# AUDIT REPORT

## For the Financial Year 2023-24

# NAGAR PALIKA PARISHAD ALIRAJPUR

## DISTRICT: ALIRAJPUR (M.P.)

MP Urban Local Body, Alirajpur

**BALANCE SHEET**

As at 31 March 2024

| | Particulars | Sch No. | Current year (Rs) | | | Previous year (Rs) | | |
|---|---|---|---|---|---|---|---|---|
| A | **SOURCES OF FUNDS** | | | | | | | |
| A1 | **Reserves and Surplus** | | | | | | | |
| | Municipal (General) Fund | B-1 | | 72,593,781.14 | | | 71,424,340.33 | |
| | Earmaked Funds | B-2 | | 13,745,711.91 | | | 13,235,934.91 | |
| | Reserves | B-3 | | 46,271,242.13 | | | 67,979,495.17 | |
| | **Total Reserves and Surplus** | | | | 132,610,735.18 | | | 152,639,770.41 |
| A2 | **Grants,Contribution for Specific Purpose** | B-4 | | | 55,777,565.31 | | | 51,940,121.31 |
| A3 | Loans | | | | | | | |
| | Secured loans | B-5 | | 57,481,974.00 | | | 59,206,429.00 | |
| | Unsecured loans | B-6 | | 0.00 | | | 0.00 | |
| | **Total Loans** | | | | 57,481,974.00 | | | 59,206,429.00 |
| | **TOTAL SOURCES OF FUNDS [A1 - A3]** | | | | **245,870,274.49** | | | **263,786,320.72** |
| B | **APPLICATION Of FuNDS** | | | | | | | |
| B1 | **Fixed Assets** | B-11 | | | | | | |
| | Gross Block | | 416,839,180.85 | | | 414,676,909.85 | | |
| | Less:Acumulated Depreciation | | 246,221,488.66 | | | 214,795,763.62 | | |
| | Net Block | | | 170,617,692.19 | | | 199,881,146.23 | |
| | Capital Work-in-Progress | | | 36,711,676.00 | | | 29,156,475.00 | |
| | **Total Fixed Assets** | | | | 207,329,368.19 | | | 229,037,621.23 |
| B2 | **Investments** | | | | | | | |
| | Investment- General Fund | B-12 | | 0.00 | | | 0.00 | |
| | Investment-Other Funds | B-13 | | 6,100,000.00 | | | 0.00 | |
| | **Total investment** | | | | 6,100,000.00 | | | 0.00 |
| B3 | **Current assets,loans & advances** | | | | | | | |
| | Stock in hand (inventories) | B-14 | | 0.00 | | | 0.00 | |
| | Sundry Debtors (Rceeivables) | B-15 | | | | | | |
| | Gross amount outstanding | | 10,663,851.00 | | | 6,978,120.00 | | |
| | Less: Accumulated Provision against bad and doubtful receivables | | 0.00 | | | 0.00 | | |
| | Sundry Debtors (Rceeivables) - Net | | | 10,663,851.00 | | | 6,978,120.00 | |
| | Prepaid expenses | B-16 | | 72,053.00 | | | 52,910.00 | |
| | Cash and Bank Balances | B-17 | | 49,246,785.00 | | | 52,350,802.19 | |
| | Loans, advances and deposits | B-18 | | 2,615,064.12 | | | 3,290,564.12 | |
| | **Total Current Assets** | | | 62,597,753.12 | | | 62,672,396.31 | |
| B4 | **Current Liabilities and Provisions** | | | | | | | |
| | Deposits received | B-7 | | 22,668,513.82 | | | 22,299,720.82 | |
| | Deposit Works | B-8 | | 0.00 | | | 0.00 | |
| | Other liabilities (Sundry Creditors) | B-9 | | 7,153,012.00 | | | 4,378,755.00 | |
| | Provisions | B-10 | | 335,321.00 | | | 1,245,221.00 | |
| | **Total Current Liabilities** | | | 30,156,846.82 | | | 27,923,696.82 | |
| | **Net Current Assets (B3-B4)** | | | | 32,440,906.30 | | | 34,748,699.49 |
| C | **Other Assets** | B-19 | | 0.00 | | | 0.00 | |
| D | **Miscellananeous ExpendiTure (to the extent not Written off)** | B-20 | | 0.00 | | | 0.00 | |
| | **TOTAL APPLICATION OF FUNDS [B1+B2+B5+C+D]** | | | | 245,870,274.49 | | | 263,786,320.72 |
| | Notes to the Balance Sheet - Attached | | | | | | | |

For Rao & Emmar
Chartered Accountants
FRN 003084S

CA Sawan Gadia
Partner
M No.409459
Place: Indore
Date: 27/03/2025
UDIN: 25409459BMJDEJ2229

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## MP urban Local Body- Alirajpur

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

| Account Code | Particulars | Water Supply, Sewerage and Drainage | Road Develpoment and Maintenance | Bustee Services | Commercial Projects | General Account |
|---|---|---|---|---|---|---|
| 31010 | **Balance as per last amount** | **0.00** | **0.00** | **0.00** | **0.00** | **71,424,340.33** |
| | Additions during the year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31090 | Surplus for the year | 0.00 | 0.00 | 0.00 | 0.00 | 1,025,758.22 |
| | Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 1,423,787.60 |
| | **Total (Rs)** | **0.00** | **0.00** | **0.00** | **0.00** | **73,873,886.15** |
| | Deductions during the year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31090 | Deficit for the year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 1,280,105.01 |
| 310 | **Balance at the end of the current year** | **0.00** | **0.00** | **0.00** | **0.00** | **72,593,781.14** |

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RAO & EMMAR CHARTERED ACCOUNTANTS
FRN 003[illegible]S

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

| Account Code | Particulars | Special Fund 1 | Special Fund 2 | Special Fund 3 | Special Fund 4 | Pension Fund | General Provident Fund |
|---|---|---|---|---|---|---|---|
| | **(a) Opening Balance** | **0.00** | **0.00** | **13235934.91** | **0.00** | **0.00** | **0.00** |
| | **(b) Additions to the Special Fund** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | · Transfer from Municipal Fund | 0.00 | 0.00 | 509777.00 | 0.00 | 0.00 | 0.00 |
| | · Intrest/Dividend earned on Soecial Fund Investments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | · Profit on disposal of Special Fund Investments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | · Appereciation in Value of Special Fund Investments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | · Other addition (Specify nature) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total (b)** | **0.00** | **0.00** | **509777.00** | **0.00** | **0.00** | **0.00** |
| | **(c) Payments Out of Funds** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | [1] Capital expenditure on | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | · Fixed Asset | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | · Others | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | [2] Revenue Expenditure on | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | · Salary, Wages and allowances etc | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | · Rent Other administrative charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | [3] Other. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | · Loss on disposal of Special Fund investments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | · Diminution in Value of Special Fund investments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | · Transferred to Municipal Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total (c)** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| 0 | **Net Balance of Special Funds [(a+b)-(c)]** | **0.00** | **0.00** | **13745711.91** | **0.00** | **0.00** | **0.00** |

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## 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 | 67979495.17 | 9717472.00 | 77696967.17 | 31425725.04 | 46271242.13 |
| 31220 | Borrowing Redemption Reserve | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31230 | Special Funds (Utilised) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31240 | Statutory Reserve | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31250 | General Reserve | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31260 | Revaluation Reserve | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31211 | Capital Reserve | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total Reserve funds** | **67979495.17** | **9717472.00** | **77696967.17** | **31425725.04** | **46271242.13** |

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## Schedule B-4: Grants & Contribution for Specific Purposes

| Particulars | Grants from Central Govermment | Grants from State Govermment | Grants from other Govermment Agencies | Grants from Financial Institutions | Others Specify | Total |
|---|---|---|---|---|---|---|
| **Account Code** | 32010 | 32020 | 32030 | 32040 | 32080 | |
| **(a) Opening Balance** | 4697172.00 | 47242949.31 | 0.00 | 0.00 | 0.00 | **51940121.31** |
| **(b) Additions to the Grants** | | | | | | |
| Grant received during the year | 10926966.00 | 28961883.00 | 0.00 | 0.00 | 0.00 | 39888849.00 |
| Interest/Dividend eamed on Grant investments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Profit on disposal of Grant investments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Appreciation in Value of Grant investments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other addition (Specify nature) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total(b)** | **10926966.00** | **28961883.00** | **0.00** | **0.00** | **0.00** | **39888849.00** |
| **Total (a+b)** | **15624138.00** | **76204832.31** | **0.00** | **0.00** | **0.00** | **91828970.31** |
| **(C) Payment out of funds** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditure of Fixed Assets | 4256310.00 | 5461162.00 | 0.00 | 0.00 | 0.00 | 9717472.00 |
| Capital Expenditure of Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Revenue Expenditure on | 4786945.00 | 21146988.00 | 0.00 | 0.00 | 0.00 | 25933933.00 |
| Salary, Wages, allowances etc | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Rent | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other | 400000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 400000.00 |
| Loss on disposal of Grant investments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Diminution in Value of Grant investments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Administrative Charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total (C)** | **9443255.00** | **26608150.00** | **0.00** | **0.00** | **0.00** | **36051405.00** |
| **Net balance at the year end (a+b)- ( C)** | **6180883.00** | **49596682.31** | **0.00** | **0.00** | **0.00** | **55777565.31** |

