# MUNICIPAL COUNCIL DEPALPUR

DIST:- INDORE

AUDIT REPORT- 2023-24



Pramod K. Sharma & Co, Chartered Accountant

> नगरपालिका आधकार नगर परिषद्, देपालपुर जिला-इन्टोर (म.प्र.)

# PRAMOD K, SHARMA & Co.

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### AUDIT REPORT

We have examined the Receipts & Payments Account of MUNICIPAL COUNCIL DEPALPUR, DISTRICT INDORE (M.P) for the year ended 31st March 2024, which are in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below:

- 1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.
- 2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.
- 3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31st March 2024.

Date: - 27/02/2025

Place:-Indore

For PRAMOD K. SHARMA & CO.

CHARTERED ACCOUNTANTS

CA. Pramod K Sharma

(Partner)

Mem. No.: 076883

UDIN 25076883BMIKJK3492

# MUNICIPAL COUNCIL DEPALPUR AUDIT OBSERVATIONS

### **Audit of Revenue**

- > We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter file of Receipt Book and verified that the money received is also deposited in respective Bank Account.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in the Revenue Receipt and also deposited to the Bank time to time.
- Cash Book has been verified with Receipts and payments vouchers & ROKARIYA receipts cash book.
- No, we have not seemed any Investment on lesser interest rate.

### **Audit of Expenditures**

- We covered the Expenditures on the sample basis during the process of Audit.
- No mistake was found in monthly balance of the Cash Book.
- ➤ We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives, acts and rules issued by Government of India/ State Government.
- All the Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.

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➤ In our view, no such cases occurred in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.

As per the ULB guideline, if the Fire Brigade going outside of Municipal area, there is some decided amount which has to be paid by the other MC is not taken by the ULB.

### **Audit of Book Keeping**

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- ➤ We couldn't check all the books of accounts which were maintained by the Municipal Council.
- Except Cash book, many registers/records have not been maintained properly. Some observations in respect of records of ULB are as follows -

### **Accounts Department**

Audit observations about accounts department are as follows -

- Cashbook was found without storekeeper's stamp on issue.
- Council stamp was not affixed on cash book for the whole year.
- o Grant Register was not issued by the store department.
- Signatures and seal of store keeper were not found on grant register.

### Store Department

 Since store records of last year and current year were not available so we are unable to comment.

### Revenue Department

 Water tax collection register was found without issuing from store department because seal and signature

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- keeper, page certification and council stamp were not available on the register.
- Collection books were not issued from store department and council stamp was also not affixed on them.
- We have not been provided all the revenue records so we are unable to comment upon all the revenue sources.

### Sanitation Department

- Material usage records were not available during the audit.
- o List of vehicles was not found.
- o Vehicle and lights repairing registers were not maintained.
- Logbooks were found during the audit.

Since records were not found during the audit, so we are unable to express our opinion about sanitation department.

### Water Supply Department

- There was no any record of repairing of motor pumps, hand pumps, pipe lines.
- No record of chemical usage was found during the audit.

### **Establishment Department**

- Charge list or register was not maintained by the ULB.
- o Dispatch Register was not found.

### **PWD** Department

- o Construction Register was not maintained by the ULB.
- o Work files were not provided to us.

### **Audit of Tenders**

During the audit we have not been provided any tender file. However, on the basis of examination of note sheets

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> No Bank guarantee has been received.

### Audit of Grants & Loans

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

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

For PRAMOD K. SHARMA & CO.

Chartered Accountant

Date: Place:

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A Pramod Kumar Sharma (Partner)

