

BURHANPUR MUNICIPAL CORPORATION

ANNUAL AUDIT REPORT

For The Financial Year 2019-2020

Auditors:-

PATIDAR & ASSOCIATES

CHARTERED ACCOUNTANTS

144, 3RD Floor, Zone – I M.P.Nagar, Bhopal (M.P.)

Email:- cpatidar.associates@gmail.com

Contact:- (M) 9179179143 (O) 0755-4224321

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INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of BURHANPUR MUNICIPAL CORPORATION

1. Report on the Financial Statements

We have audited the accompanying financial statements of BURHANPUR MUNICIPAL CORPORATION ("the Corporation"), which comprise the Balance Sheet as at March 31, 2020 and the Income and Expenditure Account for the year then ended, and a summary of the significant accounting policies and other explanatory information.

2. Management's Responsibility for the Financial Statements

The Corporation's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Corporation in accordance with the provisions of Municipal Corporation Act, 1956 and accounting principles generally accepted in India, including the Municipal Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the Municipal Accounting Manual for safeguarding of the assets of the Corporation and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

3. Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report as per the letter issued by Directorate, Urban Administration & Development, M.P., Bhopal in this regard. The Commissioner has not directed us to perform audit of any other section in his office in addition to the above scope.

We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Corporation's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Corporation's officers, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.





Office :
M1 & 2, 154, M.P. Nagar,
Zone I, Bhopal, 462011

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0755-4222294

Email- capatidar.associates@gmail.com

4. **Qualified Opinion**

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the aforesaid financial statements give the information as required by the Manual in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Corporation as at 31st March, 2020 and its income/expenditure for the year ended on that date.

5. **Basis for Qualified Opinion**

The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report.

6. **Emphasis of Matters**

We draw attention to the following matters reported in Annexure - 2, annexed to this report.

- a) Details of bank accounts are not included in balance of main cash book.
- b) Main Cash Book has not been properly maintained as receipt side only shown aggregate amount which is deposited into to the respective bank account without making required bifurcation of receipts.
- c) Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.
- d) Lacuna in tendering procedures and documents keeping of tenders highlighted below.
- e) Difference in revenue recognized by revenue dept. and entered in books of accounts, as closing balance of recoverable according to vasuli patrak of 2018-19 are not matching with opening balance of 2019-20 vasuli patrak although aggregate of the same are reconciled.
- f) Mismatch of balances of grant funds with respective bank accounts and CWIP, as multiple grants are received in single bank account.
- g) Non-maintenance/incomplete few registers as prescribed under manual.
- h) Non-availability of details and non-recognition of entries in books of accounts related to security deposits provided by contractors and other service providers to the corporation.
- i) All GST compliance has not properly followed by the ULB for the year 2019-20.

Our opinion is not modified in respect of these matters.

7. **We further report that:**

- a) We have sought and, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, in our opinion proper books of account as required by Municipal Accounting Manual have been kept by the Corporation so far as appears from our examination of those books.
- c) The Balance Sheet and Income and Expenditure Account dealt with by this Report are in agreement with the books of account.





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- d) Except for the matter described in the Basis for Qualified Opinion paragraph above, the Balance Sheet and Income and Expenditure Account comply with the Municipal Accounting Manual and Accounting Standards applicable to the Urban Local Bodies.
- e) The matter described in the Basis for Qualified Opinion paragraph above, in our opinion, may have an adverse effect on the functioning of the Corporation.
- f) The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion paragraph above.
- g) With respect to the adequacy of the internal financial controls over financial reporting of the Corporation and the operating effectiveness of such controls, refer to our separate Report in 'Annexure 1'.

Place : Bhopal
Date : 26/09/2020
UDIN No. 20418806AAAABL7615

For Patidar & Associates
Chartered Accountants



CA Neelesh Patidar
(Partner)
MRN – 418806



Office :
M1 & 2, 154, M.P. Nagar,
Zone I, Bhopal, 462011

Patidar & Associates

Chartered Accountants

Ph. No. 9179179143

0755-4222294

Email- capatidar.associates@gmail.com

Annexure '1'

Report on Internal Financial Controls over Financial Reporting

1. Report on the Internal Financial Controls of the Corporation. ("the Corporation")

We have audited the internal financial controls over financial reporting of BURHANPUR MUNICIPAL CORPORATION ("the Corporation") as of March 31, 2020 in conjunction with our audit of the financial statements of the Corporation for the year ended on that date.

2. Management's Responsibility for Internal Financial Controls

The Corporation's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Corporation. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Corporation's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required in accordance with the Municipal Corporation Act, 1956 including the Municipal Accounting Manual and accounting principles generally accepted in India applicable to the Urban Local Bodies.

3. Auditors' Responsibility

Our responsibility is to express an opinion on the Corporation's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the Guidance Note") and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the Corporation's internal financial controls system over financial reporting.

4. Meaning of Internal Financial Controls Over financial Reporting.

A Corporation's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Corporation's internal financial control over financial reporting includes those policies and procedures that

- a) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Corporation;





- b) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Corporation are being made only in accordance with authorizations of management and officers of the Corporation; and
- c) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Corporation's assets that could have a material effect on the financial statements.

5. Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

6. Qualified opinion

According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified as at March 31, 2020:

- a) The Corporation did not have an appropriate internal financial control system over financial reporting since the internal controls adopted by the Corporation did not adequately consider risk assessment, which is one of the essential components of internal control, with regard to the potential for fraud when performing risk assessment
- b) The Corporation did not have an appropriate internal control system for tax and user charges collection, tax demand evaluation and establishing proper segregation of tax and user charges to various heads of revenue, which could potentially result in the Corporation recognizing revenue without establishing reasonable certainty of ultimate collection.
- c) The Corporation did not have an appropriate internal control system for inventory with regard to receipts, issue for production and physical verification. Further, the internal control system for identification and allocation of overheads to inventory was also not adequate. These could potentially result in material misstatements in the Corporation's trade payables, consumption, inventory and expense account balances.
- d) The Corporation did not have an appropriate internal control system for fixed asset with regard to purchase, construction, transfer and physical verification. Further, the internal control system for identification and allocation of overheads to fixed asset was also not adequate. These could potentially result in material misstatements in the Corporation's grants, payable to contractors, tax and other statutory dues, fixed assets, capital work in process and accumulated depreciation account balances.

A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the Corporation's annual or interim financial statements will not be prevented or detected on a timely basis.

In our opinion, because of the effects/possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the Corporation has not maintained adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were not





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operating effectively as of March 31, 2020 based on the internal control over financial reporting criteria established by the Corporation.

We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2020 financial statements of the Corporation, and these material weaknesses do not affect our opinion on the financial statements of the Corporation.

Place : Bhopal
Date: 26/09/2020

For Patidar & Associates
Chartered Accountants

CA Neelesh Patidar
(Partner)
MRN – 418806





Patidar & Associates

Chartered Accountants

Office :
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Annexure '2'

The Annexure referred to in paragraph 6 of Our Report:

1. Audit of Revenue

1) The auditor is responsible for audit of revenue from various sources.

We have verified the revenue from various sources which was recognized and entered in the books of account produced before us for verification.

2) He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account.

The counter foils or revenue receipts were not made available to us for verification. It was informed to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn deposit this amount directly to the bank account. A register is being maintained by revenue/tax collector/officer from which collected amount move into cashier cash book. A detailed statement containing outstanding demand and tax collected during the year was provided to us by the concerned department duly certified by the concerned officer.

iii) Percentage of revenue collection increase decrease in various heads in property tax, samekitkar, shiksha upkar, nagriya vikas upkar, and other tax compared to previous year shall be part of report.

Details are given in Annexure C attached to this report.

iv) Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO.

No such instances were noticed during the test check of such entries conducted by us except the circumstances like public holidays, government or local holidays etc.

v) The entries in Cash book shall be verified:

We have verified the entries in cash book on test check basis and no major discrepancy was noticed by us.

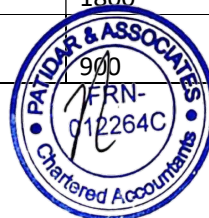
vi) The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets any lapses in revenue recovery shall be a part of the report.

No details with respect to quarterly and monthly targets set for the FY 2019-20 and the revenue recovery against such targets were made available to us. Hence, it was not possible for us to report the revenue recovery against the quarterly and monthly targets and any lapses there to.

However, on verification of revenue registers we observed huge outstanding from past several years, below mentioned are few cases.

In case of property tax

S. No.	Ward Name	Consumer Name	Property Tax Outstanding	Education Cess Outstanding	Urban Development Cess Outstanding	Consolidated Tax Outstanding	Total Outstanding
1	Jai Sthambh	Moh. Yusuf	292.00	2329	1941	1800	6,362.00
2	Jai Sthambh	Motiullah	2,430.00	1620	2025		6,975.00





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**No Unique Identification number provided by the ULB to the respective property which shall be done to maintained records more properly and completely. It is also to be noted here that Period of outstanding is not mentioned in registers.

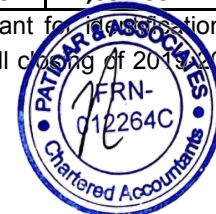
In case of Water Tax

Ward Name	Connection No.	Consumer Name	Total Outstanding Dues as on 31/03/2020	Remarks
Jay Sthambh	-	Sadrunesa	17,770.00	No proper recovery measures performed.
Niyamatpura	-	Bheeka Devchand	15,440.00	No proper recovery measures performed.
Niyamatpura	-	Mohd. Haneef	14,530.00	No proper recovery measures performed.
Niyamatpura	-	Sheikh Moosa	13,810.00	No proper recovery measures performed.

In case of Shop Rent

S.no.	Particular	Complex/Shop	Outstanding Period	Outstanding Amount	Surcharge	GST(18%)	Total(Rs.)
1	Moh. Yusuf	Transport Nagar	-	41,540.00	4,195.00	408.00	46,143.00
2	Kuldeep Singh	Transport Nagar	-	28,397.00	2,912.00	716.00	32,025.00
3	Gopichand Ramkrpal	Lohar Mandi Gate	-	20,572.00	2,057.00	4,488.00	27,117.00
4	Sallahuddin	Lohar Mandi Gate	-	16,820.00	1,682.00	984.00	19,486.00
5	Randhomal Panjumar	Pushpak Bus Stand	April 2018 to March 2020	12,912.00	1,291.00	2,325.00	16,528.00
6	Devidas Chunnalal	Pushpak Bus Stand	April 2017 to March 2020	11,736.00	1,174.00	2,113.00	15,023.00
Grand Total			-	1,31,977.00	13,311.00	11,034.00	1,56,322.00

*Also no proper codification of shops find in shop rent registers which is important for classification of shops, In addition records are not completely maintained up to to the course the audit as still closing of 2019-20 registers are not made by the ULB of all Wards.





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Note – Rates of water taxes were not revised from past long period.

- vii) The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.

ULB has no FDR in its possession as all are either matured or brake in previous year itself except citizen bank FD of Rs. 2,14,000/- whose detail is mentioned below in sub point (iv) of point no.3

- viii) The case where, the investments are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO.

No FDR in the possession of ULB.

2. Audit of Expenditure:

- 1) The auditor is responsible for audit of expenditure under all the schemes.

We have verified the expenditure under various heads which was recognized and entered in the books of account produced before us for verification.

- 2) He is also responsible for checking the entries in cash book and verifying them relevant vouchers.

We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets. However, considering the bulk quantum of entries and the weak internal control procedures, the discrepancies in the entries of cash book cannot be ruled out. Test checked vouchers revealed below mentioned discrepancy.

1. In case of payment to contractor, payment voucher is not prepared; payment is made on basis of running bill itself.

2. Quotations and necessary documents are generally not annexed with vouchers.

3. Discrepancy in deducting TDS

- TDS is deducted @ 2% before payment to contractors irrespective of status of contractor.
- Even TDS @2% is deducted in case of supply.

However no TDS should be deducted in case of supply.

4. Some Discrepancies found during the course of audit whose instances are tabled below:-

Voucher No.	Bill No.	Voucher Date	Name	Amount	GST	Remark's
253	634	05/04/2019	Dhanraj Tent House	61,157	11,008	GST charged but no GST No. mentioned on the Bill.
31	-	02/04/2019	Geeta Sweets	18,940		No Date mentioned on Bill.

- 3) He should also check monthly balance of the cash book and guide the accountant to rectify errors if any. No issue of any difference in totalling amount was noticed in course of our verification.





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- 4) He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of the Commissioner / CMO.
No such instance has been noticed during the course of our verification.
- 5) He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government.
In absence of availability of guidelines, directives, acts and rules issued by Government of India/ State Government, it was not possible for us to verify the expenditures in accordance with such guidelines etc.
- 6) During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.
We have verified the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions accorded by competent authority, However, in absence of information/ written document with respect to administrative and financial limits of the sanctioning authority, it was not possible for us to verify whether the expenditure incurred and sanctioned by authority were within their limits or not.
- 7) All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit Non- compliance of audit paras shall be brought to the notice of Commissioner / CMO).
No such instances were noticed during the test check of such entries conducted by us.
- 8) The auditor shall be responsible for verification of scheme wise project wise Utilization Certificate (UCS). UC's shall be tallied with the income & expenditure and creation of Fixed Asset
We have verified, on test check basis, the Utilization certificates of various schemes, Grant registers maintained and the same tallies with the income & expenditure and creation of fixed asset. Fixed assets were recognised on payment of final bill and recorded in Registers maintained for fixed asset separately.
- 9) He shall verify that all temporary advances have been fully recovered.
Long Pending advances (outstanding for more than 5 years) as on 31/03/2019 are still outstanding as on 31/03/2020 and were not recovered. Details of outstanding advances are given in clause 3 of point no. 3 of this report.

We are unable to verify the details of capitalization of expenditure since there is not any proof available nor completion of work from respective department. Accounts department has capitalized the expenditure after final payment of measurement book. There is no cross check mechanism exist to ensure the completion of project except payment of final bill. It is suggested that a proper internal control system should be framed to identify the fixed asset and its recognition in fixed asset register and books of account of the corporation.

3. Audit of Book Keeping

- i) The auditor is responsible for audit of the books of accounts as well as stores.
As per the information and explanation provided to us by the management of the corporation and on perusal of books of accounts by us, it was noticed by us that the corporation has not maintained all the required books of accounts as prescribed under MP MAM. The bookkeeping related to stores (other than water supply store Dept.) were not provided to us for verification. Hence, it was not possible for us to verify the same.
- ii) He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of Commissioner / CMO.





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As stated in point no. 1 above, as the books stores are not provided for verification, so it was not possible for us to verify whether the same is maintained as per Accounting Rules applicable to the Urban local Bodies. Stock register of water supply store department has been verified and found existence of some non-movingscrap is also at store from past very long time and no on-going process for realising the same through auction. Presence of non-moving stocks in stores of other department also cannot be ruled out, same should be immediately realised.

Also, the accounts prepared are not in conformity with the accounting standards for local bodies as issued by Institute of Chartered Accountants of India.

- iii) The auditor shall verify advance register and see that all the advance are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.