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## Schedule B-5: Secured Lons

| Account Code | Particulars | Current Year (Rs) | Previous year (Rs) |
|---|---|---|---|
| 33010 | Loans from Central Government | 0.00 | 0.00 |
| 33020 | Loans from State Govermment | 0.00 | 0.00 |
| 33030 | Loans from Govt. bodies & Associations | 0.00 | 0.00 |
| 33040 | Loans from international agencies | 0.00 | 0.00 |
| 33050 | Loans from banks & other financial institutions | 57481974.00 | 59206429.00 |
| 33060 | Other Term Loans | 0.00 | 0.00 |
| 33070 | Bonds & debentures | 0.00 | 0.00 |
| 33080 | Other Loans | 0.00 | 0.00 |
| | **Total Secured Loans** | **57481974.00** | **59206429.00** |

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## Schedule B-6: Unsecured Loans

| Code No. | Particulars | Current Year (Rs) | Previous year (Rs) |
|---|---|---|---|
| 33110 | Loans from Central Government | 0.00 | 0.00 |
| 33120 | Loans from State Government | 0.00 | 0.00 |
| 33130 | Loans from Govt. bodies & Associations | 0.00 | 0.00 |
| 33140 | Loans from international agencies | 0.00 | 0.00 |
| 33150 | Loans from banks & other financial institutions | 0.00 | 0.00 |
| 33160 | Other Term Loans | 0.00 | 0.00 |
| 33170 | Bonds & debentures | 0.00 | 0.00 |
| 33180 | Other Loans | 0.00 | 0.00 |
| | **Total Unsecured Loans** | **0.00** | **0.00** |

Note:

*Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately;

## Schedule B-7: Deposits Received

| Account Code | Particulars | Current Year (Rs) | Previous year (Rs) |
|---|---|---|---|
| 34010 | From Contractors | 20525858.82 | 20210308.82 |
| 34020 | From Revenues | 716213.00 | 662970.00 |
| 34030 | From Staff | 0.00 | 0.00 |
| 34080 | From other | 1426442.00 | 1426442.00 |
| | **Total deposits received** | **22668513.82** | **22299720.82** |

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## Schedule B-8: Deposits Works

| Account Code | Particulars | Opening balance as the beginning of the year (Rs) | Utilization/expenditure (Rs) |
|---|---|---|---|
| 34110 | Civil Works | 0.00 | 0.00 |
| 34120 | Electrical works | 0.00 | 0.00 |
| 34180 | Others | 0.00 | 0.00 |
| | **Total of deposit works** | **0.00** | **0.00** |

## Schedule B-9: Other Liabilites (Sundry Creditors)

| Account Code | Particulars | Current Year (Rs) | Previous year (Rs) |
|---|---|---|---|
| 35010 | Creditors | 0.00 | 0.00 |
| 35011 | Employee Liabilities | 5380460.00 | 4212260.00 |
| 35012 | Interst Accrued and Due | 0.00 | 0.00 |
| 35013 | Outstanding liabilities | 0.00 | 0.00 |
| 35020 | Recoveries Payable | 1762257.00 | 156200.00 |
| 35030 | Government Dues Payable | 0.00 | 0.00 |
| 35040 | Refunds Payable | 0.00 | 0.00 |
| 35041 | Advance Collection of Revenues | 10295.00 | 10295.00 |
| 35090 | Others (sale Proceeds) | 0.00 | 0.00 |
| | **Total Other Liabilities (Sundry Creditors)** | **7153012.00** | **4378755.00** |

## Schedule B-10: Provisions

| Account Code | Particulars | Current Year (Rs) | Previous year (Rs) |
|---|---|---|---|
| 36010 | Provision for Expenses | 335321.00 | 1245221.00 |
| 36020 | Provision for Interest | 0.00 | 0.00 |
| 36030 | Provision for Other Assets | 0.00 | 0.00 |
| | **Total Provision** | **335321.00** | **1245221.00** |

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## 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 | Total at the end of the year | At the end of current year | At the end of Pervious year |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| | ***Land Buildings*** | | | | | | | | | | |
| 41010 | Land | 1370012.00 | 0.00 | 0.00 | 1370012.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1370012.00 | 1370012.00 |
| 41015 | Lakes and Pond | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 41020 | Buildings | 56631193.62 | 96357.00 | 0.00 | 56727550.62 | 14957147.49 | 1884415.37 | 0.00 | 16841562.86 | 39885987.76 | 41674046.13 |
| 41025 | Heritage Building | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Infrastructure Assets*** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 41030 | Roads & Bridges | 258238478.23 | 0.00 | 0.00 | 258238478.23 | 152909124.76 | 23330778.75 | 0.00 | 176239903.51 | 81998574.72 | 105329353.47 |
| 41031 | Sewerage and drainage | 27170369.00 | 0.00 | 0.00 | 27170369.00 | 9917927.50 | 1742044.80 | 0.00 | 11659972.30 | 15510396.70 | 17252441.50 |
| 41032 | Water ways | 21087671.00 | 285864.00 | 0.00 | 21373535.00 | 9546468.12 | 589261.07 | 0.00 | 10135729.19 | 11237805.81 | 11541202.88 |
| 41033 | Pubilic Lighting | 566162.00 | 0.00 | 0.00 | 566162.00 | 198156.70 | 56616.20 | 0.00 | 254772.90 | 311389.10 | 368005.30 |
| 41034 | • Sanitation and Solid Waste Management Systems | 1373991.00 | 0.00 | 0.00 | 1373991.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1373991.00 | 1373991.00 |
| 41040 | Plants & Machinery | 6137625.00 | 82017.00 | 0.00 | 6219642.00 | 2725184.40 | 397532.10 | 0.00 | 3122716.50 | 3096925.50 | 3412440.60 |
| 41050 | Vehicles | 24588664.00 | 1314405.00 | 0.00 | 25903069.00 | 15610497.40 | 1846100.45 | 0.00 | 17456597.85 | 8446471.15 | 8978166.60 |
| 41060 | Office & other equipment | 2625682.00 | 145220.00 | 0.00 | 2770902.00 | 2070909.30 | 433991.20 | 0.00 | 2504900.50 | 266001.50 | 554772.70 |
| 41070 | Furniture, Fixtures, electrical appliances | 11433084.00 | 238408.00 | 0.00 | 11671492.00 | 6860347.95 | 1125326.10 | 0.00 | 7985674.05 | 3685817.95 | 4572736.05 |
| 41080 | Other fixed assets | 3453978.00 | 19660.00 | 19660.00 | 3453978.00 | 0.00 | 19659.00 | 0.00 | 19659.00 | 3434319.00 | 3453978.00 |
| | **Sub -Total** | **414676909.85** | **2181931.00** | **19660.00** | **416839180.85** | **214795763.62** | **31425725.04** | 0.00 | **246221488.66** | **170617692.19** | **199881146.23** |
| 412 | **Capital Work in Progress** | 29156475.00 | 7555201.00 | 0.00 | 36711676.00 | 0.00 | 0.00 | 0.00 | 0.00 | 36711676.00 | 29156475.00 |
| | **Total** | **443833384.85** | **9737132.00** | **19660.00** | **453550856.85** | **214795763.62** | **31425725.04** | 0.00 | **246221488.66** | **207329368.19** | **229037621.23** |

Additional disclosures to the Schedule

1. Value of fixed assets under dispute or litigation shall be provided. The status of the legal case as at the reporting date of the financial statements shall also be mentioned .
2. The details & value of assets, Which are not yet physically identified/traced, shall be disclosed separately.
3. Details and value of assets under leases and hire purchase needs to be disclosed as a note.

