MUNICIPAL COUNCIL SIRONJ

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

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.

2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.

3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31st March 2020.

Date:-
Place:-Bhopal

For PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

Pramod K Sharma
(Partner)
Mem. No. : 076883

MUNICIPAL COUNCIL SIRONJ

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.

Audit of Expenditures

- We covered the Expenditures on the sample basis during the process of Audit.
- While checking Accountant Cash Book, all the bills and vouchers are correct according to books. However some irregularities were found during the audit of vouchers are as follows –
  - Voucher no. 796, date 28/01/20, payment of Rs. 61360/-was made to Microsoft Technology, Sironj for purchasing color printer and cartridge –

        - As per note sheet the date of tender notice was 08/01/20 but on the tender notice the date was found 01/01/20.
        - The tender notice dispatch no. was 55 but no entry was found in dispatch register in this regard.
        - Dispatch no., date and receiving signatures of respective party (Supplier) were not available on supply order.
    - Voucher no. 803, date 04/02/20, vehicle hire charges of Rs. 4000/- were paid but during the audit voucher was not found on record.
    - Voucher no. 805, date 04/02/20, vehicle hire charges were paid of Rs. 4700/-. Two bills for Rs. 2700 & 2000 were available on record. The bills were copied not original.
    - Voucher no. 807, date 04/02/20, Electricity material was purchased and paid Rs. 56052 but CMO signatures were not found on the voucher.
    - Voucher no. 841, date 18/02/20, payment of Rs. 7300/- made for repairing work of printer –
        - 3 quotations were found on record but without date.
        - Tender notice was found without dispatch no., date and tender call date.
        - Dispatch no., date, CMO signatures were not found on work order.
    - Voucher serial numbers from 453 to 551 were not mentioned in cash book.
    - Diesel bills were found without vehicle details.
- No mistake was found in monthly balance of the Cash Book.
- 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 about accounts department are as follows -

- Consolidated opening and closing balances were found for all the accounts maintained in the cash book. Separate account wise balances were not mentioned.
- CMO and Accountant's seal was not found on cash book from 11/06/19 to year end.
- No any FDR was made by the ULB.
- BRSs were not prepared.
- Grant Register was not issued by the store department because seal and signatures of store keeper & CMO, council stamp, page certification were not found on the register.
- CMO verification and accountant's signatures were not available in the register for the whole year.
- EMD & SD registers should be maintained by the ULB.

Store Department

- Since last year's store records were not available so we are unable to comment upon the opening balances of the materials.
- Seal & signatures of Store keeper and CMO, council stamp and page certification were not found on the Hand pump store register. Stationery store register had also same irregularities except council stamp.
- Many times Recipient's signature were not available in the register such as page no. 16, 32 and 64.
- The issue date on the cash book was 01/04/19 but store records had no entry in this regard.
- Diesel register was found only with CMO seal and council stamp.
- Dispatch register was found without necessary aspects except council stamp regarding issue from store department.
- All the store registers were found without CMO verification and signatures of store keeper for the whole year.
- Fixed Assets Register was not found during the audit.
- 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.
- We have not been provided all the revenue records so we are unable to comment upon all the revenue sources.

Sanitation Department

- The records regarding usage of materials, chemicals issued from store department were maintained and necessary suggestions have been given to keep records better.
- 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.
- Proper record of chemical usage should be maintained.

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 not followed by the ULB.

Establishment Department

- Charge list or register was not maintained by the ULB.

Audit of FDR

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

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.
- As per page no. 66 of Grant Register, there was no opening balance and income during the year under the grant head "Vidhayak/Sansad Nidhi" but yet expenses were made.
- Totaling and closing balances were written with pencil.
- 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.

Chartered Accountant

Pramod Kumar Sharma
(Partner)

