

MUNICIPAL COUNCIL BIAORA

District - Rajgarh

AUDIT REPORT- 2019-20



Pramod K. Sharma & Co,
Chartered Accountant



PRAMOD K. SHARMA & CO.

Chartered Accountant

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AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL BIAORA, DISTRICT RAJGARH (M.P)** for the year ended 31st March 2020, 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 31st March 2020.

Date:-

Place:-Bhopal

For PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

UDIN:- 20076883AAAAHC3319



Pramod K Sharma
(Partner)

Mem. No. : 076883

Branches : Rudrapur, Jalandhar, Saharanpur, Indore, Gwalior, Shahdol, Delhi, Panchkula and Kullu (H.P.)

नगरपालिका परिषद् ब्यावरा

अंकेक्षण अवलोकन

राजस्व का अंकेक्षण :-

- विभिन्न आय स्रोतों जैसे – संपत्तिकर, समेकितकर, शिक्षाउपकर, किराया, ब्याज एवं अन्य कोषों की सैंपलिंग जांच की गई है।
- राजस्व प्राप्तियां रसीदों के साथ सैंपलिंग जांच की गई, सभी राजस्व प्राप्तियां समयानुसार बैंक खातों में जमा की गई।
- हमें ऐसा कोई प्रकरण ज्ञात नहीं हुआ जिसमें 2 दिनों के उपरांत राशि बैंक में जमा की गई हो।
- राजस्व प्राप्तियों के संदर्भ में रोकड़ बही में प्रविष्टियों की जाँच की गई एवं कोई भी कमी नहीं पाई गई।

व्ययों का अंकेक्षण :-

- हमारे द्वारा सभी योजनाओं के अन्तर्गत व्ययों की सैंपलिंग जाँच की गई है।
- कैशबुक की प्रविष्टियों और इससे संबंधित वाऊचरों को व्यय के साथ क्रॉस चैक किया गया है, परन्तु उसके सत्यापन में कोई भी विसंगति सामने नहीं आई है।

मुख्य न. पा. अधिकारी
न. पा. ब्यावरा



- हमारे सत्यापन के अनुसार, विशेष योजना के लिये व्यय, योजना को आबंटित कोष तक ही सीमित पाया गया तथा इस संदर्भ में कोई भी अतिव्यय अवलोकित नहीं किया गया।
- हमें प्रदान की गई सूचनाओं एवं स्पष्टीकरणों के अनुसार, व्यय अभ्यास्य सीमा तक सत्यापित किये गये हैं और इस संदर्भ में निर्मित दिशानिर्देशों, अधिनियमों एवं नियमों के अनुसार हैं।

हमारे द्वारा किये गये निदर्शन अंकेक्षण (सैंपल ऑडिट) के दौरान कुछ प्रमाणकों की जाँच में पाई गई अनियमितताएँ इस प्रकार हैं—

- दिनांक 11.04.19 को वाऊचर क्र. 16 के माध्यम से रु. 9525/— के टेलीफोन बिल का भुगतान किया गया परंतु मुख्य नगरपालिका अधिकारी के हस्ताक्षर नहीं पाये गये। वाऊचर के अनुसार कुल चार बिलों का भुगतान किया गया जबकि अंकेक्षण के दौरान सिर्फ 3 बिल ही पाये गये, रु. 7674/— राशि का बिल नहीं पाया गया।
- वाऊचर क्र. 07 के माध्यम से दिनांक 08.04.19 को रु. 50,000/— का भुगतान किया गया परंतु सहायक लेखाधिकारी के हस्ताक्षर वाऊचर पर नहीं पाये गये।
- दिनांक 10.02.20 को वाऊचर क्र. 1311 के माध्यम से स्टीकर प्रिंटिंग हेतु रु. 70,800/— का भुगतान किया गया। बिल में रु. 10,800/— की राशि जीएसटी के रूप में उल्लेखित की गई परंतु जीएसटी नंबर बिल में नहीं पाया गया। वाऊचर पर सहायक लेखाधिकारी के हस्ताक्षर भी नहीं पाये गये। अंकेक्षण के दौरान पाये गये कुछ अवलोकन इस प्रकार हैं —

मुख्य न. पा. अधिकारी
व. रा. भाबर



- स्टीकर वितरण के संबंध में शासकीय आदेश की दिनांक 19.09.19 थी।
- स्टीकर प्रिंटिंग की दरों हेतु निविदा जारी करने की दिनांक 20.09.19 पाई गई।
- दिनांक 26.09.19 को 3 कोटेशन प्राप्त हुए –
 - टैक्नो प्लानर 6 रु. प्रति नग
 - ख्याति इंटरप्राइजेस 13 रु. प्रति नग
 - विनायक प्रिंटिंग प्रेस 14 रु. प्रति नग

दिनांक 17.09.19 को टैक्नो प्लानर को कार्यादेश जारी किया गया, उपरोक्त वर्णित दिनांकों को ध्यान में रखा जाये तो यह कार्यादेश शासकीय आदेश प्राप्त करने एवं निविदा जारी करने के पूर्व ही जारी पाया गया।

बुककीपिंग का अंकेक्षण :-

- अंकेक्षण के दौरान, हमारे द्वारा नगरीय निकाय द्वारा संधारित एवं उपलब्ध पुस्तकें एवं अभिलेखों जैसे – मुख्य रोकड़बही, रोकड़िया रोकड़बही, प्रमाणकों इत्यादि का सत्यापन किया गया।
- पुस्तकें मध्यप्रदेश नगरीय निकाय लेखांकन नियमावली के अनुसार द्विप्रविष्टीय प्रणाली के आधार पर संधारित करने के बजाय एकल प्रविष्टि प्रणाली के आधार पर संधारित की जाती हैं।

- अंकेक्षण के दौरान पाये गये अवलोकन इस प्रकार हैं –



लेखा शाखा

- संपूर्ण कैशबुक पर परिषद् स्टांप नहीं पाया गया।
- पृथक् खातावार प्रारंभिक शेष नहीं पाये गये।
- स्थायी जमा पंजी नहीं पायी गई।

