

**MUNICIPAL COUNCIL RAISEN,
(MADHYA PRADESH)**

**RECEIPTS AND PAYMENTS ACCOUNT
INCOME AND EXPENDITURE STATEMENT
AND
BALANCE SHEET
AS ON 31.03.2020**

PRAMOD K. SHARMA & CO.

Chartered Accountants

Head Office : 11 & 12, IInd Floor, Sarnath Commercial Complex, Opp.

Board Office, Shivaji Nagar, Bhopal - 462016

M No.: 94250-15041, PH : 0755-2670003, 4273005,

E-mail : pksharma_com@rediffmail.com

PRAMOD K. SHARMA & CO.

Chartered Accountant

HEAD OFFICE: 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846

MINER, A. P. 1963. The life history of the black fly, *Simulium vittatum* (Dun.) (Diptera: Simuliidae), in the upper Colorado River drainage, Colorado. *Colorado State Game and Fish Commission Bulletin* 10: 1-10.

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AUDIT REPORT

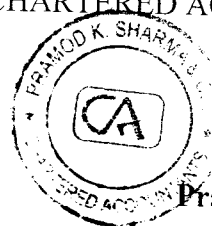
We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL RAISEN, DISTRICT RAISEN (M.P)** for the year ended 31st March 2020, which are in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below:

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.
3. In our opinion and to the best of our information and according to explanations given to us, the said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31st March 2020.

Date:-

Place:-Bhopal

For PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS



Pramod K Sharma
(Partner)

Mem. No. : 076883

UDIN : 20076883AAAAIS6599

Branches : Rudrapur, Jalandhar, Saharanpur, Indore, Gwalior, Shajapur, Dabh, Faridkote and Kurukshetra

MUNICIPAL COUNCIL RAISEN

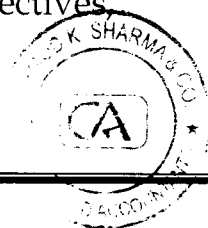
AUDIT OBSERVATIONS

Audit of Revenue

- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter file of Receipt Book and verified that the money received is also deposited in respective Bank Account.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in the Revenue Receipt and also deposited to the Bank time to time.
- Cash Book has been verified with Receipts and payments vouchers & ROKARIYA receipts cash book.
- No, we have not seemed any Investment on lesser interest rate.
- Receipts & Payment A/c, Income & Expenditure A/c which have been enclosed with the audit report were provided by the Council and examined by us on sample basis.

Audit of Expenditures

- We covered the Expenditures on the sample basis during the process of Audit.
- While checking Accountant Cash Book and vouchers provided us, the bills and vouchers were found satisfactory according to books.
- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives



acts and rules issued by Government of India/ State Government.

- All the Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such cases occurred in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.

As per the ULB guideline, if the Fire Brigade going outside of Municipal area, there is some decided amount which has to be paid by the other MC is not taken by the ULB.

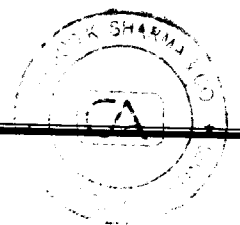
Audit of Book Keeping

- We couldn't check all the books of accounts which were maintained by the Municipal Council.
- Except Cash book, many registers/records have not been maintained properly. Some observations in respect of records of ULB are as follows -

Accounts Department

Audit observations are as follow -

- Some irregularities were observed regarding obtaining and maintenance of bills and voucher files respectively which were suggested for rectification and paying attention in future.
- It is suggested to affix Proper stamps on cash book and other records.
- Grant Register and other necessary records were maintained properly and found satisfactory.



Store Department

- Due to non-availability of last year's store records, we are unable to comment upon the opening balances of the materials.
- Demand letters were not obtained for issuing the materials from store.

Revenue Department

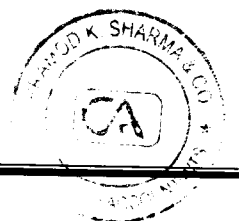
- The collection books (VasooliKatte) were found non-submitted back to the store according to the store records.
- As per our observation, the daily revenue collection was deposited timely into the bank.

Sanitation Department

- The records of usage of materials, chemicals issued from store department were maintained and necessary suggestions have been given to keep records better.
- Logbooks were maintained and found satisfactory.
- Proper vehicle repairing register and light repairing register should be maintained.

Water Supply Department

- Proper records for repairing of motor pumps, hand pumps, pipe lines should be maintained separately. Although store records contain the detail in regard of repairing.



PWD Department

- Proper Construction Register should be maintained by the ULB.
- During the audit of note sheets which were enclosed with the vouchers, we found that proper work process was followed by the ULB.

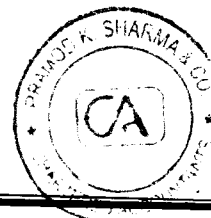
Audit of FDRs

- While Auditing, we found that there were four FDRs made by the ULB.
- NO FDRs/TDRs are kept at low rate of interest than the prevailing rate of interest.

| Name of Bank | FDR/Account no. | Deposit Date | Deposit amount |
|--------------|-----------------|--------------|----------------|
| UNION BANK | | | 58800 |
| UNION BANK | | | 44100 |
| UNION BANK | | | 53900 |

Audit of Tenders

- During the audit we have not been provided any tender file. However, on the basis of examination of note sheets attached to the vouchers, we found some irregularities and have been shown at respective place in this audit report.
- No Bank guarantee has been received.



Audit of Grants & Loans

- We examined all the grants received from the State government and some of their utilization on sample basis.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital except that all grants have been used for the purpose for which grants have received.

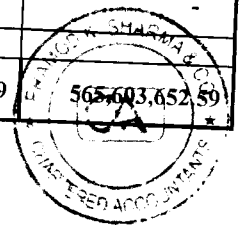
For PRAMOD K. SHARMA & CO.



Pramod Kumar Sharma
(Partner)

Balance Sheet of Municipal Council Raisen
as on 31/3/2020

| | Particulars | Schedule No. | Amount (Rs.) | Current Year (Rs.) | Previous Year (Rs.) |
|-----------|--|--------------|----------------|--------------------|---------------------|
| A | SOURCES OF FUNDS | | | | |
| A1 | Reserves and Surplus | | | | |
| | Municipal (General) Fund | B-1 | (4,063,357.91) | | 13,430,938.59 |
| | Earmarked Funds | B-2 | 1,480,236.00 | | 1,480,236.00 |
| | Reserves | B-3 | 293,227,062.80 | | 310,119,599.00 |
| | Total Reserve & Surplus | | | 290,643,940.89 | 325,030,773.59 |
| A2 | Grants, Contributions for specific purposes | B-4 | | 61,782,593.00 | 75,221,955.00 |
| A3 | Loans | | | | |
| | Secured loans | B-5 | | 147,919,733.00 | 165,350,924.00 |
| | Unsecured loans | B-6 | | | - |
| | Total Loans | | | 147,919,733.00 | 165,350,924.00 |
| | TOTAL OF SOURCES OF FUNDS (A1+A2+A3) | | | 500,346,266.89 | 565,603,652.59 |
| B | APPLICATION OF FUNDS | | | | |
| B1 | Fixed Assets | B-11 | | | |
| | Gross Block | | 328,564,158 | | 315,501,143.00 |
| | Less: Accumulated Depreciation | | 145,473,098 | | 115,517,546.52 |
| | Net Block | | 183,091,060 | 183,091,060.28 | 199,983,596.48 |
| | Capital work-in-progress | | 275,479,380 | 275,479,380.00 | 266,929,871.00 |
| | Total Fixed Assets | | | 458,570,440.28 | 466,913,467.48 |
| B2 | Investments | | | | |
| | Investment - General Fund | B-12 | | - | - |
| | Investment - Other Funds | B-13 | | 156,800.00 | 156,800.00 |
| | Total Investments | | | 156,800.00 | 156,800.00 |
| B3 | Current assets, loans & advances | | | | |
| | Stock in hand (Inventories) | B-14 | 23,651 | 23,651.00 | 23,651.00 |
| | Sundry Debtors (Receivables) | B-15 | | | |
| | Gross amount outstanding | | 52,903,850 | | 75,147,401.00 |
| | Less: Accumulated provision against bad and doubtful Receivables | | - | 52,903,850.00 | - |
| | Prepaid expenses | B-16 | | 175,287.50 | 238,358.00 |
| | Cash and Bank Balances | B-17 | 65,236,721 | 65,236,721.11 | 89,298,046.11 |
| | Loans, advances and deposits | B-18 | 2,046,221 | 2,046,221.00 | 1,958,221.00 |
| | Total Of Curent Assets | | | 120,385,730.61 | 166,665,677.11 |
| B4 | Current Liabilities and Provisions | | | | |
| | Deposits received | B-7 | 54,824,996 | 54,824,996.00 | 54,863,754.00 |
| | Deposit works | B-8 | 15,554,001 | - | 15,554,001.00 |
| | Other liabilities (Sundry Creditors) | B-9 | 7,784,757 | 7,784,757.00 | 11,535,731.00 |
| | Provisions | B-10 | 602,950 | 602,950.00 | 602,950.00 |
| | Total Current Liabilities | | | 78,766,704.00 | 82,556,436.00 |
| B5 | Net Current Assets [Sub Total (B3) - Sub Total (B4)] | | | 500,346,266.89 | 551,179,508.59 |
| C | Other Assets | B-19 | | - | 14,424,144.00 |
| D | Miscellaneous Expenditure (to the extent not written off) | B-20 | | - | - |
| | TOTAL: APPLICATION OF FUNDS (B1+B2+B5+C+D) | | | 500,346,266.89 | 565,603,652.59 |



