



कार्यालय नगर परिषद ब्योहारी, जिला-शहडोल (म.प्र.)



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क्र./2051/ न.प./लेखा./2021

ब्योहारी, दिनांक-17-03-2021

प्रति,

संयुक्त संचालक

नगरीय प्रशासन एवं विकास

शहडोल संभाग-शहडोल (म.प्र.)

विषय:- नगरीय निकायों की C.A. ऑडिट रिपोर्ट वर्ष 2019-20 प्रेषित करने के संबंध में।

सन्दर्भ:- श्रीमान् का पत्र क्र.1063/सं.सं./2021 शहडोल, दिनांक-06.03.2021

महोदय,

—00—

उपरोक्त विषयान्तर्गत सन्दर्भित ज्ञापनानुकूल चाही गई C.A. ऑडिट रिपोर्ट वर्ष 2019-20 की जानकारी बिन्दुवार ऑडिट रिपोर्ट में तैयार कर श्रीमान् की ओर संलग्न सादर सम्प्रेषित।

संलग्न:- यथोपरि।

मुख्य नगर पालिका अधिकारी
नगर परिषद ब्योहारी
जिला-शहडोल(म.प्र.)

ब्योहारी, दिनांक-17-03-2021

पृ.क्र./2052 न.प./2021

प्रतिलिपि:- सादर सूचनार्थ प्रेषित।

01. संयुक्त संचालक(वित्त) नगरीय प्रशासन एवं विकास संचालनालय, भोपाल।

मुख्य नगर पालिका अधिकारी
नगर परिषद ब्योहारी
जिला-शहडोल(म.प्र.)

MUNICIPAL COUNCIL BYOHARI

District - Shahdol

AUDIT REPORT- 2019-20



Pramod K. Sharma & Co.
Chartered Accountant



PRAMOD K. SHARMA & CO.

Chartered Accountant

HEAD OFFICE : 11 & 12, IInd Floor, Sarnath Commercial Complex, Opp. Board Office, Shivaji Nagar, Bhopal - 462016

MOBILE NO. (+91) 94250-15041, 95892-51041, Phone No. (0755) 4273005, 2670003

E-mail : pksharma_com@rediffmail.com

AUDIT REPORT

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

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

Date:-

Place:-Bhopal

मुख्य नगरपालिका अधिकारी
नगर परिषद ब्यौहारी
जिला सहडोल (म.प्र.)

For PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS



Pramod K Sharma
(Partner)

Mem. No. : 076883

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

MUNICIPAL COUNCIL BEOHARI

AUDIT OBSERVATIONS

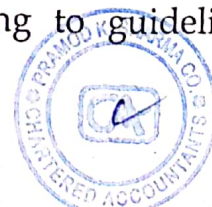
Audit of Revenue

- 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,

मुख्य नगर प्रशासक अधिकारी
नगर प्रशासन, ब्योहारी
महानगरपालिका (न.प्र.)



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.

मुख्य नगर पालिका अधिकारी
नगर पालिका कार्यालय
बिराट नगर (म.प.)



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 (Vasooli Katte) 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.

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नगर मसुदा व्योहारी
जिला राहडोल (म.प्र.)



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.

Sr. No.	Name of Bank	FDR /Account no.	Deposit amount
1.	State Bank of India	5661	3371257
2.	Central Bank of India	6419	1673852
3.	State Bank of India	8440	836917
4.	State Bank of India	9823	1698377

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.

मुख्य नगर पालिका अधिकारी
नगर परिषद ब्यौहारी
जिला सहडोल (म.प्र.)



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.


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नगर मस्जिद ब्योहारी
जिला राहडोल (म.प्र.)

For PRAMOD K. SHARMA & CO.

Chartered Accountant



Pramod Kumar Sharma
(Partner)

Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	Expenditures were made with the competent authority	Some bills and vouchers were found with some irregularities which were suggested for rectification and for paying attention in future regarding 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 regarding book keeping.	Council should maintain proper books of accounts for all departments
4	Audit of FDRs	While Auditing, we found there were four FDRs in the ULB.	FDR register was maintained.	Register should be kept updated & 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.	Proper Files/Records should be maintained for Tenders & Bids and proper process should be kept following.



