नगर परिषद भीखनगाँव

जिला – खरगोन (म.प्र.)

अंकेक्षण

वित्तीय वर्ष 2023–24

अंकेक्षण फर्म

राहुल रावत एण्ड कं.

(चार्टड एकाउंटेन्ट)

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MUNICIPAL COUNCIL BHIKANGAO

AUDIT OBSERVATIONS

Audit of Revenue

We have checked the revenue resources On the basis of examination of council revenue, our audit observations are as follow -

- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter file of Receipt Book and verified that the money received is deposited timely in respective Bank Account on time.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in deposit the amount of revenue collected.
- Annual recovery sheet was provided and we comment that a good revenue collection was done by the council. Since quarterly sheet is not available so we are unable to comment upon comparison of quarter wise revenue collection.
- No, we have not seemed any Investment on lesser interest rate.
- Receipts & Payments Account, Income & Expenditure Account and Balance Sheet have been provided by the council which has been enclosed with this report. We are only to express our opinion upon them.

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Audit of Expenditures

On the basis of examination of several expenses, our audit observations are as follow -

- We covered the Expenditures on the sample basis during the process of Audit.
- We have checked entries in cash book with respective vouchers and found them satisfactory.
- While checking Accountant Cash Book, all the bills and vouchers were satisfactory according to books. However some irregularities were found during the audit of vouchers which were rectified at the time and suggested to pay attention in future.
- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives, acts and rules issued by Government of India/ State Government.
- All the Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such material cases were observed in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.

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Audit of Book Keeping

- We checked the books of accounts which were maintained and provided during the audit by the Municipal Council.
- Double entry accounting system is being practiced by the council so necessary aspects of accounting were found satisfactory.
- Cash book & some of registers/records were found with irregularities regarding maintenance. Observations in respect of records of ULB are as follows –

Accounts Department

Audit observations about accounts department are as follows

-

- Bank book, Journal book have not kept by the council which are necessary as per section 6, chapter 2 of Madhya Pradesh Municipal (Accounts and Finance) rule, 2018.
- EMD and SD registers were not found during the audit which should be prepared in a proper format.
- Grant register should be maintained in approved format and duly verified by CMO.
- Other necessary records have been maintained and found satisfactory.

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Store Department

During the examination of stock records, we found that proper records were maintained and balances of items were brought forward from previous year properly. Although at some pages, we found that signatures of recipient of materials were not found.

- As per section 147 (1) under chapter – VI of Madhya Pradesh (Accounts and Finance) Rules, 2018, all movable and immovable Fixed Assets will be recorded in the Fixed Assets Register which was not found during the audit.
- As per section 174 (1) under chapter – VIII of Madhya Pradesh (Accounts and Finance) Rules, 2018, Stock or material will be issued only after obtaining duly authorized demand letter from respective department. We suggest the council to obtain such demand letters for issuing the store material.

Revenue Department

During the examination of revenue records, we found that proper records were maintained and balances of dues were brought forward from previous year properly. Amount collected has been duly deposited on time. As per recovery sheet, a good revenue collection (collectively) has been done. Council must

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prepare such policies which can be helpful in recovery of revenue from various heads so that council can have much liquidity.

Water Supply Department

During the examination of water supply records, we found that –

- Record of repairing of motor pumps, hand pumps, pipe lines was maintained in stock register only.
- Chemical usage register was not found during the audit.

Establishment Department

- Charge file or register was not found during the audit. So we are unable to verify the accountability of staff.

Public Works Department

During the examination of PWD records, we observed & suggested that –

- As per section 139 (1) under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018. Construction register will be maintained by the council which was duly suggested to maintain.
- As per section 139 (2) under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018. The council Engineer or PWD in charge has to examine the stock and construction register at least once in 6 months but we

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have not found such examination during the audit which is suggested to practice.

- As per section 141 read with section 138 under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Engineer or department in-charge will have to maintained stock record for recording each and every purchase of materials. During the audit of the PWD department we have suggested to maintain such record for better understanding and maintenance of record. Tender Register was not found during the audit.
- Repairing and maintenance register should be maintained and updated timely.
- Tender register was not maintained by the council.