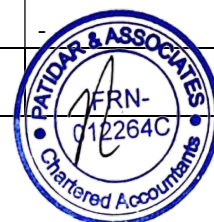
As per the information and explanation provided to us by the management of the corporation, no specific condition related to advances are placed. Hence, it is not possible for us to verify the cases of timely recovery of advances, if any. However, it has been observed that certain advances were made in previous years by Corporation and as per discussion with the management, it was informed that there is no certainty related to recovery of such advances and are considered irrecoverable. As a result such advances should be written off in books of accounts. However, no administrative approval was produced before us related to authorization of such write off. The details of amounts outstanding at the beginning of year are tabled below:

S. No.	Name of person to whom advances given and the post	Amount Rs.
1	G.S. Dabar	5,000.00
2	D.C. Korawala Advocate	4,000.00
3	Mohan Lal Prajapati Advocate	7,000.00
4	Laxmi Narayan Sharma Previous MIC President	5,000.00
5	Lokendra Singh Solanki Previous Commissioner	11,568.00
	Total	32,568.00

- iv) Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation Statement are not prepared the auditor will help in the preparation of BRSs

We have verified the balances of cash book with bank statements which are maintained by ULB, of which it was found that all balances are correctly tallied except PMAY scheme bank i.e. Union bank of India a/c no. 6220 whose detail are provided below:-

	Bank Name	Bank Account No.	Scheme/Head	Balance as per Cash book as on 31/03/2020	Balance as per Bank Statement as on 31/03/2020	Difference
1	State bank of India	53039230335	ULB Income account	4,28,128.00	4,28,128.00	-
2	Axis Bank	910020020003694	ULB Income account	1,94,238.00	1,94,238.00	-
3	Axis Bank	919020047638735	ULB Income account	1,00,010.00	1,00,010.00	-





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4	State bank of India	53039224646	Grant Receipt Account	3,76,02,738.00	3,76,02,738.00	-
5	Bank of Baroda	9210100018437	Water Preservation	1,27,79,419.00	1,27,79,419.00	-
6	Allahabad Bank	50429723567	SBM	1,02,81,110.00	1,02,81,110.00	-
7	Union Bank of India	326102010115439	Ashray Nidhi	81,75,024.00	81,75,024.00	-
8	Andhra Bank	305910100015814	Ashray Nidhi	25,75,119.00	25,75,119.00	-
9	HDFC Bank	50100068022842	ULB Income account	5,59,769.00	5,59,769.00	-
10	HDFC Bank	50200008101145	Sanchit Nidhi	75,11,843.00	75,11,843.00	-
11	Narmada Gramin Bank	2671010000001	RGSM	20,63,125.00	20,63,125.00	-
12	Bank of India	950610100016242	Sanchit Nidhi	2,18,571.00	2,18,571.00	-
13	Bank of Baroda	769401011000655	Upkar	2,14,701.00	2,14,701.00	-
14	Bank of Maharashtra	60072649114	Education Cess	10,35,129.00	10,35,129.00	-
15	Canara Bank	4774101002657	Education Cess	13,26,919.00	13,26,919.00	-
16	Central Bank of India	3528734442	User Charges	41,561.00	41,561.00	-
17	Bank of India	953210210000007	Ashray Nidhi	3,24,62,256.00	3,24,62,256.00	-
18	Canara Bank	4774101003632	Ashray Nidhi	1,01,34,222.00	1,01,34,222.00	-
19	Bank of India	953210110004890	CM Infrastructure	28,31,467.00	28,31,467.00	-
20	IDBI bank	527104000088503	CM Infrastructure	2,10,86,365.00	2,10,86,365.00	-
21	Central Bank of India	3035929598	BRGF	2,40,57,007.00	2,40,57,007.00	-
22	State bank of India	63024417463	IHSDP	86,40,041.00	86,40,041.00	-
23	State bank of India	32825002979	European Group	15,26,396.00	15,26,396.00	-
24	Punjab National Bank	74000100099354	RAY	15,77,356.00	15,77,356.00	-
25	Bank of Maharashtra	60276488529	Lok P	1,41,33,884.00	1,41,33,884.00	-
26	Union Bank of India	326102010116220		9,24,82,306.00	10,55,10,238.00	(1,30,27,932.00)
27	Punjab	74000100115151		29,61,406.00	29,61,406.00	-





Patidar & Associates

Chartered Accountants

Office :
M1 & 2, 154, M.P. Nagar,
Zone I, Bhopal, 462011

Ph. No. 9179179143
0755-4222294
Email- capatidar.associates@gmail.com

	National Bank					
28	HDFC Bank	50100126704236	Amrut Yojna	12,87,60,663.00	12,87,60,663.00	-
29	Punjab National Bank	3236000101211697	Vidhayak Nidhi	49,74,342.00	49,74,342.00	-
30	Punjab National Bank	3236000101213516	Sansad Nidhi	46,86,111.00	46,86,111.00	-
TOTAL(A)				43,54,21,226.00	44,84,49,158.00	(1,30,27,932.00)

**Guidance provided to ULB for the preparation of BRS regarding Union Bank of India A/c No.6220(PMAY).

Apart from it, below mentioned bank accounts are not included in cash book balance and no details of any records related to operations of these accounts.

S. no.	Particulars	Amount
1	4504101 Narmada gramin bank(parivaar sahayta)	66,507.00
2	4504102 Union Bank of India (Vidhwa Pension)	1,842.00
3	4504103 Union Bank of India (Wradhawastha Pension)	34,976.00
4	4504105 State Bank of India(Samajik Suraksha Pension)	19473.67
5	4504106 Union Bank of India (Nishakt Pension)	72,523.00
6	4504107 Union Bank of India (Anthodya Mela)	67,351.00
7	4504109 Punjab National Bank (Mahila Prasuti)	1275.64
	Grand Total	2,63,948.31

There are some outstanding Loans, Bank Accounts and FDR's from Citizen bank, which is not yet settled in books of accounts from past long period. As citizen Bank ceases to exist, appropriate adjustmentis required to be done in books of accounts after approval of Management. Details are given below:-

Bank Accounts of Citizen Bank along with outstanding balances.

S. no.	Bank Accounts	Amount
1	4502301 Citizen Bank (136117)	85,157.25
2	4502302 Citizen Bank (14107)	21,828.00
3	4502303 Citizen Bank (14869)	10,379.35
4	4502304 Citizen Bank (14870)	14,400.00
5	4502305 Citizen Bank (15667)	4,94,925.27
6	4502306 Citizen Bank (16313)	1,92,944.00
7	4502307 Citizen Bank (16350)	13,119.00
8	4502308 Citizen Bank (2107)	13,81,505.00
9	4502309 Citizen Bank (2125)	4,84,426.50
10	4502309 Citizen Bank (7465)	18,816.00
	Grand Total	27,17,500.37





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Email- cpatidar.associates@gmail.com

Details of Outstanding Loans from Citizen Bank is as follows

S. no	Loan	Amount
1	Shop Loan	38,38,533.00
2	Employee Loan	28,47,097.00
3	Vehicle Loan	14,90,723.00

Also, One FDR of Rs. 2,14,000/- is recoverable from citizen bank

- v) He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book.
Grant registers were verified and found them complete and balanced. Entries verified from Grant register with cash book on test basis and found them to be correctly recorded.
- vi) The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of Commissioner / CMO.
The fixed assets registers were verified and found them to be complete and balanced and capitalization were made after final payment made to contractor.
- vii) The auditor shall reconcile the account of receipt and payment especially for project funds.
Separate cash book is maintained for certain special funds, however these cash books were not made available to us for verification. So cannot comment on that.

4. Audit of FDR

1. The auditor is responsible for audit of all fixed deposits and term deposits.
ULB has no FDR in its possession except made with Citizen bank of Rs. 2,14,000/-, which is currently irrecoverable.
2. It shall be ensured that proper record of FDR's are maintained and renewals are timely done.
ULB has no FDR in its possession.
3. The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/ CMO.
No FDR Left during the year for renewal.
4. Interest earned on FDR/TDR Shall be verified from entries in the cash book.
ULB has no FDR in its possession.

5. Audit of Tenders / Bids

1. The auditor is responsible for audit of all tenders / bids invited by the ULB.
Only few files related to tenders and bids were presented before us, so we can comment only on basis of cases verified for procedures to tenders / bids.
2. He shall check whether competitive tendering procedures are followed for all bids.
As per the information and explanation provided to us by the management of the Corporation, it has been observed by us that the officers are not aware of the competitive tendering procedures. Hence, it seems that the compliance of such procedures is under doubt.

Some general issues noticed are as under





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- i. Signature of tender committee is not found on envelop opened and on documents found inside. This procedure is important for transparency of whole procedure and its authenticity.
 - ii. Security deposits received from selected parties of tenders inform of FD were not taken in accounting records and in security register, instead they were just attached with tendering file. EMD received shall be entered in accounts books and should be shown as payment at the time of payback.
 - iii. Separate records shall be maintained by the ULB for respective tenders as multiple tender records are documented in single file, which is to be avoided.
3. He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period.
Tender fees and bid processing fees has been taken to books of accounts and realised as income of current year. Performance guarantee were recorded in security registers, however these register are not completely maintained, so over all correct position of performance guarantees in hand cannot be verified.
4. The bank guarantees, if received in lieu of bid processing fee / performance guarantee shall be verified from the issuing banks.
Bank guarantee has been made available during course of audit, whose detail is mentioned in tabled below:-

S.No.	Particular	Bank	Bank Guarantee No.	Bank Guarantee Amount	Date of Issue	Expiry Date	Purpose
1	Ankita Construction	HDFC Bank	006GT02172070008	4,40,00,000.00	26/07/2017	25/04/2020	Sewerage Project under Amrut Yojna

5. The conditions of BG shall also be verified, any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner ICMO.
No Such adverse condition found during the course of our verification.
6. The cases of extension of BG shall be brought to the notice of Commissioner / CMO. Proper guidance to extend the BC's shall also be given to ULB
N.A.
7. The contract closure shall also be verified by the auditor.
No contract closure documents were made available to us for verification.

6. Audit of Grants and Loans

- i) The auditor is responsible for audit of grants given by Central Government and its utilization.
On the verification of grants received from Central government, we found that the balance of grant registers maintained and balance of grants in accounting system with ULB records is verified with each other.
- ii) He is responsible for audit of grants received from State Government and its utilization.
On the verification of grants received from State government, we found that the balance of grant registers maintained and balance of grants in accounting system with ULB records is verified with each other.





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- iii) He shall perform audit of loans provided for physical infrastructure and its utilization. During his audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non-generation of revenue.

We have verified the loans statement of (HUDCO) As per the information and explanation provided to us by the management of Burhanpur municipal corporation. Details of Repayment of Loan is as under:-

Quarter	Date of Installment	Interest paid by ULB	Principal Repayment by ULB	Total Payment(Rs.)
1st Quarter	25/05/2019	2,66,685.00	2,77,000.00	5,43,685.00
2nd Quarter	29/08/2019	2,59,192.00	2,77,000.00	5,36,192.00
3rd Quarter	26/11/2019	2,48,979.00	2,77,000.00	5,25,979.00
4th Quarter	27/02/2020	2,41,578.00	2,77,000.00	5,18,578.00
TOTAL				21,24,434.00

Loan from HUDCO has been used for the purpose of creation of below assets:-

- 1) Drainage
- 2) Footpath
- 3) Road and culverts

**However, no revenue model has been developed by the ULB related to the creation of Fixed assets from respective Loan.

- iv) The auditor shall specifically point out any diversion of funds from capital receipts/ grants/ loans to revenue expenditure.

As per the information available to us and as per our verification no instances of diversion of funds from one grant account to another has been noticed.

Most of the grants are received in account no.4646 of State Bank of India, some amount of which transferred to HDFC Bank account no. 22842 by the ULB, so we are unable to verify instances of diversion of funds from capital receipts/ grants/ loans to revenue expenditure due to non-availability of separate data. Differences may arise due to difference of balance in grant register and non-adherence to guidelines related to opening of a designated bank account for each grant. Possibilities cannot be ruled out for situations wherein same bank account may be used for regular transactions of administration of Corporation like salary and other administrative expense. It is strongly suggested to maintain the spirit of financial propriety that separate bank account should be maintained for each fund and monitored separately while regular expense of Corporation should be paid through bank account for such purpose. Hence, diversion of fund cannot be rolled out





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Other Audit Observations

1. Non recovery of taxes

Urban Local Bodies (ULB) earn revenue from their own resources through taxes, rent, fees, issue of licenses etc. In test checked Municipal Corporation as of 31 March 2020 a sum of Rs.4.74 Crores (as shown in Table Below) plus Interest & Penalties were outstanding against the taxpayers, although the ULBs had powers under section 165 of Madhya Pradesh Municipalities Act, 1961 to approach a Magistrate to seek orders for recovery by distress and sale of any movable property of attachment and sale of immovable property belonging to defaulters, however they had not invoked these power to recover the outstanding taxes. Failure to invoke its powers resulted in non-recovery of outstanding taxes and resource crunch, leading to hindrance in development works.

Non Recovery Of taxes

Sl. No.	Type of Tax	Due amount recoverable on 01/04/2019	Received From Previous Dues	Un-Recovered Due for More than a Year	Current Due	Current Received	Un-Recovered due of Curent Year	Total un-recovered amount
1	Sampatti Kar	36,83,338	32,36,477	4,46,861	53,11,349	30,53,822	22,57,527	27,04,388
2	Samekit Kar	2,31,60,323	76,63,951	1,54,96,372	73,37,020	32,17,498	41,19,522	1,96,15,894
3	Nagriya Vikas Upkar	16,16,661	19,88,835	-3,72,174	35,34,509	18,52,096	16,82,413	13,10,239
4	Shiksha upkar	16,61,750	18,22,881	-1,61,131	35,11,586	16,26,431	18,85,155	17,24,024
5	Jal Upbhokta Prabhar	2,92,82,440	1,21,67,178	1,71,15,262	1,01,61,852	52,31,475	49,30,377	2,20,45,639
	Total	5,94,04,512	2,68,79,322	3,25,25,190	2,98,56,316	1,49,81,322	1,48,74,994	4,74,00,184
	Total Un-Recovered amount							4,74,00,184

