

AUDIT REPORT
OF
MUNICIPAL COUNCIL BEGUMGANJ,
DISTRICT - RAISEN
FOR
THE YEAR ENDING 31st MARCH 2023



PRAMOD K. SHARMA & CO.

Chartered Accountants

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AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL BEGUMGANJ, DISTRICT RAISEN** for the year ended 31st March 2023, which is in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below:

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.
3. In our opinion and to the best of our information and according to explanations given to us, the said accounts give a true and fair view in respect of Balance Sheet, Income & Expenditure and Receipt & Payment Account for the year ending as on 31st March 2023.

Date:- 30/12/2023
Place:- Bhopal

For **PRAMOD K SHARMA & CO.**
CHARTERED ACCOUNTANTS


CA Arvind Sahu
(Partner)

Mem. No. : 421650
UDIN: 24421650BKDEW/S3900

MUNICIPAL COUNCIL BEGUMGANJ

AUDIT OBSERVATION

Audit of Revenue:

- We have audit all the resources of revenue
- Yes, we checked all the Revenue receipt from the counter file of Receipt Book and verified that the money received is also deposited in respected Bank Account.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in the Revenue Receipt and also deposited to the Bank time to time.
- Cash Book has been verified with Receipts and payments vouchers & ROKARIYA receipts cash book.
- No, Lapses in the Revenue Recovery and the payment has been done Quarterly and Monthly.
- No FDR has been created during the Year.
- We have not seemed any Investment on lesser interest rate.

Audit of Expenditure:

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



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

Audit of Book Keeping:

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

Audit of FDR's:

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



Audit of Tender's:

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

Audit of Grant's & Loans:

- Municipal council has received grant from Central Govt.
- We examine all the grants receive from the State government and its utilization.
- Neither Assets/Physical Infrastructure has been generated out of Loan taken in the current financial year.
- During Audit we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital. Except that all grants use for the purpose for which grants have received.



ABSTRACT SHEET FOR REPOTION ON AUDIT PARAS FOR FINANCIAL YEAR 2022-23

NAME OF ULB :- MUNICIPAL COUNCIL BEGUMGANJ
NAME OF AUDITOR :- CA RAHUL RAWAT

Sr No.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		Receipts in Rs.		% of Growth		
1	Audit of Revenue	2021-22	2022-23			
A. REVENUE COLLECTION						
a.	Property Tax	25,91,529.00	37,05,441.00	42.98%	Revenue collection by MC was positive in comparison with the previous FY 2021-22.	Council Should keep on working towards collection of revenue to maintain there growth in the up coming year.
b.	Consolidated Tax	11,37,425.00	13,16,589.00	15.75%	Revenue collection by MC was positive in comparison with the previous FY 2021-22.	Council Should keep on working towards collection of revenue to maintain there growth in the up coming year.
c	Education Cess	4,76,303.00	8,78,907.00	84.53%	Revenue collection by MC was positive in comparison with the previous FY 2021-22.	Council Should keep on working towards collection of revenue to maintain there growth in the up coming year.
d	Development Cess	5,53,110.00	9,70,477.00	75.46%	Revenue collection by MC was positive in comparison with the previous FY 2021-22.	Council Should keep on working towards collection of revenue to maintain there growth in the up coming year.
TOTAL (A)		47,58,367.00	68,71,414.00			



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B. NON REVENUE COLLECTION						
a.	Rent of Land & Bulding	7,99,069.00	3,87,820.00	-51.47%	Revenue collection by MC was negative in comparison with the previous FY 2021-22.	Council Should keen focus & strict the team towards collection of revenue to increase there growth in the up coming year.
b.	Water Tax	39,22,535.00	29,29,146.00	-25.33%	Revenue collection by MC was negative in comparison with the previous FY 2021-22.	Council Should keen focus & strict the team towards collection of revenue to increase there growth in the up coming year.
c.	Solid Wastage Management			-	-	-
d.	Other Fees & Taxes	32,32,484.00	46,28,969.00	43.20%	Revenue collection by MC was positive in comparison with the previous FY 2021-22.	Council Should keep on working towards collection of revenue to maintain there growth in the up coming year.
TOTAL (B)		79,54,088.00	79,45,935.00			

GRANT TOTAL (A) + (B) 1,27,12,455.00 1,48,17,349.00



Pranod K. Sharma
Chartered Accountant
Office No. 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000.