भंडार शाखा

- सामग्री जारी करने संबंधी मांगपत्र नहीं पाये गये।
- संपूर्ण वर्ष के दौरान विद्युत भंडार पंजी, स्वच्छता भंडार पंजी एवं सामान्य भंडार पंजी पर मुख्य नगरपालिका अधिकारी के हस्ताक्षर एवं परिषद् स्टांप नहीं पाये गये।
- अंकेक्षण के दौरान पाया गया कि वर्ष में कई बार सामग्री प्राप्तकर्ता को बिना हस्ताक्षर प्राप्त किये सामग्री जारी की गई जैसे – पृ. क्र. 220, 225, 227 एवं 228 इत्यादि।
- केमिकल इत्यादि क्रय दिनांक को ही जारी पाये गये परंतु इनके उपयोग के अभिलेख उपलब्ध न होने के कारण हम अपनी राय व्यक्त करने में असमर्थ हैं।

राजस्व शाखा

- विविध एवं पशु पंजीयन पंजी पर पृष्ठ क्र. 97 से 199 तक परिषद् स्टांप नहीं पाया गया।
- संपूर्ण वर्ष के दौरान मुख्य नगरपालिका अधिकारी द्वारा सत्यापन नहीं पाया गया।

मुख्य न. पा. अधिकारी
क. रा. ब्यापार



- दुकान किराया पंजी में भंडार से जारी के समय पर मुख्य नगरपालिका अधिकारी के हस्ताक्षर नहीं पाये गये।
 - दुकान किराया पंजी में पृ. क्र. 28 से 250 तक परिषद् स्टांप नहीं पाया गया। संपूर्ण वर्ष के दौरान सीएमओ द्वारा सत्यापन भी नहीं पाया गया।
- विभिन्न शाखाओं के संदर्भ में निम्न अभिलेख संधारित नहीं पाये गये—
- चार्ज लिस्ट अथवा रजिस्टर
 - ऋण पंजी
 - भंडार द्वारा सामग्री निर्गमन हेतु प्राप्त आवेदन फाईल
 - स्थायी संपत्ति रजिस्टर
 - आय एवं व्यय खतौनी

स्थायी जमाओं का अंकेक्षण :-

- निकाय द्वारा कुछ स्थायी एवं सावधि जमाएँ संधारित की गई हैं, जमाओं का विवरण इस प्रकार है—

बैंक का नाम	खाता नम्बर	राशि	जमा दिनांक
देना बैंक	175761031036	5000000	25-02-20
पंजाब नेशनल बैंक	053600PR00012632	481940	22-02-13
भारतीय स्टेट बैंक	37703725573	600137	16-05-18
भारतीय स्टेट बैंक	37695203074	2500000	09-05-18

मुख्य न. पा. अधिकारी
क. स. नगरपालिका



निविदाओं का अंकेक्षण :-

- वाऊचर फाईल के साथ संलग्न नोटशीटों के अंकेक्षण के आधार पर यह अवलोकित किया गया है कि निविदा नियमों का अनुपालन निकाय द्वारा किया गया है, यद्यपि प्रत्यक्ष रूप से निविदा फाईलें हमारे सत्यापन हेतु नहीं पाई गईं।
- निकाय द्वारा किसी भी प्रकार की बैंक गारण्टी प्राप्त नहीं की गई।

अनुदानों एवं ऋणों का अंकेक्षण :-

- हमारे द्वारा उपलब्ध अभिलेखों के आधार पर राज्य सरकार से प्राप्त अनुदानों एवं इनके उपयोग का निरीक्षण किया गया।
- अंकेक्षण के दौरान यह पाया गया कि कुछ अनुदान मिश्रित प्रकृति अर्थात् पूँजी एवं राजस्व प्रकृति के होने के कारण हम यह वर्गीकरण करने में असमर्थ हैं कि व्ययों में कितना भाग पूँजी अनुदान तथा कितना भाग राजस्व अनुदान के विरुद्ध किया गया है। समस्त अनुदानों का उपयोग संस्वीकृत उद्देश्यों के लिए ही किया गया है।

अन्य अंकेक्षण अवलोकन :-

- नगर परिषद् द्वारा किसी प्रकार की कोष प्रबंधन योजना तैयार नहीं की गई इस कारण अकर्मण्य (व्यर्थ) कोषों का उचित रूप से निवेश कर बेहतर प्रत्याय प्राप्त करने में परिषद् असमर्थ है।

उद्य. न. पा. अधिकारी
च. पा. निकाय

कृते प्रमोद के. शर्मा एण्ड कं.
चार्टर्ड अकाउंटेंट



प्रमोद कुमार शर्मा
(पार्टनर)

MUNICIPAL COUNCIL BIAORA
INCOME AND EXPENDITURE STATEMENT
For the Period From 1 April 2019 to 31 March 2020

	Item/ Head of Account	Schedule No	Current Year (Rs)
A	INCOME		
	Tax Revenue	IE-1	2,05,80,232
	Assigned Revenues & Compensation	IE-2	5,24,10,511
	Rental Income from Municipal Properties	IE-3	1,28,74,971.00
	Fees & User Charges	IE-4	1,13,22,416
	Sale & Hire Charges	IE-5	2,50,720
	Revenue Grants, Contributions & Subsidies	IE-6	6,98,64,044
	Income from Investments	IE-7	10,30,001
	Interest Earned	IE-8	9,99,641
	Other Income	IE-9	9,65,187
	Total - INCOME		17,02,97,722.87
B	EXPENDITURE		
	Establishment Expenses	IE-10	8,36,95,883
	Administrative Expenses	IE-11	77,67,176
	Operations & Maintenance	IE-12	2,04,29,141
	Interest & Finance Expenses	IE-13	25,68,947
	Programme Expenses	IE-14	19,79,947
	Revenue Grants, Contributions & subsidies	IE-15	3,20,000
	Provisions & Write off	IE-16	-
	Miscellaneous Expenses	IE-17	-
	Depreciation		99,52,501
	Total - EXPENDITURE		12,67,13,595.13
C	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)</i>		4,35,84,127.74
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>		-
F	Less: Transfer to Reserve Funds		-
G	<i>Net balance being surplus/ deficit carried over to Municipal Fund (E-F)</i>		-

