Fixed	-	38,18,280			38,18,280
• Capital Expenditure on Other	-	-	-	-	-
• Revenue Expenditure on	9,48,07,682	9,68,23,488	-	-	19,16,31,170
o Salary, Wages, allowances etc.	-	-	-	-	-
o Rent	-	-	-	-	-
• Other:					
o Loss on disposal of Grant	-	-	-	-	-
o Grants Refunded	-	-	-	-	-
• Other administrative charges	-	-	-	-	-
<b>Total (c)</b>	9,48,07,682	10,06,41,768	-	-	19,54,49,450
<b>Net balance at the year end (a+b)-</b>	<b>3,89,33,925</b>	<b>5,17,22,756</b>	<b>-</b>	<b>-</b>	<b>9,06,56,681</b>

**Schedule B-5: Secured Loans**

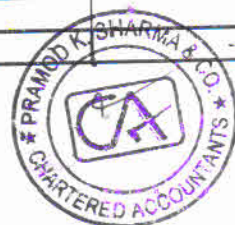
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33010	Loans from Central Government		
33020	Loans from State government		
33030	Loans from Govt. bodies & Associations		
33040	Loans from international agencies		
33050	Loans from banks & other financial institutions	27,48,64,346	28,52,46,094
33060	Other Term Loans		
33070	Bonds & debentures		
33080	Other Loans		
	<b>Total Secured Loans</b>	<b>27,48,64,346</b>	<b>28,52,46,094</b>

**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		
	<b>Total Unsecured Loans</b>		

*(Signature)*

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Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	2,70,80,352	2,74,37,681
34020	From Revenues		
34030	From staff		
34080	From Others		
	<b>Total deposits received</b>	<b>2,70,80,352</b>	<b>2,74,37,681</b>

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				-
	<b>Total of deposit works</b>	-	-	-	-

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors	52,38,336	52,38,336
35011	Employee Liabilities		23,15,291
35012	Interest Accrued and Due		
35020	Recoveries Payable	2,93,916	8,06,631
35030	Government Dues Payable		
35040	Refunds Payable		
35041	Advance Collection of Revenues		
35080	Others		8,63,722
	<b>Total Other liabilities (Sundry Creditors)</b>	<b>55,32,252</b>	<b>92,23,980</b>

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	56,91,478	5,80,082
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	<b>Total Provisions</b>	<b>56,91,478</b>	<b>5,80,082</b>

  
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नगरपालिका मन्त्रालय, काठमाडौं



### 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	6			6	-		-	-	6	-
41011	Lack & Pond			-	-			-			
41020	Buildings	2,32,60,191	14,44,433	-	2,47,04,624	11,63,010	8,23,487	-	19,86,497	2,27,18,127	2,20,97,181
	Infrastructure Assets				-						-
41030	• Roads and Bridges	4,17,93,606	31,27,946	-	4,49,21,552	20,89,680	64,17,365	-	85,07,045	3,64,14,507	3,97,03,926
41031	• Sewerage and drainage	3,87,13,304		-	3,87,13,304	19,35,665	25,80,887	-	45,16,552	3,41,96,752	3,67,77,639
41032	• Water ways	23,96,18,102		-	23,96,18,102	3,59,42,715	59,90,453	-	4,19,33,168	19,76,84,934	20,36,75,386
41033	• Public Lighting	67,53,265	2,01,801	-	69,55,066	6,65,109	6,95,507	-	13,60,616	55,94,450	60,88,156
41034	Sanitation &SWM	27,10,633	7,83,394	-	34,94,027	4,06,595	3,49,403	-	7,55,998	27,38,029	23,04,038
	Other assets				-			-			-
41040	• Plants & Machinery	49,44,581	4,85,826	-	54,30,407	7,41,687	5,43,041	-	12,84,728	41,45,679	42,02,894
41050	• Vehicles	68,41,181	39,92,530	-	1,08,33,711	10,26,177	10,83,371	-	21,09,548	87,24,163	58,15,004
41060	• Office & other equipment	12,64,571	3,67,047	-	16,31,618	2,40,448	1,63,162	-	4,03,610	12,28,008	10,24,123
41070	• Furniture, fixtures, fittings and electrical appliances	9,47,349		-	9,47,349	94,735	94,735	-	1,89,470	7,57,879	8,52,614
4180	• Other fixed assets	54,63,548	96,030		55,59,578	8,19,532	5,55,958	-	13,75,490	41,84,088	46,44,016
	Total	37,23,10,336	1,04,99,007	-	38,28,09,343	4,51,25,354	1,92,97,367.09	-	6,44,22,721	31,83,86,623	32,71,84,983
41210	Work-in-progress	20,16,21,891	1,58,99,294	-	21,75,21,185				-	21,75,21,185	20,16,21,891
	Total	57,39,32,227	2,63,98,301	-	60,03,30,528	4,51,25,354	1,92,97,367	-	6,44,22,721	53,59,07,808	52,88,06,874