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



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



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कि निम्नलिखित
विवरण सही है।

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.	449.43%	Revenue expenses are very high in comparison of revenue income	Council should seriously take action to increase revenue collection
b	Percentage of Capital Expenditure with respect to total Expenditure	22.06%	Capital expenditures occupied very much low part of expenditures	Council should make efforts for more capital exp. For the development of council



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2022-23 INCOME & EXPENDITURE INFORMATION

Sr. No.	Division	District	ULB Name	ULB Type	REVENUE RECEIPTS						CAPITAL RECEIPTS				
					PROPERTY TAX	OTHER TAX REVENUE	FEE & USER CHARGES	REVENUE FROM MUNICIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTIO N & SUBSIDIES	OTHER INCOME	CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSIO N RECEIPTS	OTHER GRANTS
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Bhopal	Raisen	Begumganj	Municipality	37,05,441	63,60,133	43,63,955	3,87,820	3,69,18,180	-	18,21,314	-	1,50,20,000	91,70,000	4,45,26,549

TOTAL RECEIPTS	REVENUE EXPENDITURE						TOTAL EXPENDITURE	
	ESTABLISHMENT EXPENSES	ADMINISTRATIVE EXPENSE	OPERATION & MAINTENANCE CHARGES	INTEREST & FINANCE CHARGES	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)	OTHER CAPITAL EXPENDITURE	
17	18	19	20	21	22	23	24	25
12,22,73,392	3,32,69,219	51,32,080	3,63,77,527	42,097	44,14,637	-	2,24,31,070	10,16,66,630



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Balance Sheet of Municipal Council Begamganj, Dist. Raipur
as on 31st march 2023

	Particulars	Schedule No.	Current Year (Rs)	Previous Year (Rs)
A	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	7,53,13,949	7,66,13,475
	earmarked Funds	B-2	41,46,870	37,69,921
	Reserves	B-3	19,51,12,508	19,58,74,875
	Total Reserves and Surplus		27,45,73,327	27,62,58,271
A2	Grants, Contributions for Specific Purpose	B-4	8,09,25,578	6,88,73,642
	Loans			
A3	Secured loans	B-5	-	0.00
	Unsecured loans	B-6	-	0.00
	Total Loans		-	0.00
	TOTAL SOURCES OF FUNDS		35,54,98,904	34,51,31,912
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		37,92,23,659	34,90,19,588
	Less: Accumulated Depreciation		18,41,11,150	15,31,44,712
	Net Block		19,51,12,508	19,58,74,875
	Capital work-in-progress		84,11,805	1,61,84,806
	Total Fixed Assets		20,35,24,313	21,20,59,681
B2	Investments			
	Investment - General Fund	B-12	80,61,592	80,61,592
	Investment - Other Funds	B-13	-	0.00
	Total Investment		80,61,592	80,61,592
B3	Current assets, loans & advances			
	Stock in hand (Inventories)	B-14	6,22,153	9,40,425
	Sundry Debtors (Receivables)	B-15	2,05,39,664	1,74,83,778
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful receivables			
	Prepaid expenses	B-16	-	23145.16
	Cash and Bank Balances	B-17	14,59,22,224	12,60,35,357
	Loans, advances and deposits	B-18	14,25,158	14,25,158
	Total Current Assets		16,85,09,199	14,59,07,863

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for the year ending 31st March 2023