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

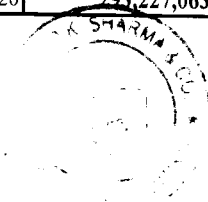
| Account Code | Particulars | Water Supply, Sewerage and Drainage | Road Development and Maintenance | Bustee Services | Commercial Projects | General Account | Total |
|--------------|---|-------------------------------------|----------------------------------|-----------------|---------------------|-----------------------|-----------------------|
| 310 | Balance as per last account | | | | | 13,430,939 | 13,430,939 |
| | Additions during the year | | | | | - | - |
| 31090-02 | • Surplus for the year | | | | | - | - |
| | • Transfers | | | | | | 0.00 |
| | Total (Rs.) | 0 | 0 | 0 | 0 | 0.00 | 0 |
| | Deductions during the year | | | | | - | |
| | • Deficit for the year | | | | | 10,292,613.50 | 10,292,614 |
| | • Transfers | | | | | 7,201,683 | 7,201,683 |
| | Total (Rs.) | 0 | 0 | 0 | 0 | 17,494,297 | 17,494,297 |
| 310 | Balance at the end of the current year | 0 | 0 | 0 | 0 | (4,063,357.91) | (4,063,357.91) |

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

| Particulars | Special Fund 1 | Special Fund 2 | Sanchit Nidhi | Pension Fund | General Provident fund | Total |
|--|----------------|----------------|-------------------|--------------|------------------------|------------------|
| (a) Opening Balance | - | | 1,480,236 | | | 1,480,236 |
| (b) Additions to the Special | | | | | | |
| • Transfer from Municipal Fund | | | | | | 0.00 |
| • Interest/Dividend earned on | | | | | | 0.00 |
| • Profit on disposal of Special | | | | | | 0.00 |
| • Appreciation in Value of Special | | | | | | 0.00 |
| • Other addition (Specify nature) | | | - | | - | - |
| Total (b) | 0.00 | 0.00 | 0.00 | 0.00 | - | - |
| (c) Payments out of funds | | | | | | |
| [I] Capital expenditure on | | | | | | |
| • Fixed Asset | | | | | | 0.00 |
| • Others | | | | | | 0.00 |
| [II] Revenue Expenditure on | | | | | | |
| • Salary, Wages and allowances | | | | | | 0.00 |
| • Rent Other administrative | | | | | | 0.00 |
| [III] Other: | | | | | | 0.00 |
| • Loss on disposal of Special | | | | | | 0.00 |
| • Diminution in Value of Special | | | | | | 0.00 |
| • Transferred to Municipal Fund | | | | | | 0.00 |
| Total © | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Balance of Special Funds (a | 0.00 | 0.00 | 1480236.00 | 0.00 | - | 1,480,236 |

Schedule B-3: Reserves

| Account Code | Particulars | Opening balance (Rs.) | Additions during the year (Rs.) | Total (Rs.) | Deductions during the year (Rs.) | Balance at the end of current year (Rs.) |
|--------------|----------------------------|-----------------------|---------------------------------|--------------------|----------------------------------|--|
| 1 | 2 | 3 | 4 | 5 (3+4) | 6 | 7 (5-6) |
| 31210 | Capital Contribution | 305,900,513.00 | 13,063,015.00 | 318,963,528.00 | 29,955,551.20 | 289,007,976.80 |
| 31211 | Capital Reserve | | | 0.00 | | 0.00 |
| 31220 | Borrowing Redemption | | | 0.00 | | 0.00 |
| 31230 | Special Funds (Utilised) | 4,219,086 | | 4219086.00 | | 4219086.00 |
| 31240 | Statutory Reserve | | | 0.00 | | 0.00 |
| 31250 | General Reserve | | | 0.00 | | 0.00 |
| 31260 | Revaluation Reserve | | | 0.00 | | 0.00 |
| | Total Reserve funds | 310119599.00 | 13,063,015 | 323,182,614 | 29955551.20 | 293,227,063 |



Schedule B-4: Grants & Contribution for Specific Purposes

| Particulars | Grants from Central Government | Grants from State Government | Grants from Other Government Agencies | Grants from Financial Institutions | Others, specify | Total |
|--------------------------------------|--------------------------------|------------------------------|---------------------------------------|------------------------------------|-----------------|-------------|
| Account Code | 32010.00 | 32020.00 | 32,030 | 32,040 | 32,080 | |
| (a) Opening Balance | 58,846,269 | 14,670,194 | 1,705,492 | | | 75,221,955 |
| (b) Additions to the Grants * | | | | | | - |
| • Grant received during the year | 113,104,613 | 20,521,111 | | | | 133,625,724 |
| • Interest/Dividend earned on | | | | | | - |
| • Profit on disposal of Grant | | | | | | - |
| • Appreciation in Value of Grant | | | | | | - |
| • Other addition (Specify nature) | | | | | | - |
| Total (b) | 113,104,613 | 20,521,111 | 0.00 | 0.00 | 0.00 | 133,625,724 |
| Total (a + b) | 171,950,882 | 35,191,305 | 1705492.00 | 0.00 | 0.00 | 208,847,679 |
| (c) Payments out of funds | | | | | | |
| • Capital expenditure on Fixed | 6,441,516 | 6,621,499 | | | | 13,063,015 |
| • Capital Expenditure on Other | | | | | | |
| • Revenue Expenditure on | 134,002,071 | - | | | | 134,002,071 |
| o Salary, Wages, allowances etc. | | | | | | |
| o Rent | | | | | | |
| • Other: | | | | | | |
| o Loss on disposal of Grant | | | | | | |
| o Grants Refunded | | | | | | |
| • Other administrative charges | | | | | | 0.00 |
| Total (c) | 140,443,587 | 6,621,499 | 0.00 | 0.00 | 0.00 | 147,065,086 |
| Net balance at the year end | 31,507,295 | 28,569,806 | 1705492.00 | 0.00 | 0.00 | 61,782,593 |

Schedule B-5: Secured Loans

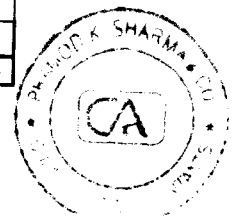
| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|--------------|---|--------------------|---------------------|
| 33010 | Loans from Central Government | | |
| 33020 | Loans from State government | | |
| 33030 | Loans from Govt. bodies & Associations | | |
| 33040 | Loans from international agencies | | |
| 33050 | Loans from banks & other financial institutions | 147,919,733 | 165,350,924 |
| 33060 | Other Term Loans | | |
| 33070 | Bonds & debentures | | |
| 33080 | Other Loans | | |
| | Total Secured Loans | 147919733.00 | 165350924.00 |

Schedule B-6: Unsecured Loans

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

Schedule B-7: Deposits Received

| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|--------------|--------------------------------|--------------------|---------------------|
| 34010 | From Contractors | 54,073,296 | 54,112,054 |
| 34020 | From Revenues | 751,700 | 751,700 |
| 34030 | From staff | | |
| 34080 | From Others | - | - |
| | Total deposits received | 54,824,996 | 54,863,754 |



Schedule B-8: Deposits Works

| Account Code. | Particulars | Opening balance as the beginning of the year (Rs) | Additions during the current year (Rs) | Utilization / expenditure (Rs) | Balance outstanding at the end of the current year (Rs) |
|---------------|-------------------------------|---|--|--------------------------------|---|
| 34110 | Civil Works | 7457193.00 | | | 7457193.00 |
| 34120 | Electrical works | | | | 0.00 |
| 34180 | Others | 8096808.00 | | | 8096808.00 |
| | Total of deposit works | 15554001.00 | 0.00 | 0.00 | 15554001.00 |

Schedule B-9: Other Liabilities (Sundry Creditors)

| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|--------------|---|--------------------|---------------------|
| 35010 | Creditors | 7039713.00 | 6886398.00 |
| 35011 | Employee Liabilities | 370,720 | 4,276,719 |
| 35012 | Interest Accrued and Due | | |
| 35020 | Recoveries Payable | | |
| 35030 | Government Dues Payable | | |
| 35040 | Refunds Payable | 374,324 | 372,614 |
| 35041 | Advance Collection of Revenues | | |
| 35080 | Others | - | - |
| | Total Other liabilities (Sundry Creditors) | 7,784,757 | 11,535,731 |

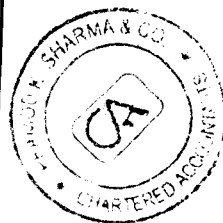
Schedule B-10: Provisions

| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|--------------|----------------------------|--------------------|---------------------|
| 36010 | Provision for Expenses | 602950.00 | 602,950 |
| 36020 | Provision for Interest | | |
| 36030 | Provision for Other Assets | | |
| | Total Provisions | 602950.00 | 602,950 |