Balance Sheet of Municipal Council Sironj
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	(6,19,32,481.55)	-	(5,67,16,315)
	Earmarked Funds	B-2	-		-
	Reserves	B-3	22,00,94,933.00		**22,00,94,933**
	Total Reserve & Surplus			**15,81,62,451.45**	**16,33,78,618**
A2	**Grants, Contributions for specific purposes**	B-4		**18,90,78,040.00**	14,32,90,448
A3	**Loans**				
	Secured loans	B-5		83,42,994.00	85,14,348
	Unsecured loans	B-6		-	-
	Total Loans			**83,42,994.00**	**85,14,348**
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)			**35,55,83,485**	**31,51,83,414**
B	APPLICATION OF FUNDS				
B1	**Fixed Assets**	B-11			
	Gross Block		68,25,56,390.64		68,11,43,680
	Less: Accumulated Depreciation		61,84,21,947.19		61,84,21,947
	Net Block		6,41,34,443.45		**6,27,21,732**
	Capital work-in-progress		12,53,46,462	12,53,46,462	9,14,28,352
	Total Fixed Assets			**18,94,80,905.45**	**15,41,50,084**
B2	**Investments**				
	Investment - General Fund	B-12		-	-
	Investment - Other Funds	B-13		63,88,490.00	63,88,490
	Total Investments			**63,88,490.00**	**63,88,490**
B3	**Current assets, loans & advances**				
	Stock in hand (Inventories)	B-14	13,72,170	-	5,47,016
	Sundry Debtors (Receivables)	B-15	1,03,37,498.00		
	Gross amount outstanding		-	1,17,09,668	
	Less: Accumulated provision against bad and doubtful Receivables		-	-	1,31,72,056
	Prepaid expenses	B-16		-	-
	Cash and Bank Balances	B-17	13,92,47,687.00	13,92,47,687	14,25,64,436
	Loans, advances and deposits	B-18	-	3,76,72,170	3,64,78,773
	Total Of Curent Assets			**18,86,29,525**	**19,27,62,281**
B4	**Current Liabilities and Provisions**				
	Deposits received	B-7	2,89,15,435	2,89,15,435	2,88,37,925
	Deposit works	B-8	-	-	-
	Other liabilities (Sundry Creditors)	B-9	-	-	92,79,516
	Provisions	B-10	-	-	-
	Total Current Liabilities			**2,89,15,435**	**3,81,17,441**
B5	**Net Current Assets [Sub Total (B3) - Sub Total (B4)]**			**15,97,14,090**	**15,46,44,840**
C	**Other Assets**	B-19		-	-
D	**Miscellaneous Expenditure (to the extent not written off)**	B-20		-	-
	TOTAL: APPLICATION OF FUNDS (B1+B2+B5+C+D)			**35,55,83,485**	**31,51,83,414**

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

as on 31st March 2020

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account	Total
310	**Balance as per last account**					(5,67,16,315)	(5,67,16,315)
	Additions during the year					-	
31090-02	• Surplus for the year					9,14,861	9,14,861
	• Transfers					-	-
	Total (Rs.)	-	-	-	-	(5,58,01,454)	(5,58,01,454)
	Deductions during the year						
	• Deficit for the year					61,31,028	61,31,028
	• Transfers					-	-
	Total (Rs.)	-	-	-	-	61,31,028	61,31,028
310	**Balance at the end of the current year**	-	-	-	-	(6,19,32,482)	(6,19,32,482)

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

Particulars	Special Fund 1	Special Fund 2	Sanchit Nidhi	Pension Fund	General Provident fund	Total
(a) Opening Balance	-		-		-	-
(b) Additions to the Special						
• Transfer from Municipal Fund						-
• Interest/Dividend earned on						-
• Profit on disposal of Special Fund						
•Appreciation in Value of Special						-
•Other addition (Specify nature)						-
Total (b)	-	-	-	-	-	-
(c) Payments out of funds						
[I] Capital expenditure on						
• Fixed Asset						-
• Others						-
[II] Revenue Expenditure on						
• Salary, Wages and allowances 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 +	-	-	-	-	-	-

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	5,40,45,898	-	5,40,45,898	-	5,40,45,898.00
31211	Capital Reserve	-	-	-		-
31220	Borrowing Redemption			-		-
31230	Special Funds (Utilised)	16,44,93,405		16,44,93,405		16,44,93,405
31240	Statutory Reserve			-		-
31250	General Reserve	15,55,630	-	15,55,630.00		15,55,630.00
31260	Revaluation Reserve			-		-
	Total Reserve funds	22,00,94,933.00	-	22,00,94,933.00	-	22,00,94,933.00

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	5,08,26,274	9,24,64,174	-		-	14,32,90,448
(b) Additions to the Grants *	-	-	-	-	-	
• Grant received during the year	2,34,81,000	4,72,27,406	-	-	-	7,07,08,406
• Interest/Dividend earned on Grant	-	-	-	-	-	-
• Profit on disposal of Grant	-	-	-	-	-	-
• Appreciation in Value of Grant	-	-	-	-	-	-
• Other addition (Specify nature)	-	-	-	-	-	-
Total (b)	2,34,81,000	4,72,27,406	-	-	-	7,07,08,406
Total (a + b)	7,43,07,274	13,96,91,580	-	-	-	21,39,98,854
(c) Payments out of funds			-	-	-	
• Capital expenditure on Fixed	-	2,49,20,814	-	-	-	2,49,20,814
• Capital Expenditure on Other			-	-	-	-
• Revenue Expenditure on			-	-	-	
o Salary, Wages, allowances etc.			-	-	-	-
o Rent			-	-	-	-
• Other:	-	-	-	-	-	-
o Loss on disposal of Grant			-	-	-	-
o Grants Refunded			-	-	-	-
• Other administrative charges			-	-	-	-
Total (c)	-	2,49,20,814	-	-	-	2,49,20,814
Net balance at the year end (a+b)-	7,43,07,274	11,47,70,766	-	-	-	18,90,78,040