### Nagar Parisad Depaipur BALANCE SHEET As on 31ST MARCH 2024

	Particulars	Schedule No.	Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
Α	SOURCES OF FUNDS			
	Reserves and Surplus	7 1		
A1	Municipal (General) Fund	B-1	10,25,050.76	33,22,579.12
71	Earmarked Funds	B-2	84,76,975.42	84,76,975.42
	Reserves	B-3	4,64,21,935.45	4,50,22,567.68
	Total Reserves and Surplus		5,59,23,961.63	5,68,22,122.22
A-2	Grants, Contributions for Specific Purpose	B-4	5,65,64,098.00	4,55,19,854.00
	Loans			
A3	Secured Loans	B-5	4,12,422.00	-
	Unsecured Loans	B-6	39,46,835.00	35,84,740.00
	Total Loans		43,59,257.00	35,84,740.00
-	TOTAL SOURCES OF FUNDS (A1-A3)		11,68,47,316.63	10,59,26,716.22
В	APPLICATION OF FUNDS			
	Fixed Assets	B-11		
D4	Gross Block		10,99,73,969.68	10,26,13,398.68
B1	Less : Accumulated depreciation		6,35,52,034.23	5,75,90,831.00
	Net Block		4,64,21,935.45	4,50,22,567.68
	Capital Work in Progress		2,02,62,412.47	2,36,80,532.97
	7			
	Total Fixed Assets	<del> </del>	6,66,84,347.92	6,87,03,100.65
	Investments		5 55 51 511	5 57 55 155 55
B2	Investments-General Fund	B-12	-	_
	Investments-other Fund	B-13	-	
	Total Investment			
	Current Assets, loans & Advances			
	Stock in hand (Inventories)	B-14	8_	
	Sundry Debtors (Receivables)	B-15	1,08,89,297.00	2,25,82,274.00
	Gross Amount outstanding		1,00,00,207.00	2,23,02,274.00
ВЗ	Less: Accumulated Provision against bad and	1 1	1970	
55	doubtful receivables	1 1	-	÷
	Prepald Expenses	B-16	-	-
	Cash and Bank Balance	B-17	4,63,67,819.76	2,13,86,870.08
	Loans , advances and deposits	B-18		
-	Total Current Assets		5,72,57,116.76	4,39,69,144.08
- 1	Current Liabilities and Provisions		20 10 00 0	
	Deposits received	B-7	44,98,835.67	42,51,517.76
B4 1	Deposit Works	B-8	-	-
	Other liabilities( Sundry Creditors)	B-9	19,86,551.38	18,85,249.75
	Provisions	B-10	6,08,761.00	6,08,761.00
$\overline{}$	Total Current Liabilities		70,94,148.05	67,45,528.51
	Net Current Assets (B3-B4)		5,01,62,968.71	3,72,23,615.57
	Other Assets.	B-19	-	
	Miscellaneous Expenditure (to the extent not written off)	B-20	-	
	TOTAL APPLICATION OF FUNDS			1
	(B1+B2+B5+C+D)		11,68,47,316.63	10,59,26,716.22
	Notes to the Balance Sheet	B-21		





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

ACCOUNT CODE: 3100000

Provisional Balance sheet

	al Dalatice Silect	
Account Code	Particulars	Total
3100000	Balance as per last account	33,22,579.12
	Addition during the year	•
ige s	. Surplus for the year	22,41,865.64
	. Transfers	
	Total (Rs.)	55,64,444.76
	Deductions during the year  . Deficit for the year  . Transfers	- 45,39,394.00
	Balance at the end of the Current year	10,25,050.76

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

Provisional Balance sheet	Trust & Agency Funds	Total
ACCOUNT CODE	3117001	11 10 10 10 10 10 10 10 10 10 10 10 10 1
(a) Opening Balance	84,76,975.42	04.76.075.40
(b) Additions to the Special Fund	04,70,975.42	84,76,975.42
Grant Received from Govt.		- 1
* Transfer From Municipal Fund	-	-
* Interest / Dividend earned on		
Special Fund Investments		-
* Profit on disposal of Special	1	- 1
Fund Investments		
* Appreciation in Value of	1	
Special Fund Investments		
* Other Addition (Specify nature)		
Total (b)	84,76,975.42	94 76 075 40
(c) Payments out of Funds	04,70,070.42	84,76,975.42
[I] Capital Expenditure on	1 - 1	-
* Fixed Assets	1	
* others	'	1, 30
[ii] Revenue Expenditure on	6 (2)	
* Salary , Wages and allowances etc.		
* Rent other administrative		
Charges		-
* [iii] Other		- 1
* Loss on disposal of Special fund	- 1	
Investments		
* Diminution in Value of Special		*
Fund Investments		
* Transferred to Municipal Fund		
	(0)	-
Advances for expenses	(c) -	-
Net Balance at the year end (a+b)-(	The second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a section in the second section in the section is a section in the section in the section is a section in the section in the section is a section in the section in the section is a section in the section in the section in the section is a section in the section in the section in the section is a section in the section i	-
at the year end (a+b)-(	c+d) 84,76,975.42	84,76,975.42