**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			1,49,40,084	1,49,40,084
42070	• Other Investments				
	<b>Total of Investments General Fund</b>		-	1,49,40,084	1,49,40,084

**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		-		
42190	• Accumulates Provision			-	-
	<b>Total of Investments Other Fund</b>		-	-	-

**Schedule B-14: Stock in Hand (Inventories)**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
43010	Stores	12,55,206	14,64,177
43020	Loose Tools	-	-
43080	Others	-	-
	<b>Total Stock in hand</b>	12,55,206	14,64,177

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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	<b><u>Receivables for Property Taxes</u></b>				
	Less than 5 years	75,81,381			68,81,039
	More than 5 years*	-	-	-	-
	<b>Sub - total</b>	75,81,381	-	-	68,81,039
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	<b>Net Receivables of Property Taxes</b>	75,81,381	-	-	68,81,039
43120	<b><u>Receivable of Other Taxes</u></b>		-	-	
	Less than 3 years	1,38,43,246	-	-	1,25,21,421
	More than 3 years*	-	-	-	-
	<b>Sub - total</b>	1,38,43,246	-	-	1,25,21,421
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	<b>Net Receivables of Other Taxes</b>	1,38,43,246	-	-	1,25,21,421
43130	<b><u>Receivable for Fees &amp; User Charges</u></b>		-	-	
	Less than 3 years	1,89,98,143	-	-	1,63,88,151
	More than 3 years*	-	-	-	-
	<b>Sub - total</b>	1,89,98,143	-	-	1,63,88,151
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	<b>Net Receivables of Other Taxes</b>	1,89,98,143	-	-	1,63,88,151
43140	<b><u>Receivables from Other Sources</u></b>		-	-	
	Less than 3 years	39,57,238	-	-	17,64,324
	More than 3 years*	-	-	-	-
	<b>Sub - total</b>	39,57,238	-	-	17,64,324
43150	<b><u>Receivables from Government</u></b>		-	-	
	Less than 3 years	-	-	-	4,80,72,496
	More than 3 years*	-	-	-	-
	<b>Sub - total</b>	-	-	-	4,80,72,496
	<b>Total of Sundry Debtors (Receivables)</b>	4,43,80,008	-	-	8,56,27,431

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Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment		2,84,657
44020	Administrative		
44030	Operations & Maintenance		
	<b>Total Prepaid expenses</b>	-	2,84,657

  
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**Schedule B-17: Cash and Bank Balances**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010	Cash		-
45020	<b>Balance with Bank - Municipal Funds</b>		
45021	Nationalised Banks	17,31,47,259	19,34,91,137
45022	Other Scheduled Banks	-	-
45023	Scheduled Co-operative Banks	-	-
45024	Post Office		
	<b>Sub-total</b>	<b>17,31,47,259</b>	<b>19,34,91,137</b>
45040	<b>Balance with Bank - Special Funds</b>		
45041	Nationalised Banks	-	-
45042	Other Scheduled Banks		
45043	Scheduled Co-operative Banks	-	-
45044	Post Office		
	<b>Sub-total</b>	<b>-</b>	<b>-</b>
45060	<b>Balance with Bank - Grant Funds</b>		
45061	Nationalised Banks	-	-
45062	Other Scheduled Banks		
45063	Scheduled Co-operative Banks		
45064	Post Office		
	<b>Sub-total</b>	<b>-</b>	<b>-</b>
	<b>Total Cash and Bank balances</b>	<b>17,31,47,259</b>	<b>19,34,91,137</b>

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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	23,58,116	-	23,58,116	-
46020	Employee Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External	-	-	-	-
46080	Other Current Assets	-	-	-	-
	<b>Sub -Total</b>	23,58,116	-	23,58,116	-
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				-
	<b>Total Loans, advances, and deposits</b>	23,58,116	-	23,58,116	-