Date :
Place

मुख्य न. पा. अधिकारी
व. पा. अधिकारी

For PRAMOD K. SHARMA & Co.
Chartered Accountant



Partner

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)
11001	Property tax	76,98,227
11002	Water tax	86,62,904
11003	Sewerage Tax	1,01,330
11004	Conservancy Tax	-
11005	Lighting Tax	-
11006	Education tax	-
11007	Vehicle Tax	-
11008	Tax on Animals	-
11009	Electricity Tax	-
11010	Professional Tax	-
11011	Advertisement tax	-
11012	Pilgrimage Tax	-
11013	Export Tax	9,03,000
11031	Consolidates Tax	-
11051	Octroi & Toll	-
11080	Other taxes	32,14,771
0	Sub-total	2,05,80,232
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-
	Sub-total	-
	Total tax revenue	2,05,80,232

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	22,56,000
12020	Compensation in lieu of Taxes / duties	5,01,54,511
12030	Compensations in lieu of Concessions	-
	Total assigned revenues & compensation	5,24,10,511

मुख्य न. पा. अधिकारी
न. रा. ब्राह्मण



Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)
13010	Rent from Civic Amenities	1,18,63,651
13020	Rent from Office Buildings	-
13030	Rent from Guest Houses	-
13040	Rent from lease of lands	10,11,320.00
13080	Other rents	-
	Sub-Total	
13090	Less: Rent Remission and Refunds	-
	Sub-total	
	Total Rental Income from Municipal Properties	1,28,74,971.00

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

Account Code.	Particulars	Current Year (Rs.)
14010	Empanelment & Registration Charges	41,100
14011	Licensing Fees	8,616
14012	Fees for Grant of Permit	-
14013	Fees for Certificate or Extract	-
14014	Development Charges	-
14015	Regularization Fees	5,71,369
14020	Penalties and Fines	-
14040	Other Fees	1,07,01,331
14050	User Charges	-
14060	Entry Fees	-
14070	Service / Administrative Charges	-
14080	Other Charges	-
	Sub-Total	1,13,22,416
14090	Less: Rent Remission and Refunds	
	Sub-total	-
	Total income from Fees & User Charges	1,13,22,416


मुख्य न. पा. अधिकारी
न. रा. नगरपालिका



Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)
15010	Sale of Products	-
15011	Sale of Forms & Publications	2,50,720
15012	Sale of stores & scrap	-
15030	Sale of Others	-
15040	Hire Charges for Vehicles	-
15041	Hire Charges for Equipment	-
	Total Income from Sale & Hire charges - income head-wise	2,50,720

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)
16010	Revenue Grant	6,98,17,644
16020	Re-imbursement of expenses	-
16030	Contribution towards schemes	46,400
	Total Revenue Grants, Contributions & Subsidies	6,98,64,044

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year (Rs.)
17010	Interest on Investments	10,30,000.74
17020	Dividend	-
17030	Income from projects taken up on commercial basis	-
17040	Profit in Sale of Investments	-
17080	Others	-
	Total Income from Investments	10,30,000.74

मुख्य न. पा. अधिकारी
न. पा. व्यवस्था



Schedule IE- 8: Interest Earned

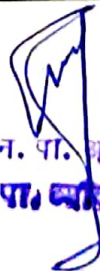
Account Code	Particulars	Current Year (Rs.)
17110	Interest from Bank Accounts	9,99,641
17120	Interest on Loans and advances to Employees	-
17130	Interest on loans to others	-
17180	Other Interest	-
	Total - Interest Earned	9,99,641

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	9,65,187
	Total Other Income	9,65,187

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)
21010	Salaries, Wages and Bonus	8,33,08,219
21020	Benefits and Allowances	2,46,000
21030	Pension	-
21040	Other Terminal & Retirement Benefits	1,41,664
	Total establishment expenses	8,36,95,883


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Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)
22010	Rent, Rates and Taxes	-
22011	Office maintenance	42,710
22012	Communication Expenses	62,967
22020	Books & Periodicals	-
22021	Printing and Stationery	7,58,261
22030	Traveling & Conveyance	36,39,493
22040	Insurance	1,38,883.00
22050	Audit Fees	70,800
22051	Legal Expenses	1,500
22052	Professional and other Fees	14,31,764
22060	Advertisement and Publicity	12,99,828
22061	Membership & subscriptions	-
22080	Other Administrative Expenses	3,20,970
	Total administrative expenses	77,67,176

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)
23010	Power & Fuel	52,65,798
23020	Bulk Purchases	-
23030	Consumption of Stores	-
23040	Hire Charges	1,17,200
23050	Repairs & maintenance -Infrastructure Assets	71,18,422
23051	Repairs & maintenance - Civic Amenities	15,19,839
23052	Repairs & maintenance - Buildings	26,55,234
23053	Repairs & maintenance - Vehicles	2,08,555
23054	Repairs & maintenance - Furnitures	-
23055	Repairs & maintenance - Office Equipments	14,000
23056	Repairs & maintenance - Electrical Appliances	460
23059	Repairs & maintenance - Others	-
23080	Other operating & maintenance expenses	35,29,633
	Total operations & maintenance	2,04,29,141

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Schedule IE-13: Interest & Finance Charges


Account	Particulars	Current Year
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	16,399.00
24080	Other Finance Expenses	25,52,548
	Total Interest & Finance Charges	25,68,947.00

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)
25010	Election Expenses	12,54,638
25020	Own Programs	7,25,309
25030	Share in Programs of others	-
	Total Programme Expenses	19,79,947

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)
26010	Grants [specify details]	-
26020	Contributions [specify details]	3,20,000
26030	Subsidies [specify details]	-
	Total Revenue Grants, Contributions & Subsidies	3,20,000


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Schedule IE-16: Provisions & 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	-
	Total Provisions & Write off	-

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	-
	Total Miscellaneous expenses	-

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 expense (b)	-
	Total Prior Period (Net) (a-b)	-

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Biaora Municiple Council
RECEIPTS AND PAYMENTS ACCOUNT
For the Period from 1 April 2019 to 31 March 2020