.Place:- Bhopal

Date: 26/09/2020

For Patidar & Associates

Chartered Accountants



CA Neelesh Patidar
(Partner)
MRN – 418806

BURHANPUR MUNICIPAL CORPORATION
BURHANPUR (M.P.)
FOR THE YEAR 2019-20

BALANCE SHEET
As at 31ST MARCH 2020

	Particulars	Schedule No.	Current Year (₹) 2019-20	Previous Year (₹) 2018-19
A	SOURCES OF FUNDS			
	Reserves and Surplus			
A1	Municipal (General) Fund	B-1	(4,76,74,476.92)	(5,52,87,086.04)
	Earmarked Funds	B-2	7,63,08,182.00	7,62,03,182.00
	Reserves	B-3	1,79,18,95,336.91	1,33,37,19,300.42
	Total Reserves and Surplus		1,82,05,29,041.99	1,35,46,35,396.38
A-2	Grants, Contributions for Specific Purpose	B-4	46,97,81,055.34	42,37,05,450.83
	Loans			
A3	Secured Loans	B-5	4,51,98,892.00	4,96,32,596.00
	Unsecured Loans	B-6	-	-
	Total Loans		4,51,98,892.00	4,96,32,596.00
	TOTAL SOURCES OF FUNDS (A1-A3)		2,33,55,08,989.33	1,82,79,73,443.21
B	APPLICATION OF FUNDS			
	Fixed Assets	B-11		
B1	Gross Block		2,56,71,18,033.22	1,43,82,45,291.28
	Less : Accumulated Depreciation		87,09,82,097.32	76,57,40,559.32
	Net Block		83,36,77,233.96	67,25,04,731.96
	Capital Work in Progress		86,24,58,701.94	54,76,20,487.94
	Total Fixed Assets		1,69,61,35,935.90	1,22,01,25,219.90
B2	Investments			
	Investments-General Fund	B-12	2,14,000.00	2,14,000.00
	Investments-other Fund	B-13	-	-
	Add :-Accured Interest		-	-
	Total Investment		2,14,000.00	2,14,000.00
	Current Assets, loans & Advance			
	Stock in hand (Inventories)	B-14	10,59,140.00	10,59,140.00
	Sundry Debtors (Receivables)	B-15	9,08,95,374.79	10,71,76,883.00
	Gross Amount outstanding		-	-
B3	Less: Accumulated Provision against bad and doubtful receivables		-	-
	Prepaid Expenses	B-16	-	-
	Cash and Bank Balance	B-17	44,52,78,241.18	37,22,66,038.85
	Loans , advances and deposits	B-18	22,48,68,052.00	20,46,29,636.00
	Total Current Assets		76,21,00,807.97	68,51,31,697.85
	Current Liabilities and Provisions			
B4	Deposits received	B-7	8,68,12,009.54	6,76,06,541.54
	Deposits Works	B-8	21,55,475.00	21,55,475.00
	Other liabilities(Sundry Creditors)	B-9	3,38,74,270.00	61,17,445.00
	Provisions	B-10	1,00,000.00	16,18,013.00
	Total Current Liabilities		12,29,41,754.54	7,74,97,474.54
B5	Net Current Assets (B3-B4)		63,91,59,053.43	60,76,34,223.31
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)		2,33,55,08,989.33	1,82,79,73,443.21

FOR AND BEHALF OF
MUNICIPAL CORPORATION
BURHANPUR

For Patidar & Associates
Chartered Accountant


Commissioner


Deputy Commissioner (Finance)

आयुक्त
नगर पालिक निगम बुलहानपुर

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A. Neelesh Patidar
(Partner)
Mem. No. : 418806

BURHANPUR MUNICIPAL CORPORATION
BURHANPUR (M.P.)
FOR THE YEAR 2019-20


INCOME AND EXPENDITURE
(FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020)

	HEAD OF ACCOUNT	SCHEDULE NO.	Current Year (') (FY 2019-20)	Previous Year (') (FY 2018-19)
A	INCOME			
	Tax Revenue	IE - 1	3,05,12,711.00	2,82,30,213.00
	Assigned Revenues And Compensation	IE - 2	37,43,56,952.00	44,56,26,939.00
	Rental Income From Municipal Properties	IE - 3	51,00,166.00	40,36,994.00
	Fees And User Charges	IE - 4	1,02,47,634.00	82,87,277.00
	Sales And Hire Charges	IE - 5	1,87,98,080.00	18,01,594.00
	Revenue Grants, Contribution And Subsidies	IE - 6	22,51,24,347.00	6,35,23,737.82
	Income From Investments	IE - 7	-	1,37,93,747.29
	Interest Earned	IE - 8	1,68,60,536.90	3,12,80,049.00
	Other Income	IE - 9	36,95,612.43	46,98,653.13
	TOTAL - INCOME		68,46,96,039.33	60,12,79,204.24
B	EXPENDITURE			
	Establishment Expenses	IE - 10	38,00,83,988.00	34,34,30,678.00
	Administrative Expenses	IE - 11	6,88,20,647.64	7,09,21,878.25
	Operations And Maintainance	IE - 12	11,11,66,794.00	10,61,29,596.00
	Interest And Finance Charges	IE - 13	62,67,662.57	46,91,660.74
	Programme Expenses	IE - 14	3,19,015.00	1,76,452.00
	Revenue Grants, Contribution And Subsidies	IE - 15	51,83,785.00	-
	Provisions And Write Off	IE - 16	-	-
	Miscellaneous Expenses	IE - 17	-	-
	Depreciation		10,52,41,538.00	7,18,38,930.00
	TOTAL - EXPENDITURE		67,70,83,430.21	59,71,89,194.99
	Gross Surplus / (Deficit) of Income over Expenditure Before Prior Period Items (A - B)		76,12,609.12	40,90,009.25
	Add: Prior Period Items (Net)	IE - 18	-	-
	Gross Surplus / (Deficit) of Income over Expenditure after Prior Period Items (A - B)		76,12,609.12	40,90,009.25
	Less: Transfer to Reserve Funds		-	-
	Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		76,12,609.12	40,90,009.25

FOR AND BEHALF OF
MUNICIPAL CORPORATION
BURHANPUR

For Patidar & Associates
Chartered Accountant


Commissioner
आयुक्त
नगर पालिक निगम बुरहानपुर


Deputy Commissioner (Finance)
उपायुक्त वित्त
नगर पालिक निगम
बुरहानपुर



Neelesh Patidar
(Partner)
Mem. No. : 418806

BURHANPUR MUNICIPAL CORPORATION
BURHANPUR (M.P.)
FOR THE YEAR 2019-20

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

Account Code	Particulars	General Account	Excess of Income over Expenditure	TOTAL
		3101000	3109000	
3101000	Balance as per last account	14,21,724.08	(5,67,08,810.12)	(5,52,87,086.04)
	Addition during the year			-
	. Surplus for the year	-	76,12,609.12	76,12,609.12
	. Transfers	-	-	-
	Total (Rs.)	14,21,724.08	(4,90,96,201.00)	(4,76,74,476.92)
	Deductions during the year	-	-	-
	. Deficit for the year	-	-	-
	. Transfers	-	-	-
	Balance at the end of the Current year	14,21,724.08	(4,90,96,201.00)	(4,76,74,476.92)



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BURHANPUR MUNICIPAL CORPORATION
BURHANPUR (M.P.)
FOR THE YEAR 2019-20

Schedule B-2: Earmarked Fund (Special Funds / Sinking Fund/Trust or Agency Fund)
ACCOUNT CODE : 3111000

Particulars	Colony Development	Family Benefit Fund	Total
ACCOUNT CODE	3117010	3117003	
(a) Opening Balance	7,62,03,182.00	-	7,62,03,182.00
(b) Additions to the Special Fund		-	-
Grant Received from Govt.	1,05,000.00		1,05,000.00
* Transfer From Municipal Fund	-	-	-
* Interest / Dividend earned on Special Fund Investments			
* Profit on Disposal of Special Fund Investments			
* Appreciation in Value of Special Fund Investments			
* Other addition (Specify nature)			
Total (b)	7,63,08,182.00	0.00	7,63,08,182.00
(c) Payments out of Funds			
[I] Capital Expenditure on			
* Fixed Assets			
[II] Revenue Expenditure on			
* Salary, Wages and allowances etc.			
* Rent Other administrative charges			
[III] Other			
* Loss on Disposal of Special Fund Investments			
* Diminution in Value of Special Fund Investments			
Transfer to Municipal fund			
ADVANCE FOR EXPENSES (D)	-	-	-
Net Balance at the year end (a+b)-(c+d)	7,63,08,182.00	-	7,63,08,182.00




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BURHANPUR MUNICIPAL CORPORATION
BURHANPUR (M.P.)
FOR THE YEAR 2019-20

Schedule B-3 : Reserves

Account Code	Particulars	Opening Balance	Additions during the year (₹)	Total (Rs.)	Deductions during the year (₹)	Balance at the end of current year (₹)
1	2	3	4	5=(3+4)	6	7=(5-6)
3121000	Capital Contribution	59,87,07,241.65	-	59,87,07,241.65	-	59,87,07,241.65
3121099	Others	72,45,20,008.42	6,19,12,769.49	78,64,32,777.91	10,52,41,538.00	68,11,91,239.91
3121026	BRGF	9,03,76,916.00	-	9,03,76,916.00	-	9,03,76,916.00
3121003	13 th Central Finance Commission	2,17,57,348.00	-	2,17,57,348.00	-	2,17,57,348.00
3121004	14 th Central Finance Commission	10,28,21,606.00	11,53,13,801.00	21,81,35,407.00	19,83,000.00	21,61,52,407.00
3121005	Amrut Yojna	21,39,20,424.00	37,78,49,259.00	59,17,69,683.00	-	59,17,69,683.00
3121050	GOMP Grants	5,13,67,415.00	93,11,756.00	6,06,79,171.00	7,29,789.00	5,99,49,382.00
3121031	MPLAD	39,93,605.00	17,42,778.00	57,36,383.00	-	57,36,383.00
3121100	Capital Reserve	12,49,61,978.00	-	12,49,61,978.00	-	12,49,61,978.00
3122000	Borrowing Redemption	-	-	-	-	-
3123000	Special Funds (Utilised)	-	-	-	-	-
3124000	Statutory Reserve	-	-	-	-	-
3125000	General Reserve	-	-	-	-	-
3126000	Revaluation Reserve	-	-	-	-	-
Total Reserve Funds		1,33,37,19,300.42	56,61,30,363.49	1,89,98,49,663.91	10,79,54,327.00	1,79,18,95,336.91


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BURHANPUR MUNICIPAL CORPORATION
BURHANPUR (M.P.)
FOR THE YEAR 2019-20

Schedule B-4: Grants & Contribution for Specific Purpose ACCOUNT CODE : 3200000

Particulars	Grants From Central Government (Sub Schedule B-4A)	Grants From State Government (Sub Schedule B-4B)	Grants From Government Agencies (Sub Schedule B-4C)	International Organizations (Sub Schedule B- 4D)	TOTAL
Account Code	3201000	3202000	3208000	3206000	
(a) Opening Balance	12,66,46,793.49	32,94,79,497.34	(3,41,63,930.00)	17,43,090.00	42,37,05,450.83
(b) Additions to the Grants*					
* Grant received during the year	1,17,20,74,283.00	8,98,03,846.25	19,30,000.00	-	1,26,38,08,129.25
* Transfer from Municipal Fund	-	5,25,304.00	-	-	5,25,304.00
* Interest / Dividend earned on Grant Investments	-	2,04,485.00	-	-	2,04,485.00
* Profit on Disposal of Special Fund Investments	-	-	-	-	-
* Appreciation in Value of Special Fund Investments	-	-	-	-	-
* Other addition (Specify nature)	-	-	3,82,12,898.00	-	3,82,12,898.00
Total (b)	1,17,20,74,283.00	9,05,33,635.25	4,01,42,898.00	-	1,30,27,50,816.25
Total (a+b)	1,29,87,21,076.49	42,00,13,132.59	59,78,968.00	17,43,090.00	1,72,64,56,267.08
(c) Payments out of Funds					
[I] Capital Expenditure on					
* Fixed Assets	51,42,28,054.74	5,11,18,846.75	4,01,405.00	17,43,090.00	56,74,91,396.49
* others	-	-	-	-	-
[II] Revenue Expenditure on	61,10,27,005.00	7,18,02,162.25	6,65,000.00	-	68,34,94,167.25
* Salary, Wages and allowances etc.	-	-	-	-	-
* Rent Other administrative charges	-	-	-	-	-
[III] Other	-	-	-	-	-
* Loss on Disposal of Special Fund Investments	-	-	-	-	-
* Diminution in Value of Special Fund Investments	-	-	-	-	-
* Transfer to Municipal Fund	56,89,648.00	-	-	-	56,89,648.00
Total (c)	1,13,09,44,707.74	12,29,21,009.00	10,66,405.00	17,43,090.00	1,25,66,75,211.74
Net Balance at the year end (a+b)-(c)	16,77,76,368.75	29,70,92,123.59	49,12,563.00	-	46,97,81,055.34

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Table B-4A: ACCOUNT CODE : 3201000 (Central Government) - Grants & Contribution for Specific Purpose

Particulars	12th Finance Commission	13th Finance Commission	14th Finance Commission	MPLAD (Local Area Development)	Kendriya Anudan Nulam	AMRUT Yojna	Pradhan Mantri Awas Yojna	IHSDP	BRGF Yojna	TOTAL
Account Code	3201012	3201013	3201014	3201031	3201035			3201023	3201026	
Opening Balance	2,30,146.00	1,85,59,898.00	4,29,51,575.00	47,17,583.00	20,20,725.49	3,52,82,408.00	1,62,12,859.00	56,89,648.00	9,81,951.00	12,66,46,793.49
Grants to the Grants*										
Received during the year	-	-	15,07,90,000.00	19,84,283.00	1,20,00,000.00	42,00,00,000.00	58,73,00,000.00	-	-	1,17,20,74,283.00
Dividend earned on investments										-
Disposal of Special Fund assets										-
Increase in Value of Special investments										-
Reduction (Specify nature)										-
Total (b)	-	-	15,07,90,000.00	19,84,283.00	1,20,00,000.00	42,00,00,000.00	58,73,00,000.00	-	-	1,17,20,74,283.00
Total (a+b)	2,30,146.00	1,85,59,898.00	19,37,41,575.00	67,01,866.00	1,40,20,725.49	45,52,82,408.00	60,35,12,859.00	56,89,648.00	9,81,951.00	1,29,87,21,076.49
Grants out of Funds										
Expenditure on assets	-	44,09,711.00	11,53,13,801.00	32,87,422.00	1,33,67,861.74	37,78,49,259.00	-	-	-	51,42,28,054.74
Expenditure on salaries and allowances.	2,30,146.00	1,02,16,238.00	7,84,17,345.00	-	-	-	52,21,63,276.00	-	-	61,10,27,005.00
Other administrative charges										
Disposal of Special Fund assets										
Increase in Value of Special investments										
Grants to Municipal Fund								56,89,648.00		56,89,648.00
Total (c)	2,30,146.00	1,46,25,949.00	19,37,31,146.00	32,87,422.00	1,33,67,861.74	37,78,49,259.00	52,21,63,276.00	56,89,648.00	-	1,13,08,44,707.74
Balance at the year end (a+b)-(c)	-	39,33,949.00	10,429.00	34,14,444.00	8,52,863.75	7,74,33,149.00	8,13,49,583.00	-	9,81,951.00	16,77,76,368.75

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Schedule B-4B: ACCOUNT CODE : 3202000 (State Government) - Grants & Contribution for Specific Purpose