मुख्य नगर पालिका अधिकारी
नगर पालिका, लोहादी
Tehsil, District (H.P.)

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.	422.62%	No Such Major Observation found	The Total Expenses is very High in the comparison 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	8.26%	No Such Major Observation found	The capital expenditures are slightly low in comparison 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

मुख्य नगर पालिका अधिकारी
नगर पालिका ब्यौहरी
नगर पालिका (म.ग.)

For Pramod K. Sharma & co.
Chartered Accountant



Pramod Sharma
(Partner)
Mem. No. : 076883

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नगर पालिका ब्यौहारी
जिला राहडेल (म.प्र.)

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Date :
Place : Bhopal

For Pramod K. Sharma & co.
Chartered Accountant



मुख्य नगर प्रहरीका अधिकारी
नगर प्रहरी दल ब्यौहारी
विना सहजाल (म.प्र.)

Pramod Sharma
(Partner)
Mem. No. : 076883

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

	Particulars	Schedule No.	Amount (Rs.)	Current Year (Rs.)	Previous Year (Rs.)
A	SOURCES OF FUNDS				
A1	Reserves and Surplus				
	Municipal (General) Fund	B-1	258,521,359.00	258,521,359	249,381,134
	Earmarked Funds	B-2	2,400,236		2,053,825
	Reserves	B-3	39,567,473.00		31,659,803
	Total Reserve & Surplus			300,489,068.00	283,094,762
A2	Grants, Contributions for specific purposes	B-4		146,877,271.00	137,064,867
A3	Loans				
	Secured loans	B-5		-	-
	Unsecured loans	B-6		-	-
	Total Loans			-	-
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)			447,366,339	420,159,629
B	APPLICATION OF FUNDS				
B1	Fixed Assets	B-11			
	Gross Block		68,498,668.00		62,713,585
	Less: Accumulated Depreciation		22,506,386.00		22,506,386
	Net Block		45,992,282.00		40,207,199
	Capital work-in-progress		198,336,963	198,336,963	196,189,130
	Total Fixed Assets			244,329,245	236,396,329
B2	Investments				
	Investment - General Fund	B-12		7,580,403	7,580,403
	Investment - Other Funds	B-13		-	-
	Total Investments			7,580,403.00	7,580,403
B3	Current assets, loans & advances				
	Stock in hand (Inventories)	B-14	3,669,042	-	3,669,042
	Sundry Debtors (Receivables)	B-15	3,771,317.00		
	Gross amount outstanding		7,440,359		
	Less: Accumulated provision against bad and doubtful Receivables		-	7,440,359.00	3,249,305
	Prepaid expenses	B-16		-	-
	Cash and Bank Balances	B-17	197,203,386.00	197,203,386	192,903,307
	Loans, advances and deposits	B-18		187,000	207,000
	Total Of Current Assets			204,830,745	200,028,654
B4	Current Liabilities and Provisions				
	Deposits received	B-7	6,032,661	6,032,661	23,704,031
	Deposit works	B-8	-	-	-
	Other liabilities (Sundry Creditors)	B-9	3,341,393	3,341,393	141,726
	Provisions	B-10	-	-	-
	Total Current Liabilities			9,374,054	23,845,757
B5	Net Current Assets [Sub Total (B3) - Sub Total (B4)]			195,456,691	176,182,897
C	Other Assets	B-19		-	-
D	Miscellaneous Expenditure (to the extent not written off)	B-20		-	-
	TOTAL: APPLICATION OF FUNDS (B1+B2+B3+B4+B5+C+D)			447,366,339	420,159,629

मुख्य नगर पंचायत अधिकारी
नगर परिषद ब्योहारी
जिला राहडोल (म.प्र.)