Account Code	Head of Account	Schedules	Current Period 2019-20 Amount (Rs.)	Account Code	Head of Account	Schedules	Current Period 2019-20 Amount (Rs.)
	Opening Balances						
	Cash balances including Imprest Balance		3,95,000.00				
	Balances with Banks/Treasury (including in designated bank accounts)		12,90,80,501				
	Operating Receipts				Operating Payments		
110	Tax Revenue	RP - 1	35,98,431.00	210	Establishment Expenses	RP - 10	1,41,26,431.00
120	Assigned Revenues & Compensations	RP - 2	5,24,10,511.00	220	Administrative Expenses	RP - 11	53,48,870.00
130	Rental income from Municipal Properties	RP - 3	1,35,03,311.00	230	Operations and Maintenance	RP - 12	45,80,349.00
140	Fees & User Charges	RP - 4	1,13,22,416.00	240	Interest & Finance Charges	RP - 13	25,68,947.00
150	Sale & Hire Charges	RP - 5	2,50,720.00	250	Programme Expenses	RP - 14	4,60,207.00
160	Revenue Grants, Contributions & Subsidies	RP - 6	46,400.00	260	Revenue Grants, Contributions & Subsidies	RP - 15	3,20,000.00
170	Income from Investments	RP - 7	3,74,953.00	270	Purchase of Stores	RP - 16	-
171	Interest Earned	RP - 8	9,99,641.00	271	Miscellaneous expenses	RP - 17	-
180	Other Income	RP - 9	9,65,187.00	285	Prior Period		
			-				
	Non-Operating Receipts-				Non-Operating Payments		
				330	Loans Received		5,69,733.00
340	Deposits Received	RP - 19	25,50,268.00	331	Refund of Deposits		-
320	Grants and contribution for specific purposes	RP - 20	9,58,16,641.00	35010	Payment to Sundry Creditors	RP - 24	11,34,75,379.00
350	Other Liabilities		3,62,760.00	31150	Reserve Fund Paid	RP - 25	-
35090-01	Sale proceeds from Assets			32080	Grants and contribution for specific purposes Payments	RP - 27	-
35090-02	Realisation of Investment - General Fund		-	36010	Provision for expenses		8,28,020.00
35090-02	Realisation of Investment - Other Funds		-	410	Acquisition / Purchase of Fixed Assets	RP - 26	31,900.00
341	Deposit works			340	Deposit works		12,63,062.00
35041	Revenue Collected in Advance			421	Investments - General Fund		50,00,000.00
	Loans & Advances to Employees (recovery)				Investments - Special Fund		-
	Other Loans & Advances (recovery)	RP - 29	-	420	Stock in hand		-
421	Investments - Other Investment		30,00,000.00	430	Repayment of Loans, Advances	RP - 18	-
431	Debtors(receivable)	RP - 23	44,80,080.00	430	Prepaid Expenses		-
330	Loans Received	RP - 30	-		Earmarked Fund Paid	RP - 21	-
311	Earmarked Funds			46010	Other Loans & Advances	RP - 29	2,99,979.00
310	Municipal Fund(Adjustment entry)		(47,50,499.81)		Closing Balances		-
	diff. amount		-		Cash balances including Imprest Balance		
					Balances with Banks/Treasury (including in designated bank accounts)		16,55,33,443.16
	TOTAL		31,44,06,320.16		TOTAL		31,44,06,320.16

Date :
Place :



For PRAMOD K. SHARMA & Co.
Chartered Accountant



Partner

MUNICIPAL COUNCIL BIAORA
Sub Schedule forming Part of Receipt & Payment Account
For the Period from 01/04/2019 to 31/03/2020

Schedule RP - 1: Tax Revenue

Account Code	Particulars	Current year 2019-20 (Rs.)	Previous year 2018-19 (Rs.)
11001	Property Tax	11,20,279.00	-
11002	Water Tax	10,28,780.00	-
11003	Sewerage Tax	1,01,330.00	-
11005	Lighting Tax	-	-
11011	Advertisement Tax	-	-
11012	Pilgrimage Tax	-	-
11013	Export Tax	9,03,000.00	-
11041	Education Tax	-	-
11008	Other Taxes	4,45,042.00	-
	Total Tax Revenue	35,98,431.00	-

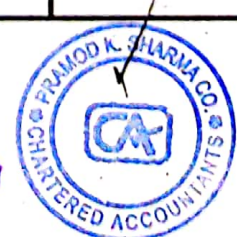
Schedule RP - 2: Assigned Revenues & Compensation

Account Code	Particulars	Current year 2019-20 (Rs.)	Previous year 2018-19 (Rs.)
12010	Taxes and Duties collected by others	22,56,000.00	-
12020	Compensation in lieu of Taxes / duties	5,01,54,511.00	-
12030	Compensations in lieu of Concessions	-	-
	Total Assigned Revenues & Compensation	5,24,10,511.00	-

Schedule RP - 3: Rental income from Municipal Properties

Account Code.	Particulars	Current year 2019-20 (Rs.)	Previous year 2018-19 (Rs.)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	1,24,91,991.00	-
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	10,11,320.00	-
13080	Other rents	-	-
	Sub-Total	1,35,03,311.00	-
13090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	1,35,03,311.00	-

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

Account Code.	Particulars	Current year 2019-20 (Rs.)	Previous year 2018-19 (Rs.)
14010	Empanelment & Registration Charges	41,100.00	-
14011	Licensing Fees	8,616.00	-
14012	Fees for Grant of Permit	-	-
14013	Fees for Certificate or Extract	-	-
14014	Development Charges	-	-
14015	Regularization Fees	5,71,369.00	-
14020	Penalties and Fines	-	-
14040	Other Fees	1,07,01,331.00	-
14050	User Charges	-	-
14060	Entry Fees	-	-
14070	Service / Administrative Charges	-	-
14080	Other Charges	-	-
	Sub-Total	1,13,22,416.00	-
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Income from Fees & User Charges	1,13,22,416.00	-

Schedule RP - 5: Sale & Hire Charges

Account Code	Particulars	Current year 2019-20 (Rs.)	Previous year 2018-19 (Rs.)
15010	Sale of Products	-	-
15011	Sale of Forms & Publications	2,50,720.00	-
15012	Sale of stores & scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - Income head-wise	2,50,720.00	-