Particulars	Grants from State Finance Commission	Grant For Road Development	CM Urban Infra Development Scheme	Vehicle under Swach Bharat Abhiyan	Mukyamantri Jan Kalyan(Sambal Yojna/ Naya Savera)	City Transport Service	MP Grant- Urban Development
Account Code	3202001	3202011	3202023	3202024	3202025	3202026	3202027
(a) Opening Balance	10,48,639.00	52,66,200.00	2,00,00,000.00	39,000.00	1,16,18,774.00	48,60,000.00	15,68,52,236.00
(b) Additions to the Grants*							
Grant received during the year	3,11,55,045.00	1,45,25,000.00			84,00,000.00		
Transfer From Municipal Fund						5,25,304.00	
Interest / Dividend earned on Grant Investments						2,04,485.00	
Profit on Disposal of Special Fund Investments							
Appreciation in Value of Special Fund Investments							
Other addition (Specify nature)							
Total (b)	3,11,55,045.00	1,45,25,000.00	-	-	84,00,000.00	7,29,789.00	-
Total (a+b)	3,22,03,684.00	1,97,91,200.00	2,00,00,000.00	39,000.00	2,00,18,774.00	55,89,789.00	15,68,52,236.00
(c) Payments out of Funds							
Capital Expenditure on							
Fixed Assets	20,91,107.00	1,66,25,821.00	20,31,804.00		19,61,124.75		
Others							
Revenue Expenditure on	3,00,87,216.00	31,55,225.00			1,72,57,649.25		
Salary, Wages and allowances etc.							
Rent Other administrative charges							
Other							
Loss on Disposal of Special Fund Investments							
Diminution in Value of Special Fund Investments							
Transfer to Municipal Fund							
Total (c)	3,21,78,323.00	1,97,81,046.00	20,31,804.00	-	1,92,18,774.00	-	-
Net Balance at the year end (a+b)-(c)	25,361.00	10,154.00	1,79,68,196.00	39,000.00	8,00,000.00	55,89,789.00	15,68,52,236.00



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Schedule B-4B: ACCOUNT CODE : 3202000 (State Government) - Grants & Contribution for Specific Purpose

Particulars	MLA LAD (Local Area Development Funds)	Grant MP Night Shelter	Grant -Gomp Others	Vishesh Nidhi	Swachhata Mad(Swacch Bharat Vahan)
Account Code	3202021	3202033	3202051	3202056	3202059
(a) Opening Balance	42,65,448.00	-	5,35,51,788.00	4,56,66,389.00	87,66,502.00
(b) Additions to the Grants*					
* Grant received during the year	3,42,000.00	-	1,27,42,733.00	-	-
* Transfer From Municipal Fund	-	-	-	-	-
* Interest / Dividend earned on					
* Profit on Disposal of Special Fund Investments					
* Appreciation in Value of Special Fund Investments					
* Other addition (Specify nature)					
Total (b)	3,42,000.00	-	1,27,42,733.00	-	-
Total (a+b)	46,07,448.00	-	6,62,94,521.00	4,56,66,389.00	87,66,502.00
(c) Payments out of Funds					
[i] Capital Expenditure on					
* Fixed Assets	17,42,778.00	-	1,30,30,957.00	77,97,668.00	53,10,000.00
* Others					
[ii] Revenue Expenditure on					
* Salary , Wages and allowances etc.	-	-	62,04,576.00	45,34,775.00	3,65,957.00
* Rent Other administrative charges					
[iii] Other					
* Loss on Disposal of Special Fund Investments					
* Diminution in Value of Special Fund Investments					
* Transfer to Municipal Fund					
Total (c)	17,42,778.00	-	1,92,35,533.00	1,23,32,443.00	56,75,957.00
Net Balance at the year end (a+b)-(c)	28,64,670.00	-	4,70,58,988.00	3,33,33,946.00	30,90,545.00

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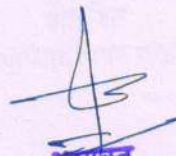
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Schedule B-4B: ACCOUNT CODE : 3202000 (State Government) - Grants & Contribution for Specific Purpose

Particulars	Rashtriya Parivar Sahyeta	Indira Gandhi Vidhwa Pension	Indira Gandhi Rashtriya Vradhawastha Pension	Samajik Suraksha Pension	Indira Gandhi Rashtriya Nishakt	Mukhya Mantri Kanyadan Yojna
Account Code	3202051	3202051	3202076	3202077	3202078	3202079
(a) Opening Balance	66,507.00	1,842.00	34,976.00	19,473.67	72,523.00	3,37,114.75
(b) Additions to the Grants*						
* Grant received during the year	-	-	-	-	-	98,59,649.25
* Transfer From Municipal Fund	-	-	-	-	-	-
* Interest / Dividend earned on Grant Investments						
* Profit on Disposal of Special Fund Investments						
* Appreciation in Value of Special Fund Investments						
* Other addition (Specify nature)						
Total (b)	-	-	-	-	-	98,59,649.25
Total (a+b)	66,507.00	1,842.00	34,976.00	19,473.67	72,523.00	1,01,96,764.00
(c) Payments out of Funds						
[i] Capital Expenditure on						
* Fixed Assets	-	-	-	-	-	-
* others						1,01,96,764.00
[ii] Revenue Expenditure on						
* Salary, Wages and allowances etc.						
* Rent Other administrative charges						
[iii] Other						
* Loss on Disposal of Special Fund Investments						
* Diminution in Value of Special Fund Investments						
* Transfer to Municipal Fund						
Total (c)	-	-	-	-	-	1,01,96,764.00
Net Balance at the year end (a+b)-(c)	66,507.00	1,842.00	34,976.00	19,473.67	72,523.00	-




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Schedule B-4B: ACCOUNT CODE : 3202000 (State Government) - Grants & Contribution for Specific Purpose

Particulars	Mukhya Mantri Kaamkaji Mahila Prasuti	Antyoda Mela	Grant GOMP RAY	Census	Water Resources Preservation	Mohila Bat Vikas Yojna	TOTAL
Account Code	3202080	3202081	3202082	3202083	3202084	3202085	
(a) Opening Balance	(63,203.08)	67,351.00	(6,57,570.00)	5,27,587.00	-	1,71,37,920.00	32,94,79,497.34
(b) Additions to the Grants*							
* Grant received during the year	-	-	-	-	1,27,79,419.00	-	8,98,03,846.25
* Transfer From Municipal Fund	-	-	-	-	-	-	5,25,304.00
* Interest / Dividend earned on Grant Investments	-	-	-	-	-	-	2,04,485.00
* Profit on Disposal of Special Fund Investments	-	-	-	-	-	-	-
* Appreciation in Value of Special Fund Investments	-	-	-	-	-	-	-
* Other addition (Specify nature)	-	-	-	-	-	-	-
Total (b)	-	-	-	-	1,27,79,419.00	-	9,05,33,635.25
Total (a+b)	(63,203.08)	67,351.00	(6,57,570.00)	5,27,587.00	1,27,79,419.00	1,71,37,920.00	42,00,13,132.59
(c) Payments out of Funds							
[i] Capital Expenditure on							
* Fixed Assets	-	-	-	5,27,587.00	-	-	5,11,18,846.75
* Others	-	-	-	-	-	-	-
[ii] Revenue Expenditure on							
* Salary, Wages and allowances etc.	-	-	-	-	-	-	7,18,02,162.25
* Rent Other administrative charges	-	-	-	-	-	-	-
* Other	-	-	-	-	-	-	-
* Loss on Disposal of Special Fund Investments	-	-	-	-	-	-	-
* Diminution in Value of Special Fund Investments	-	-	-	-	-	-	-
* Transfer to Municipal Fund	-	-	-	-	-	-	-
Total (c)	-	-	-	5,27,587.00	-	-	12,29,21,009.00
Net Balance at the year end (a+b)-(c)	(63,203.08)	67,351.00	(6,57,570.00)	-	1,27,79,419.00	1,71,37,920.00	29,70,92,123.59



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Schedule B-4C: ACCOUNT CODE : 3203000 - Grants, Contribution for Specific Purpose
(Government Agencies)

Particulars	Janbhagidari	Beneficiary Contribution-IHSDP	Beneficiary Contribution-Toilet	TOTAL
Account Code	3208001	3208011	3208012	
(a) Opening Balance	4,63,916.00	15,52,499.00	(3,61,80,345.00)	-3,41,63,930.00
(b) Additions to the Grants*				
* Grant received during the year	-	19,30,000.00	-	19,30,000.00
* Interest / Dividend earned on Grant Investments				
* Profit on Disposal of Special Fund Investments				
* Appreciation in Value of Special Fund Investments				
* Other addition (Specify nature)		56,89,648.00	3,25,23,250.00	3,82,12,898.00
Total (b)	0.00	76,19,648.00	3,25,23,250.00	4,01,42,898.00
Total (a+b)	4,63,916.00	91,72,147.00	-36,57,095.00	59,78,968.00
(c) Payments out of Funds				
[I] Capital Expenditure on				
* Fixed Assets	4,01,405.00			4,01,405.00
* others				
[ii] Revenue Expenditure on		6,65,000.00		6,65,000.00
* Salary, Wages and allowances etc.				
* Rent Other administrative charges				
[III] Other				
* Loss on Disposal of Special Fund Investments				
* Diminution in Value of Special Fund Investments				
* Transfer to Municipal Fund				
Total (c)	4,01,405.00	6,65,000.00	0.00	10,66,405.00
Net Balance at the year end (a+b)-(c)	62,511.00	85,07,147.00	(36,57,095.00)	49,12,563.00

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Schedule B-4D: ACCOUNT CODE : 3204000 - Grants, Contribution for Specific Purpose
(International Organisation)

Particulars	European Union	M.P.U.S.P	TOTAL
Account Code	3206001	3206004	
(a) Opening Balance	96,67,032.00	-	96,67,032.00
(b) Additions to the Grants*			
* Grant received during the year		-	0.00
* Transfer from Municipal Funds		-	0.00
* Interest / Dividend earned on Grant Investments	52,44,191.00		52,44,191.00
* Profit on Disposal of Special Fund Investments			
* Appreciation in Value of Special Fund Investments			
* Other addition (Specify nature)			
Total (b)	52,44,191.00	0.00	52,44,191.00
Total (a+b)	1,49,11,223.00	0.00	1,49,11,223.00
(c) Payments out of Funds			
[I] Capital Expenditure on			
* Fixed Assets	1,30,15,983.00	-	1,30,15,983.00
* others			
[ii] Revenue Expenditure on			
* Salary, Wages and allowances etc.	1,52,150.00	-	1,52,150.00
* Rent Other administrative charges			
[III] Other			
* Loss on Disposal of Special Fund Investments			
* Diminution in Value of Special Fund Investments			
* Transfer to Municipal Fund			
Total (c)	1,31,68,133.00	-	1,31,68,133.00
Net Balance at the year end (a+b)-(c)	17,43,090.00	-	17,43,090.00

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Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (₹)	Previous Year (₹)
3301000	Loans From Central Govt.	-	-
3302000	Loans From State Govt.	-	-
3303000	Loans From Govt.bodies & Associations	-	-
3304000	Loans From International Agencies	-	-
3305000	Loans From banks & other financial Institutions	-	-
	<u>Code No.</u> <u>Name of Bank</u> <u>Amount</u>		
	3305001 HUDCO 3,70,22,539.00		
	3305001 Citizen Co-op. Bank Ltd. (Vehicle Loan) 14,90,723.00		
	3305002 Citizen Co-op. Bank Ltd. (Shop Loan) 38,38,533.00		
	Citizen Co-op. Bank Ltd. (Employees Salary Loan) 28,47,097.00		
3306000	Other Terms Loans	4,51,98,892.00	4,96,32,596.00
3307000	Bonds & debentures	-	-
3308000	Other Loans	-	-
	Total Secured Loans	4,51,98,892.00	4,96,32,596.00

- Notes :
- * The nature of the Security shall be specified in each of these categories;
 - * Particulars of any guarantees given shall be disclosed;
 - * Terms of redemption (if any) of bonds/ debentures issued with the earliest date of redemption;
 - * Rate of Interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately; For Loans disbursed directly to an executing agency, please specify the


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Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year (₹)	Previous Year (₹)
3311000	Loans From Central Govt.	-	-
3312000	Loans From State Govt.	-	-
3313000	Loans From Govt.bodies & Associations	-	-
3314000	Loans From International Agencies	-	-
3315000	Loans From banks & other financial Institutions (LIC)	-	-
3316000	Other Terms Loans	-	-
3317000	Bonds & debentures	-	-
3318000	Other Loans	-	-
Total Unsecured Loans		-	-

Notes : * Rate of Interest and Original amount of loan and outstanding can be provided for
 * every loan under each of these categories separately;

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Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (₹)	Previous Year (₹)
3401000	From Contractors (EMD)	3,65,01,334.54	6,73,04,366.54
3402000	From Revenues	3,03,719.00	2,95,719.00
3408000	From others (Water Security)	6,956.00	6,456.00
	Total Unsecured Loans	8,68,12,009.54	6,76,06,541.54

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Schedule B-8 : Deposits Works

Account Code	Particulars	Opening Balance as the beginning of the year (₹)	Additions during the Current year (₹)	TOTAL	Utilization/ expenditure (₹)	Balance outstanding at the end of current year (₹)
3411000	Civil Works	-	-	-	-	-
3412000	Electrical Works	-	-	-	-	-
3418000	Others (Contractors)	-	-	-	-	-
3418011	Sarva Shiksha Abhiyan	21,55,475.00	-	21,55,475.00	-	21,55,475.00
	Total Reserve Funds	21,55,475.00	-	21,55,475.00	-	21,55,475.00


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Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (₹)	Previous Year (₹)
3501000	Creditors	2,32,32,099.50	1,66,04,412.50
3501100	Employee Liabilities	46,62,200.00	59,13,266.00
3501101	Salary, Wages and Bonus	-	-
3501102	7% Dearness Allowances	-	-
3501103	8% Dearness Allowances	-	-
3501104	Profit And Allowances	46,62,200.00	-
3501105	Chhatva Vetan	-	-
3501106	Chhatva Vetan (Suchana Aadhikari)	-	-
3501107	Employee Group Insurance	-	-
3502000	Recoveries Payable	59,79,970.50	(1,64,00,233.50)
3502001	Others	1,982.00	-
3502003	PF Deductions Others	9,19,401.00	-
3502004	Pension Deduction	76,506.00	-
3502007	PF Nigam Employees	(65,82,870.00)	-
3502011	Service Tax	8,18,033.00	-
3502013	Labour Tax Deduction	10,92,830.50	-
3502014	Vat Deduction	3,35,173.00	-
3502015	Royalty Deduction	73,59,002.00	-
3502022	TDS - Contractors	-	-
3502035	Other Deductions	2,25,217.00	-
3502037	TDS on CGST	8,72,908.00	-
	TDS on SGST	8,72,908.00	-
	TDS on IGST	(11,120.00)	-
3503000	Govt. Dues Payable	-	-
3504000	Refunds Payable	-	-
3504100	Advance Collection of Revenues	-	-
3508000	others	-	-
3509000	Sale Proceeds	-	-
	Total	3,38,74,270.00	61,17,445.00


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Schedule B-10: Provisions

Account Code	Particulars	Current Year (₹)	Previous Year (₹)
3601000	Provisions for TDS on GST	-	15,18,013.00
3602000	Provisions for Interest	-	-
3603000	Provisions for Other Assets	-	-
3604000	Provisions for Audit Fees	1,00,000.00	1,00,000.00
	Total Provisions	1,00,000.00	15,18,013.00


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Schedule B-11 : Fixed Assets