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Schedule B-3: Reserves

Accounting Code 3120000

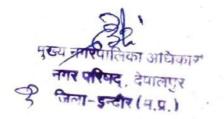
	visional ice sheet	Particulars	Opening Balance	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
•	1	2	3	4	5=(3+4)	6	7=(5-6)
25	3121000	Capital Contribution	4,50,22,567.68	73,60,571.00	5,23,83,138.68	59,61,203.23	4,64,21,935.45
	3121100	Capital Reserve	-	1 1		4.0	
	3122000	Borrowing Redemption	-	-	-	-	-
	7/(4)	Special Funds (Utilised)		- 1	<u> -</u>	-	-
	and the second	Statutory Reserve	-	-	1 10		-
		Adition During Year		-	19	-	-
		General Reserve				-	1 .
	3126000	Revaluation Reserve Total Reserve Funds	4,50,22,567.68	73,60,571.00	5,23,83,138.68	59,61,203.23	4,64,21,935.45

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# Nagar Parishad Depalpur As On 31.03.2024 Schedule B-4: Grants & Contribution for Specific Purpose

Provisional Balance sheet		Grants From Central Government	Grants From State Government	TOTAL
Account Code		32010	32020	
(a) Opening Balance	-	67,93,000.00	3,87,26,854.00	4,55,19,854.00
(b) Additions to the Grants*  * Grants received during the year  * Interest / Dividend earned on		59,93,966.00	3,36,93,055.00	3,96,87,021.00
Grant Investments  * Profit on disposal of Grant Investments  * Appreciation in Value of Grant Investments		•		
* Other Addition		-	2 20 02 055 00	3,96,87,021.00
	tal (b)	59,93,966.00 1,27,86,966.00	3,36,93,055.00 7,24,19,909.00	8,52,06,875.00
Total (c) Payments out of Funds  * Capital Expenditure on Fixed Assets	(a+b)	20,51,451.00	53,09,120.00	73,60,571.00
<ul> <li>* Capital Expenditure on other</li> <li>* Revenue Expenditure on</li> <li>* Salary, Wages and allowances</li> </ul>		51,28,736.00	1,61,53,470.00	2,12,82,206.00
etc. * Rent * Other: * Loss on disposal of Special fund	a .		, , , , , , , , , , , , , , , , , , ,	= = =
Investments  * Dimunition in Value of Special Fund Investments  * Grants Refunded  * Other administrative Charges				
Total	al (c)	71,80,187.00	2,14,62,590.00	2,86,42,777.00
Net Balance at the year end (a+t	o)-(c)	56,06,779.00	5,09,57,319.00	5,65,64,098.00





Schedule B-5: Secured Loans

Provisional Balance sheet

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3301000	Loans From Central Govt.	-	-
3302000	Loans From State Govt. & Associations		
3303000	Loans From Govt.bodies	-	a that garage
3304000	Loans From International Agencies	4,12,422.00	
3305000	Loans From banks & other financial Institutions	_	
3306000	Other Terms Loans		_
3307000	Bonds & debentures		
3308000	Other Loans		
	Total Secured Loans	4,12,422.00	



Schedule B-6: Unsecured Loans Provisional Balance sheet

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3311000	Loans From Central Govt.	-	
3312000	Loans From State Govt.		
3313000	Loans From Govt.bodies & Associations	39,46,835.00	35,84,740.00
3314000	Loans From International Agencies	:-	-
3315000	Loans From banks & other financial Institutions (LIC)		nije ji
3316000	Other Terms Loans		-
3317000	Bonds & debentures	-	
3318000	Other Loans		
April 19 Page 19	Total Unsecured Loans	39,46,835.00	35,84,740.00





Schedule B-7: Deposits Received

Accounting Code 3400000

Provisional Balance sheet

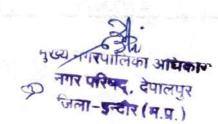
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3401000	From Contractors	32,40,035.67	29,92,717.76
3401011	Security Deposit	- 1	<b>-</b> 3.3
3402001	Deposits Revenues	12,58,800.00	12,58,800.00
3401001	Tender Money Deposit		
i	Total Deposits Received	44,98,835.67	42,51,517.76