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	83,42,994	85,14,348
33060	Other Term Loans		
33070	Bonds & debentures		
33080	Other Loans		
	Total Secured Loans	83,42,994	85,14,348

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	-	-

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	7,59,116	6,81,606
34020	From Revenues	2,81,56,319	2,81,56,319
34030	From staff	-	-
34080	From Others	-	-
	Total deposits received	2,89,15,435	2,88,37,925

Schedule B-8: Deposits Works

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

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors	-	-
35011	Employee Liabilities	-	86,39,405
35012	Interest Accrued and Due	-	-
35020	Recoveries Payable	-	25,480
35030	Government Dues Payable	-	-
35040	Refunds Payable	-	-
35041	Advance Collection of Revenues	-	-
35080	Others	-	6,14,631
	Total Other liabilities (Sundry Creditors)	-	92,79,516

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	-	-

Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deduction s during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductio ns 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**	49,89,168	-	-	**49,89,168**	-	-	-	-	**49,89,168**	
41011	**Lack & Pond**	-	-	-	-	-	-	-			
41020	**Buildings**	7,76,71,902.64	-	-	**7,76,71,902.64**	**4,18,75,898**	-	-	**4,18,75,897.69**	**3,57,96,005**	
	Infrastructure Assets	-	-	-	-	-	-	-			
41030	• Roads and Bridges	21,23,19,708	-	-	**21,23,19,708**	**23,32,38,166**	-	-	**23,32,38,165.50**	**(2,09,18,458)**	
41030	Bridges, Culverts & Flyovers	-	-	-	-	-	-	-	-	-	
41031	• Sewerage and drainage	28,69,71,388	-	-	**28,69,71,388**	**30,25,13,091**	-	-	**30,25,13,091.00**	**(1,55,41,703)**	
41032	• Water ways	2,37,81,971	-	-	**2,37,81,971**	**18,13,115**	-	-	**18,13,115.00**	**2,19,68,856**	
41033	• Public Lighting	1,07,17,748	-	-	**1,07,17,748**	**10,93,254**	-	-	**10,93,254.00**	**96,24,494**	
	Lakes and Ponds	-	11,50,951	-	**11,50,951**	-	-	-		**11,50,951**	
	Other assets	-	-	-	-	-	-	-			
41034	Sanitation &SWM	-	-	-	-	-	-	-			
41040	• Plants & Machinery	2,73,84,854	-	-	**2,73,84,854**	**2,99,76,689**	-	-	**2,99,76,689.00**	**(25,91,835)**	
41050	• Vehicles	1,10,49,714	-	-	**1,10,49,714**	**66,07,081**	-	-	**66,07,081.00**	**44,42,633**	
41060	• Office & other equipment	3,70,591	1,37,260	-	**5,07,851**	**37,059**	-	-	**37,059.00**	**4,70,792**	
41070	• Furniture, fixtures, fittings and electrical appliances	23,21,666	1,24,500	-	**24,46,166**	**8,85,534**	-	-	**8,85,534.00**	**15,60,632**	
4180	• Other fixed assets	2,35,64,969	-	-	**2,35,64,969**	**3,82,061**	-	-	**3,82,061.00**	**2,31,82,908**	
	Total	**68,11,43,680**	**14,12,711**	-	**68,25,56,390.64**	**61,84,21,947**	-	-	**61,84,21,947.19**	**6,41,34,443**	-
41210	Work-in-progress	9,14,28,352	3,39,18,110	-	**12,53,46,462**				-	**12,53,46,462**	
	Total	**77,25,72,032**	**3,53,30,821.00**	-	**80,79,02,852.64**	**61,84,21,947**	-	-	**61,84,21,947.19**	**18,94,80,905**	-

Schedule B-12: Investments - General Funds

as on 31st March 2020

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

Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs)
42110	• Central Government Securities	-		-	-
42120	• State Government Securities			-	-
42130	• Debentures and Bonds			-	-
42140	• Preference Shares			-	-
42150	• Equity Shares			-	-
42160	• Units of Mutual Funds			-	-
42180	• Other Investments		-	63,88,490	63,88,490
42190	• Accumaletes Provison			-	-
	Total of Investments Other Fund		-	63,88,490	63,88,490

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
43010	Stores	5,47,016	5,47,016
43020	Loose Tools	-	-
43080	Others	8,25,154	-
	Total Stock in hand	13,72,170	5,47,016