B4	Current Liabilities and Provisions				
	Deposits received	B-7		2,03,74,408	1,97,47,208
	Deposit works	B-8		-	0.00
	Other liabilities (Sundry Creditors)	B-9		30,79,321	5,98,053
	Provisions	B-10		11,42,471	551963.00
	Total Current Liabilities			2,45,96,200	2,08,97,224
B5	Net Current Assets (B3-B4)			14,39,12,999	12,50,10,639
C	Other Assets	B-19		-	0.00
D	Miscellaneous Expenditure (to the extent not written off)	B-20		-	0.00
	TOTAL APPLICATION OF FUNDS			35,54,98,904	34,51,31,912


 For the purpose of the statement
 of the company, the auditor



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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account	Total
310	Balance as per last account					7,66,13,475	7,66,13,475
	Additions during the year						
31090-02	• Surplus for the year					34,365	34,365
	• Transfers						0.00
	Total (Rs.)	0.00	0.00	0.00		34,365	34,365
	Deductions during the year						
	• Deficit for the year					-	-
	• Transfers					13,33,891	13,33,891
	Total (Rs.)	0.00	0.00	0.00		1333891.16	1333891.16
310	Balance at the end of the current year	0.00	0.00	0.00		7,53,13,949	7,53,13,949

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

Particulars	Special Fund 1	Special Fund 2	Sanchit Nidhi	Pension Fund	General Reserve (Sanchit Nidhi)	Total
(a) Opening Balance					37,69,921	37,69,921
(b) Additions to the Special						
• Transfer from Municipal Fund					3,76,949	3,76,949
• Interest/Dividend earned on						0.00
• Profit on disposal of Special						0.00
• Appreciation in Value of						0.00
• Other addition (Specify nature)						0.00
Total (b)	0.00	0.00	0.00		376949.20	3,76,949
(c) Payments out of funds						
• Capital expenditure on						
• Fixed Asset						0.00
• Others						0.00
• Revenue Expenditure on						
• Salary, Wages and allowances						0.00
• Rent Other administrative						0.00
• Loss on disposal of Special						0.00
• Diminution in Value of						0.00
• Transferred to Municipal Fund						-
Total (c)	0.00	0.00	0.00		0.00	-
Net Balance of Special Funds	0.00	0.00	0.00		41,46,870	41,46,870

Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
31210	Capital Contribution	19,58,74,875	3,02,04,071	22,60,78,946	3,09,66,438	19,51,12,508
31211	Capital Reserve			0.00		0.00
31220	Borrowing Redemption			0.00		0.00
31230	Special Funds (Utilised)			0.00		0.00
31240	Statutory Reserve			0.00		0.00
31250	General Reserve			0.00		0.00
31260	Revaluation Reserve			0.00		0.00
	Total Reserve funds	19,58,74,875	3,02,04,071	22,60,78,946	30966438.00	19,51,12,508



 Municipal Commissioner



Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others (Public)	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	3,21,30,265	3,67,43,377	-	-	-	6,88,73,642
• Grant received during the year	1,50,20,000	5,36,96,549				6,87,16,549
• Interest Dividend earned on						0.00
• Profit on disposal of Grant						0.00
• Appreciation in Value of Grant						0.00
• Other addition (Specify nature)						0.00
Total (b)	1,50,20,000	5,36,96,549	0.00	0.00	0.00	6,87,16,549
Total (a + b)	4,71,50,265	9,04,39,926	0.00	0.00	0.00	13,75,90,191
(c) Payments out of funds						
• Capital expenditure on Fixed	58,88,375	2,43,15,696				3,02,04,071
• Capital Expenditure on Other						0.00
• Revenue Expenditure on	13,78,260	2,50,82,282				
o Salary, Wages, allowances etc.						0.00
o Rent						0.00
• Other:						-
o Loss on disposal of Grant						0.00
o Grants Refunded						0.00
• Other administrative charges						0.00
Total (c)	72,66,635	4,93,97,978	0.00	0.00	0.00	5,66,64,613
Net balance at the year end	3,98,83,630	4,10,41,948	0.00	0.00	-	8,09,25,578