Audit of Tenders

- During the audit we examined some tender files. On the basis of examination the given files and note sheets attached with the vouchers, we found that tender process has been followed by the council. Although some irregularities were found and suggested to rectify them and pay attention in future properly.
- As per section 121 read with section 86 under chapter-V of Madhya Pradesh Municipal (Accounts & Finance) Rule, 2018, E-tendering must be done in case of purchase costing

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- No Bank guarantee has been received by the council.

Audit of Grants & Loans

During the audit, we found some observations about grants are as follows -

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

FOR RAHUL RAWAT & CO.
CHARTERED ACCOUNTANTS

Date :
UDIN :

CA RAHUL RAWAT
(Partner)
FRN NO. 025933C

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Balance Sheet of Municipal Council Bhikangao
as on 31st march 2024

	Particulars	Schedule No.	Current Year (Rs)	Previous Year (Rs)
A	**SOURCES OF FUNDS**			
A1	**Reserves and Surplus**			
	Municipal (General) Fund	B-1	8,09,81,508.48	7,79,06,111.17
	Earmarked Funds	B-2	50,07,782.00	50,07,782.00
	Reserves	B-3	8,37,87,768.89	9,01,26,932.64
	Total Reserves and Surplus		**16,97,77,059.37**	**17,30,40,825.81**
A2	**Grants, Contributions for Specific Purpose**	B-4	**5,41,76,457.34**	**4,39,05,837.34**
	Loans			
A3	Secured loans	B-5	0.00	0.00
	Unsecured loans	B-6	10,56,560.96	10,56,561.90
	Total Loans		**10,56,560.96**	**10,56,561.90**
	TOTAL SOURCES OF FUNDS		**22,50,10,077.67**	**21,80,03,225.05**
B	**APPLICATION OF FUNDS**			
B1	**Fixed Assets**	B-11		
	Gross Block		19,06,18,602.00	18,86,21,896.00
	Less: Accumulated Depreciation		9,93,34,903.81	9,00,79,722.06
	Net Block		9,12,83,698.19	9,85,42,173.94
	Capital work-in-progress		7,11,39,433.00	7,02,20,121.00
	Total Fixed Assets		**16,24,23,131.19**	**16,87,62,294.94**
B2	**Investments**			
	Investment - General Fund	B-12	0.00	0.00
	Investment - Other Funds	B-13	15,00,000.00	15,00,000.00
	Total Investment		**15,00,000.00**	**15,00,000.00**
B3	**Current assets, loans & advances**			
	Stock in hand (Inventories)	B-14	2,36,178.00	2,59,726.00
	Sundry Debtors (Receivables)	B-15	1,51,81,095.66	77,84,588.66
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful receivables			
	Prepaid expenses	B-16	91,955.00	91,955.00
	Cash and Bank Balances	B-17	5,62,58,407.38	4,72,10,229.45
	Loans, advances and deposits	B-18	6,37,684.00	6,37,684.00
	Total Current Assets		**7,24,05,320.04**	**5,59,84,183.11**

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B4	**Current Liabilities and Provisions**			
	Deposits received			
	Deposit works	B-7	82,96,760.56	58,31,113.00
	Other liabilities (Sundry Creditors)	B-8	-	-
	Provisions	B-9	25,31,718.00	19,45,812.00
	Total Current Liabilities	B-10	4,89,895.00	4,66,328.00
			1,13,18,373.56	**82,43,253.00**
B5	**Net Current Assets (B3-B4)**			
			6,10,86,946.48	**4,77,40,930.11**
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		**22,50,10,077.67**	**21,80,03,225.05**

Notes to the Balance Sheet - Attached

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For Municipal Council Bhikhangao

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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Buster Services	Commercial Projects	General Account	Total
310	Balance as per last account						
	Additions during the year						
31090-02	• Surplus for the year					7,79,06,111	7,79,06,111
	• Transfers						-
	• Opening Diffrence					43,09,896	4309896.37
	Total (Rs.)					0.00	0.00
	Deductions during the year						0.00
	• Deficit for the year	0.00	0.00	0.00	0.00	43,09,896	4309896.37
	• Transfers						
	Total (Rs.)						-
310	Balance at the end of the current year					12,34,499	12,34,499
		0.00	0.00	0.00	0.00	12,34,499	12,34,499
		0.00	0.00	0.00	0.00	8,09,81,508	8,09,81,508