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	28,44,935	-	28,44,935	33,04,619
	More than 5 years*			-	
	Sub - total	28,44,935	-	28,44,935	33,04,619
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	**28,44,935**	-	**28,44,935**	**33,04,619**
43120	**Receivable of Other Taxes**				
	Less than 3 years	-	-	-	5,35,428
	More than 3 years*	-			
	Sub - total	-	-	-	5,35,428
	Less: State Government Cesses/Levies in Taxes - Control Accounts	31,975		31,975	
	Net Receivables of Fee & User charges Taxes	**(31,975)**	-	**(31,975)**	**5,35,428**
43130	**Receivable for Water Taxes**				
	Less than 3 years	6,97,702		6,97,702	25,05,173
	More than 3 years*				
	Sub - total	6,97,702	-	6,97,702	25,05,173
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	**6,97,702**	-	**6,97,702**	**25,05,173**
43140	**Receivables for Other Source**				
	Less than 3 years	5619784		56,19,784	5619784
	More than 3 years*				
	Sub - total	**56,19,784**	-	**56,19,784**	**56,19,784**
43150	**Receivables from Control Account**				
		12,07,052		12,07,052	12,07,052
	Sub - total	**12,07,052**	-	**12,07,052**	12,07,052
	Total of Sundry Debtors (Receivables)	**1,03,37,498.00**	-	**1,03,37,498.00**	**1,31,72,056.00**

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	11,83,02,698	14,25,64,436
45022	Other Scheduled Banks	-	-
45023	Scheduled Co-operative Banks	-	-
45024	Post Office	-	-
	Sub-total	11,83,02,698	14,25,64,436
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	**2,09,44,989**	
45063	Scheduled Co-operative Banks		
45064	Post Office		
	Sub-total	**2,09,44,989**	-
	Total Cash and Bank balances	**13,92,47,687.00**	**14,25,64,436.00**

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	5,35,100	-	23,80,000	29,15,100
46020	Employee Provident Fund Loans	-	-		-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	3,59,15,347	11,86,603	-	3,47,28,744
46060	Deposit with External	10.020	-	-	10,020
46080	Other Current Assets	18,306	-	-	18,306
	Sub -Total	3.64.78.773	11.86.603	23.80.000	3.76.72.170
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				-
	Total Loans, advances, and deposits	3,64,78,773	11,86,603	23,80,000	3,76,72,170

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	-	-

Sironj 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)		14,25,64,436				
	Operating Receipts				**Operating Payments**		
110	Tax Revenue	RP - 1	4,00,15,203.00	210	Establishment Expenses	RP - 10	57,60,384.00
120	Assigned Revenues & Compensations	RP - 2	2,04,90,983.00	220	Administrative Expenses	RP - 11	60,77,579.00
130	Rental income from Municipal Properties	RP - 3	16,64,373.00	230	Operations and Maintenance	RP - 12	1,67,81,984.00
140	Fees & User Charges	RP - 4	41,93,141.00	240	Interest & Finance Charges	RP - 13	2,49,194.00
150	Sale & Hire Charges	RP - 5	6,30,485.00	250	Programme Expenses	RP - 14	18,90,862.00
160	Revenue Grants, Contributions & Subsidies	RP - 6	-	260	Revenue Grants, Contributions & Subsidies	RP - 15	64,87,734.00
170	Income from Investments	RP - 7	79,090.00	270	Purchase of Stores	RP - 16	-
171	Interest Earned	RP - 8	41,375.00	271	Miscellaneous expenses	RP - 17	-
180	Other Income	RP - 9	26,98,933.00	285	Prior Period		-
185	Prior Period		-				
	Non-Operating Receipts-				**Non-Operating Payments**		
				330	Loans Received	RP - 30	1,71,354.00
340	Deposits Received	RP - 19	1,34,750.00	331	Refund of Deposits		-
320	Grants and contribution for specific purposes	RP - 20	7,07,08,406.00	350	Payment to Sundry Creditors	RP - 24	10,29,21,469.00
350	Other Liabilities		22,90,567.00	311	Reserve Fund Paid	RP - 25	-
35090-01	Sale proceeds from Assets		-	320	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	-
341	Deposit works		-	340	Deposit works		57,240.00
35041	Revenue Collected in Advance		-	421	Investments - General Fund		-
	Loans & Advances to Employees (recovery)				Investments - Special Fund		-
	Other Loans & Advances (recovery)	RP - 29	-	420	Stock in hand		1,89,785.00
421	Investments - Other Investment		-	430	Repayment of Loans, Advances	RP - 18	-
431	Debtors(receivable)	RP - 23	28,34,558.00	430	Prepaid Expenses		-
330	Loans Received	RP - 30	-		Earmarked Fund Paid	RP - 21	-
311	Earmarked Funds		-	46010	Other Loans & Advances	RP - 29	23,80,000.00
310	Municipal Fund		(61,31,028.00)		Closing Balances		-
	diff. amount (bank closing balance)		3,50,84,508.00		Cash balances including Imprest Balance		
					Balances with Banks/Treasury (including in designated bank accounts)		17,43,32,195.00
	TOTAL		31,72,99,780.00		TOTAL		31,72,99,780.00