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RAO & EMMAR CHARTERED ACCOUNTANTS
FRN 006084S

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## 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 | 0.00 | 0.00 | 0.00 | 0.00 |
| 42020 | State Government Securities | 0.00 | 0.00 | 0.00 | 0.00 |
| 42030 | Debentures and Bonds | 0.00 | 0.00 | 0.00 | 0.00 |
| 42040 | Preference Shares Equity Shares | 0.00 | 0.00 | 0.00 | 0.00 |
| 42060 | Units of Mutual Funds | 0.00 | 0.00 | 0.00 | 0.00 |
| 42080 | Other Investments | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total of Investments General Fund** | **0.00** | **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 | 0.00 | 0.00 | 0.00 | 0.00 |
| 42120 | State Government Securities | 0.00 | 0.00 | 0.00 | 0.00 |
| 42130 | Debentures and Bonds | 0.00 | 0.00 | 0.00 | 0.00 |
| 42140 | Preference Shares Equity Shares | 0.00 | 0.00 | 0.00 | 0.00 |
| 42160 | Units of Mutual Funds | 0.00 | 0.00 | 0.00 | 0.00 |
| 42180 | Other Investments | 0.00 | 0.00 | 6100000.00 | 0.00 |
| | **Total of Investments General Fund** | **0.00** | **0.00** | **6100000.00** | **0.00** |

## Schedule B-14 Stock in Hand (Inventories)

| Account code | Particulars | Current year (Rs) | Previous year (Rs) |
|---|---|---|---|
| 43010 | Stores Loose | 0.00 | 0.00 |
| 43080 | Others | 0.00 | 0.00 |
| | **Total Stock in hand** | **0.00** | **0.00** |

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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 year | 1236400.00 | 0.00 | 1236400.00 | 1195155.00 |
| | More than 5 year | 0.00 | 0.00 | 0.00 | 0.00 |
| | Sub-total | **1236400.00** | 0.00 | **1236400.00** | **1195155.00** |
| | Less: State Government Cesses/Levies in Taxes-Control Acounts | | 0.00 | 0.00 | |
| | **Net Receivables of property Taxes** | **1236400.00** | **0.00** | **1236400.00** | **1195155.00** |
| | | | | | |
| 43120 | ***Receivables of Other Taxes*** | | | | |
| | Less than 3 year | 1382285.00 | 0.00 | 1382285.00 | 481613.00 |
| | More than 3 year | 0.00 | 0.00 | 0.00 | 0.00 |
| | Sub-total | 1382285.00 | **0.00** | **1382285.00** | 481613.00 |
| | Less: State Government Cesses/Levies in Taxes-Control Acounts | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Net Receivables of Other Taxes** | **1382285.00** | **0.00** | **1382285.00** | **481613.00** |
| | ***Receivable of Cess Income*** | | | | |
| | Less than 3 year | 0.00 | 0.00 | 0.00 | 0.00 |
| | More than 3 year | 0.00 | 0.00 | 0.00 | 0.00 |
| | Sub-total | **1382285.00** | **0.00** | **1382285.00** | **481613.00** |
| 43130 | ***Receivables for Fees and User Charges*** | | | | |
| | Less than 3 year | 6568546.00 | 0.00 | 6568546.00 | 5273298.00 |
| | More than 3 year | 0.00 | 0.00 | 0.00 | 0.00 |
| | Sub-total | **6568546.00** | **0.00** | **6568546.00** | **5273298.00** |
| 43140 | ***Receivables from Other Sources*** | | | | |
| | Less than 3 year | 1476620.00 | 0.00 | 1476620.00 | 28054.00 |
| | More than 3 year | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Sub-total** | **1476620.00** | **0.00** | **1476620.00** | **28054.00** |
| 43150 | ***Receivables from Government*** | | | | |
| | Less than 3 year | 0.00 | 0.00 | 0.00 | 0.00 |
| | More than 3 year | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Sub-total** | **0.00** | **0.00** | **0.00** | **0.00** |
| 43180 | ***Receivables -Control Accounts*** | | | | |
| | Less than 3 year | 0.00 | 0.00 | 0.00 | 0.00 |
| | More than 3 year | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Sub-total** | **0.00** | **0.00** | **0.00** | **0.00** |
| | **Total of Sundry Debtors (Receivables)** | **10663851.00** | **0.00** | **10663851.00** | **6978120.00** |

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## Schedule B-16: Prepaid Expenses

| Account code | Particulars | Current year (Rs) | Previous year (Rs) |
|---|---|---|---|
| 44010 | Estabilshment | 0.00 | 0.00 |
| 44020 | Administrative | 0.00 | 0.00 |
| 44030 | Operation & Maintenance | 72053.00 | 52910.00 |
| | **Total Prepaid expenses** | **72053.00** | **52910.00** |

## Schedule B-17: Cash and Bank Balances

| Account code | Particulars | Current year (Rs) | Previous year (Rs) |
|---|---|---|---|
| 45010 | Cash Balance | **0.00** | **0.00** |
| | **Balance with Bank - Municipal Funds** | | |
| 45021 | Nationalised Banks | 49246785.00 | 52350802.19 |
| 45022 | Other Schedule Banks | 0.00 | 0.00 |
| 45023 | Scheduled Co-Operative Bank | 0.00 | 0.00 |
| 45024 | Post Office | 0.00 | 0.00 |
| | **Sub- Total** | **49246785.00** | **52350802.19** |
| | **Balance with Bank - Special Funds** | | |
| 45041 | Nationalised Banks | 0.00 | 0.00 |
| 45042 | Other Schedule Banks | 0.00 | 0.00 |
| 45043 | Scheduled Co-Operative Bank | 0.00 | 0.00 |
| 45044 | Post Office | 0.00 | 0.00 |
| | **Sub- Total** | **0.00** | **0.00** |
| | **Balance with Bank - Grant Funds** | | |
| 45061 | Nationalised Banks | 0.00 | 0.00 |
| 45062 | Other Schedule Banks | 0.00 | 0.00 |
| 45063 | Scheduled Co-Operative Bank | 0.00 | 0.00 |
| 45064 | Post Office | 0.00 | 0.00 |
| | **Sub- Total** | 0.00 | **0.00** |
| | **Total Cash and Bank balances** | **49246785.00** | **52350802.19** |

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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 | 675500.00 | 0.00 | 675500.00 | 0.00 |
| 46020 | Employees Provident Fund Loans | 0.00 | 0.00 | 0.00 | 0.00 |
| 46030 | Loans to Others | 0.00 | 0.00 | 0.00 | 0.00 |
| 46040 | Advance to Suppliers and Contractors | 0.00 | 0.00 | 0.00 | 0.00 |
| 46050 | Advance to Others | 0.00 | 0.00 | 0.00 | 0.00 |
| 46060 | Deposit with External Agencies | 691395.00 | 0.00 | 0.00 | 691395.00 |
| 46080 | Other Current Assets | 1923669.12 | 0.00 | 0.00 | 1923669.12 |
| | **Sub- Total** | **3290564.12** | **0.00** | **675500.00** | **2615064.12** |
| 461 | Less: Accumlated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)] | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total Loans, advances, and deposits** | **3290564.12** | **0.00** | **675500.00** | **2615064.12** |

## Schedule B-18 (a): Accumlated provision against Loans, Advances, and Deposits

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

## Schedule B-19: Other Assets

| Account Code | Particulars | Current year (Rs) | Previous year (Rs) |
|---|---|---|---|
| 47010 | Deposit Works | 0.00 | 0.00 |
| 47020 | Other asset control accounts | 0.00 | 0.00 |
| | **Total Other Assets** | **0.00** | **0.00** |

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

| Account Code | Particulars | Current year (Rs) | Previous year (Rs) |
|---|---|---|---|
| 48010 | Loan Issue Expenses | 0.00 | 0.00 |
| 48020 | Deferred Discount on Issue of Loans | 0.00 | 0.00 |
| 48021 | Deferred Revenue Expenses | 0.00 | 0.00 |
| 48030 | Other | 0.00 | 0.00 |
| | **Total Misscellaneous expenditure** | 0.00 | 0.00 |

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RAO & EMMAR CHARTERED ACCOUNTANTS FRN 002084S