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

Particulars	Special Fund 1	Special Fund 2	Sanchit Nidhi	Pension Fund	General Reserve (Sanchit Nidhi)	Total
(a) Opening Balance						
(b) Additions to the Special Fund			50,07,782		-	50,07,782
• Transfer from Municipal Fund						
• Interest/Dividend earned on Special Fund					-	-
• Profit on disposal of Special Fund Investments						0.00
•Appreciation in Value of Special Fund Investments						0.00
•Other addition (Specify nature)						0.00
Total (b)	0.00	0.00	0.00	0.00		0.00
(c) Payments out of funds					-	-
[I] Capital expenditure on						
• Fixed Asset						
• Others						0.00
[II] Revenue Expenditure on						0.00
• Salary, Wages and allowances etc						
• Rent Other administrative charges						0.00
[III] Other						0.00
• Loss on disposal of Special Fund Investments						
• Diminution in Value of Special Fund Investments						0.00
• Transferred to Municipal Fund						0.00
Total C	0.00	0.00	0.00	0.00	-	0.00
Net Balance of Special Funds (a + b) – C	0.00	0.00	5007782.00	0.00	0.00 -	0.00 50,07,782

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	9,01,26,933	29,16,018	9,30,42,951	92,55,182	8,37,87,769
31211	Capital Reserve			0.00		0.00
31220	Borrowing Redemption			0.00		0.00
31230	Special Funds (Utilised)			0.00		0.00
31240	Statutory Reserve			0.00		0.00
31250	General Reserve			0.00		0.00
31260	Revaluation Reserve			0.00		0.00
	Total Reserve funds	9,01,26,933	29,16,018	9,30,42,951	9255181.75	8,37,87,769

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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	
(a) Opening Balance	1,49,92,967	2,89,12,870	0.00	0.00	0.00	4,39,05,837
(b) Additions to the Grants *						
• Grant received during the year	55,21,340	3,01,21,198				3,56,42,538
• Interest/Dividend earned on Grant Investments						-
• Profit on disposal of Grant						0.00
• Appreciation in Value of Grant						0.00
• Other addition (Specify nature)						0.00
Total (b)	55,21,340	3,01,21,198	0.00	0.00	0.00	3,56,42,538
Total (a + b)	2,05,14,307	5,90,34,068	0.00	0.00	0.00	7,95,18,375
(c) Payments out of funds						
• Capital expenditure on Fixed	29,16,018					29,16,018
• Capital Expenditure on Other						
• Revenue Expenditure on		2,24,55,900				22455900.00
o Salary Wages allowances etc						
o Rent						0.00
• Other						0.00
o Loss on disposal of Grant						-
o Grants Refunded						0.00
• Other administrative charges						0.00
Total (c)	29,16,018	2,24,55,900	0.00	0.00	0.00	2,53,71,918
Net balance at the year end (a+b)- (c)	1,75,98,289	3,65,78,168	-	-	-	5,41,76,457

Schedule B-5: Secured Loans

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

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33110	Loans from Central Government		
33120	~~Loans from State government~~		
33130	Loans from Govt bodies & Associations	10,56,561	10,56,562
33140	~~Loans from international agencies~~		
33150	~~Loans from banks & other financial institutions~~		
33160	Other Term Loans		
33170	Bonds & debentures		
33180	Other Loans		
	Total Unsecured Loans	10,56,561	10,56,562

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Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	82,50,761	57,85,113
34020	From Agencies		
34030	From staff	46,000	46,000
34080	From Others		
	Total deposits received	82,96,761	58,31,113

Schedule B-8: Deposits Works

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

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors	1,23,374	1,23,374
35011	Employee Liabilities	5,76,945.00	
35012	Interest Accrued and Due		
35020	Recoveries Payable	18,31,399	18,22,438
35030	Government Dues Payable		
35040	Refunds Payable		
35041	Advance Collection of Revenues		
35080	Others		
	Total Other liabilities (Sundry Creditors)	25,31,718.00	19,45,812

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	4,89,895	4,66,328
36020	Provision for Interest		
36030	Provision for Other Assets		
	Total Provisions	4,89,895	4,66,328