Date :
Place :

FOR PRAMOD K. SHARMA & CO,
Chartered Accountant

CA Pramod K. Sharma
(Partner)

Sironj 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	1,000.00
11002	Water Tax	4,17,255.00
11003	Sewerage Tax	5,06,592.00
11005	Lighting Tax	-
11006	Education Tax	18,505.00
11011	Advertisement Tax	-
11010	professional tax	-
11012	Pilgrimage Tax	-
11013	Export Tax	2,28,125.00
11051	Octroi & Toli	38797366
11080	Other Taxes	46,360.00
11090	Tax	-
	Total Tax Revenue	**4,00,15,203.00**

Schedule RP - 2: Assigned Revenues & Compensation

Account Code	Particulars	Current year 2019-20 (Rs.)
12010	Taxes and Duties collected by others	17,86,051.00
12020	Compensation in lieu of Taxes / duties	1,87,04,932.00
12030	Compensations in lieu of Concessions	-
	Total Asigned Revenues & Compensation	**2,04,90,983.00**

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)	16,64,373.00
13020	Rent from Office Buildings	-
13030	Rent from Guest Houses	-
13040	Rent from lease of lands	-
13080	Other rents	-
	Sub-Total	**16,64,373.00**
13090	Less: Rent Remission and Refunds	-
	Sub-total	**-**
	Total Rental Income from Municipal Properties	**16,64,373.00**

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

Account Code.	Particulars	Current year 2019-20 (Rs.)
14010	Empanelment & Registration Charges	-
14011	Licensing Fees	1,73,008.00
14012	Fees for Grant of Permit	-
14013	Fees for Certificate or Extract	80,884.00
14014	Development Charges	-
14015	Regularization Fees	6,34,240.00
14020	Penalties and Fines	16,679.00
14040	Other Fees	32,65,325.00
14050	User Charges	22,930.00
14060	Entry Fees	-
14070	Service / Administrative Charges	-
14080	Other Charges	75.00
	Sub-Total	**41,93,141.00**
14090	Less: Rent Remission and Refunds	-
	Sub-total	**-**
	Total Income from Fees & User Charges	**41,93,141.00**

Schedule RP - 5: Sale & Hire Charges

Account Code	Particulars	Current year 2019-20 (Rs.)
15010	Sale of Products	-
15011	Sale of Forms & Publications	6,29,485.00
15012	Sale of stores & scrap	-
15030	Sale of Others	-
15040	Hire Charges for Vehicles	1,000.00
15041	Hire Charges for Equipment	-
	Total Income from Sale & Hire charges - Income head-wise	**6,30,485.00**

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)	79,090.00
17020	Dividend	-
17030	Income from projects taken up on commercial basis	-
17040	Profit in Sale of Investments	-
17080	Others	-
	Total Income from Investments	**79,090.00**

Schedule RP - 8: Interest Earned

Account Code	Particulars	Current year 2019-20 (Rs.)
17110	Interest from Bank Accounts	41,375.00
17120	Interest on Loans and advances to Employees	-
17130	Interest on loans to others	
17180	Other Interest	
	Total - Interest Earned	**41,375.00**

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	-
18030	Profit on Disposal of Fixed assests	-
18040	Recovery from Employees	-
18050	Unclaimed Refund/ Liabilities	26,97,885.00
18060	Excess Provisions written back	-
18080	Miscellaneous Income	1,048.00
	Total Other Income	**26,98,933.00**

Schedule RP -10: Establishment Expenses

Account Code	Particulars	Current year 2019-20 (Rs.)
21010	Salaries, Wages and Bonus	3,54,297.00
21020	Benefits and Allowances	38,41,047.00
21030	Pension	15,65,040.00
21040	Other Terminal & Retirement Benefits	-
	Total Establishment Expenses	**57,60,384.00**

Schedule RP -11: Administrative Expenses

Account Code	Particulars	Current year 2019-20 (Rs.)
22010	Rent, Rates and Taxes	-
22011	Office maintenance	1,11,638.00
22012	Communication Expenses	86,574.00
22020	Books & Periodicals	40,542.00
22021	Printing and Stationery	4,72,937.00
22030	Traveling & Conveyance	28,77,782.00
22040	Insurance	2,08,238.00
22050	Audit Fees	68,250.00
22051	Legal Expenses	4,30,240.00
22052	Professional and other Fees	6,73,282.00
22060	Advertisement and Publicity	10,47,025.00
22061	Membership & subscriptions	-
22080	Other Administrative Expenses	61,071.00
	Total Administrative Expenses	**60,77,579.00**
	Less:- Administrative Income	-
	Net Administrative Expenses	**60,77,579.00**