Schedule RP - 6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current year 2019-20 (Rs.)	Previous year 2018-19 (Rs.)
16010	Revenue Grant	-	-
16020	Re-imbursement of expenses	-	-
16030	Contribution towards schemes	46,400.00	-
	Total Revenue Grants, Contributions & Subsidies	46,400.00	-

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Schedule RP - 7: Income from Investments - General Fund

Account Code	Particulars	Current year 2019-20 (Rs.)	Previous year 2018-19 (Rs.)
17010	Interest on Investments (FDRs)	3,74,953.00	-
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
	Total Income from Investments	3,74,953.00	-

Schedule RP - 8: Interest Earned

Account Code	Particulars	Current year 2019-20 (Rs.)	Previous year 2018-19 (Rs.)
17110	Interest from Bank Accounts	9,99,641.00	-
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	9,99,641.00	-

Schedule RP - 9: Other Income

Account Code	Particulars	Current year 2019-20 (Rs.)	Previous year 2018-19 (Rs.)
18010	Deposits Forfeited		-
1801001	Beneficiary Contribution for Public Toilets	-	-
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	9,65,187.00	-
	Total Other Income	9,65,187.00	-

Schedule RP -10: Establishment Expenses

Account Code	Particulars	Current year 2019-20 (Rs.)	Previous year 2018-19 (Rs.)
21010	Salaries, Wages and Bonus	1,37,38,767.00	-

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21020	Benefits and Allowances	2,46,000.00	-
21030	Pension	-	-
21040	Other Terminal & Retirement Benefits	1,41,664.00	-
	Total Establishment Expenses	1,41,26,431.00	-

Schedule RP -11: Administrative Expenses

Account Code	Particulars	Current year 2019-20 (Rs.)	Previous year 2018-19 (Rs.)
22010	Rent, Rates and Taxes	-	-
22011	Office maintenance	42,710.00	-
22012	Communication Expenses	58,816.00	-
22020	Books & Periodicals	-	-
22021	Printing and Stationery	4,22,960.00	-
22030	Traveling & Conveyance	36,39,493.00	-
22040	Insurance	1,38,883.00	-
22050	Audit Fees	-	-
22051	Legal Expenses	1,500.00	-
22052	Professional and other Fees	1,57,738.00	-
22060	Advertisement and Publicity	8,73,190.00	-
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	13,580.00	-
	Total Administrative Expenses	53,48,870.00	-
	Less:- Administrative Income	-	-
	Net Administrative Expenses	53,48,870.00	-

Schedule RP - 12: Operations & Maintenance

Account Code	Particulars	Current year 2019-20 (Rs.)	Previous year 2018-19 (Rs.)
23010	Power & Fuel	33,35,118.00	-
23020	Bulk Purchases	-	-
23030	Consumption of Stores	-	-
23040	Hire Charges	4,700.00	-
23050	Repairs & maintenance -Infrastructure Assets	6,71,513.00	-
23051	Repairs & maintenance - Civic Amenities	3,10,760.00	-
23052	Repairs & maintenance - Buildings	35,850.00	-
23053	Repairs & maintenance - Vehicles	1,27,333.00	-
23054	Repairs & maintenance - Furnitures	-	-
23055	Repairs & maintenance - Office Equipments	14,000.00	-
23056	Repairs & maintenance - Electrical Appliances	460.00	-
23059	Repairs & maintenance - Others	-	-

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23080	Other operating & maintenance expenses	80,615.00	-
	Total Operations & Maintenance Expenses	45,80,349.00	-

Schedule RP - 13: Interest & Finance Charges

Account Code	Particulars	Current year 2019-20 (Rs.)	Previous year 2018-19 (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	16,399.00	-
24080	Other Finance Expenses	25,52,548.00	-
	Sub-Total	25,68,947.00	-
	Less: - Bank Charges	-	-
	Total Interest & Finance Charges	25,68,947.00	-

Schedule RP - 14: Programme Expenses

Account Code	Particulars	Current year 2019-20 (Rs.)	Previous year 2018-19 (Rs.)
25010	Election Expenses	2,42,260.00	-
25020	Own Programs	2,17,947.00	-
25030	Share in Programs of others	-	-
	Total Programme Expenses	4,60,207.00	-

Schedule Rp - 15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current year 2019-20 (Rs.)	Previous year 2018-19 (Rs.)
26010	Grants [specify details]	-	-
26020	Contributions [specify details]	3,20,000.00	-
26030	Subsidies [specify details]	-	-
	Total Revenue Grants, Contributions & Subsidies	3,20,000.00	-

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Schedule RP - 16: Store Purchased

Account Code	Particulars	Current year 2019-20 (Rs.)	Previous year 2018-19 (Rs.)
430100	Stores	-	-
	Total Stores Purchased	-	-

Schedule RP - 17: Miscellaneous expenses

Account Code	Particulars	Current year 2019-20 (Rs.)	Previous year 2018-19 (Rs.)
2716001	Penalty And Fine	-	-
	Total Miscellaneous Expenses	-	-

Schedule RP - 18: Loan Repaid


Account Code	Particulars	Current year 2019-20 (Rs.)	Previous year 2018-19 (Rs.)
3312000	Loan from State Government	-	-
3313000	Loan from Other Government Agencies	-	-
	Total Loan Repaid	-	-

Schedule RP - 19: Deposits Received

Account Code	Particulars	Current year 2019-20 (Rs.)	Previous year 2018-19 (Rs.)
3401011	Security Deposit from Contractor	25,50,268.00	-
3401011	With Held & SD	-	-
3402000	Revenue Deposit	-	-
3408000	Other Deposit	-	-
	Total	25,50,268.00	-
	Less - Deposit Rec. EMD & SD	-	-
	Net Deposits Received	25,50,268.00	-

Schedule RP - 20: Grant & Contribution for Specific Purpose Received

Account Code	Particulars	Current year 2019-20 (Rs.)	Previous year 2018-19 (Rs.)
320100	Grant from Central Government	2,56,52,000.00	-
320200	Grant from State Government	7,01,64,641.00	-
320300	Grant from Other Govt. Agencies	-	-
	Other Grant	-	-
	Total	9,58,16,641.00	-


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	Less - Grants	-	-
	Net Grant & Contribution for Specific Purpose Received	9,58,16,641.00	-