## MP Urban Local Body,Alirajpur

### INCOME AND EXPENDITURE STATEMENT

### For the period from 1 April 2023 to 31 March 2024

| | Account Head | Schedule | Current Year | Previous year |
|---|---|---|---|---|
| A | **Income** | | | |
| | Revenue Income | IE-1 | 10010677.00 | 10160359.00 |
| | Assigned Revenues & Compensations | IE-2 | 36270166.00 | 33225947.00 |
| | Rental Income From Municipal Properties | IE-3 | 3718897.00 | 2529385.00 |
| | Fees & User Charges | IE-4 | 8279793.00 | 8480813.00 |
| | Sale & Hire Charges | IE-5 | 313750.00 | 0.00 |
| | Revenue Grants, Contribution & Subsidies | IE-6 | 57359658.04 | 80353752.00 |
| | Income From Investments | IE-7 | 421165.00 | 0.00 |
| | Interest Earned | IE-8 | 1116659.00 | 1883543.00 |
| | Other Income | IE-9 | 2398237.00 | 5864111.39 |
| | suspense ac | | 0.00 | 0.00 |
| | **Total Income** | | **119889002.04** | **142497910.39** |
| B | **Expenditure** | | | |
| | Establishment Expenses | IE-10 | 61602517.00 | 61408450.00 |
| | Administrativ E Expenses | IE-11 | 5856689.00 | 6307874.00 |
| | Operations & Maintenance | IE-12 | 19324695.00 | 32154554.00 |
| | Interest & Finance Charges | IE-13 | 17357.78 | 10107.20 |
| | Programme Expenses | IE-14 | 27171.00 | 0.00 |
| | Revenue Grants, Contribution and Subsidies | IE-15 | 609089.00 | 2841159.00 |
| | Provisions and Write Off | IE-16 | 0.00 | 100000.00 |
| | Miscellaneous Expenses | IE-17 | 0.00 | 0.00 |
| | Depreciation | | 31425725.04 | 29237914.00 |
| | **Total Expenditure** | | **118863243.82** | **132060058.20** |
| C | ***Gross surplus/ (deficit) of income over expenditure except prior period items (A-B)*** | | **1025758.22** | **10437852.19** |
| D | Add/Less: Prior period Items (Net) | IE-18 | 0.00 | 0.00 |
| E | ***Gross surplus/ (deficit) of Income over expenditure after prior period items (C-D)*** | | **1025758.22** | **10437852.19** |
| F | Less:Transfer to Reserved Fund | | 509777.00 | 2044874.00 |
| G | ***Net balance being surplus/ (deficit) carried over to Municipal Fund (E-F)*** | | **515981.22** | **8392978.19** |

For Rao & Emmar
Chartered Accountants
FRN 003084S

RAO EMMAR CHARTERED ACCOUNTANTS FRN 003084S

CA Sawan Gadia
Partner
M No.409459
Place: Indore
Date: 27/03/2025
UDIN: 25409459BMJDEJ2229

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## Schedule IE-1: Tax Revenue

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 11001 | Property Tax | 3126573.00 | 3086168.00 |
| 11002 | Water Tax | 5873280.00 | 5873280.00 |
| 11003 | Sewerage Tax | 0.00 | 0.00 |
| 11004 | Conservency Charge | 0.00 | 0.00 |
| 11005 | Lighting Tax | 0.00 | 0.00 |
| 11006 | Education Tax | 0.00 | 0.00 |
| 11007 | Vehicle Tax | 0.00 | 0.00 |
| 11008 | Tax on Anilals | 0.00 | 0.00 |
| 11009 | Electricity Tax | 0.00 | 0.00 |
| 11010 | Professional Tax | 0.00 | 0.00 |
| 11011 | Advertisement Tax | 0.00 | 0.00 |
| 11012 | Pilgremage Tax | 0.00 | 0.00 |
| 11013 | Export Tax | 0.00 | 0.00 |
| 11051 | Octroi & Toll | 0.00 | 0.00 |
| 11060 | Cess | 0.00 | 0.00 |
| 11080 | Others Taxes | 1010824.00 | 1200911.00 |
| 11090 | Tax | 0.00 | 0.00 |
| | **Sub Total** | **10010677.00** | **10160359.00** |
| 11090 | Less: Tax Remissions & Refund [Schedule IE - 1(a)] | 0.00 | 0.00 |
| | **Sub Total** | 0.00 | 0.00 |
| | **Total Tax Revenue** | **10010677.00** | **10160359.00** |

## Schedule IE-1 (a):Tax Remission & Refund

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 1109001 | Property Tax | 0.00 | 0.00 |
| 1109002 | Octroi & Toll | 0.00 | 0.00 |
| 1109003 | Surcharge | 0.00 | 0.00 |
| 1109004 | Advertisement tax | 0.00 | 0.00 |
| 1109011 | Others | 0.00 | 0.00 |
| | **Total refund and remission of tax revenues** | **0.00** | **0.00** |

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## Schedule IE-2:Assigned Revenues & Compensations

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 12010 | Taxes and Duties Collected By Others | 4985441.00 | 4845493.00 |
| 12020 | Compensation in Lieu Of Taxes/Duties | 31284725.00 | 28380454.00 |
| 12030 | Compensation in Lieu Of Concession | 0.00 | 0.00 |
| | **Total Assigned Revenues & Compensations** | **36270166.00** | **33225947.00** |

## Schedule IE-3:Rental Income From Municipal Properties

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 13010 | Rent From Civic Amenities | 3716797.00 | 2528324.00 |
| 13020 | Rent From Office Buildings | 0.00 | 0.00 |
| 13030 | Rent From Guest Houses | 0.00 | 0.00 |
| 13040 | Rent From Lease of Lands | 2100.00 | 0.00 |
| 13080 | Other Rents | 0.00 | 1061.00 |
| | **Sub Total** | **3718897.00** | **2529385.00** |
| 13090 | Less: Rent remission and refunds | **0.00** | **0.00** |
| | **Sub Total** | **0.00** | **0.00** |
| | **Total Rental Income From Municipal Properties** | **3718897.00** | **2529385.00** |

## Schedule IE-4: Fees & User Charges

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 14010 | Empanelment & Registration Charges | 203940.00 | 100000.00 |
| 14011 | Licensing Fees | 161475.00 | 0.00 |
| 14012 | Fees for Grant of Permit | 788964.00 | 1991283.00 |
| 14013 | Fees For Certificate Or Extract | 0.00 | 0.00 |
| 14014 | Development Charges | 2476799.00 | 3737132.00 |
| 14015 | Regularisation Fees | 0.00 | 0.00 |
| 14020 | Penalties And Fines | 0.00 | 230383.00 |
| 14040 | Other Fees | 1235175.00 | 29770.00 |
| 14050 | User Charges | 2869412.00 | 2171598.00 |
| 14060 | Entry Fees | 0.00 | 0.00 |
| 14070 | Service / Administrative Charges | 0.00 | 220647.00 |
| 14080 | Other Charges | 544028.00 | 0.00 |
| 14090 | Fees Remission and Refunds | 0.00 | 0.00 |
| | **Sub Total** | **8279793.00** | **8480813.00** |
| 14090 | Less: Fees Remission and Refunds | 0.00 | 0.00 |
| | **Sub Total** | **0.00** | **0.00** |
| | **Total Income from Fees & User Charges** | **8279793.00** | **8480813.00** |

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## Schedule IE-5: Sale & Hire Charges

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 15010 | Sale Of Products | 0.00 | 0.00 |
| 15011 | Sale of Forms & Publications | 313750.00 | 0.00 |
| 15012 | Sale of Stores & Scrap | 0.00 | 0.00 |
| 15030 | Sale of Others | 0.00 | 0.00 |
| 15040 | Hire Charges for Vehicles | 0.00 | 0.00 |
| 15041 | Hire Charges for Equipments | 0.00 | 0.00 |
| | **Total Income from Sale & Hire Charges** | **313750.00** | **0.00** |

## Schedule IE-6: Revenue Grants, Contribution & Subsidies

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 16010 | Revenue Grants | 57359658.04 | 80353752.00 |
| 16020 | Reimbursement of Expenses | 0.00 | 0.00 |
| 16030 | Contribution Towards Schemes | 0.00 | 0.00 |
| | **Total Revenue Grants, Contribution & Subsidies** | **57359658.04** | **80353752.00** |

## Schedule IE-7: Income From Investments

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 17010 | Interest on Investments | 421165.00 | 0.00 |
| 17020 | Dividend | 0.00 | 0.00 |
| 17030 | Income From Project TakenUp On Commercial Basis | 0.00 | 0.00 |
| 17040 | Profit on Sale of Investments | 0.00 | 0.00 |
| 17080 | Others | 0.00 | 0.00 |
| | **Total Income From Investments** | **421165.00** | **0.00** |