Schedule B-11: Fixed Assets

| Account Code | Particulars | Gross Block | | | | Accumulated Depreciation | | | Net Block | |
|--------------|---|-----------------------|-----------------------------|------------------------------|-----------------------------|--------------------------|-----------------------------|------------------------------|----------------------------|---------------------------------|
| | | Opening Balance | Additions during the period | Deductions during the period | Cost at the end of the year | Opening Balance | Additions during the period | Deductions during the period | At the end of current year | At the end of the previous year |
| 1 | 2 | 3 | 4 | 5 | 6 | 7.00 | 8 | 9 | 11 | 12 |
| 41010 | Land | 3 | | 0.00 | 1,377,551.00 | - | | 0.00 | 1,377,551 | 3 |
| 41011 | Lakes & Pond | 3 | 1377548.00 | 0.00 | - | | | 0.00 | | |
| 41020 | Buildings | 18,215,542 | 630037.00 | 0.00 | 18,845,579.00 | 6,344,657.01 | 668323.90 | 0.00 | 11,832,598 | 11,870,885 |
| | Infrastructure Assets | | | | | | | | | |
| 41030 | • Roads and Bridges | 96,934,535 | 1,270,412 | 0.00 | 98,204,947.00 | 71,475,084.60 | 10086618.43 | 0.00 | 16,643,244 | 25,459,450 |
| 41030 | Bridges, Culverts & Flyovers | | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | - | - |
| 41031 | • Sewerage and drainage | 34,984,408 | 3,019,060 | 0.00 | 38003468.00 | 11,857,950.66 | 2462178.67 | 0.00 | 23,683,339 | 23,126,457 |
| 41032 | • Water ways | 144,650,249 | 0.00 | 0.00 | 144,650,249.00 | 16,107,650.00 | 14465024.90 | 0.00 | 114,077,574 | 128,542,599 |
| 41033 | • Public Lighting | 1,718,778 | 0.00 | 0.00 | 1718778.00 | 528,163.00 | 122474.00 | 0.00 | 1,068,141 | 1,190,615 |
| | Other assets | | | | | | | | | |
| 41040 | • Plants & Machinery | 2,774,114 | 955410.00 | 0.00 | 3729524.00 | 1,284,682.40 | 275719.50 | 0.00 | 2,169,122 | 1,489,432 |
| 41050 | • Vehicles | 12,930,526 | 5604768.00 | 0.00 | 18535294.00 | 7,058,698.00 | 1579221.80 | 0.00 | 9,897,374 | 5,871,828 |
| 41060 | • Office & other equipment | 1,794,597 | 205,780 | 0.00 | 2000377.00 | 664,469.85 | 193,848 | 0.00 | 1,142,059 | 1,130,127 |
| 41070 | • Furniture, fixtures, fittings and electrical appliances | 898,390 | - | 0.00 | 898390.00 | 196,191.00 | 102,142 | 0.00 | 600,057 | 702,199 |
| 4180 | • Other fixed assets | 600,001 | | | 600001.00 | | | | 600,001 | |
| | Total | 315,501,143 | 13,063,015 | 0.00 | 328,564,158 | 115,517,546.52 | 29,955,551.20 | 0.00 | 183,091,060.28 | 199,383,595 |
| 41210 | Work-in-progress | 266929871.00 | 11568569.00 | 3019060.00 | 275479380.00 | - | | | 275479380.00 | 0.00 |
| | Total | 582,431,014.00 | 24,631,584.00 | 3019060.00 | 604,043,538.00 | 115,517,546.52 | 29,955,551.20 | 0.00 | 458,570,440.28 | 199,383,595.48 |



Schedule B-12: Investments - General Funds

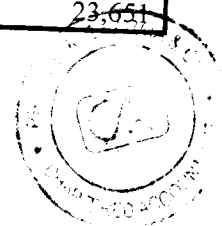
| Account Code. | Particulars | With whom invested | Face value (Rs.) | Current year Carrying Cost (Rs.) | Previous year Carrying Cost (Rs.) |
|---------------|--|--------------------|------------------|----------------------------------|-----------------------------------|
| 42010 | • Central Government Securities | | | | |
| 42020 | • State Government Securities | | | | |
| 42030 | • Debentures and Bonds | | | | |
| 42040 | • Preference Shares | | | | |
| 42050 | • Equity Shares | | | | |
| 42060 | • Units of Mutual Funds | | | | |
| 42070 | • Other Investments | | | | |
| | Total of Investments General Fund | | 0.00 | 0.00 | 0.00 |

Schedule B-13: Investments - Other Funds

| Account Code. | Particulars | With whom invested | Face value (Rs.) | Current year Carrying Cost (Rs.) | Previous year Carrying Cost (Rs.) |
|---------------|--|--------------------|------------------|----------------------------------|-----------------------------------|
| 42110 | • Central Government Securities | | | | |
| 42120 | • State Government Securities | | | | |
| 42130 | • Debentures and Bonds | | | | |
| 42140 | • Preference Shares | | | | |
| 42150 | • Equity Shares | | | | |
| 42160 | • Units of Mutual Funds | | | | |
| 42180 | • Other Investments | | | | |
| | Total of Investments Other Fund | | 0.00 | 156,800
156,800 | 156,800
156800.00 |

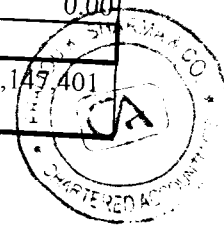
Schedule B-14: Stock in Hand (Inventories)

| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|--------------|----------------------------|--------------------|---------------------|
| 43010 | Stores | | |
| 43020 | Loose Tools | 23,651 | 23,651 |
| 43080 | Others | | 0.00 |
| | Total Stock in hand | 0.00
23,651 | 0.00
23,651 |



Schedule B-15: Sundry Debtors (Receivables)

| Account Code | Particulars | Gross Amount (Rs.) | Provision for Outstanding revenues (Rs.) | Net Amount (Rs.) | Previous year Net amount (Rs.) |
|--------------|--|--------------------|--|------------------|--------------------------------|
| 43110 | <u>Receivables for Property Taxes</u> | | | | |
| | Less than 5 years | 1,283,750 | | 1,283,750 | 1,111,007 |
| | More than 5 years* | | | 0.00 | |
| | Sub - total | 1,283,750 | 0.00 | 1,283,750 | 1,111,007 |
| | Less: State Government Cesses/Levies in Taxes - Control Accounts | | | | |
| | Net Receivables of Property Taxes | 1,283,750 | 0.00 | 1,283,750 | 1,111,007 |
| 43130 | <u>Receivables for Water Taxes</u> | | | | - |
| | Less than 3 years | 820,214 | | 820,214 | 1,120,381 |
| | More than 3 years* | | | | |
| | Sub - total | 820,214 | 0.00 | 820,214 | 1,120,381 |
| | Less: State Government Cesses/Levies in Taxes - Control Accounts | | | | |
| | Net Receivables of Other Taxes | 820,214 | 0.00 | 820,214 | 1,120,381 |
| 43120 | <u>Receivable of Other Taxes</u> | | | | |
| | Less than 3 years | 3,338,010 | | 3,338,010 | 13,524,686 |
| | More than 3 years* | | | | |
| | Sub - total | 3,338,010 | 0.00 | 3,338,010 | 13,524,686 |
| | Less: State Government Cesses/Levies in Taxes - Control Accounts | | | | |
| | Net Receivables of Other Taxes | 3,338,010 | 0.00 | 3,338,010 | 13,524,686 |
| 43130 | <u>Receivables for Rent</u> | | | | |
| | Less than 3 years | 658,881 | | 658,881 | 565,141 |
| | More than 3 years* | | | | |
| | Sub - total | 658,881 | 0.00 | 658,881 | 565,141 |
| 43140 | <u>Receivables from Other Sources</u> | | | | |
| | Less than 3 years | 46,802,995 | | 46,802,995 | 58,826,186 |
| | More than 3 years* | | | | |
| | Sub - total | 46802995.00 | 0.00 | 46802995.00 | 58826186.00 |
| 43150 | <u>Receivables from Government</u> | | | | |
| | Sub - total | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total of Sundry Debtors (Receivables) | 52,903,850 | 0.00 | 52,903,850 | 75,147,401 |



Schedule B-16: Prepaid Expenses

| Account Code | Particulars | Current Year
(Rs.) | Previous Year
(Rs.) |
|--------------|-------------------------------|-----------------------|------------------------|
| 44010 | Establishment | | |
| 44020 | Administrative | | |
| 44030 | Operations & Maintenance | 175,288 | 238,358 |
| | Total Prepaid expenses | 175287.50 | 238358.00 |

Schedule B-17: Cash and Bank Balances

| Account Code | Particulars | Current Year
(Rs.) | Previous Year
(Rs.) |
|--------------|--|-----------------------|------------------------|
| 45010 | Cash | - | |
| | | | |
| 45020 | Balance with Bank -
Municipal Funds | - | - |
| 45021 | Nationalised Banks | 65,236,721 | 89,298,046 |
| 45022 | Other Scheduled Banks | | |
| 45023 | Scheduled Co-operative Banks | | |
| 45024 | Post Office | | |
| | Sub-total | 65,236,721 | 89,298,046 |
| | | | |
| 45040 | Balance with Bank - Special Funds | | |
| 45041 | Nationalised Banks | | |
| 45042 | Other Scheduled Banks | | |
| 45043 | Scheduled Co-operative Banks | | |
| 45044 | Post Office | - | - |
| | Sub-total | - | - |
| | | | |
| 45060 | Balance with Bank - Grant Funds | | |
| 45061 | Nationalised Banks | | |
| 45062 | Other Scheduled Banks | | |
| 45063 | Scheduled Co-operative Banks | | |
| 45064 | Post Office | | |
| | Sub-total | - | - |
| | Total Cash and Bank balances | 65,236,721 | 89,298,046 |



Schedule B-18: Loans, advances, and deposits

| Account Code | Particulars | Opening Balance at the beginning of the year(Rs.) | Paid during the current year (Rs.) | Recovered during the year (Rs.) | Balance outstanding at the end of the year (Rs.) |
|--------------|---|---|------------------------------------|---------------------------------|--|
| 46010 | Loans and advances to employees | 0.00 | 0.00 | | 0.00 |
| 46020 | Employee Provident Fund Loans | | | | 0.00 |
| 46030 | Loans to Others | | | | 0.00 |
| 46040 | Advance to Suppliers and Contractors | | | | 0.00 |
| 46050 | Advance to Others | | | | 0.00 |
| 46060 | Deposit with External | 1958221.00 | 88000.00 | | 2046221.00 |
| 46080 | Other Current Assets | | | | 0.00 |
| | Sub -Total | 1958221.00 | 88000.00 | 0.00 | 2046221.00 |
| 461 | Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)] | | 0.00 | | 0.00 |
| | Total Loans, advances, and deposits | 1958221.00 | 88000.00 | 0.00 | 2046221.00 |

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

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

Schedule B-19: Other Assets

| Account Code | Particulars | Current Year (Rs.) | Previous Year(Rs.) |
|--------------|------------------------------|--------------------|--------------------|
| 47010 | Deposit Works | | 14,424,144 |
| 47020 | Other asset control accounts | | |
| | Total Other Assets | 0.00 | 14424144.00 |