Schedule RP - 12: Operations & Maintenance

Account Code	Particulars	Current year 2019-20 (Rs.)
23010	Power & Fuel	98,00,670.00
23020	Bulk Purchases	10,93,752.00
23030	Consumption of Stores	24,48,673.00
23040	Hire Charges	1,19,905.00
23050	Repairs & maintenance -Infrastructure Assets	9,17,028.00
23051	Repairs & maintenance - Civic Amenities	6,50,175.00
23052	Repairs & maintenance - Buildings	38,350.00
23053	Repairs & maintenance - Vehicles	6,56,355.00
23054	Repairs & maintenance - Furnitures	2,000.00
23055	Repairs & maintenance - Office Equipments	64,452.00
23056	Repairs & maintenance - Electrical Appliances	5,04,692.00
23059	Repairs & maintenance - Others	41,353.00
23080	Other operating & maintenance expenses	4,44,579.00
	Total Operations & Maintenance Expenses	**1,67,81,984.00**

Schedule RP - 13: Interest & Finance Charges

Account Code	Particulars	Current year 2019-20 (Rs.)
24010	Interest on Loans from Central Government	72,422.00
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	1,71,633.00
24060	Other Interest	-
24070	Bank Charges	5,139.00
24080	Other Finance Expenses	-
	Sub-Total	**2,49,194.00**
	Less: - Bank Charges	-
	Total Interest & Finance Charges	**2,49,194.00**

Schedule RP - 14: Programme Expenses

Account Code	Particulars	Current year 2019-20 (Rs.)
25010	Election Expenses	18,90,862.00
25020	Own Programs	-
25030	Share in Programs of others	-
	Total Programme Expenses	**18,90,862.00**

Schedule Rp - 15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current year 2019-20 (Rs.)
26010	Grants [specify details]	22,00,000.00
26020	Contributions [specify details]	42,87,734.00
26030	Subsidies [specify details]	-
	Total Revenue Grants, Contributions & Subsidies	**64,87,734.00**

Schedule RP - 16: Store Purchased

Account Code	Particulars	Current year 2019-20 (Rs.)
430100	Stores	1,89,785.00
	Total Stores Purchased	1,89,785.00

Schedule RP - 17: Miscellaneous expenses

Account Code	Particulars	Current year 2019-20 (Rs.)
2716001	Penality 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	1,34,750.00
3401011	With Held & SD	-
3402000	Revenue Deposit	-
3408000	Other Deposit	-
	Total	**1,34,750.00**
	Less - Deposit Rec. EMD & SD	-
	Net Deposits Recevied	**1,34,750.00**

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

Account Code	Particulars	Current year 2019-20 (Rs.)
320100	Grant from Central Government	2,34,81,000.00
320200	Grant from State Government	4,72,27,406.00
320300	Grant from Other Govt. Agencies	-
	Other Grant	-
	Total	**7,07,08,406.00**
	Less - Grants	-
	Net Grant & Contribution for Specific Purpose Received	**7,07,08,406.00**

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 oor 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	459,684.00
4313000	Fees & User Charges	1,807,471.00
4314000	Other Sources	-
4312005	Other Taxes	567,403.00
4315000	Receivable from Govt.	-
	Total Realisation form Debtors	**2,834,558.00**

Schedule RP - 24: Payment to Sundry Creditors

Account Code	Particulars	Current year 2019-20 (Rs.)
3501000	Creditors	38,378,133.00
3501100	Employee Liabilities	51,531,128.00
3501300	Telephone bill outstanding	-
3501302	Electricity bill outstanding	-
3502000	Recoveries Payable	12,715,681.00
3503000	Govt. Dues Payable	-
3504100	Advance collection of revenue	296,527.00
3508000	Other Miscellaneous	-
3501031	Lok Swasthya Yantriki Vibhag (PHE)	-
	Total Payment to Creditors	**102,921,469.00**

Schedule RP - 25: Reserve Funds Paid

Account Code	Particulars	Current year 2019-20 (Rs.)
3115000	General Fund	-

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	-
4120000	Less:- Receipt	-
	Assets from Specific Grant	-
	Assets from Special Fund	-
	Total Acquisition/Purchase of Fixed Assets	-

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	23,80,000.00
4604000	Advances to Suppliers & Cntractors	-
4608000	TDS on Interest (FDRs)	-
	Other Recevable	-
	Sub-Total	23,80,000.00
	Less:- Advances to Employee	-
	Net Loans & Advances	23,80,000.00

Schedule RP - 30 Loan Received

Account Code	Particulars	Current year 2019-20 (Rs.)
33020	Loan from State Government	-
33030	Loan From Other Financial Institutions	1,71,354.00
33050	Loan From Bank and Other Financial Institutions	-
	Total Loan Repaid	**1,71,354.00**