## Schedule IE-8:- Interest Earned

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 17110 | Interest From Bank Accounts | 1116659.00 | 1883543.00 |
| 17120 | Interest On Loans And Advances To Employees | 0.00 | 0.00 |
| 17130 | Interest On Loans To Others | 0.00 | 0.00 |
| 17180 | Other Interest | 0.00 | 0.00 |
| | **Total Interest Earned** | **1116659.00** | **1883543.00** |

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## Schedule IE-9:- Other Income

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 18010 | Deposits Forfeited | 0.00 | 0.00 |
| 18011 | Lapsed Deposits | 0.00 | 0.00 |
| 18020 | Insurance Claim Recovery | 0.00 | 0.00 |
| 18030 | Profit on Disposal of Fixed Assets | 0.00 | 0.00 |
| 18040 | Recovery From Employees | 0.00 | 0.00 |
| 18050 | Unclaim Refund/ Liabilities | 0.00 | 0.00 |
| 18060 | Excess Provisions Written Back | 0.00 | 0.00 |
| 18080 | Miscellaneous Income | 2398237.00 | 5864111.39 |
| 19040 | Transfer Into Activity Fund | 0.00 | 0.00 |
| 19220 | Transfer Into Gratuity & Leave Salary Fund | 0.00 | 0.00 |
| | **Total Other Icome** | **2398237.00** | **5864111.39** |

## Schedule IE-10:- Establishment Expenses

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 21010 | Salaries, Wages And Bonus | 60236941.00 | 59032961.00 |
| 21020 | Benefits And Allowances | 1003070.00 | 1478444.00 |
| 21030 | Pension | 0.00 | 0.00 |
| 21040 | Other Terminal & Retirement Benefits | 362506.00 | 897045.00 |
| | **Total Establishment Expenses** | **61602517.00** | **61408450.00** |

## Schedule IE-11:-Administrative Expenses

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 22010 | Rent, Rates and Taxes | 0.00 | 0.00 |
| 22011 | Office Maintenance | 133995.00 | 0.00 |
| 22012 | Communication Expenses | 23145.00 | 39769.00 |
| 22020 | Books & Periodicals | 5300.00 | 0.00 |
| 22021 | Printing and Stationery | 263618.00 | 118980.00 |
| 22030 | Travelling & Conveyance | 218060.00 | 175354.00 |
| 22040 | Insurance | 124963.00 | 146253.00 |
| 22050 | Audit Fees | 75166.00 | 60000.00 |
| 22051 | Legal Expenses | 32500.00 | 152000.00 |
| 22052 | Professional and Other Fees | 498223.00 | 219093.00 |
| 22060 | Advertisement And Publicity | 2966185.00 | 3402734.00 |
| 22061 | Membership & Subscriptions | 0.00 | 0.00 |
| 22080 | Other Administrative Expenses | 1515534.00 | 1993691.00 |
| | **Total Administrative Expenses** | **5856689.00** | **6307874.00** |

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## Schedule IE-12:-Operations & Maintenance

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 23010 | Power & Fuel | 5468089.00 | 15529292.00 |
| 23020 | Bulk Purchases | 7630260.00 | 10639646.00 |
| 23030 | Consumption of Stores | 0.00 | 0.00 |
| 23040 | Hire Charges | 292326.00 | 1167814.00 |
| 23050 | Repairs & Maintenance Infrastructure Assets | 1649494.00 | 2382274.00 |
| 23051 | Repairs & Maintenance Civic Amenities | 139279.00 | 0.00 |
| 23052 | Repairs & Maintenance Buildings | 602362.00 | 324307.00 |
| 23053 | Repairs & Maintenance Vehicles | 772864.00 | 1576750.00 |
| 23054 | Repairs & Maintenance Furniture | 0.00 | 0.00 |
| 23055 | Repairs & Maintenance Office Equipments | 41946.00 | 514671.00 |
| 23056 | Repairs & Maintenance Electrical Appliances | 10050.00 | 0.00 |
| 23057 | Repairs & Maintenance Heritage Building | 157857.00 | 0.00 |
| 23059 | Repairs & Maintenance Others | 0.00 | 0.00 |
| 23080 | Other Operating & Maintenance Expenses | 2560168.00 | 19800.00 |
| | **Total Operations & Maintenance** | **19324695.00** | **32154554.00** |

## Schedule IE-13:- Interest & Finance Charges

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 24010 | Interest on Loans From Central Government | 0.00 | 0.00 |
| 24020 | Interest on Loans From State Government | 0.00 | 0.00 |
| 24030 | Interest on Loans From Govt. Bodies&Association | 0.00 | 0.00 |
| | Interest on Loans From International Agencies | 0.00 | 0.00 |
| 24050 | Inte.on Loans From Banks&Other Financial Institution | 0.00 | 0.00 |
| 24060 | Other Term Loans | 0.00 | 0.00 |
| 24070 | Bank Charges | 17357.78 | 10107.20 |
| 24080 | Other Finance Expenses | 0.00 | 0.00 |
| | **Total Interest & Finance Charges** | **17357.78** | **10107.20** |

## Schedule IE-14:- Programme Expenses

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 25010 | Election Expenses | 27171.00 | 0.00 |
| 25020 | Own Programs | 0.00 | 0.00 |
| 25030 | Share in Programs of others | 0.00 | 0.00 |
| 25040 | Other Programmes | 0.00 | 0.00 |
| | **Total Programme Expenses** | **27171.00** | **0.00** |

RAO & EMMAR CHARTERED ACCOUNTANTS
FRN 007084S

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मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद, अलीराजपुर (म.प्र.)

## Schedule IE-15:- Revenue Grants, Contribution and Subsidies

| Accont code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 26010 | Grants | 609089.00 | 2841159.00 |
| 26020 | Contributions | 0.00 | 0.00 |
| 26030 | Subsidies | 0.00 | 0.00 |
| | **Total Revenue Grants, Contribution and Subsidies** | **609089.00** | **2841159.00** |

## Schedule IE-16:- Provisions and Write Off

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 27010 | Provisions for Doubtful Receivables | 0.00 | 0.00 |
| 27020 | Provision for Other Assets | 0.00 | 0.00 |
| 27030 | Revenues Written Off | 0.00 | 100000.00 |
| 27040 | Assets Written Off | 0.00 | 0.00 |
| 27050 | Miscellaneous Expense Written Off | 0.00 | 0.00 |
| | **Total Provisions and Write Off** | **0.00** | **100000.00** |

## Schedule IE-17:- Miscellaneous Expenses

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 27110 | Loss on Disposal Of Assets | 0.00 | 0.00 |
| 27120 | Loss on Disposal Of Investments | 0.00 | 0.00 |
| 29010 | Transfer to General Activity Fund | 0.00 | 0.00 |
| 29040 | Tranfer to Water Supply | 0.00 | 0.00 |
| 29220 | Transfer to Gratuity & Leave Salary Fund | 0.00 | 0.00 |
| 29230 | Provident Fund | 0.00 | 0.00 |
| 27180 | Other Miscellaneous Expenses | 0.00 | 0.00 |
| | **Total Miscellaneous Expenses** | **0.00** | **0.00** |

## Schedule IE-18:- Prior Period

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 18500 | Expenses | 0.00 | 0.00 |
| 18510 | Other expenses Revenue | 0.00 | 0.00 |
| 18540 | Other Income | 0.00 | 0.00 |
| | **Sub Total** | **0.00** | **0.00** |
| 28500 | Expenses | 0.00 | 0.00 |
| 28550 | Refund of Taxes | 0.00 | 0.00 |
| 28560 | Refund of Other Revenues | 0.00 | 0.00 |
| 28580 | Other Expenses | 0.00 | 0.00 |
| | **Sub Total** | **0.00** | **0.00** |
| | **Total Prior Period** | **0.00** | **0.00** |

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नगरपालिका परिषद, अलीराजपुर (म.प्र.)