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

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



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

| Account Code | Head of Account | Schedules | Current Period 2019-20 Amount (Rs.) | Account Code | Head of Account | Schedules | Current Period 2019-20 Amount (Rs.) |
|--------------|--|-----------|-------------------------------------|--------------|--|-----------|-------------------------------------|
| | Opening Balances | | | | | | |
| | Cash balances including Imprest Balance | | - | | | | |
| | Balances with Banks/Treasury (including in designated bank accounts) | | 89,298,046 | | | | |
| | Operating Receipts | | | | Operating Payments | | |
| 110 | Tax Revenue | RP - 1 | 5,459,309.00 | 210 | Establishment Expenses | RP - 10 | 47,066,608.00 |
| 120 | Assigned Revenues & Compensations | RP - 2 | 41,828,648.00 | 220 | Administrative Expenses | RP - 11 | 5,360,993.00 |
| 130 | Rental income from Municipal Properties | RP - 3 | 2,274,922.00 | 230 | Operations and Maintenance | RP - 12 | 1,037,660.00 |
| 140 | Fees & User Charges | RP - 4 | 3,552,048.00 | 240 | Interest & Finance Charges | RP - 13 | 3,378,724.00 |
| 150 | Sale & Hire Charges | RP - 5 | 337,215.00 | 250 | Programme Expenses | RP - 14 | 70,580.00 |
| 160 | Revenue Grants, Contributions & Subsidies | RP - 6 | - | 260 | Revenue Grants, Contributions & Subsidies | RP - 15 | 113,090,793.00 |
| 170 | Income from Investments | RP - 7 | - | 270 | Purchase of Stores | RP - 16 | - |
| 171 | Interest Earned | RP - 8 | 6,547,074.00 | 271 | Miscellaneous expenses | RP - 17 | - |
| 180 | Other Income | RP - 9 | 20,550.00 | 285 | Prior Period | | - |
| 185 | Prior Period | | - | | | | - |
| | Non-Operating Receipts- | | | | Non-Operating Payments | | |
| 340 | Deposits Received | RP - 19 | 847,830.00 | 330 | Loans Received | RP - 30 | 5,408,000.00 |
| 320 | Grants and contribution for specific purposes | RP - 20 | 133,625,724.00 | 331 | Refund of Deposits | | - |
| 350 | Other Liabilities | | | 35010 | Payment to Sundry Creditors | RP - 24 | 44,269,872.00 |
| 35090-01 | Sale proceeds from Assets | | - | 31150 | Reserve Fund Paid | RP - 25 | - |
| 35090-02 | Realisation of Investment - General Fund | | - | 32080 | Grants and contribution for specific purposes Payments | RP - 27 | - |
| 35090-02 | Realisation of Investment - Other Funds | | - | 36010 | Provision for expenses | | - |
| 341 | Deposit works | | | 410 | Acquisition / Purchase of Fixed Assets | RP - 26 | 36,982.00 |
| 35041 | Revenue Collected in Advance | | - | 340 | Deposit works | | 886,588.00 |
| | Loans & Advances to Employees (recovery) | | | 421 | Investments - General Fund | | - |
| | Other Loans & Advances (recovery) | RP - 29 | - | | Investments - Special Fund | | - |
| 421 | Investments - Other Investment | | | 420 | Stock in hand | | - |
| 431 | Debtors(receivable) | RP - 23 | 2,140,155.00 | 430 | Repayment of Loans, Advances | RP - 18 | - |
| 330 | Loans Received | RP - 30 | - | 430 | Prepaid Expenses | | - |
| 311 | Earmarked Funds | | - | 46010 | Earmarked Fund Paid | RP - 21 | - |
| 310 | Municipal Fund | | | | Other Loans & Advances | RP - 29 | 88,000.00 |
| | diff. amount | | - | | Closing Balances | | 65,236,721.11 |
| | | | | | Cash balances including Imprest Balance | | |
| | | | | | Balances with Banks/Treasury (including in designated bank accounts) | | |
| | TOTAL | | 285,931,521.11 | | TOTAL | | 285,931,521.11 |



Raisen Municipal Council
Sub Schedule forming Part of Receipt & Payment Account
For the Period from 01/04/2019 to 31/03/2020

Schedule RP - 1: Tax Revenue

| Account Code | Particulars | Current year
2019-20 (Rs.) |
|--------------|--------------------------|-------------------------------|
| 11001 | Property Tax | 1,522,813.00 |
| 11002 | Water Tax | 2,639,300.00 |
| 11003 | Sewerage Tax | 73,448.00 |
| 11005 | Lighting Tax | |
| 11011 | Advertisement Tax | |
| 11010 | professional tax | |
| 11012 | Pilgrimage Tax | |
| 11013 | Export Tax | |
| 11041 | Education Tax | 74,605.00 |
| 11080 | Other Taxes | 1,149,143.00 |
| 11090 | Tax | - |
| | Total Tax Revenue | 5,459,309.00 |

Schedule RP - 2: Assigned Revenues & Compensation

| Account Code | Particulars | Current year
2019-20 (Rs.) |
|--------------|---|-------------------------------|
| 12010 | Taxes and Duties collected by others | 1,852,000.00 |
| 12020 | Compensation in lieu of Taxes / duties | 39,976,648.00 |
| 12030 | Compensations in lieu of Concessions | |
| | Total Assigned Revenues & Compensation | 41,828,648.00 |

Schedule RP - 3: Rental income from Municipal Properties

| Account Code. | Particulars | Current year
2019-20 (Rs.) |
|---------------|--|-------------------------------|
| 13010 | Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya) | 2,269,520.00 |
| 13020 | Rent from Office Buildings | - |
| 13030 | Rent from Guest Houses | - |
| 13040 | Rent from lease of lands | 5,402.00 |
| 13080 | Other rents | |
| | Sub-Total | 2,274,922.00 |
| 13090 | Less: Rent Remission and Refunds | - |



| | | |
|--|--|---------------------|
| | Sub-total | - |
| | Total Rental Income from Municipal Properties | 2,274,922.00 |

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

| Account Code. | Particulars | Current year 2019-20 (Rs.) |
|----------------------|--|-----------------------------------|
| 14010 | Empanelment & Registration Charges | 569,165.00 |
| 14011 | Licensing Fees | 30,020.00 |
| 14012 | Fees for Grant of Permit | 1,360,228.00 |
| 14013 | Fees for Certificate or Extract | 17,265.00 |
| 14014 | Development Charges | |
| 14015 | Regularization Fees | |
| 14020 | Penalties and Fines | 3,512.00 |
| 14040 | Other Fees | 1,531,502.00 |
| 14050 | User Charges | 39,806.00 |
| 14060 | Entry Fees | |
| 14070 | Service / Administrative Charges | 550.00 |
| 14080 | Other Charges | |
| | Sub-Total | 3,552,048.00 |
| 14090 | Less: Rent Remission and Refunds | |
| | Sub-total | - |
| | Total Income from Fees & User Charges | 3,552,048.00 |

Schedule RP - 5: Sale & Hire Charges

| Account Code | Particulars | Current year 2019-20 (Rs.) |
|---------------------|---|-----------------------------------|
| 15010 | Sale of Products | - |
| 15011 | Sale of Forms & Publications | 337,215.00 |
| 15012 | Sale of stores & scrap | - |
| 15030 | Sale of Others | - |
| 15040 | Hire Charges for Vehicles | - |
| 15041 | Hire Charges for Equipment | - |
| | Total Income from Sale & Hire charges - Income head-wise | 337,215.00 |

Schedule RP - 6: Revenue Grants, Contributions & Subsidies

| Account Code | Particulars | Current year 2019-20 (Rs.) |
|---------------------|--------------------|-----------------------------------|
| 16010 | Revenue Grant | - |



| | | |
|-------|--|---|
| 16020 | Re-imbursement of expenses | - |
| 16030 | Contribution towards schemes | - |
| | Total Revenue Grants, Contributions & Subsidies | - |

Schedule RP - 7: Income from Investments - General Fund

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

Schedule RP - 8: Interest Earned

| Account Code | Particulars | Current year
2019-20 (Rs.) |
|--------------|---|-------------------------------|
| 17110 | Interest from Bank Accounts | 6,547,074.00 |
| 17120 | Interest on Loans and advances to Employees | - |
| 17130 | Interest on loans to others | |
| 17180 | Other Interest | |
| | Total - Interest Earned | 6,547,074.00 |

Schedule RP - 9: Other Income

| Account Code | Particulars | Current year
2019-20 (Rs.) |
|--------------|---|-------------------------------|
| 18010 | Deposits Forfeited | |
| 1801001 | Beneficiary Contribution for Public Toilets | - |
| 18011 | Lapsed Deposits | |
| 18020 | Insurance Claim Recovery | 20,550.00 |
| 18030 | Profit on Disposal of Fixed assests | - |
| 18040 | Recovery from Employees | |
| 18050 | Unclaimed Refund/ Liabilities | - |
| 18060 | Excess Provisions written back | - |
| 18080 | Miscellaneous Income | |
| | Total Other Income | 20,550.00 |



Schedule RP -10: Establishment Expenses

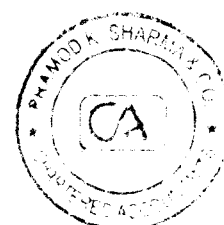
| Account Code | Particulars | Current year
2019-20 (Rs.) |
|--------------|--------------------------------------|-------------------------------|
| 21010 | Salaries, Wages and Bonus | 45,525,014.00 |
| 21020 | Benefits and Allowances | 375,480.00 |
| 21030 | Pension | - |
| 21040 | Other Terminal & Retirement Benefits | 1,166,114.00 |
| | Total Establishment Expenses | 47,066,608.00 |