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33010	Loans from Central Government		
33020	Loans from State government		
33030	Loans from Govt. bodies & Associations		
33040	Loans from international agencies		
33050	Loans from banks & other financial institutions		
33060	Other Term Loans		
33070	Bonds & debentures		
33080	Other Loans		
Total Secured Loans		-	-

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33110	Loans from Central Government		
33120	Loans from State government		
33130	Loans from Govt. bodies & Associations		
33140	Loans from international agencies		
33150	Loans from banks & other financial institutions		
33160	Other Term Loans		
33170	Bonds & debentures		
33180	Other Loans		
Total Unsecured Loans		0.00	0.00


 प्रमुख, नगरपालिका/अधिकाारी
 नगरपालिका, नगरपालिका



Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors		
34020	From Revenues	1,78,04,679	1,73,40,479
34030	From staff	25,69,729	
34080	From Others		24,06,729
	Total deposits received	2,03,74,408	1,97,47,208

Schedule B-8: Deposits Works

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

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors		
35011	Employee Liabilities	26,61,068	-
35012	Interest Accrued and Due		
35020	Recoveries Payable	4,18,253	5,84,849
35030	Government Dues Payable		
35040	Refunds Payable		
35041	Advance Collection of Revenues		
35080	Others		13,204
	Total Other liabilities (Sundry Creditors)	30,79,321	5,98,053

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	11,42,471	5,51,963
36020	Provision for Interest		
36030	Provision for Other Assets		
	Total Provisions	11,42,471	5,51,963

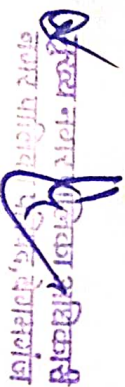
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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
41010	Land	21,84,282	24,47,750		46,32,032.00				0.00	46,32,032.00	21,84,282.00
41020	Buildings	3,17,11,946	1,44,71,884		4,61,83,830	78,45,939	15,39,461		93,85,400	3,67,98,430	2,38,66,007
	Infrastructure Assets										
41030	Roads and Bridges	12,73,56,155	16,04,128		12,89,60,283	10,08,10,118	1,84,22,898		11,92,33,015	97,27,268	2,65,46,037
41031	Sewerage and drainage	3,75,92,654	15,49,690		3,91,42,344	1,11,87,268	26,09,490		1,37,96,758	2,53,45,587	2,64,05,386
41032	Water ways	8,49,78,653	2,93,015		8,52,71,668	1,02,17,700	21,31,792		1,23,49,491	7,29,22,177	7,47,60,953
41033	Public Lighting	2,31,94,221	10,70,457		2,42,64,678	67,94,061	24,26,468		92,20,528	1,50,44,150	1,64,00,160
	Other assets										0.00
41034	Sanitation & SWM	15,79,900	8,41,083		24,20,983	1,08,438	2,42,098		3,50,536	20,70,447	14,71,463
41040	Plants & Machinery	87,55,656	15,84,348		1,03,40,004	47,63,985	10,34,000		57,97,985	45,42,019	39,91,671
41050	Vehicles	1,25,94,092	4,90,542		1,30,84,634	51,80,214	13,08,463		64,88,677	65,95,957	74,13,878
41060	Office & other equipment	64,90,690	11,11,508		76,02,198	53,78,983	7,60,220		61,39,203	14,62,995	11,11,707
41070	Furniture, fixtures, fittings and electrical appliances	16,34,938	32,80,546		49,15,484	8,58,009	4,91,548		13,49,557	35,65,927	7,76,929
4180	• Other fixed assets	1,09,46,400	14,59,120		1,24,05,520	-			-	1,24,05,520	1,09,46,400
	Total	34,90,19,588	3,02,04,071	-	37,92,23,659	15,31,44,712	3,09,66,438	-	18,41,11,150	19,51,12,508	19,58,74,875
41210	Work-in-progress	1,61,84,806	22,43,902	1,00,16,903	84,11,805				0.00	84,11,805	1,61,84,806
	Total	36,52,04,394	3,24,47,973	1,00,16,903	38,76,35,464	15,31,44,712	3,09,66,438	0.00	18,41,11,150	20,35,24,313	21,20,59,681