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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				
42020	• State Government Securities				
42030	• Debentures and Bonds				
42040	• Preference Shares				
42050	• Equity Shares				
42060	• Units of Mutual Funds				
42070	• Other Investments				
	Total of Investments General Fund		0.00	0.00	0.00

Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs)
42110	• Central Government Securities				
42120	• State Government Securities				
42130	• Debentures and Bonds				
42140	• Preference Shares				
42150	• Equity Shares				
42160	• Units of Mutual Funds				
42170	• Other Investments	FDR	-	15,00,000	15,00,000
	Total of Investments Other Fund		-	15,00,000	15,00,000

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars			Current Year (Rs.)	Previous Year (Rs.)
43010	Stores			2,36,178	2,59,726
43020	Loose Tools				
43080	Others				
	Total Stock in hand			2,36,178	2,59,726

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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block: Opening Balance	Gross Block: Additions during the period	Gross Block: Deductions during the period	Gross Block: Cost at the end of the year	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions during the period	Accumulated Depreciation: Deductions during the period	Accumulated Depreciation: Total at the end of the year	Net Block: At the end of current year	Net Block: At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	11
41-010	Land				-				0.00	-	-
41-011	Lakes				-				0.00	-	-
41-020	Buildings	1,93,82,282			1,93,82,282	64,68,047	4,30,474		68,98,522	1,24,83,760	1,29,14,235
	Infrastructure Assets										
41-030	- Roads and Bridges	6,53,21,773	16,03,176		6,69,24,949	4,26,02,550	8,10,747		4,34,13,29[illegible]	2,35,11,6[illegible]	2,27,19,223
41-031	- Sewerage and drainage	7,33,99,925	1,40,646		7,35,40,571	2,81,94,043	64,78,075		3,46,72,118	3,88,68,453	4,52,05,882
41-032	- Water ways	1,18,20,617			1,18,20,617	40,30,021	5,19,373		45,49,394	72,71,223	77,90,596
41-033	- Public Lighting	67,78,702			67,78,702	22,41,991	4,53,671		26,95,662	40,83,040	45,36,711
41-034	Sanitation & SWM				-				-	-	-
41-040	- Plants & Machinery	43,32,179			43,32,179	24,87,592	1,84,459		26,72,051	16,60,128	18,44,587
41-050	- Vehicles	43,92,846			43,92,846	26,15,302	1,77,754		27,93,057	15,99,7[illegible]	17,77,544
41-060	- Office & other equipment	10,64,426	1,88,612		12,53,038	4,89,122	76,392		5,65,514	6,87,524	5,75,304
41-070	- Furniture, fixtures, fittings and electrical appliances	10,34,472	27,272		10,61,744	5,02,775	55,897		5,58,672	5,03,072	5,31,697
41-080	- Other fixed assets	10,94,674.00	37,000		11,31,674	4,48,280	68,339	-	5,16,619	6,15,055	6,46,394
	Total	18,86,21,896	19,96,706	0.00	19,06,18,602	9,00,79,722	92,55,182	0.00	9,93,34,904	9,12,83,698	9,85,42,174
41-210	Work-in-progress	7,02,20,121	9,19,312		7,11,39,433				0.00	7,11,39,433.00	7,02,20,121
	Total	25,88,42,017	29,16,018	-	26,17,58,035	9,00,79,722	92,55,182	0.00	9,93,34,904	16,24,23,131	16,87,62,2[illegible]

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Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
43110	**Receivables for Property Taxes**				
	Less than 5 years				
	More than 5 years*	5,71,063		5,71,063	8,64,824
	Sub - total	5,71,063		-	
	Less: State Government Cesses/Levies in Taxes - Control Accounts		0.00	5,71,063	8,64,824
	Net Receivables of Property Taxes	5,71,063	0.00	5,71,063	8,64,824
43120	**Receivable of Other Taxes**				
	Less than 3 years				
	More than 3 years*	37,77,866		37,77,866	29,18,108
	Sub - total	37,77,866			
	Less: State Government Cesses/Levies in Taxes - Control Accounts		0.00	37,77,866	29,18,108
	Net Receivables of Other Taxes	37,77,866	0.00	37,77,866	29,18,108
43130	**Receivables for Fees and User Charges**				
	Less than 3 years	12,59,916		12,59,916	10,10,411
	More than 3 years*				
	Sub - total	12,59,916	0.00	12,59,916	10,10,411
43140	**Receivables from Other Sources**				
	Less than 3 years	95,72,251		95,72,251	29,91,246
	More than 3 years*				
	Sub - total	95,72,251	0.00	95,72,251	29,91,246
43150	**Receivables from Government**				
	Sub - total	0.00	0.00	0.00	[illegible]
	Total of Sundry Debtors (Receivables)	1,51,81,096	0.00	1,51,81,096	77,84,589