Particulars	Gross Block				Accumulated Depreciation				Net Block	
	Opening Balance	Additions during the period	Deduction during the year	Cost at the end of the year	Opening Balance	Additions during the period	Deduction during the year	Total at the end of the year	At the end of current year	At the end of the Previous year
2	3	4	5	6	7	8	9	10	11	12
Land	2,33,86,658.00	1,12,73,815.00	-	3,46,62,473.00	NA	NA	NA	NA	3,46,62,473.00	2,33,86,658.00
Infrastructure Assets (Building)	29,18,44,840.00	7,07,30,368.00	-	36,25,75,208.00	5,76,20,549.36	85,19,506.00	-	6,61,40,055.36	29,64,35,152.84	23,42,24,290.64
Roads and Bridge	65,24,19,772.80	8,58,75,217.00	-	73,82,94,989.80	52,18,20,502.78	5,86,92,869.00	-	58,05,13,371.78	15,77,81,618.02	13,05,99,270.02
Sewerage and Drainage	17,94,17,890.00	4,46,54,171.00	-	22,40,72,061.00	7,30,64,124.08	1,28,28,221.00	-	8,58,92,345.08	13,81,79,715.92	10,63,53,765.92
Water Ways	11,52,41,790.00	2,82,66,962.00	-	14,35,08,752.00	2,14,20,933.55	57,64,031.00	-	2,71,84,964.55	11,63,23,787.45	9,38,20,856.45
Public Lighting	3,39,04,220.00	22,16,032.00	-	3,61,20,252.00	2,05,08,910.50	35,64,296.00	-	2,40,73,206.50	1,20,47,045.50	1,33,95,309.50
Carts	99,31,486.00	0.00	-	99,31,486.00	32,13,653.80	14,38,767.00	-	46,52,420.80	52,79,065.20	67,17,832.20
Plants & Machinery	3,30,79,578.00	42,96,961.00	-	3,73,76,539.00	1,93,65,515.45	33,98,319.00	-	2,27,63,834.45	1,46,12,704.55	1,37,14,062.55
Vehicles	6,33,44,280.48	12,48,119.00	-	6,45,93,379.48	2,87,47,314.25	54,21,728.00	-	3,41,69,042.25	3,04,24,337.23	3,45,96,946.23
Office & other Equipments	1,27,32,992.00	34,81,477.00	-	1,62,14,469.00	49,56,905.85	20,48,029.00	-	70,04,934.85	92,09,534.15	77,76,086.15
Furniture, Fixture, Fittings and Electrical appliances	1,56,06,625.00	1,16,22,764.00	-	2,72,29,389.00	1,04,09,269.65	27,19,606.00	-	1,31,28,875.65	1,41,00,513.35	51,97,355.35
Other Fixed Assets	73,33,179.00	27,47,154.00	-	1,00,80,333.00	46,12,880.05	8,46,166.00	-	54,59,046.05	46,21,286.95	27,20,298.95
Assets under Disposal	0.00	0.00	-	0.00	0.00	0.00	-	0.00	0.00	0.00
Total	1,43,82,45,291.28	26,64,14,040.00	-	1,70,46,59,331.28	76,57,40,559.32	10,52,41,538.00	-	87,09,82,097.32	83,36,77,233.96	67,25,04,731.06
Capital Work-in-Progress	54,76,20,487.94	45,36,93,538.00	13,88,55,324.00	86,24,58,701.94	NA	NA	NA	NA	86,24,58,701.94	54,76,20,487.94
Total	1,98,58,65,779.22		13,88,55,324.00	2,56,71,18,033.22	76,57,40,559.32	10,52,41,538.00	0.00	87,09,82,097.32	1,69,61,36,935.90	1,22,01,25,219.90

Disclosures to the Schedule

1 Value of fixed assets under dispute or litigation shall be provided. The Status of the legal case as at the reporting date of the financial statements shall also be mentioned.

2 The details & Value of assets, which are not yet physically identified/ traced, shall be disclosed separately.

3 Details and value of assets under leases and hire purchase needs to be disclosed as a note.

4 Additions include fixed assets created out of Earmarked Funds and Grants transferred to Urban Local Body's fixed block as referred to in Schedule B-2 and B-4.

5 Gross Block Means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year. For instance, the opening balance as on 1 April 2006 shall be equal to the closing asset balance as on 31st March 2006.

6 Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, Godowns etc.

7 Buildings include office and works buildings, Commercial buildings, residential, school and college buildings, hospital building, public buildings temporary structures and sheds, etc.

8 Roads and bridge include roads and streets, pavements, pathways, bridge, culverts and Subways.

9 Sewerage and drainage include sewerage lines, storm-water drainage lines and other similar drainage system.

10 Waterworks include water storage tank, water wells, bore wells, water pumping station, water transmission & distribution system etc.

11 Depreciation is to be charged on Land.



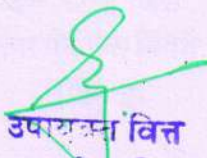
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Schedule B-12 : Investments- General Funds

Account Code	Particulars	Account Code	With whom invested	Face Value (₹)	Current Year Carrying Cost (₹)	Previous Year Carrying Cost (₹)
4211000	- Central Govt. Securities				-	-
4212000	- State Govt. Securities				-	-
4213000	- Debentures and Bonds				-	-
4214000	- Preference Shares				-	-
4215000	- Equity Shares				-	-
4216000	- Units of Mutual Funds				-	-
4218000	- Other Investments				-	-
		4208002	Citizen Bank	2,14,000.00	2,14,000.00	2,14,000.00
		4208005	Bank Of India (Indira colony)	-	-	-
		4208006	Union Bank (11104)	-	-	-
		4208007	Bank Of India (416) (16242)	-	-	-
	Total Investments General Fund			2,14,000.00	2,14,000.00	2,14,000.00


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Schedule B-13 : Investments- Other Funds

Account Code	Particulars	Account Code	With whom invested	Face Value (₹)	Current Year Carrying Cost (₹)	Previous Year Carrying Cost (₹)
4211000	- Central Govt. Securities				-	-
4212000	- State Govt. Securities				-	-
4213000	- Debentures and Bonds				-	-
4214000	- Preference Shares				-	-
4215000	- Equity Shares				-	-
4216000	- Units of Mutual Funds				-	-
4218000	- Other Investments				-	-
		4218004	Jila Sahkari Kendariya Bank (1468)	0.00	-	-
		4208001	Narmada Jhabua Gramin	0.00	-	-
	Total investments Other Fund				-	-


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Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (₹)	Previous Year (₹)
4301000	Stores Loose	10,59,140.00	10,59,140.00
4302000	Loose Tools	-	-
4308000	Others	-	-
	Total Stock in hand	10,59,140.00	10,59,140.00


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Schedule B-15 : Sundry Debtors(Receivables)

Account Code	Particulars	Gross Amount (₹)	Provision for Outstanding revenues (₹)	Net Amount (₹)	Previous Year Net Amount (₹)
4311000	Receivable For Property Taxes				
	Less than 5 year				
4311001	- Receivable for Current Year	27,04,388.00	-	27,04,388.00	15,56,896.00
4311007	- others	-	-	-	-
4311008	- Receivable For Sammekalit Taxes	-	-	-	-
4311009	- Receivable For Shiksha Upkar	-	-	-	-
4311010	- Receivable For Upkar Taxes	-	-	-	-
	More than 5 year	-	-	-	-
	Net Receivables of Property Taxes	27,04,388.00	-	27,04,388.00	15,56,896.00
4312000	Receivable For Other Taxes				
	Less than 3 year				
	More than 3 year	4,53,91,916.79	-	4,53,91,916.79	5,85,93,178.00
4312015	- Receivable Water Tax	2,20,45,639.43	-	-	-
4312006	- Receivable Plot Royalty	-	-	-	-
4312011	- Receivable Samekit Kar	2,03,12,014.00	-	-	-
4312025	- Receivable Education Cess	17,24,024.00	-	-	-
4312031	- Receivable Urban Development Cess	13,10,239.36	-	-	-
	Net Receivables of Other Taxes	4,53,91,916.79	-	4,53,91,916.79	5,85,93,178.00
4313000	Receivable For fees and User				
	Less than 3 year				
4313001	- Water Supply Receivable for Current Year	42,73,226.00	-	42,73,226.00	43,14,950.00
4313005	- Water Supply Receivable for General Purpose	42,73,226.00	-	-	-
4313007	- Water Supply Receivable for Industrial Purpose	-	-	-	-
4313026	- Maintenance Of Building	-	-	-	-
	More than 3 year	-	-	-	-
	Net Receivables of Fees and User	42,73,226.00	-	42,73,226.00	43,14,950.00
4314000	Receivables For Other Sources				
	Less than 3 year				
4314001	- Rent Receivable for Current Year	52,69,586.00	-	53,40,816.00	95,26,831.00
4314011	- Lease Rent	-	-	-	-
4314012	- Share of Rent Receivable from Shop	49,042.00	-	-	-
4314013	- Installment Money of Building	14,939.00	-	-	-
4314021	- Interest Earned	-	-	-	-
4314031	- Interest Accrued but not due (Municipal Fund)	-	-	-	-
4314032	- Interest Accrued but not due (Specific Contr)	-	-	-	-
4314041	- Interest from Employee	7,249.00	-	-	-
	More than 3 year	-	-	-	-
	Net Receivable of Other Sources	53,40,816.00	-	53,40,816.00	95,26,831.00
4315000	Receivables From Government				
	Less than 3 year	3,31,85,028.00	-	3,31,85,028.00	3,31,85,028.00
	More than 3 year	-	-	-	-
	Net Receivable of Other Sources	3,31,85,028.00	-	3,31,85,028.00	3,31,85,028.00
	Total of Sundry Debtors (Receivables)	9,08,95,374.79	-	9,08,95,374.79	10,71,76,883.00



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Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year (₹)	Previous Year (₹)
4401000	Establishment	-	-
4402000	Administrative	-	-
4403000	Operations & Maintenance	-	-
	Total prepaid Expenses	-	-


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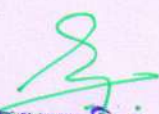



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Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (₹)	Previous Year (₹)
4501000	Cash Balance	0.00	24,02,435.00
4502000	Balance with Bank-Municipal Funds		
4502100	Nationalised Banks	20,48,22,601.52	21,94,75,187.31
4502101	- State Bank Of India (30335)	4,28,128.14	
4502102	- Bank Of Baroda (Indira Colony)	3,24,62,256.15	
4502103	- Punjab National Bank (99354)	15,77,356.74	
4502105	- Bank Of India (416) (16242)	2,18,571.72	
4502109	- Bank Of Maharashtra (49114)	10,35,129.10	
4502110	- State Bank Of India (34646)	3,76,02,738.17	
4502111	- Bank of India (Indira Colony)4890.	28,31,467.00	
4502112	- Union Bank Of India (116220)	9,24,82,306.00	
4502115	- Vijaya Bank (000655)	2,14,701.30	
4502116	- Nimad Shetriya Gramin Bank(1)	20,63,125.28	
4502120	- Bank Of Maharashtra (88529)	1,41,33,884.10	
4502121	- Allahabad bank (23567)	1,02,81,110.00	
4502122	- Canara Bank(02657)	13,26,919.00	
4502123	- Andhara bank (15814)	25,75,119.82	
4502124	- Canara Bank(2801)	55,89,789.00	
4502200	Other Schedule Banks	15,82,12,889.46	8,44,42,980.41
4502202	- Axis Bank (3694)	1,94,238.68	
4502206	HDFC Bank (22842)	5,59,769.00	
4502207	HDFC Bank (101145)	75,11,843.78	
4502208	HDFC Bank (04236)	12,87,60,663.00	
4502209	IDBI Bank(88503)	2,10,86,365.00	
4502211	- Axis Bank (38735)	1,00,010.00	
4502300	Scheduled Co-operative Banks	27,17,500.37	27,17,500.37
4502301	- Citizen Bank (13611)	85,157.25	
4502302	- Citizen Bank (14707)	21,828.00	
4502303	- Citizen Bank (14869)	10,379.35	
4502304	- Citizen Bank (14870)	14,400.00	
4502305	- Citizen Bank (15667)	4,94,925.27	
4502306	- Citizen Bank (16313)	1,92,944.00	
4502307	- Citizen Bank (16350)	13,119.00	
4502308	- Citizen Bank (2107)	13,81,505.00	
4502309	- Citizen Bank (2125)	4,84,426.50	
4502310	- Citizen Bank (7465)	18,816.00	
4502400	Post Office		
	Sub Total	36,57,52,991.35	30,66,35,668.09
4504000	Balance with Bank-Special Funds		
4504100	Nationalised Banks	2,84,47,213.79	3,24,25,891.12
4504101	- Narmada Malva Gramin Bank (pariwar shayata)	66,507.00	
4504102	- Union Bank (Vidhava Pension)	1,842.00	
4504103	- Union Bank (Vrudhawastha Pension)	34,976.00	
4504105	- State Bank Of India (Samajik Suraksha Pension)	19,473.67	
4504106	- Union Bank (Nishakt Pension)	72,523.00	



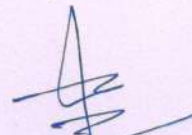

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4504107	- Union Bank Of India (Antodaya Mela	67,351.19		
4504108	- Bank Of Baroda (Mukhya Mantri kanyadan yojna)	4,70,427.20		
4504109	- Punjab National Bank (Mahila Prasuti)	1,275.64		
4504110	- Central Bank Of India (598)	2,40,57,007.00		
4504113	- Punjab National Bank (115151)	29,61,406.24		
4504113	- Central Bank Of India (4442)	41,561.10		
4504115	- Bank of India (Nulam)	6,52,863.75		
4504200	Other Schedule Banks	-	-	-
4504300	Scheduled Co-operative Banks	-	-	-
4504400	Post Office	-	-	-
	Sub Total		2,84,47,213.79	3,24,25,891.12
4506000	Balance with Bank-Grant Funds			
4506100	Nationalised Banks		5,10,78,036.04	3,08,02,044.64
4506103	- State Bank Of India (2979)	15,26,396.00		
4506104	- State Bank Of India (17463)	86,40,041.50		
4506105	- Punjab National Bank (11697)	49,74,342.04		
4506106	- Punjab National Bank (13516)	46,86,111.82		
4506108	- Canara Bank(Sambal Yojna) 03589	1,62,479.00		
4506109	- Canara Bank(3632)	1,01,34,222.00		
4506110	- Bank of Baroda(8437)	1,27,79,419.00		
4506112	- Union Bank (115439)	81,75,024.68		
4506200	Other Schedule Banks	-	-	-
4506300	Scheduled Co-operative Banks	-	-	-
4506400	Post Office	-	-	-
	Sub Total		5,10,78,036.04	3,08,02,044.64
	Total Cash and Bank Balances		44,52,78,241.18	37,22,66,038.85


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Schedule B-18 : Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (₹)	Paid during the Current year (₹)	Recovered during the year (₹)	Balance outstanding at the end of the year (₹)
4601000	Loans and advances to employees	1,84,96,068.00	-	-	2,73,31,068.00
4601031	- Advance for Festivals	1,54,20,250.00	88,40,000.00	-	2,42,60,250.00
4601041	- Advance for Food/Ration	30,38,250.00	-	-	30,38,250.00
4601091	- Miscellaneous Advances	37,568.00	89,900.00	94,900.00	32,568.00
4602000	Employee Provident Fund Loans	-	-	-	-
4603000	Loans to others	-	-	-	-
4604000	Advance to Suppliers and Contractors	-	-	-	-
4606000	'Deposit with External Agencies (PHE)	18,61,33,568.00	-	-	19,75,36,984.00
4606011	- Electricity Deposit	1,98,04,489.00	1,14,03,416.00	-	3,12,07,905.00
4606012	- Management and Supervision Fees Advance	94,76,843.00	-	-	94,76,843.00
4606011	- MP Urban Development Company	15,68,52,236.00	-	-	15,68,52,236.00
4608000	Other Current Assets	-	-	-	-
	Sub -Total	20,46,29,636.00	-	-	22,48,68,052.00
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	20,46,29,636.00	-	-	22,48,68,052.00


