

MUNICIPAL COUNCIL JAWAR
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)	10,350,857				
	Operating Receipts				Operating Payments	
110	Tax Revenue	649,469		210	Establishment Expenses	2,894,470
120	Assigned Revenues & Compensations	9,423,736		220	Administrative Expenses	2,777,766
130	Rental income from Municipal Properties	202,763		230	Operations and Maintenance	3,095,528
140	Fees & User Charges	200,836		240	Interest & Finance Charges	3,925
150	Sale & Hire Charges	105,915		250	Programme Expenses	295,512
160	Revenue Grants, Contributions & Subsidies	50,000		260	Revenue Grants, Contributions & Subsidies	70,256,001
170	Income from Investments			270	Purchase of Stores	
171	Interest Earned	828,733		271	Miscellaneous expenses	43,300
180	Other Income			285	Prior period	
	Non-Operating Receipts :				Non-Operating Payments:	
				331	Unsecured Loan	453,845
330	Loans Received			340	Refund of Deposits	178,859
340	Deposits Received	19,146		35020	Recoveries Payable	2,086,103
320	Grants and contribution for specific purposes	95,597,000		35011	Employee Liabilities	6,127,694
350	Other Liabilities	336,047		35010	Creditors	4,391,267
35090-01	Sale proceeds from Assets			35080	Miscellaneous	10,067
35090-02	Realisation of Investment - General Fund			410	Acquisition / Purchase of Fixed Assets	168,473
35090-02	Realisation of Investment - Other Funds			412	Capital Work in Progress	
341	Deposit works			420	Investments - General Fund	
35041	Revenue Collected in Advance			421	Investments - Other Funds	
				430	Stock in Hand	2,780
	Loans & Advances to Employees (recovery)			460	Loans, Advances & Deposits	100,701
	Other Loans & Advances (recovery)			440	Prepaid Expenses	
		1,801				
					Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	24,880,012
	TOTAL	117,766,303	-		TOTAL	117,766,303



MUNICIPAL COUNCIL JAWAR
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	649,469	-
	Assigned Revenues & Compensation	IE-2	9,423,736	-
	Rental Income from Municipal Properties	IE-3	202,763	-
	Fees & User Charges	IE-4	200,836	-
	Sale & Hire Charges	IE-5	105,915	-
	Revenue Grants, Contributions & Subsidies	IE-6	50,000	-
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	828,733	-
	Other Income	IE-9	-	-
	Total - INCOME		11,461,452	-
B	EXPENDITURE			
	Establishment Expenses	IE-10	9,353,168	-
	Administrative Expenses	IE-11	2,777,766	-
	Operations & Maintenance	IE-12	5,919,909	-
	Interest & Finance Expenses	IE-13	3,925	-
	Programme Expenses	IE-14	295,512	-
	Revenue Grants, Contributions & subsidies	IE-15	70,256,001	-
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation			
	Total - EXPENDITURE		88,606,281	-
C	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)</i>		(77,144,829)	-
D	Add/Less: Prior period Items (Net)	IE-18		-
E	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)</i>		(77,144,828.84)	-
F	Less: Transfer to Reserve Funds			
G	<i>Net balance being surplus/ deficit carried over to Municipal Fund (E-F)</i>		(77,144,829)	-

For Pramod K. Sharma & co.
Chartered Accountant



Pramod K. Sharma
(Partner)

Mem. No. : 076883

Date :
Place : Bhopal

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	360,901	
11002	Water tax	47,887	
11003	Sewerage Tax	51,523	
11004	Conservancy Tax		
11005	Lighting Tax	189	
11006	Education tax		
11007	Vehicle Tax		
11008	Tax on Animals		
11009	Electricity Tax		
11010	Professional Tax	4,545	
11011	Advertisement tax		
11012	Pilgrimage Tax		
11013	Export Tax	129,000	
11051	Octroi & Toll		
11080	Other taxes	55,424	
	Sub-total	649,469	-
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	649,469	-