Schedule B-8 : Deposits Works Provisional Balance sheet

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Additions during the Current year (Rs.)	TOTAL	Utilization/ expenditure (Rs.)	Balance outstanding at the end of current year (Rs.)
3411000	Civil Works		<b>-</b> 0	is w	-	0.00
3412000	Electrical Works	184	9 1 40		-	
3418000	Others (Contractor)	-		-	1 .	
	Total Deposits Works	nervi e ya 16 ka			-	





Schedule B-9: Other Liabilities Provisional Balance sheet

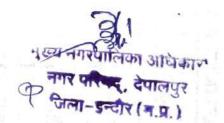
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3501000	Creditors .		
3501100	Employee Liabilities	16,28,425.00	16,12,814.00
3501200	Loan		
3502000	Recoveries Payable	3,58,126.38	2,72,435.75
3503000	Government Dues Payable		1,2,1,14
3504000	Refund Payable		The second of th
3504100	Advance Collection of Revenues		magni magni
3508000	others		
	Total Other Liabilities	19,86,551.38	18,85,249.75





Schedule B-10: Provisions Provisional Balance sheet

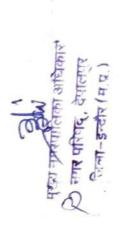
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3601000	Provisions for Expenses	6,08,761.00	6,08,761.00
3602000	Provisions for Interest	٠.	
3603000	Provisions for Other Assets	-	8
	Total Provisions	6,08,761.00	6,08,761.00





Schedule B-11: Fixed Assets Provisional Balance sheet

のでは			Grass Block	Block		Ā	Accumulated Depredation	u	Nel Block	**
Account	Particulars	Opening Balance	Additions during the period	Deductions during the year	Cost at the end of the year	Operving Balence	Additions during the period	Total Dep. at the end of the year	At the end of current year	All the end of the Previous year
	2	3	4	5	9	7	60	10	11	45
4101000	Land	5.00			5.00				5.00	8.00
4102000	Building	2,89,46,101.50	•	,	2.89,46,101.50	64,06,474.08	9,19,309.52	73,25,783.60	2,16,20,317.90	2,25,39,627.42
4103000	Roads and Bridges	3,54,17,080.20	29,14,065.00	,	3,83,31,145.20	3,02,26,917.21	21,87,234.34	3,24,14,151.55	59,16,993.65	51,90,162.99
4103100	Sewerage and Drainage	72,77,205.98	30,23,151.00	,	1,03,00,356.98	40,05,859,27	5,85,918.77	45,91,778.04	57,08,578.94	32,71,346.71
4103200	Water Ways	65,80,710.00	56,875.00		66,37,585.00	37,55,438.19	2,80,303.00	40,35,741.19	26,01,843.81	28,25,271.81
4103300	Public Lighting	46,32,336.00			46,32,336.00	23,89,371.20	4,63,232.60	28,52,603.80	17,79,732.20	22,42,964.80
	Sanitation & Solid Waste		-		1	ı	,			,
4104000	Plants & Machinary	26,49,980.00	3,03,182.00		29,53,162.00	9,49,563.90	2,67,598.60	12,17,162.50	17,35,999.50	17,00,416.10
4105000	Vehicles	1,34,20,444.00	10,44,498.00	,	1,44,64,942.00	83,87,615.60	10,00,280.20	93,87,895.80	50,77,046.20	50,32,828.40
4106000	Office & other Equipments	13,26,372.00	18,800.00	,	13,45,172.00	6,79,864.70	1,18,163.80	7,98,028.50	5,47,143.50	6,46,507.30
4107000	Electrical Appliances	15,88,124.00			15,88,124.00	7,89,726.85	1,39,162.40	9,28,889.25	6,59,234.75	7,98,397.15
4108000	Other Fixed Assets	7,75,040.00	ľ	,	7,75,040.00				7,75,040.00	7,75,040.00
	Total	10.28.13.308.68	73 60 571 00		10 00 73 060 68	6 76 00 831 00	00 000 100	+		60 100 00 00 1
						-	03,003,10,50	0,50,30,00,00	04:00:01 N'40'4	4,30,42,301.00
4120000	Capital WiP	2,36,80,532.97	25,19,095.50	59,37,216.00	2,02,62,412.47				2,02,62,412.47	2,36,80,532.97