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Schedule B-19: Other Assets

Account Code	Particulars	Current Year (₹)	Previous Year (₹)
4701000	Deposits Works	-	-
4703000	Interest Control	-	-
	Total Other Assets		


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

Account Code	Particulars	Current Year (₹)	Previous Year (₹)
4801000	Loan Issue Expenses	-	-
4802000	Deferred Discount on Issue of Loans	-	-
	Deferred Revenue Expenses	-	-
4803000	others	-	-
	Total Miscellaneous Assets	-	-




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SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1st April 2019 to 31st March 2020

Schedule IE-1 : Tax Revenue

Account Code	Particulars	Current Year (₹)	Previous Year (₹)
1100100	Property Tax	1,26,48,369.00	1,16,48,369.00
1100101	Residential use	53,11,349.00	
1100131	Consolidated, Integrated, Samekit Kar	73,37,020.00	
1100200	Water Tax (Incl. Fees & Charge)	1,01,61,852.00	99,61,852.00
1100210	Water Tax	1,01,61,852.00	
1100300	Sewerage Tax	24,314.00	
1100400	Conservancy Tax		
1100500	Lighting Tax		
1100600	Education Tax	35,11,586.00	24,11,586.00
1100601	Education Cess	35,11,586.00	
1100700	Vehicle Tax		
1100800	Tax On Animals		
1101000	Professional Tax		
1101100	Advertisement Tax	1,05,600.00	9,75,500.00
1101101	Land Hoardings	1,05,600.00	
1101109	On Others		
1101300	Export Tax	1,85,000.00	1,66,000.00
1105100	Octroi & Toll		
1108000	Other Taxes (City Development Tax)	36,21,074.00	29,45,710.00
1108001	Other Taxes		
1108002	Entertainment tax		
1108003	Show Tax	86,565.00	
1108004	Surcharge		
1108021	Town Development Cess	35,34,509.00	
1108071	Lease Rent Premium		
1109000	Tax Recovery	2,54,916.00	1,21,196.00
1109011	Other Taxes	2,54,916.00	
	Total Refund and remission of tax revenues.	3,05,12,711.00	2,82,30,213.00


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Schedule IE-2 : Assigned Revenues & Compensation

Account Code	Particulars	Current Year (₹)	Previous Year (₹)
1201000	Duties & Taxes Collected by Others	5,40,26,000.00	9,26,63,740.00
1201011	Stamp Duty on Transfer of Properties 43,69,000.00		
1201031	Mool Bhoat 4,96,57,000.00		
1202000	Compensation in lieu of Taxes & Duties	32,03,30,952.00	35,29,63,199.00
1202001	Compensation in lieu of Octopi 31,39,84,952.00		
1202021	Compensation in lieu of Passenger Tax 63,46,000.00		
1202024	Compensation in lieu of Vehicle		
	Total assigned revenues & Compensation	37,43,56,952.00	44,56,26,939.00

Schedule IE-3 : Rental Income from Municipal Properties

Account Code	Particulars	Current Year (₹)	Previous Year (₹)
1301000	Rent From Civic Amenities	15,46,563.00	27,08,534.00
1301001	Rent From Markets 8,136.00		
1301002	Rent from Shopping Complexes 3,15,700.00		
1301005	Open land		
1301006	Others Rent		
1301011	Mutation fee 12,22,727.00		
1301012	Aashrya shulk		
1301013	House Allotment		
1303000	Rent Guest Houses	53,088.00	3,850.00
1303001	Guest Houses 53,088.00		
1304000	Rent from Lease of Lands	29,78,989.00	8,61,866.00
1304001	Consolidated Rent from Lease of Lands 29,78,989.00		
1308000	Other Rents	0.00	
1308002	Rain Basera		
1309000	Remission & Refund-Rent	5,21,526.00	4,62,744.00
1309004	Remission & Refund-Rent-Lease Of Land 5,21,526.00		
	Sub-Total	51,00,166.00	40,36,994.00
1309000	Less : Rent Remissions and Refund 0	0.00	0.00
	Sub-Total	51,00,166.00	40,36,994.00
	Total Rental Income From Municipal Properties	51,00,166.00	40,36,994.00

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

Account Code	Particulars	Current Year (₹)	Previous Year (₹)
1401000	Empanelment & Registration Charges	36,807.00	59,370.00
1401001	Fees from empanelment of contractors	36,807.00	
1401002	Fees from Listing & Inspection of Colony		
1401100	Licensing Fees	30,15,067.00	26,53,534.00
1401101	Trade License fee	15,71,551.00	
1401105	Licensing fees-Shops	1,348.00	
1401106	Licensing fees-Casual Vendors	7,07,238.00	
1401110	Licensing fees-Cinema Halls	900.00	
1401113	Licensing fees from butchers & traders of meat	88,280.00	
1401116	Licensing fees from Land near lake	750.00	
1401125	Mobile Tower Renewal Fee	6,45,000.00	
1401200	Fees for Grant Of Permit	54,630.00	69,001.00
1401201	Fees from sanction of Building plans	17,630.00	
1401203	Anugyan Shulk	37,000.00	
1401300	Fees for Certificate or Extract	1,21,043.00	67,490.00
1401302	Birth & death registration fees	89,145.00	
1401309	Fee-Copy of Certificate/Extract	30,328.00	
1401311	Fee-Marriage Registration	1,570.00	
1401400	Development Charges	8,592.00	1,979.00
1401401	Development Charges	1,872.00	
1401403	Improvement Charges	6,720.00	
1401500	Regularisation Fees		1,020.00
1401502	Regularization Fees-Agreement		
1402000	Consolidated Penalties And fees	60,04,183.00	16,52,056.00
1402001	Property Tax	5927983.00	
1402002	Water Tax	4695.00	
1402003	Rent	33605.00	
1402004	Other	37900.00	
1404000	Others Fees	2,66,859.00	7,82,853.00
1404002	Parking fees	780.00	
1404013	Application fees	1,94,494.00	
1404014	Other Fees	2,145.00	
1404017	Ration Card	65080.00	
1404022	Right to Information	4360.00	
1405000	User Charges	4,84,107.00	20,67,163.00
1405001	Litter & debris Collection charges		
1405002	Septic tank cleaning charges	21,185.00	
1405004	Funeral Van (Hearse) charges	13,400.00	
1405009	Charges for supply of water by tankers	48,700.00	
1405012	Parking Fees	3,90,796.00	
1405028	Fire Extinguisher-Consumer Charges	10,026.00	
1406000	Entry Fees	2,45,270.00	2,87,215.00
1406002	Entry Fees from Parks	2,45,270.00	
1407000	Consolidated Service Administrative Charges	11,076.00	6,43,546.00
1407004	Service Charges	0.00	
1407008	NOC Charges	11076.00	
1408000	Consolidated Others Charges		2,050.00
	Sub-Total	1,02,47,634.00	82,87,277.00
1409000	Less : Rent Remissions and Refund	0.00	0.00
	Total Income from Fees & User Charges	1,02,47,634.00	82,87,277.00



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Schedule IE-5 : Sale & Hire Charges


Account Code	Particulars	Current Year (₹)	Previous Year (₹)
1501000	Sale of Products	0.00	-
1501001	Sale of garbage & rubbish		
1501100	Sale of Forms & Publications	26,65,080.00	16,63,150.00
1501101	Sale of tenders papers	6,46,320.00	
1501102	Sale of ration card & other forms	14,760.00	
1501103	E-Tendering	20,04,000.00	
1501200	Sale of stores & scrap	11,33,000.00	1,38,444.00
1501201	Obsolete Stores	11,33,000.00	
1503000	Sale of others (Shop Auction)	1,50,00,000.00	-
1504000	Hire Charges for Vehicles	-	-
1504100	Hire Charges for Equipments	-	-
	Total Income from sale & hire charges	1,87,98,080.00	18,01,594.00


Schedule IE-6 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars	Current Year (₹)	Previous Year (₹)
1601000	Revenue Grants	21,84,72,939.00	5,68,69,793.82
1601000	Consolidated Revenue Grant	10,52,41,538.00	
1601011	Central Government	5,47,72,748.00	
1601001	State Government	5,84,58,653.00	
1601021	Other Organisation	-	
1602000	Re-imburement of expenses	-	0.00
1602001	State Government	-	
1603000	Contribution towards Scheme	66,51,408.00	66,53,944.00
1603001	State Government	66,51,408.00	
	Total Revenue Grants ,Contributions & Subsidies	22,51,24,347.00	6,35,23,737.82

Schedule IE-7 : Income from Investments-General Fund

Account Code	Particulars	Current Year (₹)	Previous Year (₹)
1701000	Interest on Investments & Accured Interest	0.00	1,37,93,747.29
1701001	Fixed Deposit		
1702000	Dividend	-	-
1703000	Income from projects taken up on commercial basis	-	-
1704000	Profit in sale of Investments	-	-
1708000	Others	-	-
1708001	Gain from Exchange Fluctuations	-	-
	Total Income from Investments-General Fund	0.00	1,37,93,747.29


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Schedule IE-8 : Interest Earned

Account Code	Particulars	Current Year (₹)	Previous Year (₹)
1711000	Interest from Bank Account	1,67,52,692.90	3,12,58,028.00
1711001	Consolidated Interest from Bank Accounts	1,67,52,692.90	
1712000	Interest on Loans and advances to Employees		
1713000	Interest on Loans to others		
1718000	Other Interest	1,07,844.00	22,021.00
1718001	Interest from other Receivables	1,07,844.00	
1718002	Interest On Hire Purchase	-	
1718003	Aadhibhar (bakaya)	-	
	Total Interest Earned	1,68,60,536.90	3,12,80,049.00

Schedule IE-9 : Other Income

Account Code	Particulars	Current Year (₹)	Previous Year (₹)
1801000	Consolidated Deposits Forfeited	-	-
1801100	Consolidated Lapsed Deposits	-	-
1802000	Insurance Claim Recovery	-	-
1803000	Profit On Disposal of Fixed Assest	-	-
1804000	Recovery from Employees	-	-
1805000	Unclaimed Refund / Liabilities	-	-
1805001	Lapsed /stale cheque	-	-
1806000	Excess Provisions Written Back	-	-
1806021	Advertisement Tax	-	-
1808000	Miscellaneous Income	36,95,612.43	46,98,653.13
1808001	Penalty On Contractors	540.00	
1808090	Miscellaneous Income	36,95,072.43	
1850000	Unclaimed Refund payable/liabilities written back	-	-
1853000	Maaf Rasav ki Vasuli	-	-
1854000	Other Income	-	-
	Total Other Income	36,95,612.43	46,98,653.13




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Schedule IE-10 : Establishment Expenses

Account Code	Particulars	Current Year (₹)	Previous Year (₹)
2101000	Consolidated Salaries Wages Bouns	27,47,30,854.00	26,07,54,558.00
2101011	Salaries & Allowances 22,12,06,688.00		
2102021	Wages 5,35,24,166.00		
2101031	Bonus & Ex- Gratia		
2102000	Benefits and Allowances	2,26,20,476.00	76,88,147.00
2102001	Remuneration Fees Mayor 1,86,450.00		
2102002	Remuneration Fees Councillors 19,80,700.00		
2102012	Uniform Expenses 25,600.00		
2102014	Arrears 48,69,995.00		
2102061	Employee Welfare Expenses 68,380.00		
2102071	Training Expenses 1,08,18,177.00		
2102082	7th Pay 46,71,174.00		
2103000	Pension	0.00	0.00
2103001	Pension/family pension contribution		
2103002	Contributory Pension/Family pension		
2104000	Other Terminal & Retirement Benefits	8,27,32,658.00	7,49,87,973.00
2104001	Death cum Retirement Benefit 4,65,228.00		
2104002	Retirement Gratuity		
2104011	Leave Encashment 38,92,803.00		
2104021	EPF Employers Contribution 1,43,62,645.00		
2104051	Contribution to Pension Fund/NPS 6,32,36,782.00		
2104061	Family Welfare Fund 7,75,200.00		
Total Establishment Expenses		38,00,83,988.00	34,34,30,678.00


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Schedule IE-11 : Administrative Expenses

Account Code	Particulars	Current Year (₹)	Previous Year (₹)
2201000	Rent, Rates and Taxes	1,59,50,664.58	91,15,748.00
2201001	Rent-Office building		
2201002	Rent - Well		
2201003	Rent - Others Water Transport		
2201004	Rent - Tractor Trolley		
2201005	Vehicle Rent		
2201007	Rent - Tent		
2201032	Road Tax		
2201100	Office Maintenance	30,92,896.00	37,33,809.00
2201101	Electricity Charges		
2201200	Communication Expenses	2,96,288.00	2,83,227.00
2201201	Telephone Expenses		
2201202	Mobiles		
2201211	Web, Internet		
2201221	Postage Expenses		
2201222	Dish Cable Expenses		
2202000	Books & Periodicals	97,996.00	79,178.00
2202001	Magazines, Periodicals		
2202002	Newspapers		
2202100	Printing & Stationary	26,47,648.00	24,25,840.00
2202101	Printing Expenses		
2202102	Stationery		
2202102	Printing Accessories		
2203000	Travelling & Conveyance	1,59,78,796.00	1,56,03,300.00
2203005	Travelling & Conveyance		
2203011	Fuel, petrol & Diesel own vehicles		
2203022	GPS expenses		
2204000	Insurance	7,66,498.00	7,23,205.00
2204002	Vehicles		
2204003	Others		
2205000	Audit Fees	36,00,000.00	55,13,500.00
2205001	Local Fund Examiner		
2205002	Government Audit		
2205003	Statutory Audit		



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2205100	Legal Expenses		5,92,325.00	23,39,116.00
2205101	Legal Fee	2,17,000.00		
2205103	Litigation and Settlement Fee	3,72,341.00		
2205103	Late Fee	2,984.00		
2205200	Professional and other Fees		57,35,070.34	74,23,865.00
2205201	Technical Fees			
2205202	E Nagar Palika Fees	49,00,002.00		
2205203	Membership Fees	1,19,400.00		
2205204	Fitness Fees	3,422.34		
2205205	Permission Fees	2,50,023.00		
2205206	Inspection Report Fee	38,500.00		
2205221	Consultancy fees, charges	4,23,723.00		
2206000	Advertisement and Publicity		55,15,260.00	59,31,907.00
2206001	Advertisement expenses	3,11,335.00		
2206002	Tender Invitation Advertisement Expenses	18,18,693.00		
2206011	Publicity expenses	8,81,312.00		
2206031	Cultural events	23,26,125.00		
2206032	National Festival Celebration	1,60,440.00		
2206041	Workshops and Seminars	17,355.00		
2206100	Membership & subscriptions		0.00	0.00
2206101	Professional Institutes			
2208000	Other Administrative Expenses		1,45,47,205.72	1,77,49,183.25
2208003	Website Development	18,172.00		
2208004	Poet Convention	2,45,000.00		
2208006	Supervision Charge	1,03,14,480.00		
2208009	Accounting Charges	1,44,780.00		
2208010	IEC Expenses under Swachh Bharat Mission	21,84,547.00		
2208013	Flowers Bouquet etc	1,06,415.00		
2208015	Photography & Videography Expenses	1,24,720.00		
2208016	R O Water Expenses	1,64,630.00		
2208017	DPR Expenses	6,13,235.00		
2208019	DSC Expenses	40,294.00		
2208021	Refreshment Expenses	3,43,708.00		
2208051	Miscellaneous expenses	2,47,224.72		
Total Administrative Expenses			6,88,20,647.64	7,09,21,878.25