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Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment		
44020	Administrative		
44030	Operations & Maintenance	91,955	91,955
	Total Prepaid expenses	91,955	91,955

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010	**Cash**		
45020	**Balance with Bank - Municipal Funds**		
45021	Nationalised Banks		
45022	Other Scheduled Banks	5,62,58,407	4,72,10,229
45023	Scheduled Co-operative Banks		
45024	Post Office		
	Sub-total	5,62,58,407	4,72,10,229
45040	**Balance with Bank - Special Funds**		
45041	Nationalised Banks		-
45042	Other Scheduled Banks	-	
45043	Scheduled Co-operative Banks		
45044	Post Office		
	Sub-total	-	-
45060	**Balance with Bank - Grant Funds**		
45061	Nationalised Banks		
45062	Other Scheduled Banks		
45063	Scheduled Co-operative Banks		
45064	Post Office		
	Sub-total	-	-
	Total Cash and Bank balances	5,62,58,407	4,72,10,229

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CHARTERED ACCOUNTANTS

Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
46010	Loans and advances to employees	5,92,532		-	5,92,532
46020	Employee Provident Fund Loans				0.00
46030	Loans to Others				0.00
46040	Advance to Suppliers and Contractors				0.00
46050	Advance to Others				0.00
46060	Deposit with External Agencies	45152.00			45152.00
46080	Other Current Assets				0.00
	Sub -Total	6,37,684	0.00	-	6,37,684
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				0.00
	Total Loans, advances, and deposits	6,37,684	0.00	-	6,37,684

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

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

Schedule B-19: Other Assets

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
47010	Deposit Works		
47020	Other asset control accounts		
	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		
48020	Discount on Issue of Loans		
48030	Others		
	Total Miscellaneous expenditure	0.00	0.00

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MUNICIPAL COUNCIL BHIKHANGAO
INCOME AND EXPENDITURE STATEMENT
For the Period From 1st April 2023 to 31st March 2024

	Item/ Head of Account	Schedule No	Current Year (Rs)	Previous Year (Rs)
A	**INCOME**			
	Tax Revenue	IE-1	57,48,682	48,73,224
	Assigned Revenues & Compensation	IE-2	1,78,99,795	2,15,15,521
	Rental Income from Municipal Properties	IE-3	79,46,897.00	1,53,28,650
	Fees & User Charges	IE-4	15,83,951	1,80,82,670
	Sale & Hire Charges	IE-5	1,26,088	2,20,488
	Revenue Grants, Contributions & Subsidies	IE-6	3,17,11,082	1,12,96,713
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	1,11,925	2,22,781
	Other Income	IE-9	4,53,773	14,33,567
	Total - INCOME		6,55,82,193	7,29,73,614
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	2,79,66,430	3,03,38,970
	Administrative Expenses	IE-11	6,08,362	17,17,989
	Operations & Maintenance	IE-12	1,16,93,902	1,40,17,822
	Interest & Finance Expenses	IE-13	9,578	33,00,000
	Programme Expenses	IE-14	58,735	5,51,497
	Revenue Grants, Contributions & subsidies	IE-15	95,12,817	3,97,048
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	34,01,791	52,80,387
	Depreciation		92,55,182	1,12,21,713
	Transfer general fund (sanchit Nidhi)		-	-
	Total - EXPENDITURE		6,25,06,797	6,68,25,426
C	*Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)*		30,75,396	61,48,188
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	*Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)*		30,75,396	61,48,188
F	**Less: Transfer to Reserve Funds**			-
G	*Net balance being surplus/ deficit carried over to Municipal Fund (E-F)*		30,75,396	61,48,188

