MUNICIPAL COUNCIL BHIND
RECEIPTS AND PAYMENTS ACCOUNT
For the period from 1 April 2018 to 31 March 2019

Account Code	Head of Account	Current Period Amount (Rs.)		Account Code	Head of Account	Current Period Amount (Rs.)
	Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	246,665,353				
					Operating Payments	
	Operating Receipts			210	Establishment Expenses	125,162,327
110	Tax Revenue	10,939,065				
120	Assigned Revenues & Compensations	238,192,059		220	Administrative Expenses	26,705,522
130	Rental income from Municipal Properties	2,297,853		230	Operations and Maintenance	90,574,813
140	Fees & User Charges	2,757,362		240	Interest & Finance Charges	801,323
150	Sale & Hire Charges	1,918,930		250	Programme Expenses	1,469,376
160	Revenue Grants, Contributions & Subsidies	-		260	Revenue Grants, Contributions & Subsidies	6,135,000
170	Income from Investments	1,245,353		270	Purchase of Stores	
171	Interest Earned	6,095,718		271	Miscellaneous expenses	2,757,983
180	Other Income	1,018,127		285	Prior period	
					Non-Operating Payments:	
	Non-Operating Receipts :			331	*Unsecured Loan*	1,470,824
				340	Refund of Deposits	
330	*Loans Received*			35020	Recoveries Payable	44,337,539
340	*Deposits Received*	2,093,295				
320	*Grants and contribution for specific purposes*	769,245,910		35011	Employee Liabilities	
350	*Other Liabilities*	5,476,994		35010	Creditors	
35090-01	*Sale proceeds from Assets*			35080	Miscellaneous	
35090-02	*Realisation of Investment - General Fund*				Acquisition / Purchase of Fixed Assets/ Capital Work in Progress	734,261,678
35090-02	*Realisation of Investment - Other Funds*			420	Investments - General Fund	1,890,316
				421	Investments - Other Funds	
341	*Deposit works*				Rec. form Old Debtors	11,183,320
35041	*Revenue Collected in Advance*					
				460	Loans, Advances & Deposits	2,425,000
	Loans & Advances to Employees (recovery)	1,551,922			EMD & SD	367,900
	Other Loans & Advances (recovery)					
					Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	239,955,020
	TOTAL	1,289,497,941	-		TOTAL	1,289,497,941

PRAMOD K. SHARMA & CO.

MUNICIPAL COUNCIL BHIND
INCOME AND EXPENDITURE STATEMENT
For the period from 1 April 2018 to 31 March 2019

	Item/ Head of Account	Schedule No	Current Year (Rs)	Previous Year (Rs)
A	**INCOME**			
	Tax Revenue	IE-1	10,939,065.00	-
	Assigned Revenues & Compensation	IE-2	238,192,059.00	-
	Rental Income from Municipal Properties	IE-3	2,297,853.00	-
	Fees & User Charges	IE-4	2,757,362.00	-
	Sale & Hire Charges	IE-5	1,918,930.00	-
	Revenue Grants, Contributions & Subsidies	IE-6	-	-
	Income from Investments	IE-7	1,245,353.00	-
	Interest Earned	IE-8	6,095,718.00	-
	Other Income	IE-9	1,018,127.00	-
	Total - INCOME		**264,464,467.00**	-
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	125,162,327.00	-
	Administrative Expenses	IE-11	26,705,522.00	-
	Operations & Maintenance	IE-12	90,574,813.00	-
	Interest & Finance Expenses	IE-13	801,323.00	-
	Programme Expenses	IE-14	1,469,376.00	-
	Revenue Grants, Contributions & subsidies	IE-15	6,135,000.00	-
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	2,757,983.00	-
	Depreciation			
	Total - EXPENDITURE		**253,606,344.00**	-
C	*Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)*		10,858,123.00	-
D	Add/Less: Prior period Items (Net)	IE-18		-
E	***Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)***		**10,858,123.00**	-
F	**Less: Transfer to Reserve Funds**		10,000,000.00	
G	***Net balance being surplus/ deficit carried over to Municipal Fund (E-F)***		**858,123.00**	-