RAO & SINHAR CHARTERED ACCOUNTANTS FRN 006845

## MP Urban Local Body,Alirajpur
## RECEIPTS AND PAYMENTS ACCOUNT
### For the period from 1 April 2023 to 31 March 2024

| Account Code | Head of Account | Current Period Amount (Rs.) | Previous Period Amount (Rs.) | Account Code | Head of Account | Current Period Amount (Rs.) | Previous Period Amount (Rs.) |
|---|---|---|---|---|---|---|---|
| | **Opening Balances*** Cash balances including imprest Balances with Banks/Treasury (including in designated bank accounts) | 52,350,802.19 | 93,669,020.00 | | **Opening Balances*** Cash balances including imprest Balances with Banks/Treasury (including in designated bank accounts) | - | - |
| | ***Operating Receipts*** | | | | ***Operating Payments*** | | |
| 110 | Tax Revenue | - | - | 210 | Establishment Expenses | - | 50,237,968.00 |
| 120 | Assigned Revenues & Compensations | 36,270,166.00 | 33,225,947.00 | 220 | Administrative Expenses | - | 6,161,621.00 |
| 130 | Rental Income from Municipal Properties | 399,329.00 | 686,061.00 | 230 | Operations and Maintenance | - | 30,909,333.00 |
| 140 | Fees & User Charges | 5,410,381.00 | 8,480,813.00 | 240 | Interest & Finance Charges | 17,357.78 | 10,107.20 |
| 150 | Sale & Hire Charges | 313,750.00 | - | 250 | Programme Expenses | - | - |
| 160 | Revenue Grants, Contributions & Subsidies | - | - | 260 | Revenue Grants, Contributions & Subsidies | 288,000.00 | 2,841,159.00 |
| 170 | Income from Investments | 210,185.00 | - | 270 | Provisions and Write Off | - | 100,000.00 |
| 171 | Interest Earned | 1,116,659.00 | 1,883,543.00 | 271 | Miscellaneous expenses | - | - |
| 180 | Other Income | 2,398,237.00 | 5,864,111.39 | 285 | Prior period | - | - |
| 185 | Prior period | - | - | | | | |
| | | | | | ***Non-Operating Payments*** | | |
| | ***Non-Operating Receipts-*** | | | 310 | Municipal Fund | 770,328.01 | - |
| 310 | Municipal Fund | 1,423,787.60 | - | 320 | Grants and contribution for specific purposes | 400,000.00 | - |
| 320 | Grants and contribution for specific purposes | 39,888,849.00 | 59,875,199.00 | 330 | Loans Repayment | 1,724,455.00 | 4,186,115.00 |
| 330 | Loans Received | - | 3,390,000.00 | 340 | Deposits Received | 302,500.00 | 484,000.00 |
| 340 | Deposits Received | 363,903.00 | 828,756.00 | 341 | Deposit works | - | - |
| 341 | Deposit works | - | - | 350 | Other Liabilities | - | - |
| 350 | Other Liabilities | 343,383.00 | 244,436.00 | | 35010-Creditors | 32,257,478.00 | - |
| | 35010-Creditors | - | - | | 35011-Employee Liabilities | 55,257,623.00 | 6,974,410.00 |
| | 35011-Employee Liabilities | - | - | | 35020-Recoveries Payable | 5,566,760.00 | 6,350,887.00 |
| | 35020-Recoveries Payable | - | - | | 35030-Government dues payable | - | - |
| | 35030-Government dues payable | - | - | | 35080-Others, Miscellaneous | 37,830.00 | - |
| | 35080-Others, Miscellaneous | - | - | 360 | Provisions | 1,245,221.00 | 1,583,501.00 |
| 421 | Investments - Other Funds | - | - | 410 | Acquisition / Purchase of Fixed Assets | - | 5,394,556.00 |
| 431 | Sundry debtors (Receivables) | 12,724,906.00 | 11,061,972.00 | 412 | Capital Work in Progress | - | 50,549,236.00 |
| 460 | Loans & Advances to Employees (recovery) | - | - | 420 | Investments - General Fund | - | - |
| | | | | 421 | Investments - Other Funds | 6,100,000.00 | - |
| | | | | 430 | Stock in Hand | - | - |
| | | | | 440 | Prepaid Expenses | - | 199,163.00 |
| | | | | 460 | Loans & Advances to Employees (recovery) | - | 877,000.00 |
| | **Closing Balances #** Cash balances including imprest Balances with Banks/Treasury (including balances in designated bank accounts) | - | - | | **Closing Balances #** Cash balances including imprest Balances with Banks/Treasury (including balances in designated bank accounts) | 49,246,785.00 | 52,350,802.19 |
| | **TOTAL** | **153,214,337.79** | **219,209,858.39** | | **TOTAL** | **153,214,337.79** | **219,209,858.39** |

For Rao & Emmar
Chartered Accountants
FRN 003084S

RAO & EMMAR CHARTERED ACCOUNTANTS FRN 003084S

CA Sawan Gadia
Partner
M No.409459
Place: Indore
Date: 27/03/2025
UDIN: 25409459BMJDEJ2229

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नगरपालिका परिषद, अलीराजपुर (म.प्र.)

MUNICIPAL COUNCIL ALIRAJPUR
STATEMENT OF CASH FLOW
As at 31 March 2024

| Perticuler | Previous year | | Current year | |
|---|---|---|---|---|
| [A] Cash flows from operationg activitiies | | | | |
| Gross surplus / (deficit) over expenditure | - | 56,782,718.17 | - | 1,025,758.22 |
| Add;-Adjustments for | | 29,248,021.20 | | 31,443,082.82 |
| Depreciations | 29,237,914.00 | | 31,425,725.04 | |
| Interest & finance expences | 10,107.20 | | 17,357.78 | |
| Less-Adjestment for | | -32,842,711.00 | | -10,227,249.00 |
| Profit on disposal of assets | 30,797,837.00 | | 9,717,472.00 | |
| Dividend Income | 2,044,874.00 | | 509,777.00 | |
| Investment Income | - | | - | |
| Adjested income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items | - | - | - | - |
| Changes in current assets and current liabilities | | | | |
| (Increase) / decrease in Sundry debtors | 941,711.00 | | 3,685,731.00 | |
| (Increase) / decrease in Stock in hand | - | | - | |
| (Increase) / decrease in prepaid expenses | 52,910.00 | | 19,143.00 | |
| (Increase) / decrease in other current assets | - | 994,621.00 | - | 3,704,874.00 |
| (Decrease)/ increase in Deposits received | 2,140,816.00 | | 368,793.00 | |
| (Decrease)/ increase in Deposits works | - | | - | |
| (Decrease)/ increase in other current liabilities | -600,980.00 | | 2,774,257.00 | |
| (Decrease)/ increase in provisions | -338,280.00 | | -909,900.00 | |
| Extra ordinary items (please specify) | -29,961,470.18 | -28,759,914.18 | -30,964,427.23 | -28,731,277.23 |
| **Net cash generated from / (used in) operating activities [A]** | | 25,422,735.19 | | -2,784,811.19 |
| [B] Cash flows from investing activities | | | | |
| (Purchase) of fixed assets & CWIP | -30,797,837.00 | | -9,717,472.00 | |
| (Increase) / Decrease in Special funds/grants | -37,301,375.00 | | 3,837,444.00 | |
| (Increase) / Decrease in Earmarked funds | 2,044,874.00 | | 509,777.00 | |
| (Purchase) of Investments | - | -66,054,338.00 | 6,100,000.00 | 729,749.00 |
| Add: | | - | | - |
| Proceeds from disposal of assets | - | | - | |
| Proceeds from disposal of investments | - | | - | |
| Investment income received | - | | - | |
| Interest income received | - | | - | |
| **Net cash generated from/ (used in) investing activities [B]** | | -66,054,338.00 | | 729,749.00 |
| [C] Cash flows from financing activities | | | | |
| Add: | | 4,376,500.00 | | 675,500.00 |
| Loans from banks/others received | 4,376,500.00 | | 675,500.00 | |
| Less: | | -5,063,115.00 | | -1,724,455.00 |
| Loans repaid during the period | 4,186,115.00 | | 1,724,455.00 | |
| Loans & advances to employees | 877,000.00 | | - | |
| Loans to others Finance expenses | - | | - | |
| **Net cash generated from (used in) financing activities [C]** | | -686,615.00 | | -1,048,955.00 |

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नगरपालिका परिषद, अलीराजपुर (म.प्र.)

CHARTERED ACCOUNTANTS
FRN 007084S

| | | | | |
|---|---|---|---|---|
| Net increase/ (decrease) in cash and cash equivalents (A + B + C) | | -41,318,217.81 | | -3,104,017.19 |
| Cash and cash equivalents at beginning of period | | 93,669,020.00 | | 52,350,802.19 |
| Cash and cash equivalents at end of period | | 52,350,802.19 | | 49,246,785.00 |
| Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year: | | | | |
| • Cash Balances | | - | | - |
| • Bank Balances | | 52,350,802.19 | | 49,246,785.00 |
| • Scheduled co-operative banks | | - | | - |
| • Balances with Post offices | | - | | - |
| • Balances with other banks | | - | | - |
| Total of the breakup of cash and cash equivalents | | 52,350,802.19 | | 49,246,785.00 |

For Rao & Emmar
Chartered Accountants
FRN 003084S

RAO & EMMAR CHARTERED ACCOUNTANTS FRN 003084S

CA Sawan Gadia
Partner
M No.409459
Place: Indore
Date: 27/03/2025
UDIN: 25409459BMJDEJ2229

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नगरपालिका परिषद, अलीराजपुर (म.प्र

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद, अलीराजपुर (म.प्र.)