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

as on 31st March 2018

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	-	-	-	-	249,381,134	249,381,134
	Additions during the year					9,140,225	9,140,225
31090-02	• Surplus for the year					-	-
	• Transfers			-	-	258,521,359	258,521,359
	Total (Rs.)	-	-	-	-		
	Deductions during the year					-	-
	• Deficit for the year					-	-
	• Transfers			-	-	-	-
	Total (Rs.)	-	-	-	-	258,521,359	258,521,359
310	Balance at the end of the current year	-	-	-	-		

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	-		2,053,825		-	2,053,825
(b) Additions to the Special						346,411
• Transfer from Municipal Fund			346,411			-
• Interest/Dividend earned on						-
• Profit on disposal of Special Fund						-
• Appreciation in Value of Special						-
• Other addition (Specify nature)						346,411
Total (b)	-	-	346,411	-	-	
(c) Payments out of funds						
[I] Capital expenditure on						-
• Fixed Asset						-
• Others						-
[II] Revenue Expenditure on						-
• Salary, Wages and allowances etc						-
• Rent Other administrative						-
[III] Other:						-
• Loss on disposal of Special						-
• Diminution in Value of Special						-
• Transferred to Municipal Fund						-
Total ©	-	-	-	-	-	
Net Balance of Special Funds (a +	-	-	2,400,236	-	-	2,400,236

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	31,659,803	7,907,670	39,567,473	-	39,567,473.00
31211	Capital Reserve	-	-	-	-	-
31220	Borrowing Redemption			-	-	-
31230	Special Funds (Utilised)			-	-	-
31240	Statutory Reserve			-	-	-
31250	General Reserve	-	-	-	-	-
31260	Revaluation Reserve			-	-	-
	Total Reserve funds	31,659,803.00	7,907,670	39,567,473.00	-	39,567,473.00

मुख्य नगर पालिका अधिकारी
नगर पालिका दफ्तरी
जिला राहडोल (म.प्र.)



Schedule B-4: Grants & Contribution for Specific Purposes


Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others, specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	113,894,608	23,170,259	-	-	-	137,064,867
(b) Additions to the Grants *	-	-	-	-	-	-
• Grant received during the year	16,485,549	25,286,762	-	-	-	41,772,311
• Interest/Dividend earned on Grant	-	-	-	-	-	-
• Profit on disposal of Grant	-	-	-	-	-	-
• Appreciation in Value of Grant	-	-	-	-	-	-
• Other addition (Specify nature)	-	-	-	-	-	-
Total (b)	16,485,549	25,286,762	-	-	-	41,772,311
Total (a + b)	130,380,157	48,457,021	-	-	-	178,837,178
(c) Payments out of funds	-	-	-	-	-	-
• Capital expenditure on Fixed	-	5,785,083	-	-	-	5,785,083
• Capital Expenditure on Other	-	2,122,587	-	-	-	2,122,587
• Revenue Expenditure on	-	-	-	-	-	-
o Salary, Wages, allowances etc.	-	-	-	-	-	-
o Rent	-	-	-	-	-	-
• Other:	17,230,000	6,822,237	-	-	-	24,052,237
o Loss on disposal of Grant	-	-	-	-	-	-
o Grants Refunded	-	-	-	-	-	-
• Other administrative charges	-	-	-	-	-	-
Total (c)	17,230,000	14,729,907	-	-	-	31,959,907
Net balance at the year end (a+b)-	113,150,157	33,727,114	-	-	-	146,877,271

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	-	-
33060	Other Term Loans		
33070	Bonds & debentures		
33080	Other Loans		
	Total Secured Loans	-	-

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	-	-


 मुख्य नगर पालिका अधिकारी
 नगर पालिका कार्यालय
 जिला राहडोल (म.प्र.)



Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
		5,191,660	23,317,530
34010	From Contractors	841,001	386,501
34020	From Revenues	-	-
34030	From staff	-	-
34080	From Others	6,032,661	23,704,031
	Total deposits received		

Schedule B-8: Deposits Works


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

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
		-	-
35010	Creditors	2,224,252	-
35011	Employee Liabilities	-	-
35012	Interest Accrued and Due	187,141	141,726
35020	Recoveries Payable	-	-
35030	Government Dues Payable	-	-
35040	Refunds Payable	-	-
35041	Advance Collection of Revenues	930,000	-
35080	Others	3,341,393	141,726
	Total Other liabilities (Sundry Creditors)		

Schedule B-10: Provisions

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


मुख्य नगरपालिका अधिकारी
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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block			Accumulated Depreciation			Total at the end of the year		Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
41010	Land	-	-	-	-	-	-	-	-	-	-
41011	Lack & Pond	-	-	-	-	-	-	-	-	-	-
41020	Buildings	14,142,671	-	-	14,142,671	684,167	-	-	684,167.00	13,458,504	-
	Infrastructure Assets	-	-	-	-	-	-	-	-	-	-
41030	• Roads and Bridges	26,738,287	4,002,899	-	30,741,186	14,651,928	-	-	14,651,928.00	16,089,258	-
41030	Bridges, Culverts & Flyovers	-	-	-	-	-	-	-	-	-	-
41031	• Sewerage and drainage	9,441,140	-	-	9,441,140	2,732,176	-	-	2,732,176.00	6,708,964	-
41032	• Water ways	4,454,858	-	-	4,454,858	3,512,797	-	-	3,512,797.00	942,061	-
41033	• Public Lighting	1,511,287	500,000	-	2,011,287	-	-	-	-	2,011,287	-
	Lakes and Ponds	-	-	-	-	-	-	-	-	-	-
	Other assets	-	-	-	-	-	-	-	-	-	-
41034	Sanitation & SWM	-	-	-	-	-	-	-	-	-	-
41040	• Plants & Machinery	354,390	129,470	-	483,860	25,823	-	-	25,823.00	458,037	-
41050	• Vehicles	3,104,223	468,520	-	3,572,743	899,495	-	-	899,495.00	2,673,248	-
41060	• Office & other equipment	1,423,130	137,194	-	1,560,324	-	-	-	-	1,560,324	-
41070	• Furniture, fixtures, fittings and electrical appliances	1,318,593	-	-	1,318,593	-	-	-	-	1,318,593	-
4180	• Other fixed assets	225,000	547,000	-	772,000	-	-	-	-	772,000	-
	Total	62,713,585	5,785,083	-	68,498,668.00	22,506,386	-	-	22,506,386.00	45,992,282	-
41210	Work-in-progress	196,189,130	2,147,833	-	198,336,963	-	-	-	-	198,336,963	-
	Total	258,902,715	7,932,916.00	-	266,835,631.00	22,506,386	-	-	22,506,386.00	244,329,245	-



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Schedule B-12: Investments - General Funds

as on 31st March 2020


Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42010	• Central Government Securities				
42020	• State Government Securities				
42030	• Debentures and Bonds				
42040	• Preference Shares				
42050	• Equity Shares				
42060	• Units of Mutual Funds			7,580,403	7,580,403
42070	• Other Investments			7,580,403	7,580,403
	Total of Investments General Fund		-		

Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42110	• Central Government Securities	-		-	-
42120	• State Government Securities			-	-
42130	• Debentures and Bonds			-	-
42140	• Preference Shares			-	-
42150	• Equity Shares			-	-
42160	• Units of Mutual Funds			-	-
42180	• Other Investments		-	-	-
42190	• Accumulates Provision			-	-
	Total of Investments Other Fund		-	-	-

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
43010	Stores	3,669,042	3,669,042
43020	Loose Tools	-	-
43080	Others	-	-
	Total Stock in hand	3,669,042	3,669,042