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Schedule IE-12 : Operations & Maintenance

Account Code	Particulars	Current Year (₹)	Previous Year (₹)
2301000	Power & Fuel	6,42,09,779.00	6,11,19,974.00
2301001	Water works	4,02,09,460.00	
2301002	Street Lighting	1,14,67,134.00	
2301010	Huge Power Acquisition	1,25,33,185.00	
2302000	Bulk Purchases		
2302001	Raw water		
2302010	Bulk Purchase of Power		
2303000	Consumption of Stores		
2304000	Hire Charges		1,17,410.00
2304001	Machinery Hiring Charges		
2305000	Repairs & Maintenance - Infrastructure Assets	1,43,05,541.00	91,65,521.00
2305001	Concrete Roads	9,22,901.00	
2305002	Gitti-Damar Roads	98,850.00	
2305003	Other Road	13,39,848.00	
2305012	Open Drains	7,66,294.00	
2305021	Water ways	8,52,482.00	
2305022	Borewall	25,33,872.00	
2305023	Open wells	42,675.00	
2305024	Water Storage	14,408.00	
2305026	Water Pump	3,02,406.00	
2305027	Water Dist. Pipeline	70,40,704.00	
2305031	Public Light-HT/LT Cable	3,21,245.00	
2305034	Other	24,000.00	
2305041	Plant and machinery	45,856.00	
2305100	Repairs & Maintenance - Civic Amenities	1,05,36,027.00	92,60,623.00
2305101	Parks, Nurseries & Gardens	10,14,493.00	
2305102	Lake and Ponds	3,04,063.00	
2305103	Playgrounds & Stadium	2,58,128.00	
2305105	Boundarywall	95,999.00	
2305106	Beautification	6,71,227.00	
2305107	School Maintenance	82,877.00	
2305108	Sewerage Purification	89,680.00	
2305111	Market area	98,844.00	
2305121	Public Toilets	18,31,265.00	
2305122	Individual Toilets	60,89,451.00	
2305200	Repairs & Maintenance - Building	33,09,456.00	49,12,615.00
2305201	Office Buildings	2,99,104.00	
2305202	Community Building	1,01,297.00	
2305203	Market Building	1,07,364.00	
2305204	Hospital Building	1,06,372.00	
2305205	Quarters	6,76,965.00	
2305207	White Wash	10,76,977.00	
2305209	Polling Booth	7,81,340.00	
2305210	Power Sub station	49,000.00	
2305222	Burial & crematory	99,137.00	
2305227	School Building	11,900.00	



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2305300	Repairs & Maintenance - Vehicles		45,30,189.00	42,96,545.00
2305302	Jeep			
2305304	Tractor	76,348.00		
2305305	Tankers	2,65,599.00		
2305306	Cranes	6,42,632.00		
2305307	Hearse	61,305.00		
2305308	Fire Brigade	1,15,622.00		
2305309	Auto Parts	20,93,728.00		
2305310	Repairing of garbage vehicles	10,33,462.00		
2305311	Other welding works	1,78,019.00		
2305390	Other	63,474.00		
2305400	Repairs & Maintenance - Furniture			
2305401	Chairs			
2305409	Others			
2305500	Repairs & Maintenance - Office Equipments		2,95,180.00	2,28,523.00
2305501	Air Conditioner	72,415.00		
2305502	Computers	1,17,301.00		
2305506	Water Cooler	2,550.00		
2305507	Printer	38,485.00		
2305508	Generator			
2305509	Others	54,750.00		
2305512	RO Purifier	9,679.00		
2305600	Repairs & Maintenance - Electrical Appliances		11,48,540.00	47,21,513.00
2305601	Fans			
2305602	Electrical Fittings	8,17,252.00		
2305603	Electric Cable	3,31,288.00		
2305700	Repairs & Maintenance - Plant & Machinery		57,27,796.00	46,25,366.00
2305760	Motor Pump	47,53,372.00		
2305762	Tubewell	9,74,424.00		
2305900	Repairs & Maintenance - Others			
2308000	Other Operating & Maintenance Expenses		71,04,286.00	76,81,506.00
2308003	Garbage & Clearance expenses	44,12,374.00		
2308003	Swacchta Sarvekshan Expenses	26,91,912.00		
Total Operations & Maintenance			11,11,66,794.00	10,61,29,596.00

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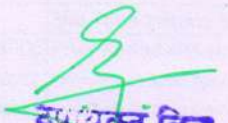
Schedule IE-13 : Interest & Finance Charges

Account Code	Particulars	Current Year (₹)	Previous Year (₹)
2401000	Interest on Loans From Central Govt.	-	-
2402000	Interest on Loans From State Govt.	-	-
2403000	Interest on Loans From Govt.Bodies & Associations	-	-
2404000	Interest on Loans From International Agencies	-	-
2405000	Interest on Loans From Banks & other Financial Institutions	43,40,434.00	44,24,093.00
2405002	Loan from HUDCO	43,40,434.00	
2405001	Interest on Employee Retirement Benefits	-	-
2406000	Other Interest	-	2,56,412.00
2406001	Other Interest	-	
2407000	Bank Charges	19,172.57	11,155.74
2407001	Bank Charges	19,172.57	
2408000	Other Finance Charges	19,08,056.00	-
	Total Interest & Finance Charges	62,67,662.57	46,91,660.74

Schedule IE-14 : Programme Expenses

Account Code	Particulars	Current Year (₹)	Previous Year (₹)
2501000	Election Expenses	3,10,165.00	48,119.00
2501002	Election Expenses	3,10,165.00	
2502000	Own Programs	8,850.00	1,28,333.00
2502001	Consolidated Own Programs	8,850.00	
2503000	Share in Programs of others		
2503001	Consolidated Share In programs of others		
2503010	Share in Programs of State govt.		
2503002	Census		
	Total Programme Expenses	3,19,015.00	1,76,452.00




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नगर पालिक निगम, बुरहानपुर जिला- बुरहानपुर (म.प्र.)
प्राप्ति एवं भुगतान वर्ष 2019-2020

प्राप्ति		कुल	भुगतान		कुल
Opening Balance		37,22,66,038.85	Capital Account		
बैंक	36,98,63,603.85		3201000 केन्द्र सरकार		
4501001 नगद	24,02,435.00		प्रधानमंत्री आवास योजना (केन्द्रसरकार)		52,21,63,276.00
Capital Account			3202000 राज्य सरकार		
3110000 निर्धारित निधि		1,05,000.00	3202025-मु.मं.जन कल्याण (संबल योजना)	80,66,385.00	
3200000 अनुदान / अंशदान			3202079 मुख्यमंत्री कन्यादान योजना	1,01,96,764.00	1,82,63,149.00
3201000 केन्द्र सरकार			3208000 अन्य		
3201014 केन्द्र अनुदान-14वां केन्द्रीय वित्त	14,88,07,000.00		3208011 हितग्राही योगदान-आई.एच.एस.डी.पी.		6,65,000.00
3201031 एम.पी.-स्थानीय क्षेत्र विकास	19,84,283.00		Loans (Liability)		
3201035 केन्द्रीय अनुदान-नूलम	1,20,00,000.00		3305001 हुडको से ऋण-प्रत्याभुत		21,24,434.00
3201036 स्वच्छ भारत मिशन	30,07,842.00				
अमृत योजना	42,00,00,000.00				
प्रधानमंत्री आवास योजना (केन्द्रसरकार)	58,73,00,000.00	1,17,30,99,125.00	Current Liabilities		
3202000 राज्य सरकार			Duties & Taxes		
3202001 राज्य वित्त आयोग से अनुदान	3,11,55,045.00		सी जी एस टी पर टी डी एस	46,78,245.00	
3202011 सड़क विकास हेतु अनुदान	1,45,25,000.00		आई जी एस टी पर टी डी एस	90,199.00	
3202021 एम.एल.ए.एल.ए.डी.	3,42,000.00		एस जी एस टी पर टी डी एस	46,78,245.00	94,46,689.00
3202025-मु.मं.जन कल्याण (संबल योजना)	84,00,000.00		3400000 प्रास निक्षेप		
3202079 मुख्यमंत्री कन्यादान योजना	6,68,385.00		3401000 ठेकेदारों/आपूर्तिकर्ताओं से		1,53,72,033.00
3202084 कुओं का संरक्षण	1,27,79,419.00		3500000 अन्य देयताएं		
3202051 म.प्र. अनुदान-अन्य	1,27,42,733.00	8,06,12,582.00	3501000 लेनदार	73,72,27,839.20	
3208000 अक्षय			3501100 कर्मचारी देयताएं	12,93,930.00	
3208011 हितग्राही योगदान-आई.एच.एस.डी.पी.	19,30,000.00		3502000 वसुली देय	4,00,14,900.00	77,85,36,669.20
3208012 हितग्राही योगदान-शांघालय	5,23,250.00	24,53,250.00	3600000 प्रावधान		
Current Liabilities			3601000 सी जी एस टी पर टी डी एस	7,59,006.50	
Duties & Taxes			3601000 एस जी एस टी पर टी डी एस	7,59,006.50	15,18,013.00
सी जी एस टी	10,922.50		Fixed Assets		
एस जी एस टी	10,922.50	21,845.00	4100000 अचल आस्तियां		
3400000 प्रास निक्षेप			4101000 भूमि	82,69,556.00	
3401000 ठेकेदारों/आपूर्तिकर्ताओं से	59,03,184.00		4106000 कार्यालयीन एवं अन्य उपकरण	59,229.00	
3402000 निक्षेप राजस्व	8,000.00		4107000 फर्निचर फिक्चर्स, फिटिंग एवं विद्युतीय	64,718.00	83,93,503.00
3408000 अन्य से	500.00	59,11,684.00	Current Assets		
3500000 अन्य देयताएं			4310000 विविध देनदार		
3501000 लेनदार	12,55,496.00		4311000 प्राप्ति योग्य संपत्ति कर	2,105.00	
3502000 वसुली देय	10,69,987.00	23,25,483.00	4312000 प्राप्ति योग्य अन्य कर	3,450.00	5,555.00
Current Assets			4600000 ऋण अग्रिम एवं निक्षेप		
4310000 विविध देनदार			4601000 कर्मचारीयो को रीण एवं अग्रिम		89,29,900.00
4311000 प्राप्ति योग्य संपत्ति कर	62,92,404.00		Indirect Expenses		
4312000 प्राप्ति योग्य अन्य कर	3,52,26,190.21	4,15,18,594.21	2 राजस्व व्यय		
4314000 अन्य खोती से प्राप्ति योग्य			2100000 स्थापना व्यय		
4314001 प्राप्ति योग्य किराया-चालु वर्ष	24,50,453.00		2101000 वेतन मजदूरी एवं बोनस	19,66,99,461.00	
4314011 पट्टा किराया (लिजरेट)	17,15,084.00		2102000 लाभ एवं भत्ते	2,25,94,876.00	
4314012 दुकानों के अधिपत्य के सत्व मूल्य	1,50,00,000.00		2104000 अन्य समाप्ति एवं सेवा निवृत्ति	47,97,825.00	22,40,92,162.00
4314013 भवन किराते की राशि	20,478.00	1,91,86,015.00	2200000 प्रशासनिक व्यय		
Indirect Incomes			2201000 किराया, भाव एवं कर	43,504.58	
1200000 निर्दिष्ट राजस्व एवं क्षतिपूर्ति			2202000 पुस्तकें एवं पत्रिकाएं	16,658.00	
1201000 अन्यो द्वारा वसुल कर एवं शुल्क			2202100 मुद्रण एवं लेखन सामग्री	18,760.00	
1201011 संपत्तियों के मूल्यांक शुल्क	43,69,000.00		2203000 यात्रा एवं वाहन	1,03,311.00	
1201031 मूलभूत सुविधाएं	4,96,57,000.00	5,40,26,000.00	2205100 विधिक व्यय	4,10,425.00	
1202000 करो एवं शुल्को में क्षतिपूर्ति			2205200 व्यावसायिक एवं अन्य शुल्क	3,422.34	
1202001 बूंगी की एवज में क्षतिपूर्ति	23,20,37,266.00		2206000 विज्ञापन एवं प्रसारण	23,32,355.00	
1202021 यात्री कर के एवज में क्षतिपूर्ति	63,46,000.00	23,83,83,266.00	2208000 अन्य प्रशासनिक व्यय	4,33,197.72	33,61,633.64

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1100000 दरे एवं कर राजस्व			2300000 परिचालन एवं अनुरक्षण		
1100300 मल नाली कर	24,314.00		2301000 शक्ति एवं ईंधन	28,610.00	
1101100 विग्यापन कर	1,05,600.00		2305000 मरम्मत एवं अधोसंरचना साधन	4,619.00	
1101300-नियोजित कर	1,85,000.00		2305200 मरम्मत एवं अनुरक्षण-भवन	72,445.00	
1108000 अन्य कर	86,565.00		2305300 मरम्मत एवं अनुरक्षण-वाहन	20,253.00	
1109000 कर परिहार एवं वापसियां	2,54,916.00	6,56,395.00	2305500 मरम्मत एवं अनुरक्षण-उपकरण	20,295.00	
1300000 सम्पत्तियों क प्राप्ति किराया आय			2305700 मरम्मत-संयंत्र एवं मशीन	3,000.00	1,49,222.00
1301000 नागरिक सुविधाओं से प्राप्त किराया	15,46,563.00		2400000 व्याज एवं वित्त प्रभार		
1303000 अतिथि गृहों से किराया	53,088.00		2407000 बैंक प्रभार		19,148.37
1304000 पट्टे पर दी गई भूमि से किराया	29,39,041.00		Closing Balance		
1309000 किराया परिहार एवं वापसियां	5,21,526.00	50,60,218.00	बैंक		44,52,78,241.18
1400000 शुल्क एवं उपभोक्ता प्रभार			4501001 नगद		
1401000 सुझौकरण एवं पंजीकरण प्रभार	36,807.00				
1401100 अनुमति शुल्क	30,15,067.00				
1401200 परमिट प्रदान शुल्क	54,630.00				
1401300 प्रमाण पत्र एवं प्रतिलिपि शुल्क	1,21,043.00				
1401400 विकास प्रभार	8,592.00				
1402000 शासितयां एवं टण्ड	60,04,183.00				
1404000 अन्य शुल्क	2,66,859.00				
1405000 उपभोक्ता प्रभार	4,84,107.00				
1406000 प्रवृष्टी शुल्क	2,45,270.00				
1407000 सेवा/प्रशासनिक प्रभार	11,076.00	1,02,47,634.00			
1500000 विक्री एवं भाड़ा प्रभार					
1501100 प्रपत्रों एवं प्रकाशनों की विक्री	26,65,080.00				
1501200 भंडार एवं कबाड की विक्री	11,33,000.00	37,98,080.00			
1600000 राजस्व अनुदान एवं सविसिद्धी					
1601000 राजस्व अनुदान		80,89,818.00			
1711000 बैंक खातों से व्याज	1,67,52,692.90				
1718000 अन्य व्याज	1,07,844.00	1,68,60,536.90			
1800000 अन्य आय		36,97,063.43			
योग		2,03,83,18,628.39	योग		2,03,83,18,628.39