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	372,440	
12020	Compensation in lieu of Taxes / duties	9,051,296	
12030	Compensations in lieu of Concessions		
	Total assigned revenues & compensation	9,423,736	-



Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
13010	Rent from Civic Amenities	202,763	
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		
13040	Rent from lease of lands		
13080	Other rents		
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	202,763	-

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

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14010	Empanelment & Registration Charges		
14011	Licensing Fees		
14012	Fees for Grant of Permit	861	
14013	Fees for Certificate or Extract	4,950	
14014	Development Charges	445	
14015	Regularization Fees	5,210	
14020	Penalties and Fines	124,092	
14040	Other Fees	37,751	
14050	User Charges	26,477	
14060	Entry Fees		
14070	Service / Administrative Charges	40	
14080	Other Charges	1,010	
	Sub-Total	200,836	-
14090	Less: Rent Remission and Refunds		
	Sub-total	-	-
	Total income from Fees & User Charges	200,836	-

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
15010	Sale of Products		
15011	Sale of Forms & Publications	81,595	
15012	Sale of stores & scrap		
15030	Sale of Others		
15040	Hire Charges for Vehicles	4,320	
15041	Hire Charges for Equipment	20,000	
	Total Income from Sale & Hire charges - income head-wise	105,915	-



Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grant	50,000	
16020	Re-imbursement of expenses		
16030	Contribution towards schemes		
	Total Revenue Grants, Contributions & Subsidies	50,000	-

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year (Rs.)	Previous 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		
	Total Income from Investments	-	-

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17110	Interest from Bank Accounts	828,733	
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	828,733	-

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 assests		
18040	Recovery from Employees		
18050	Unclaimed Refund/ Liabilities		
18060	Excess Provisions written back		
18080	Miscellaneous Income		
	Total Other Income	-	-



Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Salaries, Wages and Bonus	8,877,112	
21020	Benefits and Allowances	398,591	
21030	Pension		
21040	Other Terminal & Retirement Benefits	77,465	
	Total establishment expenses	9,353,168	-

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	Rent, Rates and Taxes	32,000	
22011	Office maintenance	866,859	
22012	Communication Expenses	74,674	
22020	Books & Periodicals	10,195	
22021	Printing and Stationery	422,071	
22030	Traveling & Conveyance	439,370	
22040	Insurance	41,970	
22050	Audit Fees	64,900	
22051	Legal Expenses	41,000	
22052	Professional and other Fees	205,455	
22060	Advertisement and Publicity	558,112	
22061	Membership & subscriptions		
22080	Other Administrative Expenses	21,160	
	Total administrative expenses	2,777,766	-

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010	Power & Fuel	1,385,329	
23020	Bulk Purchases		
23030	Consumption of Stores	11,200	
23040	Hire Charges	24,650	
23050	Repairs & maintenance -Infrastructure Assets	1,501,941	
23051	Repairs & maintenance - Civic	21,272	
23052	Repairs & maintenance - Buildings	2,700	
23053	Repairs & maintenance - Vehicles	67,511	
23054	Repairs & maintenance - Furnitures	24,227	
23055	Repairs & maintenance - Office Equipments	44,216	
23056	Repairs & maintenance - Electrical Appliances	405,285	
23059	Repairs & maintenance - Others	-	
23080	Other operating & maintenance expenses	2,431,578	
	Total operations & maintenance	5,919,909	-



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	3,925	
24080	Other Finance Expenses		
	Total Interest & Finance Charges	3,925	-

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election Expenses	81,452	
25020	Own Programs	214,060	
25030	Share in Programs of others	-	
	Total Programme Expenses	295,512	-

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010	Grants [specify details]		
26020	Contributions [specify details]	70,256,001	
26030	Subsidies [specify details]		
	Total Revenue Grants, Contributions & Subsidies	70,256,001	-

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	-	-

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)		-


 मुख्य नगर पालिका अधिकारी
 नगर परिषद आबर जिल्हा कोलेज