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Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
43110	Receivables for Property Taxes				
	Less than 5 years	1,309,717	-	1,309,717	1,196,597
	More than 5 years*			-	
	Sub - total	1,309,717	-	1,309,717	1,196,597
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	1,309,717	-	1,309,717	1,196,597
43120	Receivable of Other Taxes				
	Less than 3 years	1,054,977	-	1,054,977	890,093
	More than 3 years*	-			
	Sub - total	1,054,977	-	1,054,977	890,093
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	1,054,977	-	1,054,977	890,093
43130	Receivable for Water Taxes				
	Less than 3 years	-		-	-
	More than 3 years*	528,072		528,072	500,297
	Sub - total	528,072	-	528,072	500,297
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	528,072	-	528,072	500,297
43140	Receivables for Rent				
	Less than 3 years	878,551		878,551	662,318
	More than 3 years*				
	Sub - total	878,551	-	878,551	662,318
43150	Receivables from Government				
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	3,771,317.00	-	3,771,317.00	3,249,305.00

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Schedule B-16: Prepaid Expenses

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

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010	Cash	-	-
45020	Balance with Bank - Municipal Funds	-	-
45021	Nationalised Banks	132,833,217	109,467,834
45022	Other Scheduled Banks	-	-
45023	Scheduled Co-operative Banks	-	-
45024	Post Office	-	-
	Sub-total	132,833,217	109,467,834
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	64,370,169	83,435,473
45062	Other Scheduled Banks	-	-
45063	Scheduled Co-operative Banks	-	-
45064	Post Office	-	-
	Sub-total	64,370,169	83,435,473
	Total Cash and Bank balances	197,203,386.00	192,903,307.00


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Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year(Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
46010	Loans and advances to employees	207,000	20,000	-	187,000
46020	Employee Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External	-	-	-	-
46080	Other Current Assets	-	-	-	-
	Sub -Total	207,000	20,000	-	187,000
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				-
	Total Loans, advances, and deposits	207,000	20,000	-	187,000

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

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

Schedule B-19: Other Assets

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
47010	Deposit Works	-	-
47020	Other asset control accounts	-	-
	Total Other Assets	-	-

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

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

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Beohari 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	3,000,000.00
	Assigned Revenues & Compensation	IE-2	28,751,339
	Rental Income from Municipal Properties	IE-3	708,099.00
	Fees & User Charges	IE-4	1,152,949
	Sale & Hire Charges	IE-5	350,150
	Revenue Grants, Contributions & Subsidies	IE-6	24,052,237
	Income from Investments	IE-7	-
	Interest Earned	IE-8	5,306,756.00
	Other Income	IE-9	202,821
	Total - INCOME		63,524,351.00
B	EXPENDITURE		
	Establishment Expenses	IE-10	31,431,290
	Administrative Expenses	IE-11	10,214,032
	Operations & Maintenance	IE-12	8,551,901
	Interest & Finance Expenses	IE-13	1,768.00
	Programme Expenses	IE-14	593,254
	Revenue Grants, Contributions & subsidies	IE-15	20,614,660
	Provisions & Write off	IE-16	-
	Miscellaneous Expenses	IE-17	346,411
	Depreciation		-
	Total - EXPENDITURE		71,753,316.00
C	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)</i>		(8,228,965.00)
D	Add/Less: Prior period Items (Net)	IE-18	17,369,190
E	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)</i>		9,140,225.00
F	Less: Transfer to Reserve Funds		-
G	<i>Net balance being surplus/ deficit carried over to Municipal Fund (E-F)</i>		9,140,225.00

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Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)
11001	Property tax	1,100,000
11002	Water tax	800,000
11003	Sewerage Tax	600,000
11004	Conservancy Tax	-
11005	Lighting Tax	-
11006	Education tax	-
11007	Vehicle Tax	-
11008	Tax on Animals	-
11009	Electricity Tax	-
11010	Professional Tax	-
11011	Advertisement tax	-
11012	Pilgrimage Tax	-
11013	Export Tax	-
11031	Consolidates Tax	-
11051	Octroi & Toll	-
11080	Other taxes	500,000
0	Sub-total	3,000,000
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-
	Sub-total	-
	Total tax revenue	3,000,000.00

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	1,400,000
12020	Compensation in lieu of Taxes / duties	27,351,339
12030	Compensations in lieu of Concessions	-
	Total assigned revenues & compensation	28,751,339