**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		
	<b>Total Accumulated Provision</b>	-	-

**Schedule B-19: Other Assets**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
47010	Deposit Works		-
47020	Other asset control accounts		-
	<b>Total Other Assets</b>	-	-

**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		
	<b>Total Miscellaneous expenditure</b>	-	-

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**Municipal Council Ganj Basoda, Dist. Vidisha (M.P.)**  
**INCOME AND EXPENDITURE STATEMENT**  
For the period from 1 April 2021 to 31 March 2022

	Item/ Head of Account	Schedule No	Current Year (Rs)
<b>A</b>	<b>INCOME</b>		
	Tax Revenue	IE-1	1,63,92,777
	Assigned Revenues & Compensation	IE-2	9,67,48,236
	Rental Income from Municipal Properties	IE-3	56,37,955
	Fees & User Charges	IE-4	48,89,343
	Sale & Hire Charges	IE-5	13,630
	Revenue Grants, Contributions & Subsidies	IE-6	19,92,97,147
	Income from Investments	IE-7	-
	Interest Earned	IE-8	71,20,494
	Other Income	IE-9	5,71,785
	<b>Total - INCOME</b>		<b>33,06,71,367</b>
<b>B</b>	<b>EXPENDITURE</b>		
	Establishment Expenses	IE-10	9,87,16,198
	Administrative Expenses	IE-11	48,63,548
	Operations & Maintenance	IE-12	6,97,01,726
	Interest & Finance Expenses	IE-13	7,179
	Programme Expenses	IE-14	11,15,156
	Revenue Grants, Contributions & subsidies	IE-15	13,68,84,475
	Provisions & Write off	IE-16	-
	Miscellaneous Expenses	IE-17	-
	Depreciation		1,92,97,367
	<b>Total - EXPENDITURE</b>		<b>33,05,85,649</b>
<b>C</b>	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)</i>		85,718
<b>D</b>	Add/Less: Prior period Items (Net)	IE-18	-
<b>E</b>	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)</i>		85,718
<b>F</b>	Less: Transfer to Reserve Funds		
<b>G</b>	<i>Net balance being surplus/ deficit carried over to Municipal Fund (E-F)</i>		85,718

For Municipal Council Ganj Basoda

Chief Municipal Officer

  
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Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)
11001	Property tax	72,28,980
11002	Water tax	60,48,000
11003	Sewerage Tax	5,07,670
11004	Conservancy Tax	7,156
11005	Lighting Tax	2,299
11006	Education tax	
11007	Vehicle Tax	
11008	Tax on Animals	
11009	Electricity Tax	
11010	Professional Tax	
11011	Advertisement tax	2,655
11012	Pilgrimage Tax	
11013	Export Tax	
11051	Octroi & Toll	
11080	Other taxes	25,96,017
	<b>Sub-total</b>	<b>1,63,92,777</b>
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-
	<b>Sub-total</b>	<b>-</b>
	<b>Total tax revenue</b>	<b>1,63,92,777</b>

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

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

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year (Rs.)
12010	Taxes and Duties collected by others	-
12020	Compensation in lieu of Taxes / duties	9,67,48,236
12030	Compensations in lieu of Concessions	-
	<b>Total assigned revenues &amp; compensation</b>	<b>9,67,48,236</b>



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**Schedule IE-3: Rental income from Municipal Properties**

Account Code.	Particulars	Current Year (Rs.)
13010	Rent from Civic Amenities	54,38,656
13020	Rent from Office Buildings	
13030	Rent from Guest Houses	
13040	Rent from lease of lands	1,99,299
13080	Other rents	
	<b>Sub-Total</b>	
13090	Less: Rent Remission and Refunds	
	<b>Sub-total</b>	
	<b>Total Rental Income from Municipal Properties</b>	<b>56,37,955</b>

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

Account Code.	Particulars	Current Year (Rs.)
14010	Empanelment & Registration Charges	1,795
14011	Licensing Fees	42,700
14012	Fees for Grant of Permit	6,981
14013	Fees for Certificate or Extract	20,854
14014	Development Charges	
14015	Regularization Fees	
14020	Penalties and Fines	
14040	Other Fees	37,20,243
14050	User Charges	9,11,400
14060	Entry Fees	1,85,370
14070	Service / Administrative Charges	
14080	Other Charges	
	<b>Sub-Total</b>	<b>48,89,343</b>
14090	Less: Rent Remission and Refunds	
	<b>Sub-total</b>	<b>-</b>
	<b>Total income from Fees &amp; User Charges</b>	<b>48,89,343</b>