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BURHANPUR MUNICIPAL CORPORATION

F.Y. 2019-20

Schedule B-21

Significant Accounting policies

The Significant Accounting Policies and Principals adopted for compiling Income and Expenditure & Balance Sheet of Burhanpur Municipal Corporation as on 31/03/2020 covers the following:

1. Income

- 1.1 Following are accounted on due basis (when demand is raised)
 - 1.1.1 Property and Other Related Taxes including Surcharge.
 - 1.1.2 Water Tax.
 - 1.1.3 Rent form Municipal Properties.
 - 1.1.4 Water Supply Charges, Meter Rent, Sewerage charges, and Disposal charges.
 - 1.1.5 Renewal Trade License Fees.
 - 1.1.6 Notice Fee, Warrant Fee, Other Fees
 - 1.1.7 Other income, in respect of which demand is ascertainable
- 1.2 Following are accounted on cash basis (when recovery made)
 - 1.2.1 Connection Charges for Water Supply, Water Tanker Charges, and Road Damage recovery Charges, Penalties.
 - 1.2.2 One time Trade License Fees, Property Transfer Charges
 - 1.2.3 Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations.
 - 1.2.4 Permission Fees, Permit Fees, Fees for Issuing Certificates, etc., Building Construction Regularization Fees, Penalties and Fine.
 - 1.2.5. Collection charges or shares in collection made by ULB or any other agency on behalf of State Government.
 - 1.2.6 Revenue Grants, Contribution and Subsidies.
 - 1.2.7 Interest element and penalties on taxes and services provided
 - 1.2.8 Revenue in respect of rent and/or hire charges in respect of ambulance, hearse, suction unit, vehicle, road roller, sale of waste and scrap.
- 1.3 Revenue in respect of advertisement fee shall be accrued on terms of lease/ rent agreement.



2. Common Accounting Principles Concerning Income Accounting:

- 2.1 Refunds, remissions of taxes for previous years are recorded in the current year, are adjusted against the income.
- 2.2 Write-off of taxes and/or Other Income is adjusted against the provisions made and to that extent recoverable gets reduced.
- 2.3 Demands raised with retrospective effect are treated as to the extent it pertains to earlier years.
- 2.4 Any additional provision for demand outstanding required to be made during the year is recognized as expenditure and any excess provision written back during the year is recognized as income.
- 2.5 Refunds, remissions of all kind of incomes for the current year is adjusted against the income even if pertain to previous year.
- 2.6 In case collection of any income is under litigation, the same is not accrued but a disclosure is made in the Notes of Accounts.
- 2.7 The EMD (Earnest Money Deposit) and SD (Security Deposit) is recognized as income when the right for claiming refund of deposit has expired and it is forfeited.

3. Provisions for Arrears of income:

- 3.1 The provisions for arrears have been made on the basis of certified dues details, kept by the Property Tax Division. No age wise break up of dues has been maintained by the property tax Division. As a result, no age wise provision has been made as prescribed in the MPMAM.

4. Assigned Revenues:

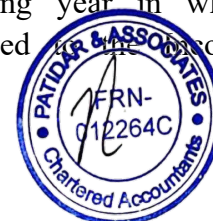
- 4.1 All 'Assigned Revenues' like compensation in lieu of octroi, state finance commission, stamp duty, Surcharge on transfer of Immovable properties, is accounted during the year on actual receipt basis. However, at year-end, if the sanction orders for release of funds were issued and funds actually remitted, such amount has been accrued as income for the year by debit to the Assigned Revenue Receivable.

5. Grants

5.1 Revenue Grant

- 5.1.1 General purpose Grants of a revenue nature are recognized on cash basis.
- 5.1.2 Grants received or receivable in respect of specific revenue expenditure are recognized as income in the accounting year in which the corresponding revenue expenditure is charged to the Income and Expenditure Account.

5.2 Capital Grant



5.2.1 Grants received towards capital expenditure are accounted on actual receipt basis. The amount is initially credited to a Capital Grant head under 'Liabilities' and on acquisition / construction of the asset the value of the amount so spent is debited to the liability head by corresponding credit to Grant against Fixed Asset'.

5.2.2 Capital Grants received as a nodal agency or as implementing agency for an intended purpose, which does not, result in creation of assets with ownership rights for the BMC are treated as a liability till such time it is used for the intended purpose, Upon utilization for the intended purpose, the extent of liability is reduced with the value of such utilization.

Grants in the form of non — monetary assets (such as fixed assets given at a concession rate is accounted for on the basis of the acquisition cost. In case a non-monetary asset is recovered free of cost, It is recorded at a nominal value (Rupee one).

5.2.3 Income on investments made from 'Specific Grants received in advance' is recognized and credited to the Specific Grant, whenever accrued. Profit/loss, if any, arising on disposal of investment made from the 'Specific Grant received in advance' recognized and credited / debited to the Specific Grant.

6. Fixed Assets

6.1. Fixed Assets are carried at cost less accumulated depreciation. The cost of fixed assets include cost incurred / money spent in acquiring or installing or constructing fixed asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirect expenses incurred up to that month.

6.2. Any addition to or improvement to the fixed asset that results in increasing the utility or useful life of the asset is capitalized and included in the cost of fixed asset.

6.3. Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made, is accounted for a nominal value Rs. 1/-.

6.4. Valuation of land is made as under:

6.4.1. Land acquired through purchase is recorded on the basis of aggregate of purchase price paid / payable and other costs incidental to acquisition.

6.4.2. Lands that are acquired free of cost from the government or provided by individuals or institutions under endowment for specific purposes are accounted for at Rs. one. Where the ownership of the lands has not been transferred in favour of BMC, but the land is in the permissive possession of the BMC, such lands is included in the Register of land with Rs. One as its value.



- 6.4.3. Cost of land improvements such as levelling, filling or any other development activity is capitalized as a part of the cost of land.
- 6.4.4. Land pertaining to parks and playgrounds including the cost of development of land and other amenities in parks and playgrounds taken under 'parks and playgrounds'.
- 6.5. Statues and valuable works of art are valued at the original cost. In case, the original cost is not available or the items have been gifted to the corporation, the value is taken at Rs. One.

7. Capital Work In Progress (CWIP):

- 7.1. Assets' in the nature of civil works and equipment / machinery, requiring erection / installation, is accounted for as 'Capital Work — In Progress account'. Upon completion of the civil works and installation of machinery the value is transferred to the respective asset account under fixed asset.
- 7.2. The value of each work in progress includes the direct cost on material, labour, stores and advances to suppliers for material and others. Where an asset is created with borrowed funds the interest paid / accrued as on the day of the valuation is added to the total value of the work in progress.

8. Depreciation:

- 8.1 Depreciation is provided at Straight Line Method at the rates prescribed in MPMAM.
- 8.2 Depreciation is provided at full rates for assets, which are purchased / constructed before October 1 of an Accounting Year and at half the rates which are purchased / constructed on or after October 1 of an Accounting Year.
- 8.3 Depreciation is provided at full rates for assets, which are disposed or after October 1 of an Accounting Year. Depreciation is provided at half the rates for assets, which are disposed before October 1 of an Accounting Year.
- 8.4 Depreciation on assets on which government grant has been received, calculated on the gross value of fixed asset i.e. without deducting the grant amount from asset value. The grant so received is charged to the income and expenditure statement in the same proportion as the depreciation charged on such assets.

9. Investment:

- 9.1. Investment is recognized at cost. It includes cost incurred in investment and other incidental expenses incurred for its acquisition.



- 9.2. All long term investments are carried / stated at their cost.
- 9.3. Short term investments are carried at their cost current market value (if quoted) whichever is lower.
- 9.4. The interest accrued amount on investment is taken as interest less TDS as some banks has deducted their TDS for which no credit is availed by them.
- 9.5. Income in investments made from Special Fund and Grants under specific Scheme is recognized and credited to Special Fund and Grants under specific Scheme respectively, whenever accrued. Profit / loss, if any, arising on disposal of investments (net of selling expense such as commission, brokerage, etc.) made from the Special Find and Grants under specific Scheme is recognized and credited / debited to Special Fund and Grants under specific Scheme Account respectively.

10. Stores:

- 10.1. This covers the stores items procured by BMC. The cost of inventories include purchase price including expenditure incurred to bring the inventories to its present location and condition i.e. freight inward, duties and taxes, etc. the same are valued by applying FIFO method.

11. Other Expenditures:

11.1. Employees Related Expenditures:

- 11.1.1. Expenses on Salaries (for regular and daily wages staff) and other allowances are recognized as and when they are due for payment.
- 11.1.2. Statutory deductions from salaries including those for income tax, profession tax, provident fund contribution, are recognized as liability in the period in which the corresponding salary is recognized
- 11.1.3. Leave encashment / pension are recognized as and when they are due for payment.
- 11.1.4. Interest receivable on loans given to employees is recognized as revenue at the end of the period in which these have accrued. Penal interest leviable on default in repayment of principal or payment towards interest shall be recognized on accrual basis
- 11.1.5. Bonus, Ex-gratia, overtime allowance, other allowances and reimbursements to the employees are recognized as and when they are due for payment.
- 11.1.6. Contribution due towards pension and other retirement benefit funds is recognized as an expense and a liability.



11.2. Other Revenue Expenditures:

- 11.2.1. Other Revenue expenditures are treated as expenditures in the period in which they are incurred.
- 11.2.2. Provision is made at the year-end for all bills received up to a cut-off date.
- 11.2.3. Any expenditure for which the payment has been made in the current period but the benefit and / or service is likely to arise in a future period is treated as expenditure for the period in which its benefit arises and / or services are received i.e. Amount paid in advance (say for insurance) is treated as prepaid and shown as current assets in the Balance Sheet.

12. **Borrowings:**

- 12.1. Interest expenditure on loan is recognized on accrual basis.
- 12.2. Interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets is capitalized.

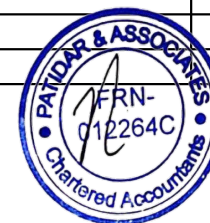
13. **Special Funds:**

- 13.1 Special Funds are treated as a liability on their creation.
- 13.2 Any expenditure of a revenue nature, which is incurred specifically on scheme / project, for which a Special Fund has been created, is charged to that Special Fund.
- 13.3 On completion of the construction of a fixed asset and / or on acquisition of a fixed asset out of a Special Fund, the amount equivalent to the cost of such fixed asset is transferred from the respective Special Fund to the Capital Contribution Account. Amount proportionate to depreciation of the asset is credited to the above account every year.



Name of ULB **Burhanpur Municipal Corporation**Name of Auditor **Patidar & Associates**

S. no.	Parameters	Discription			Observation in Brief	Suggestions
1	Audit of Revenue					
	Rajaswa Kar Wasooli	Receipts in Rs.				
		Year 2018-19	Year 2019-20	% of Growth		
1	Property Tax	Rs. 59,28,960.00	Rs. 62,90,299.00	6.09%	Collections wrt dues of corrent year is around 70% which is good. Need to improve collection efforts of prevous years dues and also proper register with Previous dues should be maintained.	ULB should impose strict penalties and legal actions to improve past Due collections.
2	Samekit Kar	Rs. 1,00,82,672.00	Rs. 1,08,81,449.00	7.92%	Collections wrt dues of corrent year is around 36% which is average. Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past and current due collections.
3	Nagriya Vikas Upkar	Rs. 35,68,129.00	Rs. 38,40,931.00	7.65%	Collections wrt dues of corrent year is around 75% which is also good . Growth with respect to previous year is in upward trend which need to improve further.	ULB should impose strict penalties and legal actions to improve past and current due collections.
4	Shiksha Upkar	Rs. 31,35,907.00	Rs. 34,49,312.00	9.99%	Collections wrt dues of corrent year is around 67% which is good. Need to improve collection efforts of prevous years dues. Growth with respect to previous year should also be improve.	ULB should impose strict penalties and legal actions to improve past Due collections.
	Total	Rs. 2,27,15,668.00	Rs. 2,44,61,991.00	7.69%		
	Gair-Rajaswa Wasooli					
1	Jal Upbhokta Prabhar	Rs. 90,86,893.00	Rs. 1,73,98,653.00	91.47%	Collections wrt dues of corrent year is around 44% which is quite average. Growth is also in positive trend which is a good sign of recovery.	ULB should impose strict penalties and legal actions to improve past and current due collections.
	Total	Rs. 90,86,893.00	Rs. 1,73,98,653.00	91.47%		
	Grand Total	Rs. 3,18,02,561.00	Rs. 4,18,60,644.00	31.63%		



Reporting on Audit Paras for Financial Year 2019-20

Name of ULB: Burhanpur Municipal Corporation, M.P.

Name of Auditor: Patidar & Associates, Chartered Accountants

<u>S. no.</u>	<u>Parameters</u>	<u>Description</u>	<u>Observation in brief</u>	<u>Suggestions</u>
2	Audit of Expenditure:	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation certificate.	Observations were listed in brief in point no. 2 of annexure 2 of audit report attached	Vouchers should be adequately supported with proper documents. TDS should be correctly deducted and deposited on time.
3	Audit of Book keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statement, grant register, fixed asset register	Observations were listed in brief in point no. 3 of annexure 2 of audit report attached	Required books of accounts as prescribed under MP MAM Should be maintained
4	Audit of FDR/TDR	Verify fixed deposits and term deposits and their maintenance	Observations were listed in brief in point no. 4 of annexure 2 of audit report attached	No FDR Outstanding during the year, except one which is irrecoverable.
5	Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	Observations were listed in brief in point no. 5 of annexure 2 of audit report attached	Procedure for Tenders opening and Performance review should be carefully monitored.
6	Audit of Grants & Loans	Verification of Grant received from Government and its utilisation	Observations were listed in brief in point no. 6 of annexure 2 of audit report attached	Grant register should be updated and balanced regularly.
7	Verify whether any diversion of funds from capital receipt /grants /Loans to revenue expenditure and from one scheme /project to another.		Observations related to diversion of funds has been pointed out in point no. 6 (iv) of annexure 2 of report attached	
8	a) Percentage of revenue expenditure (Establishment, salary, Operation & Maintenance) with respect to revenue receipts (Tax & Non Tax).	490% $(23,87,53,845 / 4,87,04,609) \times 100$		
	b) Percentage of Capital expenditure wrt Total expenditure.	44% $(18,94,84,928 / 42,82,38,773) \times 100$		



9	Whether all the temporary advances have been fully recovered or not.		Cases of outstanding advances have been outlined in point no. 3 (3) of report attached.	Temporary advance is outstanding from past long period and ULB should impose strict action to collect the same.
10	Whether bank reconciliation statements is being regularly prepared		BRS prepared on Regular basis.	