Schedule RP - 21: Earmarked Funds Paid

Account Code	Particulars	Current year 2019-20 (Rs.)	Previous year 2018-19 (Rs.)
3115000	Sinking Fund	-	-
3115000	Rastriya Parivar Sahayata	-	-
3115000	Samajik Surksha Pension	-	-
3117000	Trust or Agency Fund	-	-
	Total Earmarked Fund Paid	-	-
	Less: Samajik Suraksha Pension	-	-
	Net Earmarked Fund Paid	-	-

Schedule RP - 22: Deposit Works (Net)

Account Code	Particulars	Current year 2019-20 (Rs.)	Previous year 2018-19 (Rs.)
3411000	Deposit for Civil Works	-	-
3418000	Deposit for Other Works	-	-
	Total Deposit Work	-	-
	Less: Payment	-	-
	Net Deposit Work	-	-

Schedule RP - 23: Realisation from Sundry Debtors

Account Code	Particulars	Current year 2019-20 (Rs.)	Previous year 2018-19 (Rs.)
4311000	Property Taxes	12,01,430.00	-
4313000	Fees & User Charges	13,91,676.00	-
4314000	Other Sources	1,55,017.00	-
4312005	Other Taxes	17,31,957.00	-
4315000	Receivable from Govt.	-	-
	Total Realisation form Debtors	44,80,080.00	-

Schedule RP - 24: Payment to Sundry Creditors

Account Code	Particulars	Current year 2019-20 (Rs.)	Previous year 2018-19 (Rs.)
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3501000	Creditors	4,26,24,569.00	-
3501100	Employee Liabilities	5,31,76,344.00	-
3501300	Telephone bill outstanding	-	-
3501302	Electricity bill outstanding	-	-
3502000	Recoveries Payable	1,75,94,466.00	-
3503000	Govt. Dues Payable	-	-
3508000	Other Miscellaneous	80,000.00	-
3501031	Lok Swasthya Yantriki Vibhag (PHE)	-	-
	Total Payment to Creditors	11,34,75,379.00	-

Schedule RP - 25: Reserve Funds Paid

Account Code	Particulars	Current year 2019-20 (Rs.)	Previous year 2018-19 (Rs.)
3115000	General Fund	-	-
	Total Reserve Funds Paid	-	-

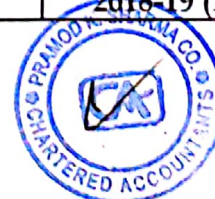
Schedule RP - 26: Acquisition/Purchase of Fixed Assets (Including WIP)

Account Code	Particulars	Current year 2019-20 (Rs.)	Previous year 2018-19 (Rs.)
4101000	Land	-	-
4102000	Building including Class-II Civil Structures	-	-
4103000	Roads & Bridges	-	-
4103100	Sewerage & Drainage	-	-
4103200	Water Ways	-	-
4103300	Public Lighting	-	-
4104000	Plant & Machinery	-	-
4105000	Vehicle	-	-
4106000	Office & Other Equipments	2,500.00	-
4107000	Furniture & Fixtures	29,400.00	-
4108000	Other Fixed Assets	-	-
4120000	Work in Progress	-	-
4120000	Less:- Receipt	-	-
	Assets from Specific Grant	-	-
	Assets from Special Fund	-	-
	Total Acquisition/Purchase of Fixed Assets	31,900.00	-

Schedule RP - 27: Grant & Contribution for Specific Purpose (Payments)

Account Code	Particulars	Current year 2019-20 (Rs.)	Previous year 2018-19 (Rs.)
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3208000	Premium & Income from Shop	-	-
	Less:-	-	-
	Total Grant & Contribution for Specific Purpose (Payments)	-	-

Schedule RP - 29: Loans & Advances

Account Code	Particulars	Current year 2019-20 (Rs.)	Previous year 2018-19 (Rs.)
4601000	Loan & Advances to Workers	2,99,979.00	-
4604000	Advances to Suppliers & Cntractors	-	-
4608000	TDS on Interest (FDRs)	-	-
	Other Recevable	-	-
	Sub-Total	2,99,979.00	-
	Less:- Advances to Employee	-	-
	Net Loans & Advances	2,99,979.00	-

Schedule RP - 30 Loan Received

Account Code	Particulars	Current year 2019-20 (Rs.)	Previous year 2018-19 (Rs.)
33020	Loan from State Government	-	-
33030	Loan From Other Financial Institutions	5,69,733.00	-
	Total Loan Repaid	5,69,733.00	-


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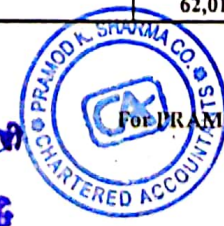
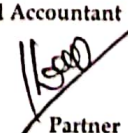