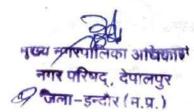


Schedule B-12: Investments- General Funds

Accounting Code 4200000

Provisional Balance sheet

Account Code	Particulars	With whom invested	Face Value (Rs.)	Current Year Cost (Ra.)	Previous Year Cost (Rs.)
	- Central Govt. Securities			-	
	- State Govt. Securities		-		1
	- Debentures and Bonds		w .	-	
	- Preference Shares		<b>:=</b> (	// <del></del> -	
	- Equity Shares		-		
	- Units of Mutual Funds		-	-	8
ete.	- Other Investments (Fixed Deposits)		-	-	0.00
	Total Investments General Fund		_	- 3	





Schedule B-13: Investments- Other Funds

Accounting Code 42100000

Provisional Balance sheet

Account Code	Particulars	with whom betsevni	Face value (Rs.)	Current Year Carrying Cost (Rs.)	Previous Year Carrying Cost (Rs.)
	- Central Govt. Securities		-	-	
	- State Govt. Securities		-	-	
	- Debentures and Bonds		-		7.70
	- Preference Shares		-		
	- Equity Shares		-		
	- Units of Mutual Funds	1	-		
	- Other Investments	1	9 4	-	
	-Fixed Deposit	Banks		_	
	Total Investments- Other Funds				

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Schedule B-14: Stock in Hand (Inventories) Provisional Balance sheet

Accounting Code 4300000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4301000	Stores Loose	-	
4302000	Loose Tools	-	-1 n n regel
4308000	Others		-
	Total Stock in hand	gas r , re ≠c,	

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Accounting Code 43100000

Schedule B-15: Sundry Debtors(Receivables)

Provision	al Rala	nce sheet

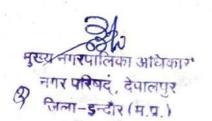
Account Code	Particulars .	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous Year Ne Amount (As.)
AND DESCRIPTION OF THE PARTY OF	The second secon	10人為此為中心中以為	levertises (I.va.)		
43110	Receivables for Property Taxes	-	-	28,84,952.00	81,87,005.00
	Less than 3 years *	28,84,952.00	- 1	20,04,002.00	01,07,000.00
	3 years to 5 years *	- 1			
	5 years to 10 years *		4.5		
	10 years to 15 years *	[ ]	_	- 1	_
	More than 15years * Sub -Total	28,84,952.00		28,84,952.00	81,87,005.0
43110	Receivables for Samekit Taxes	20,04,332.00			
43110	Less than 3 years *	10,26,900.00		10,26,900.00	14,28,360.0
9	3 years to 5 years *	10,20,300.00			
	5 years to 10 years *	- 1			
ned Li	10 years to 15 years *	1	*		
a la seconda la company	More than 15years *	1			
	Sub -Total	10,26,900.00		10,26,900.00	14,28,360.0
43110	Receivables for Education Cess	,			
6 100 C For 100 C	Less than 3 years *	3,03,071.00		3,03,071.00	16,23,265.0
	3 years to 5 years *	0.*VA. *LOCERDON OF			
	5 years to 10 years *	1		1	
	10 years to 15 years *	*		1	
	More than 15years *				
	Sub -Total	3,03,071.00		3,03,071.00	16,23,265.0
43110	Receivables for Town Devolpment Tax				
	Less than 3 years *	6,55,640.00		6,55,640.00	16,98,901.0
	3 years to 5 years *	1		1	
	5 years to 10 years *	1		1	
	10 years to 15 years *	1		1	
	More than 15years *				
	Sub -Total	6,55,640.00	-	6,55,640.00	16,98,901.0
43120	Receivables for Fees & User Charges				
	Water Tax	50 40 540 00			
	Less than 3 years *	52,40,510.00		52,40,510.00	88,71,747.0
	3 years to 5 years *	- 1		- 1	
	5 years to 10 years * 10 years to 15 years *	- 1	-		
	More than 15 years *			- 1	-
	Sub -Total	52 40 510 00		52,40,510.00	00 74 747
43140	Total Receivable From Other Sources	02/10/010:00			88,71,747.
40140	(m + 111 )	7,78,224.00	2.2	7,78,224.00	7,72,996.0
	Less than 3 years *		-	- 1	-
1	3 years to 5 years * 5 years to 10 years *			-	-
	10 years to 15 years *		•		
	More than 15 years *		-		-
The state of the s	Sub -Total	7,78,224.00		7,78,224.00	7 70 000
	I Ulai	1,10,224.00		/ /8 224 001	7,72,996.0