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**Municipal Council Alirajpur , Dist- Alirajpur**
**Cash Book & Bank Balance Summery**
**As on 31-03-2024**

| S.No. | Bank Name | Account No. | Openning Balance As Per Cash Book 01/04/2023 | Clossing Balance As Per Cash Book 31/03/2024 | Opening Balance As Per Bank Book 01/04/2023 | Clossing Balance As Per Bank Book 31/03/2024 |
|---|---|---|---|---|---|---|
| 1 | State Bank of India | 53038569334 | 43,283,189.19 | 49,769,395.00 | 15,314,438.72 | 21,703,401.92 |
| 2 | State Bank of India | 53038564880 | | | 2,424,958.57 | 2,491,238.57 |
| 3 | State Bank of India | 31411784181 | | | 121,244.00 | 124,558.00 |
| 4 | Bank of Baroda | 6890100019710 | | | 17,716,979.82 | 18,371,858.82 |
| 5 | HDFC | 21071450000014 | | | 800,363.00 | 818,589.62 |
| 6 | HDFC | 50100326023298 | | | 201,656.00 | 207,786.30 |
| 7 | Axis Bank | 912010022756188 | | | 695,267.64 | 45,397.64 |
| 8 | Bank of India | 884310110001845 | | | 1,013,033.00 | 1,013,033.00 |
| 9 | IDBI Bank | 1626104000005715 | | | 10,238.00 | 10,548.00 |
| 10 | IDBI Bank | 1626104000018461 | | | - | - |
| 11 | IDBI Bank | 1626104000038711 | | | - | - |
| 12 | Allahbad Bank | 50430398101 | | | 4,904,888.00 | 5,043,550.00 |
| | **Total** | | **43,283,189.19** | **49,769,395.00** | **43,203,066.75** | **49,829,961.87** |
| 1 | Bank Of Baroda | 6890100002552 | 2,967,613.00 | 522,610.00 | 5,577,250.60 | 2,253,880.60 |
| | **Total** | | **46,250,802.19** | **50,292,005.00** | **48,780,317.35** | **52,083,842.47** |

**Municipal Council Alirajpur , Dist- Jhabua**
**Bank Reconcilation Statements**
**As on 31-03-2024**

| | |
|---|---|
| **Balance As per cash book** | **49,769,395.00** |
| **Opening Diff-** | **80,122.19** |
| **Other Diff** | **-19,555.32** |
| **Balance As per Pass book** | **49,829,961.87** |

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मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद, अलीराजपुर (म.प्र.)

RAO & ENMAR CHARTERED ACCOUNTANTS
FRN 00?084S

## Abstract sheet for Reporting on Audit paras for Financial Year 2023-24

Name of ULB :- Nagar Palika Parishad Alirajpur, Dist:- Alirajpur
Name of Auditor:- Rao & Emmar, Chartered Accountants

| S. no. | Parameters | Description | | | Observation In Brief | Suggestions |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | Receipt In Rs. | | | | |
| | **Revenue Tax Collection** | **Year 2022-23** | **Year 2023-24** | **% of Growth** | We observe that i) Revenue collection from Property Tax increasing in comparision to previous & Other Tax decreasing in comparision to previous years/ budget target. ii) Non Revenue collection Fees and User Charges, Revenue Grants Contribution and Subsidies, Intrest Earned, Other Income are decreasing in comparison to previous year and Assigned revenues and compensation, Rental income from municipal properties are increasing in comparision to previous year. There are two new income head collection of Sales and hire charges & Income from investment are there. | We Suggest to meet the demand of tax collection, they employing more manpower and proper responsibility to be assigned with their performance basis. |
| (i) | Property Tax | 3086168.00 | 3126573.00 | 1.31 | | |
| (ii) | Water Tax (Incl. Fees & Charge) | 5873280.00 | 5873280.00 | 0.00 | | |
| (iii) | Others Taxes | 1200911.00 | 1010824.00 | -15.83 | | |
| | | | | | | |
| | **Total** | **10160359** | **10010677** | -1.47 | | |
| | **Non Revenue Collection** | | | | | |
| (i) | Assigned Revenues And Compensation | 33225947.00 | 36270166.00 | 9.16 | | |
| (ii) | Rental Income From Municipal Properties | 2529385.00 | 3718897.00 | 47.03 | | |
| (iii) | Fees And User Charges | 8480813.00 | 8279793.00 | -2.37 | | |
| (iv) | Revenue Grants, Contibution And Subsidies | 80353752.00 | 57359658.04 | -28.62 | | |
| (v) | Sales And Hire Charges | 0 | 313750.00 | 100.00 | | |
| (vi) | Income from Investment | 0 | 421165.00 | 100.00 | | |
| (vii) | Interest Earned | 1883543.00 | 1116659.00 | -40.71 | | |
| (viii) | Other Income | 5664111.39 | 2398237.00 | -59.10 | | |
| | | | | | | |
| | **Total** | **132337551** | **109878325** | -16.97 | | |
| | **Grand Total** | **142497910.39** | **119889002.04** | | | |

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मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद,अलीराजपुर (म.प्र.)

RAO & EMMAR CHARTERED ACCOUNTANTS FRN 003134S

# Abstract sheet for Reporting on Audit paras for Financial Year 2023-24

Name of ULB:- Nagar Palika Parishad , Alirajpur ,Dist:- Alirajpur
Name of Auditor:- Rao & Emmar, Chartered Accountants

| S.No | Parameter | Description | Observation | Suggestion |
|---|---|---|---|---|
| 1 | Audit of Revenue | The auditor is responsible for audit of revenue from various sources. | We have verified revenue from various sources and our observation are mention in below points. | 1) Decline in revenue is majorly due to non-collection of taxes because of lack of manpower and robust collection methods. Hence proper staffing is required and some robust methods like collecting the tax by sending the staff directly to homes for collection of cheques or with card swiping machines to collect the tax, such methods should be adopted.<br>2) Various schemes and incentives should be introduced on regular intervals to increase the revenue collection.<br>3) The cash /bill /receipt books should be maintained by only one person. Further the receipt of daily taxes should be done by a single person rather than different individuals. |
| | | He is also responsible to check the revenue receipt from the counterfiles of receipt books and verify that the money received is duly deposited in respective bank account | The revenue receipt was duly verified with counterfiles on sample basis and as per our observation the same was deposited timely in respective bank accounts. | |
| | | Percentage of revenue collection increases\decrease in various heads in property tax ,samekit kar , shiksha upkar, nagriya vikas upkar and other tax ,compared to previous year shall be part of report. | The comparison of all the taxes with regard to yearly targets have been duly verified and is forming part of report, annexed herewith. | |
| | | Delay beyond 2 working days shall be immediately brought to the notice of commissioner/ cmo. | We have verified the bank statements on sample basis given to us against the receipt and we found that there was no delay beyond 2 working days in depositing cash into respective bank accounts. | |
| | | The entries in cash book shall be verified | The entries in cash book have been verified In cash book. Bifercation of Income mentioned of grants. | |
| | | The auditor shall specifically mention in the report ,the revenue recovery against the quarterly and monthly targets . | The targets given to the ULB with regard to revenue recovery are yearly. As per the information provided to us the targets of revenue recovery were not met. | |

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मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद,अलीराजपुर (म.प्र.)