Balance Sheet of Municipal Council Blaora
as on 31st March 2020

	Particulars	Schedule No.	Amount (Rs.)	Current Year (Rs.)	Previous Year (Rs.)
A	SOURCES OF FUNDS				
A1	Reserves and Surplus				
	Municipal (General) Fund	B-1	7,47,28,739.88		3,74,47,611
	Earmarked Funds	B-2	-		-
	Reserves	B-3	18,01,48,310.63		14,78,74,596
	Total Reserve & Surplus			25,48,77,050.51	18,53,22,207
A2	Grants, Contributions for specific purposes	B-4		33,21,61,729.00	33,68,83,948
A3	Loans				
	Secured loans	B-5		3,30,77,268.26	3,36,47,001
	Unsecured loans	B-6		-	-
	Total Loans			3,30,77,268	3,36,47,001
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)			62,01,16,048	55,58,53,156
B	APPLICATION OF FUNDS				
B1	Fixed Assets	B-11			
	Gross Block		29,64,26,582		25,54,30,857
	Less: Accumulated Depreciation		8,13,31,879.13		7,13,79,378
	Net Block		21,50,94,703		18,40,51,479
	Capital work-in-progress		25,67,55,607	25,67,55,607	26,45,26,705
	Total Fixed Assets			47,18,50,310	44,85,78,184
B2	Investments				
	Investment - General Fund	B-12		-	-
	Investment - Other Funds	B-13		1,02,88,102.74	76,33,055
	Total Investments			1,02,88,102.74	76,33,055
B3	Current assets, loans & advances				
	Stock in hand (Inventories)	B-14	9,54,655	-	38,07,173
	Sundry Debtors (Receivables)	B-15	2,78,43,136		
	Gross amount outstanding		-		
	Less: Accumulated provision against bad and doubtful Receivables		-	2,87,97,791	1,59,27,329
	Prepaid expenses	B-16		-	-
	Cash and Bank Balances	B-17	16,51,38,443.16	16,51,38,443	12,90,80,501
	Loans, advances and deposits	B-18		4,34,815	6,71,615
	Total Of Current Assets			19,43,71,049	14,94,86,618
B4	Current Liabilities and Provisions				
	Deposits received	B-7	4,66,98,649	4,66,98,649	4,27,86,791
	Deposit works	B-8		-	-
	Other liabilities (Sundry Creditors)	B-9	77,59,934	77,59,934	62,29,890
	Provisions	B-10	19,34,831	19,34,831	8,28,020
	Total Current Liabilities			5,63,93,414	4,98,44,701
B5	Net Current Assets [Sub Total (B3) - Sub Total (B4)]			13,79,77,635	9,96,41,917
C	Other Assets	B-19		-	-
D	Miscellaneous Expenditure (to the extent not written off)	B-20		-	-
	TOTAL: APPLICATION OF FUNDS (B1+B2+B5+C+D)			62,01,16,048	55,58,53,156

0.00 0.00

Date :
Place :


 For PRAMOD K. SHARMA & Co.
 Chartered Accountant


 Partner

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

as on 31st March 2020

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					3,74,47,611	3,74,47,611
	Additions during the year						
31090-02	• Surplus for the year					4,35,84,128	4,35,84,128
	• Transfers					-	-
	Total (Rs.)	-	-	-	-	8,10,31,738	8,10,31,738
	Deductions during the year						
	• Deficit for the year					47,50,500	47,50,500
	• Transfers					15,52,499	15,52,499
	Total (Rs.)	-	-	-	-	63,02,998	63,02,998
310	Balance at the end of the current year	-	-	-	-	7,47,28,740	7,47,28,740

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

Particulars	Special Fund 1	Special Fund 2	Sanchit Nidhi	Pension Fund	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						-
• 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	-	-	-	-	-	-

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	14,50,57,023	4,06,73,717	18,57,30,740	99,52,501	17,57,78,238.87
31211	Capital Reserve			-		-
31220	Borrowing Redemption			-		-
31230	Special Funds (Utilised)			-		-
31240	Statutory Reserve					
31250	General Reserve	28,17,573	15,52,499	43,70,071.76		43,70,071.76
31260	Revaluation Reserve			-		-
	Total Reserve funds	14,78,74,596	4,22,26,216	19,01,00,811.76	99,52,501	18,01,48,310.63

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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	Others, specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	8,63,56,706	25,05,27,242			-	33,68,83,948
(b) Additions to the Grants *						
• Grant received during the year	2,56,52,000	7,01,64,641			-	9,58,16,641
• Interest/Dividend earned on Grant	-	-				-
• Profit on disposal of Grant	-	-				-
• Appreciation in Value of Grant	-	-				-
• Other addition (Specify nature)	-	-				-
Total (b)	2,56,52,000	7,01,64,641	-	-	-	9,58,16,641
Total (a + b)	11,20,08,706	32,06,91,883	-	-	-	43,27,00,589
(c) Payments out of funds						
• Capital expenditure on Fixed	3,46,86,480	6,58,52,380				10,05,38,860
• Capital Expenditure on Other						-
• Revenue Expenditure on						
o Salary, Wages, allowances etc.						-
o Rent						-
• Other:	-	-			-	-
o Loss on disposal of Grant						-
o Grants Refunded						-
• Other administrative charges						-
Total (c)	3,46,86,480	6,58,52,380	-	-	-	10,05,38,860
Net balance at the year end (a+b)	7,73,22,226	25,48,39,503	-	-	-	33,21,61,729

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	3,30,77,268	3,36,47,001
33060	Other Term Loans		
33070	Bonds & debentures		
33080	Other Loans		
	Total Secured Loans	3,30,77,268	3,36,47,001

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33110	Loans from Central Government		
33120	Loans from State government	0	0
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		

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Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	4,64,52,243	4,25,40,385
34020	From Revenues	2,46,406	2,46,406
34030	From staff	-	-
34080	From Others	-	-
	Total deposits received	4,66,98,649	4,27,86,791

Schedule B-8: Deposits Works

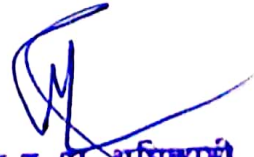
Account Code.	Particulars	Opening balance as the beginning of the year (Rs)	Additions during the current year (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the current year (Rs)
34110	Civil Works				-
34120	Electrical works				-
34180	Others				-
	Total of deposit works	-	-	-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

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors	-	-
35011	Employee Liabilities	67,58,785	61,52,340
35012	Interest Accrued and Due	-	-
35020	Recoveries Payable	9,23,599	-
35030	Government Dues Payable	-	-
35040	Refunds Payable	-	-
35041	Advance Collection of Revenues	-	-
35080	Others	77,550	77,550
	Total Other liabilities (Sundry Creditors)	77,59,934	62,29,890

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	19,34,831	8,28,020
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	Total Provisions	19,34,831	8,28,020