Schedule RP -11: Administrative Expenses

| Account Code | Particulars | Current year
2019-20 (Rs.) |
|--------------|---|-------------------------------|
| 22010 | Rent, Rates and Taxes | |
| 22011 | Office maintenance | 316,040.00 |
| 22012 | Communication Expenses | 57,162.00 |
| 22020 | Books & Periodicals | |
| 22021 | Printing and Stationery | 51,495.00 |
| 22030 | Traveling & Conveyance | 3,648,032.00 |
| 22040 | Insurance | 350,575.00 |
| 22050 | Audit Fees | |
| 22051 | Legal Expenses | 88,360.00 |
| 22052 | Professional and other Fees | 17,500.00 |
| 22060 | Advertisement and Publicity | 466,778.00 |
| 22061 | Membership & subscriptions(digital signature) | |
| 22080 | Other Administrative Expenses | 365,051.00 |
| | Total Administrative Expenses | 5,360,993.00 |
| | Less:- Administrative Income | - |
| | Net Administrative Expenses | 5,360,993.00 |

Schedule RP - 12: Operations & Maintenance

| Account Code | Particulars | Current year
2019-20 (Rs.) |
|--------------|-----------------------|-------------------------------|
| 23010 | Power & Fuel | 571,266.00 |
| 23020 | Bulk Purchases | 125,159.00 |
| 23030 | Consumption of Stores | |
| 23040 | Hire Charges | 12,090.00 |



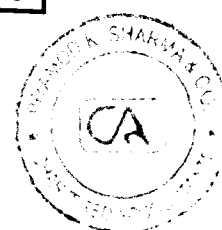
| | | |
|-------|--|---------------------|
| 23050 | Repairs & maintenance -Infrastructure Assets | 19,905.00 |
| 23051 | Repairs & maintenance - Civic Amenities | 13,568.00 |
| 23052 | Repairs & maintenance - Buildings | |
| 23053 | Repairs & maintenance - Vehicles | 247,728.00 |
| 23054 | Repairs & maintenance - Furnitures | |
| 23055 | Repairs & maintenance - Office Equipments | 6,710.00 |
| 23057 | Repairs & maintenance - Plant & Macinary | 19,824.00 |
| 23059 | Repairs & maintenance - Others | 21,410.00 |
| 23080 | Other operating & maintenance expenses | |
| | Total Operations & Maintenance Expenses | 1,037,660.00 |

Schedule RP - 13: Interest & Finance Charges

| Account Code | Particulars | Current year
2019-20 (Rs.) |
|--------------|---|-------------------------------|
| 24010 | Interest on Loans from Central Government | - |
| 24020 | Interest on Loans from State Government | - |
| 24030 | Interest on Loans from Government Bodies & Associations | - |
| 24040 | Interest on Loans from International Agencies | - |
| 24050 | Interest on Loans from Banks & Other Financial Institutions | 3,348,524.00 |
| 24060 | Other Interest | - |
| 24070 | Bank Charges | - |
| 24080 | Other Finance Expenses | 30,200.00 |
| | Sub-Total | 3,378,724.00 |
| | Less: - Bank Charges | - |
| | Total Interest & Finance Charges | 3,378,724.00 |

Schedule RP - 14: Programme Expenses

| Account Code | Particulars | Current year
2019-20 (Rs.) |
|--------------|---------------------------------|-------------------------------|
| 25010 | Election Expenses | |
| 25020 | Own Programs | 70,580.00 |
| 25030 | Share in Programs of others | - |
| | Total Programme Expenses | 70,580.00 |



Schedule Rp - 15: Revenue Grants, Contributions & Subsidies

| Account Code | Particulars | Current year
2019-20 (Rs.) |
|--------------|--|-------------------------------|
| 26010 | Grants [specify details] | - |
| 26020 | Contributions [specify details] | 113,090,793.00 |
| 26030 | Subsidies [specify details] | - |
| | Total Revenue Grants, Contributions & Subsidies | 113,090,793.00 |

Schedule RP - 16: Store Purchased

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

Schedule RP - 17: Miscellaneous expenses

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

Schedule RP - 18: Loan Repaid

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

Schedule RP - 19: Deposits Received

| Account Code | Particulars | Current year
2019-20 (Rs.) |
|--------------|----------------------------------|-------------------------------|
| 3401011 | Security Deposit from Contractor | 847,830.00 |
| 3401011 | With Held & SD | - |
| 3402000 | Revenue Deposit | - |
| 3408000 | Other Deposit | - |
| | Total | 847,830.00 |



| | | |
|--|------------------------------|-------------------|
| | Less - Deposit Rec. EMD & SD | - |
| | Net Deposits Received | 847,830.00 |

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

| Account Code | Particulars | Current year
2019-20 (Rs.) |
|--------------|---|-------------------------------|
| 320100 | Grant from Central Government | 113,104,613.00 |
| 320200 | Grant from State Government | 20,521,111.00 |
| 320300 | Grant from Other Govt. Agencies | - |
| | Other Grant | - |
| | Total | 133,625,724.00 |
| | Less - Grants | - |
| | Net Grant & Contribution for Specific Purpose Received | 133,625,724.00 |

Schedule RP - 21: Earmarked Funds Paid

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

Schedule RP - 22: Deposit Works (Net)

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

Schedule RP - 23: Realisation from Sundry Debtors



| Account Code | Particulars | Current year
2019-20 (Rs.) |
|--------------|---------------------------------------|-------------------------------|
| 4311000 | Property Taxes | |
| 4313000 | Fees & User Charges | 869,375.00 |
| 4314000 | Other Sources | 574,649.00 |
| 4312005 | Other Taxes | 368,612.00 |
| 4315000 | Receivable from Govt. | 327,519.00 |
| | Total Realisation form Debtors | 2,140,155.00 |

Schedule RP - 24: Payment to Sundry Creditors

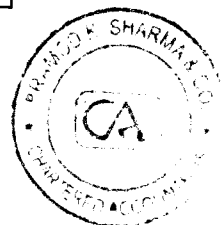
| Account Code | Particulars | Current year
2019-20 (Rs.) |
|--------------|------------------------------------|-------------------------------|
| 3501000 | Creditors | |
| 3501100 | Employee Liabilities | 34,885,042.00 |
| 3501300 | Telephone bill outstanding | 4,276,719.00 |
| 3501302 | Electricity bill outstanding | - |
| 3502000 | Recoveries Payable | - |
| 3503000 | Govt. Dues Payable | 5,108,111.00 |
| 3504100 | Advance collection of revenue | - |
| 3508000 | Other Miscellaneous | - |
| 3501031 | Lok Swasthya Yantriki Vibhag (PHE) | - |
| | Total Payment to Creditors | 44,269,872.00 |

Schedule RP - 25: Reserve Funds Paid

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

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

| Account Code | Particulars | Current year
2019-20 (Rs.) |
|--------------|--|-------------------------------|
| 4101000 | Land | |
| 4102000 | Building including Class-II Civil Structures | - |
| 4103000 | Roads & Bridges | - |
| 4103100 | Sewerage & Drainage | - |
| 4103200 | Water Ways | - |
| 4103300 | Public Lighting | |
| 4104000 | Plant & Machinery | |



| | | |
|---------|---|------------------|
| 4105000 | Vehicle | |
| 4106000 | Office & Other Equipments | |
| 4107000 | Furniture & Fixtures | |
| 4108000 | Other Fixed Assets | |
| 4120000 | Work in Progress | 36,982.00 |
| 4120000 | Less:- Receipt | - |
| | Assets from Specific Grant | - |
| | Assets from Special Fund | - |
| | Total Acquisition/Purchase of Fixed Assets | 36,982.00 |

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

| Account Code | Particulars | Current year
2019-20 (Rs.) |
|--------------|---|-------------------------------|
| 3202022 | CM Drinking Water Programme | |
| | Less:- | - |
| | Total Grant & Contribution for Specific Purpose (Payments) | - |

Schedule RP - 29: Loans & Advances

| Account Code | Particulars | Current year
2019-20 (Rs.) |
|--------------|-----------------------------------|-------------------------------|
| 4601000 | Loan & Advances to Workers | |
| 4604000 | Advances to Suppliers & Cntrctors | - |
| 4608000 | TDS on Interest (FDRs) | - |
| | Other Recevable | 88,000.00 |
| | Sub-Total | 88,000.00 |
| | Less:- Advances to Employee | - |
| | Net Loans & Advances | 88,000.00 |

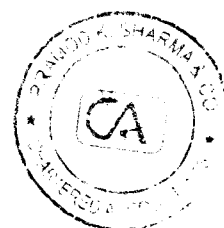
Schedule RP - 30 Loan Received

| Account Code | Particulars | Current year
2019-20 (Rs.) |
|--------------|---|-------------------------------|
| 33020 | Loan from State Government | - |
| 33030 | Loan From Other Financial Institutions | 5,408,000.00 |
| 33050 | Loan From Bank and Other Financial Institutions | - |
| | Total Loan Repaid | 5,408,000.00 |



Raisen Municipal Council
INCOME AND EXPENDITURE STATEMENT
For the Period From 1 April 2019 to 31 March 2020

| | Item/ Head of Account | Schedule No | Current Year (Rs) |
|----------|--|-------------|------------------------|
| A | INCOME | | |
| | Tax Revenue | IE-1 | 4,118,435.00 |
| | Assigned Revenues & Compensation | IE-2 | 41,828,648 |
| | Rental Income from Municipal Properties | IE-3 | 2,727,082.00 |
| | Fees & User Charges | IE-4 | 3,552,048.00 |
| | Sale & Hire Charges | IE-5 | 337,215 |
| | Revenue Grants, Contributions & Subsidies | IE-6 | 163,957,622 |
| | Income from Investments | IE-7 | 10,192.00 |
| | Interest Earned | IE-8 | 6,547,074.00 |
| | Other Income | IE-9 | 20,550 |
| | Total - INCOME | | 223,098,866.00 |
| B | EXPENDITURE | | |
| | Establishment Expenses | IE-10 | 50,776,827 |
| | Administrative Expenses | IE-11 | 6,935,719 |
| | Operations & Maintenance | IE-12 | 14,258,275 |
| | Interest & Finance Expenses | IE-13 | 3,378,724.00 |
| | Programme Expenses | IE-14 | 571,446 |
| | Revenue Grants, Contributions & subsidies | IE-15 | 127,514,937 |
| | Provisions & Write off | IE-16 | - |
| | Miscellaneous Expenses | IE-17 | - |
| | Depreciation | | 29,955,551 |
| | Total - EXPENDITURE | | 233,391,479.20 |
| C | Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B) | | (10,292,613.20) |
| D | Add/Less: Prior period Items (Net) | IE-18 | - |
| E | Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D) | | (10,292,613.20) |
| F | Less: Transfer to Reserve Funds | | - |
| G | Net balance being surplus/ deficit carried over to Municipal Fund (E-F) | | (10,292,613.20) |