**Schedule IE-5: Sale & Hire Charges**

Account Code	Particulars	Current Year (Rs.)
15010	Sale of Products	3,000
15011	Sale of Forms & Publications	10,630
15012	Sale of stores & scrap	
15030	Sale of Others	
15040	Hire Charges for Vehicles	
15041	Hire Charges for Equipment	
	<b>Total Income from Sale &amp; Hire charges - income head-wise</b>	<b>13,630</b>

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**Schedule IE-6: Revenue Grants, Contributions & Subsidies**

Account Code	Particulars	Current Year (Rs.)
16010	Revenue Grant	10,34,89,465
16020	Re-imbursement of expenses	
16030	Contribution towards schemes	9,58,07,682
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>19,92,97,147</b>

**Schedule IE-7: Income from Investments - General Fund**

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

**Schedule IE- 8: Interest Earned**

Account Code	Particulars	Current Year (Rs.)
17110	Interest from Bank Accounts	71,20,494
17120	Interest on Loans and advances to Employees	
17130	Interest on loans to others	
17180	Other Interest	
	<b>Total - Interest Earned</b>	<b>71,20,494</b>

**Schedule IE- 9: Other Income**

Account Code	Particulars	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	5,71,785
	<b>Total Other Income</b>	<b>5,71,785</b>

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मुंबई नगरपालिका





**Schedule IE-10: Establishment Expenses**

Account Code	Particulars	Current Year (Rs.)
21010	Salaries, Wages and Bonus	7,80,98,235
21020	Benefits and Allowances	49,41,218
21030	Pension	52,03,523
21040	Other Terminal & Retirement Benefits	1,04,73,222
	<b>Total establishment expenses</b>	<b>9,87,16,198</b>

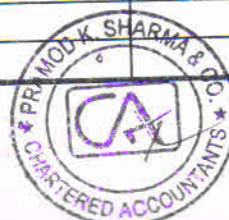
**Schedule IE-11: Administrative Expenses**

Account Code	Particulars	Current Year (Rs.)
22010	Rent, Rates and Taxes	
22011	Office maintenance	3,43,796
22012	Communication Expenses	1,11,312
22020	Books & Periodicals	29,995
22021	Printing and Stationery	4,60,646
22030	Traveling & Conveyance	
22040	Insurance	2,47,259
22050	Audit Fees	22,26,749
22051	Legal Expenses	60,700
22052	Professional and other Fees	3,41,770
22060	Advertisement and Publicity	8,18,452
22061	Membership & subscriptions	
22080	Other Administrative Expenses	2,22,869
	<b>Total administrative expenses</b>	<b>48,63,548</b>

**Schedule IE-12: Operations & Maintenance**

Account Code	Particulars	Current Year (Rs.)
23010	Power & Fuel	2,87,41,842
23020	Bulk Purchases	1,12,49,225
23030	Consumption of Stores	2,08,971
23040	Hire Charges	12,38,046
23050	Repairs & maintenance -Infrastructure Assets	1,91,03,209
23051	Repairs & maintenance - Civic Amenities	30,15,693
23052	Repairs & maintenance - Buildings	2,04,321
23053	Repairs & maintenance - Vehicles	22,18,878
23054	Repairs & maintenance - Furniture	6,48,484
23055	Repairs & maintenance - Office Equipments	1,74,529
23056	Repairs & maintenance -Electrical Appliances	
23057	Repairs & maintenance - Plant & Machinery	
23059	Repairs & maintenance - Others	
23080	Other operating & maintenance expenses	28,98,528
	<b>Total operations &amp; maintenance</b>	<b>6,97,01,726</b>

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**Schedule IE-13: Interest & Finance Charges**

Account Code	Particulars	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	7,179
24080	Other Finance Expenses	-
	<b>Total Interest &amp; Finance Charges</b>	<b>7,179</b>

**Schedule IE-14: Programme Expenses**


Account Code	Particulars	Current Year (Rs.)
25010	Election Expenses	
25020	Own Programs	11,15,156
25030	Share in Programs of others	-
	<b>Total Programme Expenses</b>	<b>11,15,156</b>

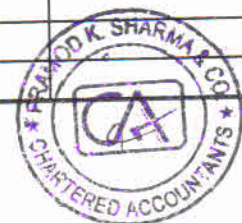
**Schedule IE-15: Revenue Grants, Contributions & Subsidies**