For Pramod K. Sharma & co.
Chartered Accountant

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगरपालिका परिषद भिण्ड

Pramod K. Sharma
(Partner)
Mem. No. : 076883

Date :
Place : Bhopal

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)
11001	Property tax	2,518,142
11002	Water tax	3,910,291
11003	Sewerage Tax	-
11004	Consolidated Tax	4,118,837
11005	Lighting Tax	-
11006	Education tax	67,050
11007	Vehicle Tax	-
11008	Tax on Animals	-
11009	Electricity Tax	-
11010	Professional Tax	-
11011	Advertisement tax	
11012	Pilgrimage Tax	
11013	Export Tax	-
11051	Octroi & Toll	-
11080	Town development Cess	324,745
	Sub-total	**10,939,065**
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-
	Sub-total	-
	Total tax revenue	**10,939,065**

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

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

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year (Rs.)
12010	Taxes and Duties collected by others	3,371,300
12020	Compensation in lieu of Taxes / duties	234,820,759
12030	Compensations in lieu of Concessions	-
	Total assigned revenues & compensation	**238,192,059**

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PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)
13010	Rent From Market	142,840.00
13020	Rent from Shoping Complex	1,157,239.00
13030	Rent from Community hall	21,180.00
13040	Shop Preimum	766,676.00
13050	Rent from Emplyee House	113,850.00
13060	Mutation Fees	92,598.00
13080	Other rents	3,470.00
	Sub-Total	
13090	Less: Rent Remission and Refunds	
	Sub-total	
	Total Rental Income from Municipal Properties	**2,297,853.00**

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

Account Code.	Particulars	Current Year (Rs.)
14010	Empanelment & Registration Charges	1,117,765
14011	Licensing Fees	400
14012	Fees for Grant of Permit	1,131,172
14013	Fees for Certificate or Extract	7,784
14014	Development Charges	-
14015	Regularization Fees	-
14020	Penalties and Fines	-
14040	Other Fees	190,858
14050	User Charges	31,450
14060	Entry Fees	-
14070	Service / Administrative Charges	277,933
14080	Other Charges	-
	Sub-Total	**2,757,362**
14090	Less: Rent Remission and Refunds	
	Sub-total	-
	Total income from Fees & User Charges	**2,757,362**

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)
15010	Sale of Products	-
15011	Sale of Forms & Publications	1,913,680
15012	Sale of stores & scrap	
15030	Sale of Others	
15040	Hire Charges for Vehicles	5,250
15041	Hire Charges for Equipment	-

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नगर पालिका परिषद भिण्ड

	Total Income from Sale & Hire charges - income head-wise	**1,918,930**

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)
16010	Revenue Grant	-
16020	Re-imbursement of expenses	-
16030	Contribution towards schemes	-
	Total Revenue Grants, Contributions & Subsidies	**-**

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year (Rs.)
17010	Interest on Investments	1,245,353
17020	Dividend	
17030	Income from projects taken up on commercial basis	
17040	Profit in Sale of Investments	
17080	Others	
	Total Income from Investments	**1,245,353**

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)
17110	Interest from Bank Accounts	6,095,718
17120	Interest on Loans and advances to Employees	
17130	Interest on loans to others	
17180	Other Interest	
	Total - Interest Earned	**6,095,718**

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year (Rs.)
18010	Mela Income	739,646
18080	Miscellaneous Income	278,481
	Total Other Income	**1,018,127**

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)
21010	Salaries, Wages and Bonus	98,275,459
21020	Benefits and Allowances	17,215,965
21030	Pension	2,495,371
21040	Other Terminal & Retirement Benefits	7,175,532
	Total establishment expenses	**125,162,327**

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)
22010	Rent, Rates and Taxes	
22011	Office maintenance	
22012	Communication Expenses	185,581
22020	Books & Periodicals	41,024
22021	Printing and Stationery	2,339,956
22030	Traveling & Conveyance	9,186,622
22040	Insurance	816,600
22050	Audit Fees	330,000
22051	Legal Expenses	455,800
22052	Professional and other Fees	-
22060	Advertisement and Publicity	12,141,628
22061	Membership & subscriptions	-
22080	Other Administrative Expenses	1,208,311
	Total administrative expenses	**26,705,522**

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)
23010	Power & Fuel	25,261,307
23020	Bulk Purchases	-
23030	Consumption of Stores	-
23040	Hire Charges	7,998,705
23050	Repairs & maintenance -Infrastructure Assets	20,102,550
23051	Repairs & maintenance - Civic Amenities	8,000,151
23052	Repairs & maintenance - Buildings	17,293,416
23053	Repairs & maintenance - Vehicles	10,667,498
23054	Repairs & maintenance - Furnitures	-
23055	Repairs & maintenance - Office Equipments	
23056	Repairs & maintenance - Electrical	
23059	Repairs & maintenance - Others	1,251,186

PRAMOD K. SHARMA & CO.