Schedule B-16: Prepaid Expenses Provisional Balance sheet

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4401000	Establishment		-
4402000	Administrative		
4403000	Operations & Maintenance		_
	Total prepaid Expenses		





Schedule B-17: Cash and Bank Balances

Accounting Code 4500000

Provisional Balance sheet

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4501000	Cash Balance	-	
4502000	Balance with Bank-Municipal Funds	4,63,67,819.76	2,13,86,870.08
4502100	Nationalised Banks	-	-
4502200 4502300 4502400	Other Schedule Banks Scheduled Co-operative Banks Post Office	-	e v
	Sub Total	4,63,67,819.76	2,13,86,870.0
4504000	Balance with Bank-Special Funds		
4504101 4504200 4504300 4504400	Nationalised Banks Other Schedule Banks Scheduled Co-operative Banks Post Office	-	
4007100	Sub Total	-	
4506000 4506100 4506200 4506300	Balance with Bank-Grant Funds Nationalised Banks Other Schedule Banks Scheduled Co-operative Banks		
4506400	Post Office Sub Total		
	Total Cash & Bank Balance	4,63,67,819.76	2,13,86,870.08





Schedule B-18: Loans, advances, and deposits

Provisional	Balance:	sheet
-------------	----------	-------

Account Code	Particulars	Opening Salance at the beginning of the year (Rs.)	Paid during the Current year (Rs.)	Interest	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
4601000	- Loans and advances to employees	-	-	•		-
4602000	Employee Provident Fund Loans	-	-	-	-	
4603000	- Loans to others	¥		-	- 1	-
4604000	- Advance to Suppliers and Contractors	Ŧ	•	-	-	-
4605000	Advance to Others					
4606000	- Deposit with External Agencies (PHE)	*	7	-		1 -
4608000	-Other Current Assets		•		rest on the	-
	Sub -Total	-			-	
	Less: Accumulated Provisions against	-	-	-	-	
	Loans, Advances and Deposits	-		-	-	
	[Schedule B-18 (a)]	n Zipi w	-		-	•
	Total Loans, advances, and deposits					



Schedule B-19: Other Assets Provisional Balance sheet

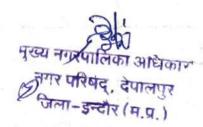
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4701000	Deposit Works		-
4703000	Other asset control accounts	-	
	Total Other Assets	_	_





Schedule B-20: Miscellaneous Expenditure Provisional Balance sheet

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4801000	Deferred Loan Issue Expenses	-	-
4802000	Discount on Issue of Loans		
4803000	Others		
	Total Miscellaneous Expenditure	-	





