

AUDIT REPORT

For the Financial Year 2023-24

NAGAR PALIKA PARISHAD ALIRAJPUR

DISTRICT: ALIRAJPUR (M.P.)

MP Urban Local Body, Allirajpur							
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		
	Earmarked 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: Accumulated 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 (Receivables)	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 (Receivables) - 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	Miscellaneous Expenditure (to the extent not Written off)	B-20	0.00				0.00
	TOTAL APPLICATION OF FUNDS [B1+B2+B3+B4+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 Sadiq

Partner

M No. 409459

Place: Indore

Date: 27/03/2025

UDIN: 25409459BMJDEJ2229



नगरपालिका परिषद, अलीराजपुर (म.प्र.)

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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 Development 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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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
	Interest/Dividend earned on Social 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
	Appreciation 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 Government	Grants from State Government	Grants from other Government Agencies	Grants from Financial Institutions	Others Specify	Total
Account Code	32010	32020	32030	32040	32080	51940121.31
(a) Opening Balance	4697172.00	47242949.31	0.00	0.00	0.00	
(b) Additions to the Grants						
Grant received during the year	10926966.00	28961883.00	0.00	0.00	0.00	39888849.00
Interest/Dividend earned 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	4000000.00	0.00	0.00	0.00	0.00	4000000.00
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 Government	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

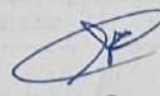
Note:

*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

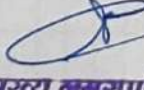
Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
35010	Creditors	0.00	0.00
35011	Employee Liabilities	5380460.00	4212260.00
35012	Interest 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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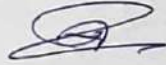


Schedule B-11: Fixed Assets

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	41674045.13
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	Vehides	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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Schedule B-12: Investments- General Funds

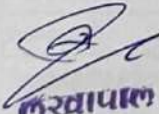
Account code	Particulars	With whom Invested	Face value (Rs)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42010	Central Government Securities	0.00	0.00	0.00	0.00
42020	State Government Securities	0.00	0.00	0.00	0.00
42030	Debentures and Bonds	0.00	0.00	0.00	0.00
42040	Preference 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	<u>Receivables for property taxes</u>				
	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 Accounts		0.00	0.00	
	Net Receivables of property Taxes	1236400.00	0.00	1236400.00	1195155.00
43120	<u>Receivables of Other Taxes</u>				
	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 Accounts	0.00	0.00	0.00	0.00
	Net Receivables of Other Taxes	1382285.00	0.00	1382285.00	481613.00
	<u>Receivable of Cess Income</u>				
	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	<u>Receivables for Fees and User Charges</u>				
	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	<u>Receivables from Other Sources</u>				
	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	<u>Receivables from Government</u>				
	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	<u>Receivables -Control Accounts</u>				
	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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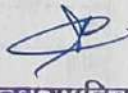
Schedule B-16: Prepaid Expenses

Account code	Particulars	Current year (Rs)	Previous year (Rs)
44010	Establishment	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: Accumulated 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): Accumulated provision against Loans, Advances, and Deposits

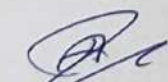
Account Code	Particulars	Current year (Rs)	Previous year (Rs)
46110	Loans to Others	0.00	0.00
46120	Advances	0.00	0.00
46130	Deposits	0.00	0.00
	Total Accumulated Provision	0.00	0.00

Schedule B-19: Other Assets

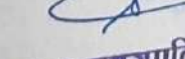
Account Code	Particulars	Current year (Rs)	Previous year (Rs)
47010	Deposit Works	0.00	0.00
47020	Other asset control accounts	0.00	0.00
	Total Other Assets	0.00	0.00

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 Miscellaneous expenditure	0.00	0.00


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नगरपालिका परिषद, अलीराजपुर (म.प्र.)



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
	Administrative 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

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	Conservancy 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 Animals	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	Pilgrimage 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

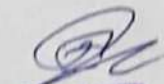
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
18010	Deposits Forfeited	0.00	0.00
18011	Lapsed Deposits	0.00	0.00
18020	Insurance Claim Recovery	0.00	0.00
18030	Profit on Disposal of Fixed Assets	0.00	0.00
18040	Recovery From Employees	0.00	0.00
18050	Unclaim Refund/ Liabilities	0.00	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 Income	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




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

Account 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	Transfer 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 परिषद्, अलीराजपुर (म.प्र.)