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जिला- खरगौन , मध्यप्रदेश

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	25,48,600	18,04,000
11002	Water tax	23,70,000	22,41,000
11003	Sewerage Tax	99,082	92,224
11004	Conservancy Tax		
11005	Lighting Tax		
11006	Education tax		
11007	Vehicle Tax		
11008	Tax on Animals		
11009	Electricity Tax		
11010	Professional Tax		
11011	Advertisement tax		
11012	Pilgrimage Tax		
11013	Export Tax		
11031	Consolidates Tax		
11051	Octroi & Toll		
11080	Other taxes	7,31,000	7,36,000
0	**Sub-total**	57,48,682	48,73,224
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	57,48,682	48,73,224

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

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

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
12010	Taxes and Duties collected by others	6,41,850	10,21,039
12020	Compensation in lieu of Taxes / duties	1,72,57,945	2,04,94,482
12030	Compensations in lieu of Concessions		
	Total assigned revenues & compensation	**1,78,99,795**	**2,15,15,521**

BHOPAL
CHARTERED ACCOUNTANTS

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Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
13010	Rent from Civic Amenities	79,12,617	1,49,22,110
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		
13040	Rent from lease of lands	24,740	4,06,540
13080	Other rents	9,540	
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	79,46,897.00	1,53,28,650

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

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14010	Empanelment & Registration Charges	330	300
14011	Licensing Fees		
14012	Fees for Grant of Permit	26,622	
14013	Fees for Certificate or Extract		
14014	Development Charges	1,59,600	1,79,52,527
14015	Regularization Fees		
14020	Penalties and Fines		68,500
14040	Other Fees	12,42,714	29,337
14050	User Charges	27,000	30,500
14060	Entry Fees		
14070	Service / Administrative Charges		1,206
14080	Other Charges	1,27,655	
	Sub-Total	15,83,951	1,80,82,670
14090	Less: Rent Remission and Refunds		
	Sub-total	-	-
	Total income from Fees & User Charges	15,83,951	1,80,82,670

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
15010	Sale of Products		1,75,348
15011	Sale of Forms & Publications	1,26,088	45,140
15012	Sale of stores & scrap		
15030	Sale of Others		
15040	Hire Charges for Vehicles		
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - income head-wise	1,26,088	2,20,488

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Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grant	2,24,55,900	75,000
16020	Re-imbursement of expenses	92,55,182	1,12,21,713
16091	Grant Revenue - Depreciation On Grant Assets		
	Total Revenue Grants, Contributions & Subsidies	**3,17,11,082**	**1,12,96,713**

Schedule IE-7: Income from Investments - General Fund

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

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17110	Interest from Bank Accounts	1,11,925	2,22,781
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	-	-
17180	Other Interest	-	-
	Total - Interest Earned	**1,11,925**	**2,22,781**

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
18010	Deposits Forfeited	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities	-	-
18060	Excess Provisions written back		
18080	Miscellaneous Income	4,53,773	14,33,567
	Total Other Income	**4,53,773**	**14,33,567**

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Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Salaries, Wages and Bonus	2,74,17,982	2,93,83,784
21020	Benefits and Allowances	5,42,400	2,96,052
21030	Pension		
21040	Other Terminal & Retirement Benefits	6,048	6,59,134
	Total establishment expenses	**2,79,66,430**	**3,03,38,970**

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	Rent, Rates and Taxes		42,555
22011	Office maintenance		
22012	Communication Expenses	39,885	
22020	Books & Periodicals		
22021	Printing and Stationery	94,486	96,365
22030	Traveling & Conveyance		2,740
22040	Insurance	73,564	86,575
22050	Audit Fees		50,000
22051	Legal Expenses	45,000	3,75,000
22052	Professional and other Fees	1,44,210	2,31,450
22060	Advertisement and Publicity	2,11,217	8,33,304
22061	Membership & subscriptions		
22080	Other Administrative Expenses		
	Total administrative expenses	6,08,362	17,17,989