Sironj Nagar 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	4,00,15,203.00
	Assigned Revenues & Compensation	IE-2	4,54,11,797
	Rental Income from Municipal Properties	IE-3	16,64,373.00
	Fees & User Charges	IE-4	41,93,141
	Sale & Hire Charges	IE-5	6,30,485
	Revenue Grants, Contributions & Subsidies	IE-6	-
	Income from Investments	IE-7	79,090
	Interest Earned	IE-8	41,375.00
	Other Income	IE-9	26,98,933
	Total - INCOME		**9,47,34,397.00**
B	**EXPENDITURE**		
	Establishment Expenses	IE-10	5,87,27,601
	Administrative Expenses	IE-11	65,50,873
	Operations & Maintenance	IE-12	1,95,05,664
	Interest & Finance Expenses	IE-13	2,49,194.00
	Programme Expenses	IE-14	22,98,470
	Revenue Grants, Contributions & subsidies	IE-15	64,87,734
	Provisions & Write off	IE-16	-
	Miscellaneous Expenses	IE-17	-
	Depreciation		-
	Total - EXPENDITURE		**9,38,19,536.00**
C	***Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)***		9,14,861.00
D	Add/Less: Prior period Items (Net)	IE-18	-
E	***Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)***		9,14,861.00
F	**Less: Transfer to Reserve Funds**		-
G	***Net balance being surplus/ deficit carried over to Municipal Fund (E-F)***		**9,14,861.00**

FOR PRAMOD K. SHARMA & Co.
Chartered Accountant

Date :
Place :

CA PRAMOD K. SHARMA
(Partner)

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)
11001	Property tax	1,000
11002	Water tax	4,17,255
11003	Sewerage Tax	5,06,592
11004	Conservancy Tax	-
11005	Lighting Tax	-
11006	Education tax	18,505
11007	Vehicle Tax	-
11008	Tax on Animals	-
11009	Electricity Tax	-
11010	Professional Tax	-
11011	Advertisement tax	-
11012	Pilgrimage Tax	-
11013	Export Tax	2,28,125
11031	Consolidates Tax	-
11051	Octroi & Toll	3,87,97,366
11080	Other taxes	46,360
0	**Sub-total**	**4,00,15,203**
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-
	Sub-total	-
	Total tax revenue	**4,00,15,203.00**

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	17,86,051
12020	Compensation in lieu of Taxes / duties	4,36,25,746
12030	Compensations in lieu of Concessions	-
	Total assigned revenues & compensation	**4,54,11,797**

Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)
13010	Rent from Civic Amenities	16,64,373
13020	Rent from Office Buildings	-
13030	Rent from Guest Houses	-
13040	Rent from lease of lands	-
13080	Other rents	-
	Sub-Total	
13090	Less: Rent Remission and Refunds	-
	Sub-total	
	Total Rental Income from Municipal Properties	**16,64,373.00**

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

Account Code.	Particulars	Current Year (Rs.)
14010	Empanelment & Registration Charges	-
14011	Licensing Fees	1,73,008
14012	Fees for Grant of Permit	-
14013	Fees for Certificate or Extract	80,884
14014	Development Charges	-
14015	Regularization Fees	6,34,240
14020	Penalties and Fines	16,679
14040	Other Fees	32,65,325
14050	User Charges	22,930
14060	Entry Fees	-
14070	Service / Administrative Charges	-
14080	Other Charges	75
	Sub-Total	**41,93,141**
14090	Less: Rent Remission and Refunds	
	Sub-total	-
	Total income from Fees & User Charges	**41,93,141**

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)
15010	Sale of Products	-
15011	Sale of Forms & Publications	6,29,485
15012	Sale of stores & scrap	-
15030	Sale of Others	-
15040	Hire Charges for Vehicles	1,000
15041	Hire Charges for Equipment	-
	Total Income from Sale & Hire charges - income head-wise	6,30,485

Schedule IE-6: Revenue Grants, Contributions & Subsidies

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

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year (Rs.)
17010	Interest on Investments	79,090.00
17020	Dividend	-
17030	Income from projects taken up on commercial basis	-
17040	Profit in Sale of Investments	-
17080	Others	-
	Total Income from Investments	79,090.00

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)
17110	Interest from Bank Accounts	41,375.00
17120	Interest on Loans and advances to Employees	-
17130	Interest on loans to others	-
17180	Other Interest	-
	Total - Interest Earned	41,375

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	26,97,885
18060	Excess Provisions written back	-
18080	Miscellaneous Income	1,048
	Total Other Income	26,98,933

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)
21010	Salaries, Wages and Bonus	5,33,21,514
21020	Benefits and Allowances	38,41,047
21030	Pension	-
21040	Other Terminal & Retirement Benefits	15,65,040
	Total establishment expenses	5,87,27,601.00