 श्री केशव कुमार शर्मा
 चार्टर्ड अकाउंटन्ट्स

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			80,61,592	80,61,592
42070	• Other Investments	FD		80,61,592	80,61,592
	Total of Investments		0.00	80,61,592	80,61,592
	General Fund				

Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42110	• Central Government Securities				
42120	• State Government Securities				
42130	• Debentures and Bonds				
42140	• Preference Shares				
42150	• Equity Shares				
42160	• Units of Mutual Funds			-	-
42170	• Other Investments			-	-
	Total of Investments		0.00	-	-
	Other Fund				

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
43010	Stores	6,22,153	9,40,425
43020	Loose Tools		
43080	Others		
	Total Stock in hand	6,22,153	9,40,425

Signature of the Officer-in-Charge
 Date: 10/01/2023
 Place: [Blank]



Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
43110	Receivables for Property Taxes				
	Less than 5 years	40,61,420		40,61,420	59,00,415
	More than 5 years*			-	
	Sub - total	40,61,420	0.00	40,61,420	59,00,415
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	40,61,420	0.00	40,61,420	59,00,415
43120	Receivable of Other Taxes				
	Less than 3 years	51,53,619		51,53,619	63,69,592
	More than 3 years*				
	Sub - total	51,53,619	0.00	51,53,619	63,69,592
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	51,53,619	0.00	51,53,619	63,69,592
43130	Receivables for Fees and User Charges				
	Less than 3 years	80,15,674		80,15,674	36,44,820
	More than 3 years*				
	Sub - total	80,15,674	0.00	80,15,674	36,44,820
43140	Receivables from Other Sources				
	Less than 3 years	33,08,951		33,08,951	15,68,951
	More than 3 years*				
	Sub - total	33,08,951	0.00	33,08,951	15,68,951
43150	Receivables from Government				
	Sub - total	0.00	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	2,05,39,664	0.00	2,05,39,664	1,74,83,778


 Officer
 Municipal Corporation
 Ward No. 10, Sector No. 10



Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment		23,145
44020	Administrative		
44030	Operations & Maintenance		
	Total Prepaid expenses	0.00	23145.16

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010	Cash		
45020	Balance with Bank - Municipal Funds		
45021	Nationalised Banks	6,39,38,229	5,88,91,134
45022	Other Scheduled Banks	2,56,82,914	
45023	Scheduled Co-operative Banks		-
45024	Post Office		
	Sub-total	8,96,21,143	5,88,91,134
45040	Balance with Bank - Special Funds		
45041	Nationalised Banks	5,23,18,071	6,33,74,302
45042	Other Scheduled Banks	39,83,010	37,69,921
45043	Scheduled Co-operative Banks		
45044	Post Office		
	Sub-total	5,63,01,081	6,71,44,223
45060	Balance with Bank - Grant Funds		
45061	Nationalised Banks		
45062	Other Scheduled Banks		
45063	Scheduled Co-operative Banks		
45064	Post Office		
	Sub-total	-	-
	Total Cash and Bank balances	14,59,22,224	12,60,35,357





Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
46010	Loans and advances to employees	14,25,158			14,25,158.00
46020	Employee Provident Fund loans				0.00
46030	Loans to Others				0.00
46040	Advance to Suppliers and Contractors				0.00
46050	Advance to Others				0.00
46060	Deposit with External		-		-
46080	Other Current Assets				0.00
	Sub - Total	14,25,158	-		14,25,158
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				
	Total Loans, advances, and deposits	14,25,158	-	0.00	14,25,158

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


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

Schedule B-19: Other Assets

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

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

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


 Director, Accounts, Government of India



Municipal Council Beganganj
INCOME AND EXPENDITURE STATEMENT
For the period from 1 April 2022 to 31 March 2023