Account Code	Particulars	Current Year (Rs.)
26010	Grants [specify details]	13,68,84,475
26020	Contributions [specify details]	
26030	Subsidies [specify details]	
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>13,68,84,475</b>

**Schedule IE-15: Provisions and Write off**

Account Code	Particulars	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	
	<b>Total Provisions &amp; Write off</b>	

  
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**Schedule IE-17: Miscellaneous Expenses**

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

**Schedule IE-18: Prior Period Items (Net)**

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



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नगरपालिका परिषद् गंजबासौदा





**Municipal Council Ganj Basoda, Dist. Vidisha (M.P.)**

**Receipts and Payments Account**

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.)
	<b>Opening Balances</b> Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	19,34,91,137			
	<b>Operating Receipts</b>			<b>Operating Payments</b>	
110	Tax Revenue	1,17,60,618	210	Establishment Expenses	9,53,50,501
120	Assigned Revenues & Compensations	9,67,48,236	220	Administrative Expenses	48,53,058
130	Rental income from Municipal Properties	34,45,041	230	Operations and Maintenance	6,85,65,262
140	Fees & User Charges	48,89,343	240	Interest & Finance Charges	7,179
150	Sale & Hire Charges	13,630	250	Programme Expenses	11,15,156
160	Revenue Grants, Contributions & Subsidies		260	Revenue Grants, Contributions & Subsidies	13,68,84,475
170	Income from Investments				
171	Interest Earned	71,20,494			
180	Other Income	5,71,785			
	<b>Non-Operating Receipts-</b>			<b>Non-Operating Payments</b>	
310	Municipal Fund		310	Municipal Fund	76,34,125
320	Grants and contribution for specific purposes	20,86,74,399	320	Refund of Grants	
330	Loans Received		340	Refund of Deposits	7,91,706
340	Deposits Received	4,34,377	330	Secured Loans	1,03,81,748
			35020	Recoveries Payable	49,10,915
350	Other Liabilities		35011	Employee Liabilities	
420	Investment- FDR Mature		35010	Creditors	
431	Sundry depbtors		410	Acquisition / Purchase of Fixed Assets	76,08,382
460	Loans, Advances & Deposit		412	Capital WIP	1,58,99,294
470	Other Assets		420	Investments - General Fund	
				<b>Closing Balances</b> Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	17,31,47,259
	<b>TOTAL</b>	<b>52,71,49,060</b>		<b>TOTAL</b>	<b>52,71,49,060</b>

For Municipal Council Ganj Basoda

  
प्रमोद नगर पालिका अधिकारी  
मुख्यालय, गंज बासोदा

Chief Municipal Officer



# REVISED ABSTRACT SHEET FOR REPOTION ON AUDIT PARAs FOR FINANCIAL YEAR 2021-22

NAME OF ULB :- GANJ BASODA  
NAME OF AUDITOR :- PRAMOD K. SHARMA & CO.



Sr No	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		Receipts in Rs.		% of Growth		
1	Audit of Revenue	2020-21	2021-22			
<b>A. REVENUE COLLECTION</b>						
a.	Property Tax	41,22,777.00	40,18,188.00	-2.54%	Property tax collection has decreased slightly.	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
b.	Consolidated Tax	23,15,000.00	19,38,263.00	-16.27%	Consolidated tax collection has decreased.	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
c.	Development Cess	12,81,235.00	12,26,776.00	-4.25%	Development cess collection has decreased slightly.	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
d.	Education Cess	8,93,084.00	6,19,603.00	-30.62%	Education cess collection has decreased worstly.	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
<b>TOTAL (A)</b>		<b>86,12,096</b>	<b>78,02,830</b>			

<b>B. NON REVENUE COLLECTION</b>						
a.	Rent of Land & Buliding/Shops	39,75,903.00	29,59,191.00	-25.57%	Rent collection has decreased worstly.	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
b.	Water Tax	47,44,880.00	39,45,678.00	-16.84%	Water tax collection has decreased worstly.	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
c.	Solid Wastage Management	-	-	0.00%	No Observation	No Comments
d.	Other Fees & Taxes	16,73,555.00	9,43,695.00	-43.61%	Other taxes & fees collection has decreased worstly.	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
<b>TOTAL (B)</b>		<b>1,03,94,338</b>	<b>78,48,564</b>			