## Nagar Parisad Depaipur INCOME AND EXPENDITURE STATEMENT

FOR THE PERIOD FROM 1st April 2023 to 31st March 2024

	ITEM HEAD OF ACCOUNT	Schedule No.	Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
	INCOME			
		IE-1	7,20,907.00	1,03,04,518.00
	Tax Revenue	IE-2	1,76,84,941.00	2,60,03,297.00
	Assigned Revenues & Compensation	555351924-5	4,34,389.00	8,77,974.00
	Rental Income From Municipal Properties	1E-3	3 3	1 1
4	Fees & User Charges	IE-4	1,21,10,728.00	35,90,664.00
	Sale & Hire Charges	1E-5	1,56,140.00	68,510.00
	Revenue Grants, Contributions & Subsidies	IE-6	2,72,43,409.23	1,85,94,047.16
	Income From investments	IE-7		
	Interest Earned	IE-8	5,75,961.00	4,32,896.00
	Other Income	IE-9	52,059.00	12,99,331.00
	TOTAL -INCOME		5,89,78,534.23	6,11,71,237.16
-				
	EXPENDITURE			
	Establishment Expenses	IE-10	3,28,40,599.00	3,00,93,398.00
	Administrative Expenses	IE-11	50,92,085.00	58,03,582.33
	Operations & Maintenance	IE-12	1,11,86,666.04	1,74,61,339.00
	Interest & Finance Expenses	· IE-13	22,901.32	47,547.00
	Programme Expenses	IE-14	16,33,214.00	19,19,392.00
	Revenue Grants, Contributions & Subsidies	IE-15		
	Provisions & Write Off	IE-16	4	- 1
		IE-17		10 B 10 11
	Miscellaneous Expenses	VII. 1940 (1940)	50 04 000 00	50.55.000.46
	Depreciation TOTAL - EXPENDITURE	B-11	59,61,203.23 5,67,36,668.59	59,55,388.16 6,12,80,646.49
	Gross Surplus / (deficit) of income over expenditure		0,00,000,000	of interest of interest
	before prior period items (A-B)		22,41,865.64	(1,09,409.33
	Add/Less : Prior Period items (Net)	IE-18		
	Gross Surplus / (deficit) of income over expenditure after prior period items (C-D)		22,41,865.64	(1,09,409.33)
1000/g-,	Less : Transfer to Reserve Funds		1 14.71	
) tell	Net Balance being surplus / deficit carried over to Municipal Pund (E-F)		, 22,41,865.64	(1,09,409.33)

पुख्य नगरपालिका आध्यकार नगर परिषद्, देपालपुर जिला-इन्टीर (म.प्र.)



### NAGAR PARISHAD ,DEPALPUR SUB SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT 2023-24

	Schedule IE-1 : Ta	x Revenue	
ocount	Particulars	Current Year (Rs.)	Previous Year (Rs.)
ode		7.01.000.00	FF F0 400 0
100100	Property Tax	7,04,828.00	55,50,403.0
1080-41	Education Cess	1	
108021	Consolidated Urban Development Cess		
		1	26,35,986.0
	Water Tax		3,40,527.0
100300	Sewerage Tax		
	Conservancy Tax		
100500	Lighting Tax	1	
100600	Education Tax		
100700	Vehicle Tax		
	Tax on Animals	1	
	Electricity Tax	1	
	Professional Tax	1	
101100	Advertisement Tax	- 1	
101200	Pilgrimage Tax	1	
		1	-
101300	Export Tax	1	
105100	Octroi & Toll	1 1	
	Cess	16,079.00	17,77,602.0
108000	Other Taxes	7,20,907.00	1,03,04,518.0
	Sub-Total Sub-Total	7,20,007100	
109000	Less: Tax Remissions and Refund (Schedule IE-1(a)]	7.00.007.00	1,03,04,518.0
	Sub-Total	7,20,907.00	
TO A STREET	Total Tax Revenue	7,20,907.00	10304518,
V. 100 2.5k	Schedule IE-1 (a): T	ax Revenue	manufacture of the second
Account	Particulars	Current Year (Rs.)	Previous Year (Rs.)
odo	Faticulas	Quirent real (1657)	
109001	Property Tax	- 1	
100001	Octroi and Toll	- 1	•
	Cess Income		
	Advertisement Tax	- 1	-
		1 - 1	
1109011	Others Total Refund and remission of tax revenues	- 1	
and the latest and	Total Tax Revenue	STORES OF THE STORES OF THE STORES	0.1
	Total Tax Revenue	medical decreed. Home and the research	
	Schedule IE-2: Assigned Reve	enues & Compensation	
Account	Particulars	Current Year (Rs.)	Previous Year (Rs.)
Code			
		20 40 500 00	44 00 045 0
1201000	Taxes and Duties collected by others	30,48,593.00	41,86,215.0
1202000	Compensation in lieu of Taxes/ duties	1,46,36,348.00	2,18,17,082.0
1203000	Compensation in lieu of Concessions		
	Total assigned revenues & Compensation	1,76,84,941.00	2,60,03,297.0
	Schedule IE-3 : Rental Income fi	rom Municipal Properties	
Account	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	a ·	3 75 280 00	8,77,974.0
1301000	Rent from civic Amenities	3,75,289.00	0,77,874.0
1302000	Rent From Guest House	0 K SH4-	
1303000	Trong Trong Care Care	3,000.00 46,100.00	
1304000	Ches Pents	46,100.00	•
1308000	Other Rents		
	Sub-Total Juni - Section (R. U.)	4,34,389.00	8,77,974.0
			The second secon
1309000	Less : Rent Remissions and Refund	12/4/1/2/	
1309000		4,34,389.00	8,77,974.0
1309000	Less : Rent Remissions and Refund Sub-Total Total Rental Income From Municipal Properties		8,77,974.0