Item/ Head of Account	Schedule No	Current Year (Rs)	Previous Year (Rs)
A			
INCOME			
Tax Revenue	IE-1	1,13,81,460	78,20,045
Assigned Revenues & Compensation	IE-2	3,69,18,180	4,58,84,428
Rental Income from Municipal Properties	IE-3	15,87,820	50,71,956
Fees & User Charges	IE-4	43,63,955	11,04,566
Sale & Hire Charges	IE-5	3,15,100	1,57,500
Revenue Grants, Contributions & Subsidies	IE-6	5,74,26,980	16,20,93,909
Income from Investments	IE-7	5,40,000	5,79,699
Interest Earned	IE-8	15,06,214	18,51,282
Other Income	IE-9	-	87,625
Total - INCOME		11,40,39,709	22,46,51,011
B			
EXPENDITURE			
Establishment Expenses	IE-10	3,59,30,287	3,24,66,114
Administrative Expenses	IE-11	51,55,225	48,32,614
Operations & Maintenance	IE-12	3,76,71,674	2,72,82,696
Interest & Finance Expenses	IE-13	42,097	9,438
Programme Expenses	IE-14	30,62,674	40,36,344
Revenue Grants, Contributions & subsidies	IE-15	8,00,000	13,64,95,361
Provisions & Write off	IE-16	-	-
Miscellaneous Expenses	IE-17	-	-
Depreciation		3,09,66,438	1,86,88,632
Total - EXPENDITURE		11,36,28,395	22,38,11,199
C			
Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)		4,11,314	8,39,812
D			
Add/Less: Prior period Items (Net)	IE-18	-	-
E			
Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)		4,11,314	8,39,812
F			
Less: Transfer to Reserve Funds		3,76,949	7,95,419
G			
Net balance being surplus/ deficit carried over to Municipal Fund (E-F)		34,365	44,393


Pratik K. Sharma
Municipal Council Beganganj



Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	29,16,446	44,02,667
11002	Water tax	73,00,000	14,96,859
11003	Sewerage Tax	2,61,574	37,870
11004	Conservancy Tax		-
11005	Lighting Tax		
11006	Education tax		
11007	Vehicle Tax		
11008	Tax on Animals	3,440	
11009	Electricity Tax		
11010	Professional Tax		
11011	Advertisement tax		
11012	Pilgrimage Tax		
11013	Export Tax		-
11051	Octroi & Toll		
11080	Other taxes	9,00,000	18,82,649
	Sub-total	1,13,81,460	78,20,045
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	1,13,81,460	78,20,045

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

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

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
12010	Taxes and Duties collected by others		34,31,000
12020	Compensation in lieu of Taxes / duties	3,69,18,180	4,24,53,428
12030	Compensations in lieu of Concessions		
	Total assigned revenues & compensation	3,69,18,180	4,58,84,428


 Deputy Commissioner



Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
13010	Rent from Civic Amenities	15,87,820	49,81,941
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		
13040	Rent from lease of lands		90,015
13080	Other rents		
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	15,87,820	50,71,956

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

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14010	Empanelment & Registration Charges	7,110	1,93,452
14011	Licensing Fees		27,520
14012	Fees for Grant of Permit		-
14013	Fees for Certificate or Extract	2,890	6,474
14014	Development Charges		20,708
14015	Regularization Fees		-
14020	Penalties and Fines	2,100	28,522
14040	Other Fees	13,12,328	8,12,753
14050	User Charges	13,020	15,137
14060	Entry Fees	30,26,507	
14070	Service / Administrative Charges		
14080	Other Charges		
	Sub-Total	43,63,955	11,04,566
14090	Less: Rent Remission and Refunds		
	Sub-total	-	-
	Total income from Fees & User Charges	43,63,955	11,04,566

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
15010	Sale of Products	67,100	
15011	Sale of Forms & Publications	1,58,000	1,57,500
15012	Sale of stores & scrap	90,000	
15030	Sale of Others		
15040	Hire Charges for Vehicles		
15041	Hire Charges for Equipment		
	Total Income from Sale & Hire charges - income head-wise	3,15,100	1,57,500