Schedule IE - 1 : Tax Revenue

| Account Code | Particulars | Current year (Rs.) |
|---------------------|--|---------------------------|
| 11001 | Property tax | 2,778,545 |
| 11002 | Water tax | |
| 11003 | Sewerage Tax | 73,448 |
| 11004 | Conservancy Tax | |
| 11005 | Lighting Tax | |
| 11006 | Education tax | 117,299 |
| 11007 | Vehicle Tax | |
| 11008 | Tax on Animals | |
| 11009 | Electricity Tax | |
| 11010 | Professional Tax | |
| 11011 | Advertisement tax | |
| 11012 | Pilgrimage Tax | |
| 11013 | Export Tax | |
| 11031 | Consolidates Tax | |
| 11051 | Octroi & Toll | |
| 11080 | Other taxes | 1,149,143 |
| 0 | Sub-total | 4,118,435 |
| 11090 | Less: Tax Remissions and Refund [Schedule IE- 1 (a)] | - |
| | Sub-total | - |
| | Total tax revenue | 4,118,435.00 |

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

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

Schedule IE-2: Assigned Revenues & Compensation

| Account Code. | Particulars | Current Year (Rs.) |
|----------------------|---|---------------------------|
| 12010 | Taxes and Duties collected by others | 1,852,000 |
| 12020 | Compensation in lieu of Taxes / duties | 39,976,648 |
| 12030 | Compensations in lieu of Concessions | |
| | Total assigned revenues & compensation | 41,828,648 |



Schedule IE-3: Rental income from Municipal Properties

| Account Code. | Particulars | Current Year (Rs.) |
|---------------|--|---------------------|
| 13010 | Rent from Civic Amenities | 2,721,680 |
| 13020 | Rent from Office Buildings | |
| 13030 | Rent from Guest Houses | |
| 13040 | Rent from lease of lands | 5,402.00 |
| 13080 | Other rents | |
| | Sub-Total | |
| 13090 | Less: Rent Remission and Refunds | |
| | Sub-total | |
| | Total Rental Income from Municipal Properties | 2,727,082.00 |

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

| Account Code. | Particulars | Current Year (Rs.) |
|---------------|--|--------------------|
| 14010 | Empanelment & Registration Charges | 569,165 |
| 14011 | Licensing Fees | 30,020 |
| 14012 | Fees for Grant of Permit | 1,360,228 |
| 14013 | Fees for Certificate or Extract | 17,265 |
| 14014 | Development Charges | |
| 14015 | Regularization Fees | |
| 14020 | Penalties and Fines | 3,512 |
| 14040 | Other Fees | 1,531,502 |
| 14050 | User Charges | 39,806 |
| 14060 | Entry Fees | |
| 14070 | Service / Administrative Charges | 550 |
| 14080 | Other Charges | |
| | Sub-Total | 3,552,048 |
| 14090 | Less: Rent Remission and Refunds | |
| | Sub-total | - |
| | Total income from Fees & User Charges | 3,552,048 |



Schedule IE-5: Sale & Hire Charges

| Account Code | Particulars | Current Year (Rs.) |
|--------------|---|--------------------|
| 15010 | Sale of Products | |
| 15011 | Sale of Forms & Publications | 337,215 |
| 15012 | Sale of stores & scrap | |
| 15030 | Sale of Others | |
| 15040 | Hire Charges for Vehicles | |
| 15041 | Hire Charges for Equipment | |
| | Total Income from Sale & Hire charges - income head-wise | 337,215 |

Schedule IE-6: Revenue Grants, Contributions & Subsidies

| Account Code | Particulars | Current Year (Rs.) |
|--------------|--|-----------------------|
| 16010 | Revenue Grant | 163,957,622 |
| 16020 | Re-imbursement of expenses | |
| 16030 | Contribution towards schemes | - |
| | Total Revenue Grants, Contributions & Subsidies | 163,957,622.00 |

Schedule IE-7: Income from Investments - General Fund

| Account Code | Particulars | Current Year (Rs.) |
|--------------|---|--------------------|
| 17010 | Interest on Investments | 10,192.00 |
| 17020 | Dividend | - |
| 17030 | Income from projects taken up on commercial basis | - |
| 17040 | Profit in Sale of Investments | - |
| 17080 | Others | - |
| | Total Income from Investments | 10,192.00 |



Schedule IE- 8: Interest Earned

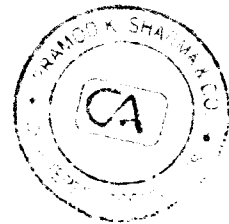
| Account Code | Particulars | Current Year (Rs.) |
|--------------|---|--------------------|
| 17110 | Interest from Bank Accounts | 6,547,074.00 |
| 17120 | Interest on Loans and advances to Employees | - |
| 17130 | Interest on loans to others | - |
| 17180 | Other Interest | - |
| | Total - Interest Earned | 6,547,074 |

Schedule IE- 9: Other Income

| Account Code | Particulars | Current Year (Rs.) |
|--------------|-------------------------------------|--------------------|
| 18010 | Deposits Forfeited | |
| 18011 | Lapsed Deposits | |
| 18020 | Insurance Claim Recovery | 20,550 |
| 18030 | Profit on Disposal of Fixed assests | |
| 18040 | Recovery from Employees | |
| 18050 | Unclaimed Refund/ Liabilities | |
| 18060 | Excess Provisions written back | |
| 18080 | Miscellaneous Income | |
| | Total Other Income | 20,550 |

Schedule IE-10: Establishment Expenses

| Account Code | Particulars | Current Year (Rs.) |
|--------------|--------------------------------------|----------------------|
| 21010 | Salaries, Wages and Bonus | 49,235,233 |
| 21020 | Benefits and Allowances | 375,480 |
| 21030 | Pension | 1,166,114 |
| 21040 | Other Terminal & Retirement Benefits | |
| | Total establishment expenses | 50,776,827.00 |



Schedule IE-11: Administrative Expenses

| Account Code | Particulars | Current Year (Rs.) |
|---------------------|--------------------------------------|---------------------------|
| 22010 | Rent, Rates and Taxes | |
| 22011 | Office maintenance | 999,454 |
| 22012 | Communication Expenses | 57,162 |
| 22020 | Books & Periodicals | |
| 22021 | Printing and Stationery | 405,982 |
| 22030 | Traveling & Conveyance | 3,648,032 |
| 22040 | Insurance | 413,645 |
| 22050 | Audit Fees | |
| 22051 | Legal Expenses | 88,360 |
| 22052 | Professional and other Fees | 404,225 |
| 22060 | Advertisement and Publicity | 538,508 |
| 22061 | Membership & subscriptions | |
| 22080 | Other Administrative Expenses | 380,351 |
| | Total administrative expenses | 6,935,719.00 |

Schedule IE-12: Operations & Maintenance

| Account Code | Particulars | Current Year (Rs.) |
|---------------------|---|---------------------------|
| 23010 | Power & Fuel | 571,266 |
| 23020 | Bulk Purchases | 7,467,308 |
| 23030 | Consumption of Stores | |
| 23040 | Hire Charges | 323,141 |
| 23050 | Repairs & maintenance -Infrastructure | 3,117,560 |
| 23051 | Repairs & maintenance - Civic Amenities | 575,080 |
| 23052 | Repairs & maintenance - Buildings | 327,056 |
| 23053 | Repairs & maintenance - Vehicles | 771,317 |
| 23054 | Repairs & maintenance - Furnitures | |
| 23055 | Repairs & maintenance - Office Equipments | 16,190 |
| 23057 | Repairs & maintenance - Plant & Machinery | 472,631 |
| 23059 | Repairs & maintenance - Others | 21,410 |
| 23080 | Other operating & maintenance expenses | 595,316 |
| | Total operations & maintenance | 14,258,275.00 |



Schedule IE-13: Interest & Finance Charges

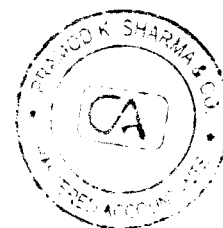
| Account | Particulars | Current Year |
|----------------|---|---------------------|
| 24010 | Interest on Loans from Central Government | 3,348,524 |
| 24020 | Interest on Loans from State Government | - |
| 24030 | Interest on Loans from Government Bodies & Associations | - |
| 24040 | Interest on Loans from International Agencies | - |
| 24050 | Interest on Loans from Banks & Other Financial Institutions | - |
| 24060 | Other Interest | - |
| 24070 | Bank Charges | |
| 24080 | Other Finance Expenses | 30,200 |
| | Total Interest & Finance Charges | 3,378,724.00 |

Schedule IE-14: Programme Expenses

| Account Code | Particulars | Current Year (Rs.) |
|---------------------|---------------------------------|---------------------------|
| 25010 | Election Expenses | |
| 25020 | Own Programs | 571,446 |
| 25030 | Share in Programs of others | |
| | Total Programme Expenses | 571,446 |

Schedule IE-15: Revenue Grants, Contributions & Subsidies

| Account Code | Particulars | Current Year (Rs.) |
|---------------------|--|---------------------------|
| 26010 | Grants [specify details] | |
| | | |
| 26020 | Contributions [specify details] | 127,514,937 |
| | | |
| 26030 | Subsidies [specify details] | |
| | Total Revenue Grants, Contributions & Subsidies | 127,514,937 |