23080	Other operating & maintenance expenses	
	Total operations & maintenance	**90,574,813**

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	801,323
24040	Interest on Loans from International Agencies	-
24050	Interest on Loans from Banks & Other Financial Institutions	
24060	Other Interest	
24070	Bank Charges	
24080	Other Finance Expenses	
	Total Interest & Finance Charges	**801,323**

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)
25010	Election Expenses	777,598
25020	Own Programs	367,597
25030	Share in Programs of others	324,181
	Total Programme Expenses	**1,469,376**

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)
26010	**Grants [specify details]**	6,135,000
26020	**Contributions [specify details]**	-
26030	**Subsidies [specify details]**	
	Total Revenue Grants, Contributions & Subsidies	**6,135,000**

Schedule IE-16: Provisions & Write off

Account Code	Particulars	Current Year (Rs.)
27010	Provisions for doubtful receivables	

PRAMOD K. SHARMA & CO.

27030	Revenues written off	
27040	Assets written off	
27050	Miscellaneous Expense written off	
	Total Provisions & Write off	-

Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)
27110	Loss on disposal of Assets	
27111	Cleaing exp	218,287
27120	Fire Brigred Accident Exp	12,428
	Sav Vehicle	4,200
27180	Other Miscellaneous Expenses	2,523,068
	Total Miscellaneous expenses	2,757,983

Schedule IE-18: Prior Period Items (Net)

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

अधिकारी

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

MUNICIPAL COUNCIL BIHIND
GRANT BOOK
AS THE YEAR ENDED ON 31st MARCH 2019

Name of Grant	Opening Balance	Amount Received During the Year	Total Amount	Amount Expenses	Balance Amount
Sadak Anurakshan Anudan	7,416,365.00	21,358,000.00	28,774,365.00	20,640,462.00	8,133,903.00
Rajya Vittya Ayog	6,300,279.00	33,073,000.00	39,373,279.00	15,407,460.00	23,965,819.00
Moolbhoot Suvidha	6,104,490.00	81,298,000.00	87,402,490.00	50,873,018.00	36,529,472.00
Sushk Toilet Grant	305,856.00	-	305,856.00	-	305,856.00
Gori sarovar Sondarya Karan	2,006,260.00		2,006,260.00	2,006,260.00	-
Vehicle Grant	7,300,000.00		7,300,000.00		7,300,000.00
Fire Vehicle Parking Grant	-	1,392,000.00	1,392,000.00		1,392,000.00
Vishe Nidhi	556,531.00		556,531.00		556,531.00
Fire Vehiecle Grant	1,786,370.00		1,786,370.00	1,786,370.00	-
CM Adhosanrachna	8,477,866.00	10,000,000.00	18,477,866.00	15,581,909.00	2,895,957.00
14 finance Grant	38,892,481.00	85,476,000.00	124,368,481.00	44,509,392.00	79,859,089.00
Sewerage Yojna	52,500,000.00	370,000,000.00	422,500,000.00	422,258,682.00	241,318.00
City Transport Yojna	740,000.00	53,423,910.00	54,163,910.00	13,223,011.00	40,940,899.00
Swachta Bhart Mission	1,076,761.00	2,400,000.00	3,476,761.00	3,130,114.00	346,647.00
PMAY Grant	39,152,814.00	102,620,000.00	141,772,814.00	124,470,000.00	17,302,814.00
Vidhyak Nidhi	29,950,512.00	-	29,950,512.00	20,375,000.00	9,575,512.00
Virangna Avni bai Grant	757,500.00		757,500.00	-	757,500.00
12th Finance Commission	12,546,772.00		12,546,772.00		12,546,772.00
Sambal Yojna	-	8,205,000.00	8,205,000.00	6,135,000.00	2,070,000.00
	215,870,857.00	769,245,910.00	985,116,767.00	740,396,678.00	244,720,089.00

Date :
Place : Bhopal

मुख्य नगर पालिका अधिकारी
नगरपालिका परिषद भिण्ड

For Pramod K. Sharma & co.
Chartered Accountant

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

Pramod K. Sharma
(Partner)
Mem. No. : 076883