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Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grant	5,74,26,980	16,20,93,909
16020	Re-imbursement of expenses		
16030	Contribution towards schemes		
	Total Revenue Grants, Contributions & Subsidies	5,74,26,980	16,20,93,909

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17010	Interest on Investments	5,40,000	5,79,699
17020	Dividend		
17030	Income from projects taken up on commercial basis		
17040	Profit in Sale of Investments		
17080	Others		
	Total Income from Investments	5,40,000	5,79,699

Schedule IE-8: Interest Earned

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17110	Interest from Bank Accounts	15,06,214	18,51,282
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	15,06,214	18,51,282

Schedule IE-9: Other Income

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
18010	Deposits Forfeited		
18011	Lapsed Deposits		
18020	Insurance Claim Recovery		
18030	Profit on Disposal of Fixed assets		
18040	Recovery from Employees		
18050	Unclaimed Refund/ Liabilities		
18060	Excess Provisions written back		
18080	Miscellaneous Income		87,625
	Total Other Income	-	87,625


 Pramod K. Sharma
 Officer in Charge, Accounts



Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Salaries, Wages and Bonus	3,13,22,346	3,10,46,173
21020	Benefits and Allowances	3,97,040	-
21030	Pension		14,19,941
21040	Other Terminal & Retirement Benefits	42,10,901	-
	Total establishment expenses	3,59,30,287	3,24,66,114

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	Rent, Rates and Taxes		
22011	Office maintenance	15,335	33,000
22012	Communication Expenses		-
22020	Books & Periodicals		
22021	Printing and Stationery	7,67,800	10,67,098
22030	Traveling & Conveyance	24,72,814	17,80,948
22040	Insurance	1,11,171	1,04,668
22050	Audit Fees	76,700	76,700
22051	Legal Expenses	23,210	18,632
22052	Professional and other Fees	5,36,240	2,07,640
22060	Advertisement and Publicity	7,13,686	10,27,413
22061	Membership & subscriptions		
22080	Other Administrative Expenses	4,38,269	5,16,515
	Total administrative expenses	51,55,225	48,32,614

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010	Power & Fuel	1,23,71,819	1,71,57,445
23020	Bulk Purchases	1,62,32,789	
23030	Consumption of Stores		
23040	Hire Charges	5,46,636	1,95,671
23050	Repairs & maintenance -Infrastructure Assets	31,61,358	20,35,666
23051	Repairs & maintenance - Civic	23,49,490	11,35,450
23052	Repairs & maintenance - Buildings	2,73,188	5,55,462
23053	Repairs & maintenance - Vehicles	4,63,253	4,37,975
23054	Repairs & maintenance - Furnitures		-
23055	Repairs & maintenance - Office Equipments	55,685	41,343
23056	Repairs & maintenance - Electrical Appliances	13,61,124	-
23059	Repairs & maintenance - Others	24,800	-
23080	Other operating & maintenance expenses	8,31,532	57,23,684
	Total operations & maintenance	3,76,71,674	2,72,82,696

Signature of the Officer in Charge



Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
24010	Interest on Loans from Central		
24020	Interest on Loans from State Government		
24030	Interest on Loans from Government Bodies & Associations		
24040	Interest on Loans from International Agencies		
24050	Interest on Loans from Banks & Other Financial Institutions		
24060	Other Interest		-
24070	Bank Charges	42,097	9,438
24080	Other Finance Expenses	-	
	Total Interest & Finance Charges	42,097	9,438

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election Expenses	1,87,745	-
25020	Own Programs	28,74,929	40,36,344
25030	Share in Programs of others	-	
	Total Programme Expenses	30,62,674	40,36,344

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010	Grants [specify details]		3,39,000
26020	Contributions [specify details]	8,00,000	13,61,56,361
26030	Subsidies [specify details]	-	-
	Total Revenue Grants, Contributions & Subsidies	8,00,000	13,64,95,361

Schedule IE-16: Provisions & Write off

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

(Signature)



Schedule IE-17: Miscellaneous Expenses

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

Schedule IE-18: Prior Period Items (Net)