**नगरपालिका अधिकार**  
**नगरपालिका परिषद् गणबसोदा**

GRANT TOTAL (A) + (B) 1,90,06,434.00 1,56,51,394.00



Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	Some bills and vouchers were found with irregularities regarding bill verification, TDs deductions etc.	During the audit, some vouchers were found with irregularities such as non availability of date and verification on bills etc. which were suggested for rectification and for paying attention in future. { For more details Refer Observation sheet }	Council should obtain proper bills and should maintain vouchers properly.
3	Audit of Book Keeping	We checked the books of accounts which maintained and made available for us during the audit by the Municipal Council.	All departments had some irregularities regarding maintenance of books of records. { For more details Refer Observation sheet }	Council should maintain proper books of records for all departments as per approved format.
4	Audit of FDRs	There were 6 FDRs found during the audit.	FDR register was maintained and FDRs have renewed timely except 2 FDRs which were not renewed at the time of audit.	Register should be updated timely regarding interest on FDR and withdrawal.
5	Audit of Tenders / Bids	We examined Tenders/bids on test check basis.	During the examination of tenders we observed that proper tender process have been followed and work has been done as per rules. Although some issues had been observed and suggested to rectify and pay attention in future. { For more details Refer Observation sheet }	Proper Files/Records should be maintained for Tenders & Bids and proper process and rules should be followed.



रमेश नगर पालिका अधिकार  
नगरपालिका परिषद् गन्जबासौदा

6	Audit of Grants & Loans	Refer the "Audit of Grants & Loans" head of audit observation sheet	During Audit we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital. Except that all grants have been used for the purposes for which grants have been received. <b>{ For more details Refer Observation sheet }</b>	Grants Register should be maintained properly and verified by CMO timely.
7	Incidences relating to diversion of fund from Capital receipts/ grants / Loans to Revenue Nature Expenditure and from one scheme / Project to another	No Such diversion of fund We didn't found any incidences relating to diversion of funds from Capital receipts\Grants\ Loans to Revenue Nature Expenditure and from one scheme to another scheme.	No Such Observation Found	There Should be proper bifurcation of capital and revenue nature receipts and expenditure.
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.	792.61 %	No Such Major Observation found	The revenue expenses are very high in comparison of revenue income, so council should make more efforts to meet out the expenditure from its Revenue Receipts.
b	Percentage of Capital Expenditure with respect to total Expenditure	6.15%	No Such Major Observation found	The capital expenditures are having very lower part among Total expenditures. Council should make policies to increase the percentage of capital expenditures so that council can have more valuable assets.
8	Whether all the temporary advances have been fully recovered or not.	No any advance have been given during the year.	Maintenance of Advance register is not necessary in this case.	If council pays advances, they should be given as per rules and recovered regularly from salary of employees and proper register should be maintained.
9	Whether bank reconciliation statement is being regularly prepared.	Yes, Bank Reconciliation Statements were prepared.	No observations	Proper File should be maintained on monthly basis for keeping such BRSs.

Date :  
Place : Bhopal

For PRAMOD K. SHARMA & CO.  
Chartered Accountant



मुख्य नगर पालिका अधिकारी  
नगरपालिका प्रमुख गजबहासिंद

Pramod Kumar Sharma  
(Partner)



Revised Abstract Sheet For Reporting on Audit Para  
2021-22 INCOME & EXPENDITURE INFORMATION

Sr. No.	Division	District	ULB Name	ULB Type	REVENUE RECEIPTS					CAPITAL RECEIPTS				TOTAL RECEIPTS	
					PROPERTY TAX	OTHER TAX REVENUE	FEE & USER CHARGES	REVENUE FROM MUNICIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTION & SUBSIDIES	OTHER INCOME	CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	OTHER GRANTS
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Bhopal	Vidisha	Ganapati	Municipality	4018188	774340	48943.22	345041	9674826	2400000	77594.22	0	3357500	1274932	16780100
															36,21,74,214.44

REVENUE EXPENDITURE						TOTAL EXPENDITURE	
ESTABLISHMENT EXPENSES	ADMINISTRATIVE EXPENSES	OPERATION & MAINTENANCE CHARGES	INTEREST & FINANCE CHARGES	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)	OTHER CAPITAL EXPENDITURE	
18	19	20	21	22	23	24	25
9535501	485368	68565262	7778	179495334	10381748	23507676	38,21,60,757.00

मुख्य अधिकारी  
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विशाल