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Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)
13010	Rent from Civic Amenities	706,099
13020	Rent from Office Buildings	-
13030	Rent from Guest Houses	-
13040	Rent from lease of lands	2,000.00
13080	Other rents	-
	Sub-Total	
13090	Less: Rent Remission and Refunds	-
	Sub-total	
	Total Rental Income from Municipal Properties	708,099.00

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

Account Code.	Particulars	Current Year (Rs.)
14010	Empanelment & Registration Charges	-
14011	Licensing Fees	302,341
14012	Fees for Grant of Permit	-
14013	Fees for Certificate or Extract	160
14014	Development Charges	-
14015	Regularization Fees	237,972
14020	Penalties and Fines	66,781
14040	Other Fees	170,432
14050	User Charges	13,860
14060	Entry Fees	361,403
14070	Service / Administrative Charges	-
14080	Other Charges	-
	Sub-Total	1,152,949
14090	Less: Rent Remission and Refunds	-
	Sub-total	
	Total income from Fees & User Charges	1,152,949

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)
15010	Sale of Products	-
15011	Sale of Forms & Publications	181,850
15012	Sale of stores & scrap	-
15030	Sale of Others	168,300
15040	Hire Charges for Vehicles	-
15041	Hire Charges for Equipment	-
	Total Income from Sale & Hire charges - income head-wise	350,150

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Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)
16010	Revenue Grant	24,052,237
16020	Re-imbursement of expenses	-
16030	Contribution towards schemes	-
	Total Revenue Grants, Contributions & Subsidies	24,052,237.00

Schedule IE-7: Income from Investments - General Fund

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

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)
17110	Interest from Bank Accounts	5,306,756.00
17120	Interest on Loans and advances to Employees	-
17130	Interest on loans to others	-
17180	Other Interest	-
	Total - Interest Earned	5,306,756

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year (Rs.)
18010	Deposits Forfeited	-
18011	Lapsed Deposits	-
18020	Insurance Claim Recovery	-
18030	Profit on Disposal of Fixed assests	-
18040	Recovery from Employees	-
18050	Unclaimed Refund/ Liabilities	-
18060	Excess Provisions written back	-
18080	Miscellaneous Income	202,821
	Total Other Income	202,821

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Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)
21010	Salaries, Wages and Bonus	27,294,779
21020	Benefits and Allowances	3,965,279
21030	Pension	171,232
21040	Other Terminal & Retirement Benefits	-
	Total establishment expenses	31,431,290.00

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)
22010	Rent, Rates and Taxes	-
22011	Office maintenance	5,425,035
22012	Communication Expenses	41,599
22020	Books & Periodicals	5,240
22021	Printing and Stationery	477,428
22030	Traveling & Conveyance	39,534
22040	Insurance	32,827
22050	Audit Fees	-
22051	Legal Expenses	118,305
22052	Professional and other Fees	2,018,817
22060	Advertisement and Publicity	1,071,491
22061	Membership & subscriptions	-
22080	Other Administrative Expenses	983,756
	Total administrative expenses	10,214,032.00

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)
23010	Power & Fuel	953,558
23020	Bulk Purchases	2,400,000
23030	Consumption of Stores	-
23040	Hire Charges	386,800
23050	Repairs & maintenance -Infrastructure Assets	2,440,501
23051	Repairs & maintenance - Civic Amenities	21,580
23052	Repairs & maintenance - Buildings	-
23053	Repairs & maintenance - Vehicles	460,623
23054	Repairs & maintenance - Furnitures	-
23055	Repairs & maintenance - Office Equipments	252,916
23056	Repairs & maintenance - Electrical Appliances	203,146
23059	Repairs & maintenance - Others	1,432,777
23080	Other operating & maintenance expenses	-
	Total operations & maintenance	8,551,901.00

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Schedule IE-13: Interest & Finance Charges

Account	Particulars	Current Year
24010	Interest on Loans from Central Government	-
24020	Interest on Loans from State Government	-
24030	Interest on Loans from Government Bodies & Associations	-
24040	Interest on Loans from International Agencies	-
24050	Interest on Loans from Banks & Other Financial Institutions	-
24060	Other Interest	-
24070	Bank Charges	1,768.00
24080	Other Finance Expenses	-
	Total Interest & Finance Charges	1,768.00