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

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MUNICIPAL COUNCIL, BEGUNGANJ
RECEIPTS & PAYMENTS ACCOUNT
For the period from 1 April 2022 to 31 March 2023

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
Opening Balance			Establishment Expenses		
Cash in Hand		-	Salaries, Wages and Bonus		2,86,61,278
Cash in Bank		12,60,35,357	Benefits And Allowances		3,97,040
			Other Terminal & Retirement Benefits		42,10,901
Tax Revenue			Administrative Expenses		
Water Tax		29,29,146	Office maintenance		15,335
Consolidated Tax		13,16,589	Printing and Stationery		7,67,800
Property Tax		37,05,441	Traveling & Conveyance		24,72,814
Town Development Cess		9,70,477	Insurance Exp.		88,026
Education Cess		8,78,907	Audit Fees		76,700
Sewerage Tax		2,61,574	Legal Expenses		23,210
Tax on Animals		3,440	Professional and other Fees		5,36,240
			Advertisement and Publicity		7,13,686
Assigned Revenues & Compensation			Other Administrative Expenses		4,38,269
Stamp Value					
Compensation in lieu of Octroi		3,63,98,845	Operations & Maintenance		
Compensation in lieu of Pilgrim Tax		2,39,335	Electricity Charges of Waterways &		1,12,29,348
Compensation in lieu of Export Tax		2,80,000	Street Lights		
			Hire Charges Vehical & Machinery		5,46,636
Rental Income from Municipal Properties			R&M - Buildings		2,73,188
Rent from Market		3,11,020	R&M - Roads		2,95,380
Mutation Fee		76,800	R&M - Drains		7,35,047
Rent from Shops			R&M - Water Ways		6,82,770
Rent from Community Hall			R&M - Plant & Machinery		29,535
			R&M - Vehicles		4,63,253
Fees & Charges			R&M - Furniture		-
Empanelment & Registration Charges		7,110	R&M - Office & Other Equipments		55,685
Licensing Fee			R&M - Others		16,10,022
Fee for Certificate or Extract		2,890	R&M - Park & Nursery		18,59,121
Development Charges			R&M - Public toilets		-
Penalty & Fines		2,100	Consumption of Electric Material		44,79,024
Other Fee		13,12,328	Garbage & Clearance Expenses		99,35,201
User Charges		13,020	Consumption of Waterways Material		36,70,057
Entry Fee		30,26,507	Other O&M Exp.		5,13,260
			Own Programme Exp.		
			Election Expenses		1,87,745
			Own Programme Exp.		28,74,929
Sale & Hire Charges			Fixed Asstes		
Sale of Tender Paper		1,58,000	Buildings		69,02,731
Sale of Flags		67,100	Road & Bridges		16,04,128
Sale to Stores & Scrap		90,000	Sewerage And Drainage		15,49,690
			Public Lighting		2,93,015
Other Income			Sanitation and Solid Waste		10,70,457
Interest on FDR			Management System		
Interest on Bank A/Cs		15,06,214	Plant & Machinery		8,41,083
Other Income			Vehicles		15,84,348
			Office & Other Equipments		4,90,542
			Furniture & Fixtures		11,11,508
			Other Fixed Assets		32,80,546
Grants, Contributions & Subsidies Rec.		6,87,16,549	Statues		14,59,120
			Capital work-in-progress		22,43,902

उत्तर प्रदेश
लोकपाल परिषद्, बेगुनगंज



Deposits	6,65,200		Loan & Finance	
			Bank Charges	42,097
			Revenue, Grant & Contribution & S ubsides	8,00,000
			Refund of Deposits	38,000
			Provisions	5,51,963
			Municipal Funds	13,47,095
			Closing Balance	
			Cash in Hand	
			Cash in Bank	14,59,22,224
TOTAL	24,89,73,949		TOTAL	24,89,73,949

FOR PRANMOD K SHARMA & CO.

Chartered Accountants



For Municipal Council Begumganj

Accounts Officer

CMO
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