RAHUL RAWAT & CO.
BHOPAL
CHARTERED ACCOUNTANTS

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Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010	Power & Fuel	50,17,675	64,36,885
23020	Bulk Purchases	12,37,292	38,67,921
23030	Consumption of Stores		
23040	Hire Charges		
23050	Repairs & maintenance -Infrastructure	5,38,705	24,42,271
23051	Repairs & maintenance - Civic Amenities		19,500
23052	Repairs & maintenance - Buildings	64,428	
23053	Repairs & maintenance - Vehicles	44,39,200	3,32,877
23054	Repairs & maintenance - Furnitures		
23055	Repairs & maintenance - Office Equipments	25,750	
23056	Repairs & maintenance - Electrical Appliances		
23057	Repairs & Maintenance- Plant & Machinery		
23059	Repairs & maintenance - Others		
23080	Other operating & maintenance expenses	3,70,852	9,18,368
	Total operations & maintenance	1,16,93,902	1,40,17,822

Schedule IE-13: Interest & Finance Charges

Account	Particulars	Current Year	Previous Year
24010	Interest on Loans from Central Government		
24020	Interest on Loans from State Government		
24030	Interest on Loans from Government Bodies & Associations		
24040	Interest on Loans from International Agencies		
24050	Interest on Loans from Banks & Other Financial Institutions		-
24060	Other Interest	9,578	
24070	Bank Charges		33,00,000
24080	Other Finance Expenses		
	Total Interest & Finance Charges	9,578.11	33,00,000

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Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election Expenses	46,485	1,86,556
25020	Own Programs	12,250	3,64,941
25030	Share in Programs of others		
25040	Others' Programme		
	Total Programme Expenses	58,735	5,51,497

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010	**Grants [specify details]**	94,62,817	3,97,948
26020	**Contributions [specify details]**	50,000	
26030	**Subsidies [specify details]**		
	Total Revenue Grants, Contributions & Subsidies	95,12,817	3,97,948

Schedule IE-16: Provisions & Write off

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

Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
[illegible]	[illegible]		
[illegible]	[illegible]		
[illegible]	[illegible]		
	Total Miscellaneous expenses		

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

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Schedule IE-18: Prior Period Items (Net)

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

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MUNICIPAL COUNCIL BHIKHANGAO

RECEIPTS AND PAYMENTS ACCOUNT

For the Period From 1st April 2023 to 31st March 2024

Account Code	Head of Account	Current Period Receipts Amount (Rs.)	Previous Period Receipts Amount (Rs.)	Account Code	Head of Account	Current Period Payments Amount (Rs.)	Previous Period Payments Amount (Rs.)
	Opening Balances						
	Cash balances including Imprest Balance						
	Balances with Banks/Treasury (including in designated bank accounts)	4,72,10,229	11,36,79,644				
	Operating Receipts						
110	Tax Revenue				**Operating Payments**		
120	Assigned Revenues & Compensations	40,56,816	29,01,986	210	Establishment Expenses	2,73,89,485	2,98,72,642
130	Rental income from Municipal Properties	1,78,99,795	2,15,15,521	220	Administrative Expenses	6,08,362	17,17,989
140	Fees & User Charges	12,36,505	1,43,39,650	230	Operations and Maintenance	1,16,46,787	1,39,07,589
150	Sale & Hire Charges	15,83,951	1 80 82 670	240	Interest & Finance Charges	9,578	13,00,000
160	Revenue Grants, Contributions & Subsidies	1,26 088	2,20 488	250	Programme Expenses	58,735	5,51 497
170	Income from Investments		75,000	200	Revenue Grants, Contributions & Subsidies	95,12,817	3,97,048
171	Interest Earned			270	Purchase of Stores		
180	Other Income	1,11,925	2,22,781	271	Miscellaneous expenses	34,01,791	52,80,387
		4,53,773	14 33 567	285	Prior Period		
	Non-Operating Receipts-				**Non-Operating Payments**		
320	Grants and contribution for specific purposes	3,56,42,538	3,59 38 000	340	Refund of Deposits	8,43,939	
340	Deposits Received						
350	Other Liabilities	33 09 587	24 91 105	35011	Employees Liabilities		
341	Deposit works	8,961	17,457	35010	Creditors		
35041	Revenue Collected in Advance			35020	Payment of Recoveries payable		
431	Debtors(receivable)			331	Hudco Loan Payment		
330	Loans Received	10 05 751	4 91 165	320	Grants returned - PMAY		
311	Earmarked Funds			412	Capital WIP	9,19,312	2,57,07,690
310	Municipal Fund			410	Acquisition / Purchase of Fixed Assets	19,96,706	12,45,800
312	Reserve Fund			349	Deposit refunded		
460	Loans, Advances and Deposits			360	Provisions		39 44 712
				460	Loans, Advances and Deposits		4,71,900
				421	Investment		1,04,500
				430	Prepaid Expenses		
				310	Municipal Fund		
	Totalling Mistake			311	Sanchit Nidhi		
					Totalling Mistake		
					Cash balances including Imprest Balance		8,56,07,051
					Balances with Banks/Treasury (including in designated bank accounts)	5,62,58,407	4,72,10,229
	TOTAL	11,26,45,919	21,93,19,034		**TOTAL**	11,26,45,919	21.93.19.034