Schedule IE-16: Provisions & Write off

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

Schedule IE-17: Miscellaneous Expenses

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

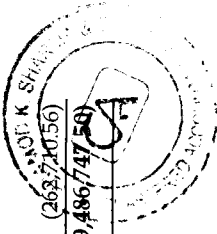
Schedule IE-18: Prior Period Items (Net)

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



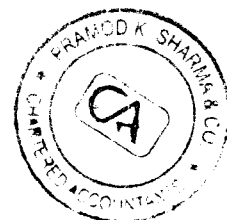
Raisen Nagar Palika
Main Cash Book
Group Summary

| Particulars | 1-Apr-2019 to 31-Mar-2020 | | 1-Apr-2019 to 31-Mar-2020 | | Opening Difference | Closing Difference |
|--|---------------------------|-----------------|---------------------------|-----------------|--------------------|--------------------|
| | As Per Cash book | | As Per Pass book | | | |
| | Opening Balance | Closing Balance | Opening Balance | Closing Balance | | |
| 01- SBI-0570 | 17,973,391.68 | 10,711,305.68 | 13,474,261.32 | 3,136,680.28 | (4,499,130.36) | (7,574,625.40) |
| 02- 161 | 1,352,943.60 | 1,007,895.60 | 951,285.83 | 942,787.70 | (401,657.77) | (65,107.90) |
| 03- SBI-0172 (Sanchit Nidhi) | 1,266,803.00 | 1,752,006.00 | 2,671,518.00 | 3,177,970.00 | 1,404,715.00 | 1,425,964.00 |
| 04- SBI 0569 | 32,759.59 | 79,659.59 | 17,899.37 | 66,650.37 | (14,860.22) | (13,009.22) |
| 05- UBI 0328 | 1,619,320.00 | 1,412,260.00 | 1,594,828.33 | 1,429,963.58 | (24,491.67) | 17,703.58 |
| 06- UBI-8207 | 50,217,000.00 | 29,590,169.00 | 42,924,145.00 | 1,035,453.00 | (7,292,855.00) | (28,554,716.00) |
| 07- A/c No.-37175521077 | - | 3,942,268.00 | 28,702.00 | 3,970,970.00 | 28,702.00 | 28,702.00 |
| 08- UBI-50000 | 8,071,921.00 | 7,977,250.00 | 2,743,927.00 | 2,586,131.00 | (5,327,994.00) | (5,391,119.00) |
| 09- UBI-9204(Adhoshanrachna Grant) | 538,036.00 | 538,036.00 | 1,002,517.00 | 1,440,207.00 | 464,481.00 | 902,171.00 |
| 10- Zila Sahakari Bank-25455(EMDCB) | 817,429.00 | 817,429.00 | 817,429.00 | 817,429.00 | - | - |
| 11- SBI-1085 | 152,297.00 | 152,297.00 | 152,297.00 | 152,297.00 | - | - |
| 12- ICICI-0577 | 4,009.00 | 4,009.00 | 4,009.00 | 4,009.00 | - | - |
| 13- Axis Bank-9855 | 43,733.00 | 43,733.00 | 43,733.00 | 43,733.00 | - | - |
| 14- 8472 | 66,512.00 | 66,512.00 | 66,512.00 | 66,512.00 | - | - |
| 15- Central Bank of India-1228 | 115,390.00 | 115,390.00 | 115,390.00 | 115,390.00 | - | - |
| 16- SBI-0307 | 59,263.00 | 59,263.00 | 59,263.00 | 59,263.00 | - | - |
| 17- Central Madhya Pradesh Gramin Banl | 16,464.05 | 16,464.05 | 16,464.05 | 16,464.05 | - | - |
| 18- INA-1743 | 16,863.45 | 16,863.45 | 16,863.45 | 16,863.45 | - | - |
| 19- SBI-2143 | 10,462.53 | 10,462.53 | 10,462.53 | 10,462.53 | - | - |
| 20- INA-3154 | 121,455.26 | 121,455.26 | 121,455.26 | 121,455.26 | - | - |
| 21- INA-7961 | 12,286.75 | 12,286.75 | 12,286.75 | 12,286.75 | - | - |
| 22- Central MP Gramin Bank 8761/79 | 13,303.00 | 13,303.00 | 13,303.00 | 13,303.00 | - | - |
| 23- UBI-4995 | 274,639.00 | 274,639.00 | 11,536.44 | 11,928.44 | (263,102.56) | (263,102.56) |
| Grand Total | 82,796,281.91 | 58,734,956.91 | 66,870,088.33 | 19,248,209.41 | (15,926,193.58) | (39,486,747.50) |



01-SBI-0570

| | | |
|---|--------------|----------------|
| Balance as per cash book | | 10,711,305.68 |
| Opening Diff | | (4,499,130.36) |
| Less;-Amt cr in cash book but not in statement | | (3,128,314.00) |
| Date | Amt | |
| 08-04-16 | 2,576,306.00 | |
| 22-04-19 | 552,008.00 | |
| Add;Amt Cr in bank book But not dr in cash book | | 52,822.64 |
| Date | Amt | |
| 10-04-19 | 38.00 | |
| 18-06-19 | 5,121.82 | |
| 18-06-19 | 3,285.82 | |
| 06-07-19 | 44,377.00 | |
| Less;-amt dr in bank but not dr in cash book | | (3.68) |
| Date | Amt | |
| 2019-20 | 3.68 | |
| Balance as per Pass Book | | 3,136,680.28 |



02-161

Balance as per cash book

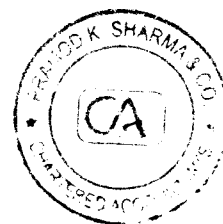
1,007,895.60

Opening Diff

(65,107.90)

Balance as per Pass Book

942,787.70



03- SBI-0172 (Sanchit Nidhi)

| | | |
|---|-----------|--------------|
| Balance as per cash book | | |
| Opening Diff | | 1,752,006.00 |
| Other Diff 2019-20 | | 1,404,715.00 |
| Less;-Amt dr in cash book but not cr in pass book | | 6.00 |
| | | (5,960.00) |
| Date | Amt | |
| 05-04-19 | 3,460.00 | |
| 02-07-19 | 2,500.00 | |
| Add;-Amt cr in in bank but not dr in cash book | | 27,203.00 |
| Date | Amt | |
| 02-04-19 | 19,840.00 | |
| 29-05-19 | 3,920.00 | |
| 02-09-19 | 1,143.00 | |
| 25-10-19 | 320.00 | |
| 25-10-19 | 970.00 | |
| 25-10-19 | 1,010.00 | |
| Balance as per Pass Book | | 3,177,970.00 |



04- SBI 0569

| | | |
|---|----------|-------------|
| Balance as per cash book | | 79,659.59 |
| Opening Diff | | (14,860.22) |
| Other Diff 2019-20 | | |
| Less;-Amt dr in Pass book but not cr in cash book | | (649.00) |
| Date | Amt | |
| 12-03-20 | 649.00 | |
| Add;-Amt cr in in bank but not dr in cash book | | 2,500.00 |
| Date | Amt | |
| 02-07-19 | 2,500.00 | |
| Balance as per Pass Book | | 66,650.37 |



05- UBI 0328

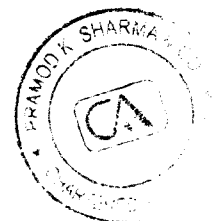
| | |
|---|--------------|
| Balance as per cash book | 1,412,260.00 |
| Opening Diff | (24,491.67) |
| Other Diff 2019-20 | |
| Less;-Amt dr in Pass book but not cr in cash book | (110.75) |

| Date | Amt |
|----------|-------|
| 19-06-19 | 3.08 |
| 19-06-19 | 3.08 |
| 19-06-19 | 6.16 |
| 20-06-19 | 6.16 |
| 22-06-19 | 15.39 |
| 12-07-19 | 5.61 |
| 15-07-19 | 5.61 |
| 29-08-19 | 2.66 |
| 29-08-19 | 5.61 |
| 29-08-19 | 5.61 |
| 15-09-19 | 15.39 |
| 30-09-19 | 5.61 |
| 15-12-19 | 15.39 |
| 15-03-20 | 15.39 |

| | |
|--|-----------|
| Add;-Amt cr in in bank but not dr in cash book | 42,306.00 |
|--|-----------|

| Date | | Amt |
|----------|----------|-----------|
| 04-04-19 | Interest | 9,455.00 |
| 06-07-19 | Interest | 10,324.00 |
| 03-10-19 | Interest | 10,455.00 |
| 05-01-20 | Interest | 12,072.00 |

| | |
|--------------------------|--------------|
| Balance as per Pass Book | 1,429,963.58 |
|--------------------------|--------------|



06- UBI-8207

| | |
|---|-----------------|
| Balance as per cash book | 29,590,169.00 |
| Opening Diff | (7,292,855.00) |
| Other Diff 2019-20 | |
| Less;-Amt dr in Pass book but not cr in cash book | (27,000,000.00) |

| Date | Amt |
|----------|---------------|
| 03-12-19 | 27,000,000.00 |

| | |
|--|--------------|
| Add;-Amt cr in Pass book but not dr in cash book | 1,600,000.00 |
|--|--------------|