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)
25010	Election Expenses	461,504
25020	Own Programs	131,750
25030	Share in Programs of others	-
	Total Programme Expenses	593,254

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)
26010	Grants [specify details]	20,614,660
		-
26020	Contributions [specify details]	-
		-
26030	Subsidies [specify details]	-
	Total Revenue Grants, Contributions & Subsidies	20,614,660

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	-

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Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)
		-
27110	Loss on disposal of Assets	-
27120	Loss on disposal of Investments	346,411
29010	Transfer to general activity fund	346,411
	Total Miscellaneous expenses	

Schedule IE-18: Prior Period Items (Net)

Account Code	Particulars	Current Year (Rs.)
	Income	17,369,190
18500	Income	-
18510	Taxes	-
18520	Other - Revenues	-
18530	Recovery of revenues written off	-
18540	Other income	17,369,190
	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)	17,369,190


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Beohari 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)		192,903,307				
	Operating Receipts				Operating Payments		
110	Tax Revenue	RP - 1	28,751,339.00	210	Establishment Expenses	RP - 10	29,231,290.00
120	Assigned Revenues & Compensations	RP - 2	208,099.00	220	Administrative Expenses	RP - 11	10,026,892.00
130	Rental income from Municipal Properties	RP - 3	1,152,949.00	230	Operations and Maintenance	RP - 12	8,551,901.00
140	Fees & User Charges	RP - 4	350,150.00	240	Interest & Finance Charges	RP - 13	1,768.00
150	Sale & Hire Charges	RP - 5	-	250	Programme Expenses	RP - 14	593,254.00
160	Revenue Grants, Contributions & Subsidies	RP - 6	-	260	Revenue Grants, Contributions & Subsidies	RP - 15	20,614,660.00
170	Income from Investments	RP - 7	-	270	Purchase of Stores	RP - 16	-
171	Interest Earned	RP - 8	5,306,756.00	271	Miscellaneous expenses	RP - 17	-
180	Other Income	RP - 9	202,821.00	285	Prior Period		-
185	Prior Period		17,369,190.00				
	Non-Operating Receipts-				Non-Operating Payments		
				330	Loans Received	RP - 30	-
340	Deposits Received	RP - 19	2,106,287.00	331	Refund of Deposits		-
320	Grants and contribution for specific purposes	RP - 20	41,772,311.00	35010	Other Liability	RP - 24	697,984.00
350	Other Liabilities		1,510,511.00	31150	Reserve Fund Paid	RP - 25	-
35090-01	Sale proceeds from Assets		-	32080	Grants and contribution for specific purposes Payments	RP - 27	-
35090-02	Realisation of Investment - General Fund		-	36010	Provision for expenses		-
35090-02	Realisation of Investment - Other Funds		-	410	Acquisition / Purchase of Fixed Assets	RP - 26	5,785,083.00
341	Deposit works		-	340	Deposit works		19,777,657.00
35041	Revenue Collected in Advance		-	421	Investments - General Fund		-
	Loans & Advances to Employees (recovery)				Investments - Special Fund		-
				412	Capital Work in Progress		2,147,833.00
	Other Loans & Advances (recovery)	RP - 29	-	420	Stock in hand		-
421	Investments - Other Investment		-	430	Repayment of Loans, Advances	RP - 18	-
431	Debtors(receivable)	RP - 23	2,977,988.00	430	Prepaid Expenses		-
330	Loans Received	RP - 30	20,000.00		Earmarked Fund Paid	RP - 21	-
311	Earmarked Funds		-	46010	Other Loans & Advances	RP - 29	-
310	Municipal Fund		-		Closing Balances		-
	diff. amount		-		Cash balances including Imprest Balance		
					Balances with Banks/Treasury (including in designated bank accounts)		197,203,386.00
	TOTAL		294,631,708.00		TOTAL		294,631,708.00

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