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RAWAT & CO.
BHOPAL
ACCOUNTANTS

Municipal Council Bhikangaon
STATEMENT OF CASHFLOW
(As On 31 March 2024)

Particulars	(AMOUNT IN RUPEES) Current Year (Rs.) 2023-24		Previous Year 2022-23
[A] Cash Flows from Operating Activities			
Gross Surplus Over Expenditure	30,75,396.37	30,75,396.37	61,48,188.00
Add: Adjustments For			
Depreciation	92,55,181.75		1,12,21,712.93
Interest And Finance Expenses	9,578.11	92,64,759.86	33,00,000.00
Less: Adjustments For			
Profit On Disposal Of Assets			
Net Of Adjustments Made To Municipal Funds			8,56,07,050.55
Investment Income			
Transfer To Reserves			
Interest Income Received	1,11,925.00	(1,11,925.00)	2,22,781.00
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		1,24,52,081.23	92,25,407.00
Changes In Current Assets And Current Liabilities			
(Increase)/Decrease In Sundry Debtors	(73,96,507.00)		(21,69,073.03)
(Increase)/Decrease In Stock In Hand	23548		110233
(Increase)/Decrease In Prepaid Expenses	-		
(Increase)/Decrease In Other Current Assets	-		(1,04,500.00)
(Decrease)/Increase In Deposits Received	24,65,647.56		34,56,393.00
(Decrease)/Increase In Deposits Work	-		-
(Decrease)/Increase In Other Current Liabilities	5,85,906.00		17,457.00
(Decrease)/Increase In Provisions	23,567.00		(5,572.00)
Extra ordinary items (please specify)		(42,97,838.44)	
Capital contribution			
Net Cash Generated from / (Used in) Operating Activities [A]		81,54,242.79	1,02,30,344.97
[B] Cash Flows from Investing Activities			
Purchase Of Fixed Assets And Cwip	29 16 018.00		2 69 53 490.00
(Increase)/Decrease In Special Funds/ Grants	(1,02 70,620.00)		6,76,47,841.00
(Increase)/Decrease In Earmarked Funds	-		
(Increase)/Decrease In Reserve Grant Against Fixed Asset	63,39,163		(1,57,31,777)
Purchase Of Investment		(10,15,439.25)	-

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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]	1,11,925.00	1,11,925.00	2,22,781.00
		(9,03,514.25)	2,22,781.00
[C] Cash flows from Financing Activities			
Add:			
Loans From Banks/Others Received			
Less:	10,56,560.96		10,56,561.00
Interest & Finance Expenses			
	(9,578.11)		-
		10,46,982.85	
Net Cash Generated From/(Used In) Financing Activities [C]			
Net Increase/(Decrease) In Cash And Cash Equivalents (A+B+C)		10,46,982.85	10,56,561.00
Cash And Cash Equivalent At Beginning Of The Period		82,97,711.39	1,15,09,686.97
Cash and cash equivalent at end of the period		4,72,10,229.45	11,36,79,644.03
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year		5,62,58,407.38	4,72,10,229.45
Cash balances			
Bank balances	-		
Total Of The Breakup Of Cash And Cash Equivalents	5,62,58,407.38	5,62,58,407.38	4,72,10,229.45
		-	

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