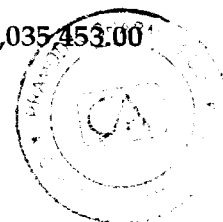
| Date | Amt |
|----------|--------------|
| 14-01-20 | 100,000.00 |
| 05-02-20 | 1,500,000.00 |

| | |
|--|--------------|
| Add;-Amt cr in in bank but not dr in cash book | 4,138,139.00 |
|--|--------------|

| Date | Amt |
|----------|------------|
| 02-04-19 | 6,950.00 |
| 08-04-19 | 151,250.00 |
| 20-04-19 | 753.00 |
| 24-04-19 | 1,027.00 |
| 30-06-19 | 50,027.00 |
| 01-07-19 | 569,589.00 |
| 08-07-19 | 142,397.00 |
| 13-07-19 | 52,926.00 |
| 25-07-19 | 1,096.00 |
| 16-08-19 | 20,822.00 |
| 20-08-19 | 2,877.00 |
| 09-09-19 | 793,356.00 |
| 27-09-19 | 481,438.00 |
| 30-09-19 | 33,086.00 |
| 07-10-19 | 81,370.00 |
| 24-10-19 | 16,192.00 |
| 07-11-19 | 12,671.00 |
| 18-11-19 | 13,808.00 |
| 26-11-19 | 286,520.00 |
| 29-11-19 | 68,178.00 |
| 02-12-19 | 343,048.00 |
| 10-12-19 | 466,027.00 |
| 20-12-19 | 3,836.00 |
| 30-12-19 | 17,534.00 |
| 31-12-19 | 13,695.00 |
| 16-01-20 | 13,541.00 |
| 15-02-20 | 12,390.00 |
| 02-03-20 | 299,589.00 |
| 09-03-20 | 166,438.00 |
| 31-03-20 | 15,708.00 |

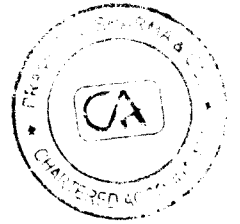
Balance as per Pass Book

1,035,453.00



07-A/c No.-37175521077

| | |
|--------------------------|--------------|
| Balance as per cash book | 3,942,268.00 |
| Opening Diff | 28,702.00 |
| Balance as per Pass Book | 3,970,970.00 |



08- UBI-50000

| | |
|---|----------------|
| Balance as per cash book | 7,977,250.00 |
| Opening Diff | (5,327,994.00) |
| Other Diff 2019-20 | |
| Less;-Amt dr in Pass book but not cr in cash book | (509,884.00) |

| Date | Amt |
|----------|------------|
| 15-04-19 | 8,999.00 |
| 14-01-20 | 500,000.00 |
| 31-03-20 | 885.00 |

Add;-Amt cr in Pass book but not dr in cash book

| Date | Amt |
|------|-----|
|------|-----|

Add;-Amt cr in in bank but not dr in cash book

| Date | Amt | |
|----------|-----------|--|
| 15-04-19 | 7,813.00 | |
| 16-04-19 | 86.00 | |
| 20-05-19 | 93,750.00 | |
| 21-05-19 | 2,055.00 | |
| 12-06-19 | 8,268.00 | |
| 12-06-19 | 739.00 | |
| 16-07-19 | 7,813.00 | |
| 20-08-19 | 93,493.00 | |
| 12-09-19 | 8,269.00 | |
| 12-09-19 | 647.00 | |
| 15-10-19 | 7,791.00 | |
| 19-11-19 | 93,493.00 | |
| 12-12-19 | 8,269.00 | |
| 12-12-19 | 647.00 | |
| 14-01-19 | 7,479.00 | |
| 18-02-20 | 97,233.00 | |
| 12-03-20 | 8,268.00 | |
| 12-03-20 | 646.00 | |

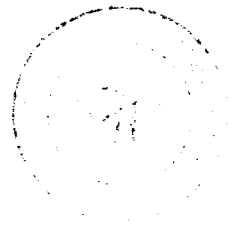
Balance as per Pass Book 2,586,131.00

09- UBI-9204(Adhosanrachna Grant)

| | | |
|---|------------|--------------|
| Balance as per cash book | | 538,036.00 |
| Opening Diff | | 464,481.00 |
| Other Diff 2019-20 | | |
| Less;-Amt dr in Pass book but not cr in cash book | | (112,728.00) |
| Date | Amt | |
| 15-04-19 | 112,728.00 | |
| Add;-Amt cr in in bank but not dr in cash book | | 550,418.00 |
| Date | Amt | |
| 15-04-19 | 3,466.00 | |
| 15-04-19 | 151.00 | |
| 15-04-19 | 500,000.00 | |
| 30-06-19 | 11,731.00 | |
| 30-09-19 | 11,896.00 | |
| 31-12-19 | 11,608.00 | |
| 31-03-19 | 11,566.00 | |
| Balance as per Pass Book | | 1,440,207.00 |

23- UBI-4995

| | | |
|--|--------|--------------|
| Balance as per cash book | | 274,639.00 |
| Opening Diff | | (263,102.56) |
| Add;-Amt cr in in bank but not dr in cash book | | 392.00 |
| Date | Amt | |
| 30-06-19 | 101.00 | |
| 30-09-19 | 99.00 | |
| 31-12-19 | 96.00 | |
| 31-03-20 | 96.00 | |
| Balance as per Pass Book | | 11,928.44 |



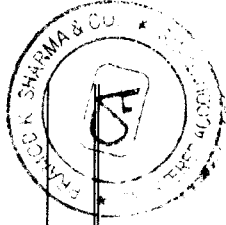
REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAs FOR FINANCIAL YEAR 2019-2020

NAME OF ULB :- RAISEN
NAME OF AUDITOR :- PRAMOD K. SHARMA & Co.

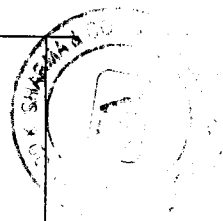
| Sr No | PARAMETERS | DESCRIPTION | | | OBSERVATION IN BRIEF | SUGGESTION |
|-----------------------|------------------|-----------------|--------------|-------------|--|--|
| 1 | Audit of Revenue | Receipts in Rs. | | % of Growth | | |
| | | 2018-19 | 2019-20 | | | |
| A. REVENUE COLLECTION | | | | | | |
| a. | Property Tax | 1,249,852 | 2,343,243.00 | 87.48% | Tax collection has increased in a good way | Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue. |
| b. | Consolidated Tax | 783,065 | 290,023.00 | -62.96% | Tax collection has reduced | Council Should take step to remove this negativity and increase growth rate in collection of revenue. |
| c. | Development Tax | 311,456 | 1,077,654.00 | 246.01% | Tax collection has increased gracefully | Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue. |
| d. | Education Cess | 255,420 | 161,046.00 | -36.95% | Tax collection has increased gracefully | Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue. |
| TOTAL (A) | | 2,599,793 | 3,871,966 | | | |

| | | | | | | |
|----------------------------------|-------------------------------|------------------|------------------|--------|--|--|
| B. NON REVENUE COLLECTION | | | | | | |
| a. | Rent of Land & Buliding/Shops | 850,979.00 | 1,420,779.00 | 66.96% | Rent collection has increased gracefully | Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue. |
| b. | Water Tax | 3,033,750 | 3,287,397.00 | 8.36% | Tax collection has increased in a very good way | Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue. |
| c. | Market Fees | 561,600 | 1,010,087 | 79.86% | Fees collection has increased in a very good way | Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue. |
| d. | Other Fees & Taxes | 2,086,465 | 3,554,048 | 70.34% | Tax collection has reduced | Council Should take step to remove this negativity and increase growth rate in collection of revenue. |
| TOTAL (B) | | 6,532,794 | 9,272,311 | | | |

GRANT TOTAL (A) + (B) 9,132,587.00 13,144,277.00



| Sr No. | PARAMETERS | DESCRIPTION | OBSERVATION IN BRIEF | SUGGESTION |
|--------|-------------------------|--|---|---|
| 2 | Audit of Expenditure | Expenditures were made with the competent authority | Bills and vouchers were found satisfactory but yet Some bills and vouchers were found with some irregularities which were suggested for rectification and for paying attention in future in regard of bills and vouchers. | Council should obtain proper bills and maintain the bills and vouchers properly with all regards. |
| 3 | Audit of Book Keeping | We checked the books of accounts which maintained and made available for us during the audit by the Municipal Council. | All departments had some issues in regards of book keeping.
{ For more details Refer Observation sheet } | Council should maintain proper books of accounts for all departments |
| 4 | Audit of FDRs | While Auditing, we found there was one FDR in the ULB. | FDR register should be maintained and updated properly. | Proper Register should be maintained & Interest on FDRs should be recorded in cashbook timely. |
| 5 | Audit of Tenders / Bids | 01. We examined Tenders/bids documents on the basis of note sheets attached with the vouchers which were made available for us during the audit.
02. Tenders which were found during the audit have followed proper tendering procedures. | 01. As per our observations, council has followed proper tendering process regarding some tenders. | Proper Files/Records should be maintained for Tenders & Bids and proper process should be followed. |



| | | | | |
|----|---|---|---|--|
| 6 | Audit of Grants & Loans | Refer the "Audit of Grants & Loans" head of audit observation sheet | During Audit we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital. Except that all grants have been used for the purposes for which grants have been received. | Grants Register must be Prepared as per ULB approved format and must be completed. |
| 7 | Incidences relating to diversion of fund from Capital receipts/ grants / Loans to Revenue Nature Expenditure and from one scheme / Project to another | No Such diversion of fund We didn't found any incidences relating to diversion of funds from Capital receipts\ Grants\ Loans to Revenue Nature Expenditure and from one scheme to another scheme. | No Such Observation Found | There Should be proper bifurcation of capital and revenue nature receipts and expenditure. |
| 8 | Any Other | | | |
| a. | Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc. | 2144.66 % | No Such Major Observation found | The Total Expenses is very High in the comparasion of Income, so council should make more efforts to meet out the Expenditure form its Revenue Receipts. |
| b | Percentage of Capital Expenditure with respect to total Expenditure | 33.32% | No Such Major Observation found | The capital expenditures are slightly low in comparasion of Total expenditures, Council should make policies to increase the percentage of capital expenditures so that council can have more valuable assets. |

Date :
Place : Bhopal

For Pramod K. Sharma & co.

Chartered Accountant



Pramod Sharma
(Partner)

Mem. No. : 076883