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

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



नगरपालिका
नगरपालिका परिषद्, अलीराजपुर (म.प्र.)

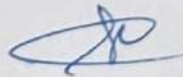
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नगरपालिका परिषद्, अलीराजपुर (म.प्र.)

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

Perticular	Previous year		Current year	
[A] Cash flows from operations activities				
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 expenses	10,107.20		17,357.78	
Less-Adjustment 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	-		-	
Adjusted 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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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

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



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नगरपालिका परिषद्, अलीराजपुर (म.प्र.)

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 Reconciliation 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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नगरपालिका परिषद्, अलीराजपुर (म.प्र.)



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) We Suggest to
(i)	Property Tax	3086168.00	3126573.00	1.31	Revenue collection from Property Tax	meet the demand
(ii)	Water Tax (Incl. Fees & Charge)	5873280.00	5873280.00	0.00	increasing in comparision to previous &	of tax collection,
(iii)	Others Taxes	1200911.00	1010824.00	-15.83	Other Tax decreasing in comparision to	they employing
					previous years/ budget target.	more manpower
	Total	10160359	10010677	-1.47	ii) Non Revenue collection Fees and User	and proper
	Non Revenue Collection				Charges, Revenue Grants Contribution	responsibility to be
(i)	Assigned Revenues And Compensation	33225947.00	36270166.00	9.16	and Subsidies, Intrest Earned, Other	assigned with their
(ii)	Rental Income From Municipal Properties	2529385.00	3718897.00	47.03	Income are decreasing in comparision to	performance basis.
(iii)	Fees And User Charges	8480813.00	8279793.00	-2.37	previous year and Assigned revenues and	
(iv)	Revenue Grants, Contibution And Subsidies	80353752.00	57359658.04	-28.62	compensation, Rental income from	
(v)	Sales And Hire Charges	0	313750.00	100.00	municipal properties are increasing in	
(vi)	Income from Investment	0	421165.00	100.00	comparision to previous year.	
(vii)	Interest Earned	1883543.00	1116659.00	-40.71	There are two new income head collection	
(viii)	Other Income	5864111.39	2398237.00	-59.10	of Sales and hire charges & Income from	
					investment are there.	
	Total	132337551	109878325	-16.97		
	Grand Total	142497910.39	119889002.04			


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 नगरपालिका परिषद, अलीराजपुर (म.प्र.)



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. 2) Various schemes and incentives should be introduced on regular intervals to increase the revenue collection. 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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		The auditor shall verify the interest income from FDRs and verify that interest income are duly and timely accounted for in cash.	As informed 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. 2. The attendance register should be kept with a person incharge and should be daily verified and signed by the CMO/ Chief Accountant. 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. 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	The expenditure were checked on sample basis and expenditure is in accordance with the applicable	


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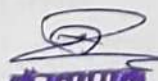
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मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद्, अलीराजपुर (म.प्र.)



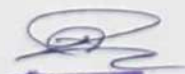
		acts and rules issued by government of India / state government.	accordance with the applicable directives.
		During the audit financial propriety shall also be checked. all the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited 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 instead of Letter heads of the firm. 2. There were no pre/post photographs of the construction 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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 नगरपालिका परिषद्, अलीराजपुर (म.प्र.)


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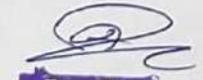
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		fixed deposit and term deposit. It shall be ensured that proper record of FDR are maintained and all renewals are timely. The cases where FDR/TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice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


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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. He is responsible for audit of grants received from State Government and its 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. 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	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. 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. As informed by ULB , No data maintained separately for Revenue Nature Transaction and Capital Nature Transaction , so unable to form 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. 2) Idle funds should be invested in Mutual funds, as they provide better returns against any other form of investment.
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 Government and Central Government without information / receipt advice or any documetry 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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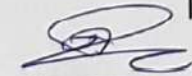
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	one Scheme/ Project to Another.			
8	a) percentage of revenue expenditure (establishment, salary, operation and maintenance) with respect to revenue receipts (Tax & Non Tax)	As per the Management Explanation in respect to revenue expenditure (establishment, 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 explanation	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 Reconciliation Statement as the closing cash balances are same as the bank balances.	
11	Any Other	Some other discrepancy 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. 2) All Statutory Compliances should be complied on timely basis to avoid Interest and Penalty 3) ESIC amount not deducted



मुख्य नगरपालिका अधिकारी

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