RAO & EMMAR CHARTERED ACCOUNTANTS FRN 003664S

| | | | | |
|---|---|---|---|---|
| | | | | |
| | | The auditor shall verify the interest income from FDRs and verify that interest income are duly and timely accounted for in cash. | As infomed by the management there were no FDRs that were created during the audit period. | |
| | | The cases where the investment are made on lesser interest rates shall be brought to the notice of the commissioner / cmo. | As per our knowledge and the information given to us there were no such cases. | |
| 2 | Audit of Expenditure | The auditor is responsible for audit of expenditure under all the schemes | We have verified expenditure under all the schemes and our observation are mention in below points. | 1. On the Notesheet the CMO and The President should put there official Seal with the Signature.<br>2. The attendance register should be kept with a person incharge and should be daily verified and signed by the CMO/ Chief Accountant.<br>3. The completion report and testing report of the project should be attached in the files as in many of the files the completion report and testing report were missing.<br>4. Overwriting or Manual Changes in Voucher and Invoices should be avoided. |
| | | He is also responsible for checking the entries in cash book and verifying them from relevant vouchers . | The entries in cash book have been verified from relevant vouchers and we observed that Previous Year expenses payment also made during current year. | |
| | | He should also check monthly balances of the cash book and guide the accountant to rectify errors ,if any | The monthly balances of the cashbook was checked by us. | |
| | | He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of any commissioner /cmo | There is no such bifurcation of expenses, the payment of every expense is made from a different bank account in which the amount of various grants are credited. Given the above situation we are unable to form an opinion on whether the expenditure are done from a particular scheme or not. | |
| | | He shall also verify that the expenditure is in accordance with the guidelines directives acts and rules issued by government of India | The expenditure were checked on sample basis and expenditure is in accordance with the applicable | |

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मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद्, अलीराजपुर (म.प्र.)

RAO & EMMAR CHARTERED ACCOUNTANTS FRN 00[illegible]S

| | | | | |
|---|---|---|---|---|
| | | acts and rules issued by government of India \state government. | accordance with the applicable directives. | |
| | | During the audit financial propriety shall also be checked. all the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority. | On the basis of our sample audit checking we have observed that all the expenditure have been supported by financial and administrative sanctions accorded by competent authority and are limited to the administrative and financial limits of the sanctioning authority. | |
| | | All the cases where appropriate sanction have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit non compliance of audit paras shall be brought to the notice of Commissioner / CMO | The expenditure were in accordance with the applicable directives, except for following observation: 1. There are no completion certificates and no testing report available during audit. Also in some cases the quotations were on blank pages insead of Letter heads of the firm. 2. There were no pre/post photographs of the contruction sites in the files.3 No GST number mentioned in Invoices. | |
| | | The auditor shall be responsible for verification of scheme project wise utilization certificates [UC]. | During our audit we have observed that there were no utilization certificates made by the ULB. | |
| | | The auditor shall verify that all the temporary advances have been fully recovered . | As per observation there were no advances given by ULB during the period of the audit. | |
| 3 | Audit of Book Keeping | The auditor is responsible for audit of all the book of account as well as stores. | We have verified the books of accounts as well as stores and our observation are mention in below points | The books of accounts are not fully shifted to ERP Software still the revenue |

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| | | | are mention in below points. | still the revenue co... recorded under Single ... system, hence full /comple... transition should be done. |
| | | He shall verify that all the books of account and stores are maintained as per accounting rules applicable to urban local bodies . Any discrepancies shall be brought to the notice of commissioner \cmo | The ULB is still doing accounting on single entry basis, Double entry system should be established fully, so that the financial accounts depict the real status by taking into account the opening balances. | |
| | | The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances . all the cases of non recovery shall be specifically mentioned in audit report. | As per information and explanation given to us there were advances given by ULB during the period under audit. | |
| | | The auditor shall verify that all the temporary advances have been fully recovered | As per information and explanation given to us there were temporary advances given by ULB during the period under audit. | |
| | | Bank reconciliation statement [BRS] shall be verified from the records of ULB and the bank concerned. | There is no need of Bank Reconciliatiom Statement as the closing cash balances are same as the bank balances. | |
| | | He shall be responsible for verifying the entries in the grant register . The receipt and payments of grants shall be duly verified from the entries in the cash book | The entries in the grant register not available for verification as the same is not maintain. | |
| | | The auditor shall verify the fixed asset from other records and discrepancies shall be brought to the notice of commissioner \ cmo. | We have observed that the ULB has not prepared the Fixed asset register. | |
| | | The auditor shall reconcile the accounts of receipt and payment especially for project fund . | The project fund has been not reconciled with the receipts and payments. | |
| 4 | Audit of FDR | The auditor is responsible for auditor of all | As per information provided to us , there | FDRs should be created out of |

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| | | fixed deposit and term deposit. | were no FDRs that were created during the audit period. | excess funds so that they are not idle and are constantly generating revenue. |
| | | It shall be ensured that proper record of FDR are maintained and all renewals are timely | | |
| | | The cases where FDR\TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of commissioner /cmo. | | |
| 5 | Audit of Tender/ Bids | The auditor is responsible for audit of all tenders/bids invited by the ULB's. | We have verified all the tenders/ bids invited by ULBs and our observation are mention in below points. | 1) More competitive tendering processes should be implemented.<br>2) The limit of offline tendering should be reduced so that more and more tenders are put online so as to increase the transparency.<br>3) In Voucher complete documents enclosed of online applying bids |
| | | He shall check whether competitive tendering procedures are followed for all bids. | competitive and tendering procedures are followed for all bids and we observe that tender allloted to only some few parties and also in online tendering through Gems | |
| | | He shall verify the receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period . | We did not find any error in the receipt of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period. | |
| | | The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing banks. | As per the information and explanation provided to us there were no Bank Guarantees received by ULB during the period of audit. | |
| | | The conditions of BG's shall also be verified; any BG with any such condition which which is against the interest of the ULB shall be verified and brought to the notice of commissioner/CMO | | |
| | | The cases of extension of BG's shall be | | |

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| | | brought to the notice of Commissioner/CMO proper guidance to extend the BG's shall also be given to ULB's. | | |
| 6 | Audit of Grants and Loans | The auditor is responsible for audit of grants given by Central Government and its utilization. | We audited the grant register provided to us by the accountant at ULB giving in the details of Central as well as State government grants. As per the information and explanation given to us all the entries of grant receipt and expense is being recorded in that register. Further there was no basis provided to verify the same. Hence we are unable to form any opinion on the same. | 1) More and more assets should be created for the welfare of the people as well as for generating more revenue.<br>2) Idle funds should be invested in Mutual funds, as they provide better returns against any other form of investment. |
| | | He is responsible for audit of grants received from State Government and it's utilization | | |
| | | He shall perform audit of loans provided for physical infrastructure and its utilizations. During this audit the auditors shall specifically comment on the revenue mechanism i.e. whether the asset created out the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non generation of revenue. | as per information provided to us , During the year there is not any loan provide for physical infrastructure and there were no asset created for generation of revenue. | |
| | | The auditors shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure and from one scheme/project to another | As informed by ULB , No data maintained seprately for Revenue Nature Transaction and Capital Nature Transaction , so unable to form opinion on the same | |
| 7 | Incidences relating to diversion of fund from capital Receipt/Grant/Loans to Revenue Nature Expenditure And from | As informed by the accountant , grants are received by state Governmenrt and Central Government without information / receipt advice or any documnetry evidence | Actual utilization of grants was not traceable due to absence of audit trail and documentray evidence | Proper Scheme wise Grant Ledger shall be maintained |

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| | one Scheme/ Project to Another. | | | |
| 8 | a) percentage of revenue expenditure (establishment, salary,operation and maintenance) with respect to revenue receipts (Tax& Non Tax) | As per the Management Explanation in respect to revenue expenditure (establishment, salary, maintenance and operation) with respect to revenue receipts (Tax& Non Tax) | Percentage of Revenue Expenditure in respect to Revenue Receipt is 99.15% as per the information given by the management | |
| | b) Percentage of Capital expenditure with respect to Total expenditure | Capital Expenditure are identified as per the Management explanantion | Capital Expenditure is 8.20% of Total Expenditure as per the Information given by the Management | |
| 9 | whether all the temporary advances have been recovered or not | The auditor shall verify that all the temporary advances have been fully recovered | As per information and explanation given to us there were temporary advances given by ULB during the period under audit. | |
| 10 | whether bank reconciliation statement is being regularly prepared | Bank reconciliation statement [BRS] shall be verified from the records of ULB and the bank concerned. | There is no need of Bank Reconciliatiom Statement as the closing cash balances are same as the bank balances. | |
| 11 | Any Other | Some other descrepency were found | Based on our sample checking , TDS and GST Not deducted in some of the cases. | 1) TDS and Commercial tax returns should be filed.<br>2) All Statutory Compliances should be complied on timely basis to avoid Interest and Penalty<br>3) ESIC amount not deducted |

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| | | | | at the time of making<br>4) Professcinal Tax ded<br>but not deposited to the Gov<br>5) Vouchers are to be arranged in systematically as per Cash Book and chronological manner, It also required to maintain and arrange the same in month wise File and then to be produced to audit for verification.<br>6) All the registers need to be maintain in systematic manner. |

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