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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	88,91,434	9,79,570	-	98,71,004	-	-	-	-	98,71,004	
41011	Lack & Pond	-	-	-	-	-	-	-	-	-	
41020	Buildings	10,64,14,521	1,85,49,556	-	12,49,64,077	1,65,01,402	-	(22,57,725.13)	1,87,59,127.13	10,62,04,950	
	Infrastructure Assets	-	-	-	-	-	-	-	-	-	
41030	• Roads and Bridges	7,17,59,366	1,07,78,212	-	8,25,37,578	3,45,72,225	-	(49,96,967.07)	3,95,69,192.07	4,29,68,386	
41030	Bridges, Culverts & Flyovers	-	-	-	-	-	-	-	-	-	
41031	• Sewerage and drainage	1,54,25,451	88,97,685	-	2,43,23,136	33,49,769	-	(9,28,155.90)	42,77,924.90	2,00,45,211	
41032	• Water ways	2,80,20,010	5,06,550	-	2,85,26,560	42,10,827	-	(4,71,737.70)	46,82,564.70	2,38,43,995	
41033	• Public Lighting	25,73,294	-	-	25,73,294	28,40,857	-	(2,84,085.70)	31,24,942.70	(5,51,649)	
	Lakes and Ponds	-	-	-	-	-	-	-	-	-	
	Other assets	-	-	-	-	-	-	-	-	-	
41034	Sanitation &SWM	-	-	-	-	-	-	-	-	-	
41040	• Plants & Machinery	96,67,660	2,09,122	-	98,76,782	39,87,015	-	(4,19,613.70)	44,06,628.70	54,70,153	
41050	• Vehicles	54,51,408	-	-	54,51,408	50,61,450	-	(5,06,145.00)	55,67,595.00	(1,16,187)	
41060	• Office & other equipment	17,70,008	1,47,630	-	19,17,638	4,38,057	-	(43,953.33)	4,82,010.33	14,35,628	
41070	• Furniture, fixtures, fittings and electrical appliances	20,30,384	29,400	-	20,59,784	4,17,776	-	(44,117.60)	4,61,893.60	15,97,890	
4180	• Other fixed assets	34,27,321	8,98,000	-	43,25,321	-	-	-	-	43,25,321	
	Total	25,54,30,857	4,09,95,725	-	29,64,26,582	7,13,79,378	-	(99,52,501.13)	8,13,31,879.13	21,50,94,703	-
41210	Work-in-progress	26,45,26,705	17,80,477	95,51,575	25,67,55,607	-	-	-	-	25,67,55,607	
	Total	51,99,57,562	4,27,76,202	95,51,575	55,31,82,189	7,13,79,378	-	(99,52,501.13)	8,13,31,879.13	47,18,50,310	-

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Schedule B-12: Investments - General Funds

as on 31st March 2020

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				
42070	• Other Investments				
	Total of Investments General Fund		-	-	-

Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42110	• Central Government Securities	-		3,063	3,063
42120	• State Government Securities				
42130	• Debentures and Bonds				
42140	• Preference Shares				
42150	• Equity Shares				
42160	• Units of Mutual Funds				
42180	• Other Investments		-	1,00,75,703	74,20,655
42190	• Accumulates Provison			2,09,337	2,09,337
	Total of Investments Other Fund		-	1,02,88,103	76,33,055

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
43010	Stores	9,54,655	38,07,173
43020	Loose Tools	-	-
43080	Others	-	-
	Total Stock in hand	9,54,655	38,07,173

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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	Receivables for Property Taxes				
	Less than 5 years	1,06,71,875	-	1,06,71,875	94,25,596
	More than 5 years*			-	
	Sub - total	1,06,71,875	-	1,06,71,875	94,25,596
	Less: State Government Cesses/Levies in Taxes - Control Accounts				-
	Net Receivables of Property Taxes	1,06,71,875	-	1,06,71,875	94,25,596
43120	Receivable of Other Taxes				
	Less than 3 years	82,87,802		82,87,802	30,77,365
	More than 3 years*				
	Sub - total	82,87,802	-	82,87,802	30,77,365
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	82,87,802	-	82,87,802	30,77,365
43130	Receivable for Water Taxes				
	Less than 3 years	80,32,063		80,32,063	17,89,615
	More than 3 years*				
	Sub - total	80,32,063	-	80,32,063	17,89,615
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	80,32,063	-	80,32,063	17,89,615
43140	Receivables for Rent				
	Less than 3 years	8,51,396		8,51,396	16,34,753
	More than 3 years*				
	Sub - total	8,51,396	-	8,51,396	16,34,753
43150	Receivables from Government				
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	2,78,43,136	-	2,78,43,136	1,59,27,329

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Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment		
44020	Administrative		
44030	Operations & Maintenance		
	Total Prepaid expenses	-	-

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	16,51,38,443	12,90,80,501
45022	Other Scheduled Banks		
45023	Scheduled Co-operative Banks	-	-
45024	Post Office		
	Sub-total	16,51,38,443.16	12,90,80,500.97
45040	Balance with Bank - Special Funds		
45041	Nationalised Banks	-	-
45042	Other Scheduled Banks		
45043	Scheduled Co-operative Banks	-	-
45044	Post Office		
	Sub-total	-	-
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	16,51,38,443	12,90,80,501

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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	3,10,000	2,99,979	5,36,779	73,200
46020	Employee Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External	3,61,615	-	-	3,61,615
46080	Other Current Assets	-	-	-	-
	Sub -Total	6,71,615	2,99,979	5,36,779	4,34,815
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				-
	Total Loans, advances, and deposits	6,71,615	2,99,979	5,36,779	4,34,815

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	-	-

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	-	-

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	-	-


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S.No	DIVISION	District	ULB Name	ULB Type	REVENUE RECEIPTS					Capital Receipts					Total Receipts	REVENUE EXPENDITURE					CAPITAL EXPENDITURE				Total Expenditure
					Property Tax	Other Tax Revenue	Fees & User Charges	Revenue From Municipal Property	Revenue Grants Contribution & Sub.	Other Income	Capital Receipts	Central Finance Commission Receipts	State Finance Commission Receipts	Establishment Expenses		Administrative Expenses	Operations & Maintenance Expenses	Interest & Finance Charge	Other Expenses	Loan Repayment	Other Capital Expenditure	Other Exp.			
1	2	3	4	5	6	7	8	9	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	
1	Bhopal	Bagarh	Municipal Council Dabra	NP	2,32,709	5,796,802	1,573,136	13,503,311	52,486,911	2,339,781	64,105,641.00	24,36,000	7,372,000	5,913,028	189,681,419	67,802,775	5,809,077	4,580,349	2,886,926	440,000	560,733	60,330,935	6,971,082	148,872,877	

Seal & Signature Of Auditor (CA)

Name Of Auditor (CA)
Firm Reg. No.
Membership No.
Contact No.
E-Mail

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