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)
22010	Rent, Rates and Taxes	-
22011	Office maintenance	1,55,064
22012	Communication Expenses	93,592
22020	Books & Periodicals	99,727
22021	Printing and Stationery	4,98,251
22030	Traveling & Conveyance	31,50,350
22040	Insurance	2,08,238
22050	Audit Fees	68,250
22051	Legal Expenses	4,48,240
22052	Professional and other Fees	6,73,282
22060	Advertisement and Publicity	10,92,608
22061	Membership & subscriptions	-
22080	Other Administrative Expenses	63,271
	Total administrative expenses	65,50,873.00

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)
23010	Power & Fuel	1,01,00,179
23020	Bulk Purchases	11,09,880
23030	Consumption of Stores	24,81,673
23040	Hire Charges	2,30,955
23050	Repairs & maintenance -Infrastructure Assets	23,90,196
23051	Repairs & maintenance - Civic Amenities	7,90,119
23052	Repairs & maintenance - Buildings	1,03,529
23053	Repairs & maintenance - Vehicles	7,58,619
23054	Repairs & maintenance - Furnitures	2,000
23055	Repairs & maintenance - Office Equipments	65,352
23056	Repairs & maintenance - Electrical Appliances	9,87,230
23059	Repairs & maintenance - Others	41,353
23080	Other operating & maintenance expenses	4,44,579
	Total operations & maintenance	1,95,05,664.00

Schedule IE-13: Interest & Finance Charges

Account	Particulars	Current Year
24010	Interest on Loans from Central Government	72,422
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	1,71,633
24060	Other Interest	-
24070	Bank Charges	5,139.00
24080	Other Finance Expenses	-
	Total Interest & Finance Charges	2,49,194.00

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)
25010	Election Expenses	-
25020	Own Programs	22,98,470
25030	Share in Programs of others	-
	Total Programme Expenses	22,98,470

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)
26010	**Grants [specify details]**	22,00,000
26020	**Contributions [specify details]**	42,87,734
26030	**Subsidies [specify details]**	-
	Total Revenue Grants, Contributions & Subsidies	64,87,734

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)	-

RE IS. D/ 3ST RA TS EI FC RE PC IN G C IA DI P/ RA FC FI AI CI/ Y AR 01! 20

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

Sr No	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
1	Audit of Revenue	Receipts in Rs.				
		2018-19	2019-20	% of Growth		
	A. REVENUE COLLECTION					
a.	Property Tax	21,91,232	4,60,684.00	-78.98%	Tax collection has decreased poorly	Council Should take strict action for removing this poorness in collection of revenue.
b.	Consolidated Tax	2,35,852	5,06,592.00	114.79%	Tax collection has increased with a good rate	Council Should keep efforts to maintain such a good growth rate in collection of revenue.
c.	Devlopment Tax	3,28,188	-	-100.00%	Tax collection has decreased upto zero collection	Council Should take strict action for removing this poorness in collection of revenue and must generate the revenue.
d.	Education Cess	-	18,505.00	-	Tax collection has increased with a good rate	Council Should keep efforts to maintain such a good growth in collection of revenue.
	TOTAL (A)	27,55,272	9,85,781			
	B. NON REVENUE COLLECTION					
a.	Rent of Land & Buliding	24,94,032.00	16,64,373.00	-33.27%	Rent collection has decreased.	Council Should take strict action for removing this negativity in collection of revenue.
b.	Water Tax	30,13,661	4,17,255	-86.15%	Tax collection has decreased poorly	Council Should take strict action for removing this negativity in collection of revenue.
c.	Solid Wastage Management	-	-			
d.	Other Fees & Taxes	26,28,849	65,28,331	148.33%	Tax collection has increased with a good rate	Council Should keep efforts to maintain such a good growth rate in collection of revenue.
	TOTAL (B)	81,36,542	86,09,959			
	GRANT TOTAL (A) + (B)	1,08,91,814.00	95,95,740.00			

Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	1. Expenditures were made with the competent authority 2. Some bills & Vouchers found during the audit were not maintained properly.	1.Some bills were found with a few irregularities which were suggested for rectification and for paying attention in future in regard of bills and vouchers. **{For more details Refer Observation sheet}**	Council should properly maintain the bills and vouchers 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.	1. Grant Register was prepared. 2. 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 that there was no FDR in the ULB.	No Observation	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/quotations which were found during the audit have followed tendering procedures.	As per our observation, ULB has followed proper tendering process but some irregularities found. **{For more details Refer Observation sheet}**	Proper Files/Records should be maintained for Tenders & Bids.

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 apporved 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.	221.43%	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	27.30%	Due to non availability of proper bifurcated figures of capital expenditures, it is assumed that "Creditors" showing in R&P A/c are capital expenditures.	The capital expenditures are slightly low in comparasion of Total expenditures, Council should make policies to increase the percentage of capital expenditures sothat council can have more valuable assets.

Date :
Place : Bhopal

For Pramod K. Sharma & co.
Chartered Accountant

Pramod Sharma
(Partner)
Mem. No. : 076883