Account   Particulars   Part	Account	Particulars	Section 1	Current Year (Rs.)	Previous Year (Rs.)
Display   Comparison   Compar	Code				200.0
Dictable   Common	101000	Empanelment & Registration Charges	700 11 11 11	2 500 00	1,45,112.0
101200   Pees for Grant Permit   23,310.00   40,82				5 84 470.00	75,503.0
Pees for Certificate or Extract		Fees for Grant Permit		23.310.00	40,821.0
Development Charges   2,63,360.00   10		Fees for Certificate or Extract	1	20,010.00	S-20-20, <b>€</b> , 20-20-20-20, 20
101500	7		1	- 1	
Description   Penalties and Fines   1,09,30,420.00   2,37,37		Regularisation fees	1	2 63 360.00	100.0
1,21,10,728.00   3,6,688.00   7,72.62			1	1 09 30 420 00	2,37,374.0
User Charges   23,18,93		other Fees	1 1	3.06.668.00	7,72,623.0
Entry Fees		User Charges	1	0,00,000	23,18,931.0
Other Charges   1,21,10,728.00   35,90,66		Entry Fees	1 1		
Sub-Total  Sub-Total  Sub-Total  Total Income from Feas & User Charges  Schedule IE-5 : Sale & Hire Charges  Schedule IE-5 : Sale & Hire Charges  Current Year (Ra.)  Previous Year (Ra.)  Previous Year (Ra.)  Schedule IE-6 : Revenue Grants , Contributions & Subsidies  Schedule IE-6 : Revenue Grants , Contributions & Subsidies  Schedule IE-6 : Revenue Grants , Contributions & Subsidies  Schedule IE-6 : Revenue Grants , Contributions & Subsidies  Schedule IE-6 : Revenue Grants , Contributions & Subsidies  Schedule IE-6 : Revenue Grants , Contributions & Subsidies  Schedule IE-6 : Revenue Grants , Contributions & Subsidies  Schedule IE-7 : Income from investments - General Fund  Schedule IE-7 : Income from investments - Gurrent Year (Ra.)  Previous Year (Ra.)  Schedule IE-7 : Income from investments - Gurrent Year (Ra.)  Previous Year (Ra.)  Schedule IE-8 : Interest Earned  Account   Particulars   Current Year (Ra.)  Previous Year (Ra.)  Schedule IE-8 : Interest Earned  Account   Particulars   Previous Year (Ra.)  Schedule IE-8 : Interest Earned  Account   Particulars   Previous Year (Ra.)  Schedule IE-8 : Interest Earned  Account   Particulars   Previous Year (Ra.)  Schedule IE-8 : Interest Earned  Account   Particulars   Previous Year (Ra.)  Schedule IE-8 : Interest Earned  Account   Particulars   Previous Year (Ra.)  Schedule IE-8 : Interest Earned  Account   Particulars   Previous Year (Ra.)  Interest on Loans and advanues to Employees Interest on Loans and advanues to Employees Interest on Loans and advanues to Employees Interest on Loans to others other Interest In	407000	Service/ Administrative Charges			-
Sub-Total Sub-Total Total Income from Fess & User Charges  Schedule IE-5: Sale & Hire Charges  Current Year (Re.)  Previous Year (Re.)  Schedule IE-6: Revenue Grants, Contributions & Subsidies  Schedule IE-6: Revenue Grants, Contributions & Subsidies  Schedule IE-6: Revenue Grants, Contributions & Subsidies  Cament Year (Rs.)  Previous Year (Re.)  Schedule IE-6: Revenue Grants, Contributions & Subsidies  Cament Year (Rs.)  Previous Year (Re.)  Previous Year (Re.)  Schedule IE-7: Income from investments-Ceneral Fund  Account  Interest on FORs  Dividend  Interest on FORs  Dividend  Interest from projects taken up on commercial basis  Profit on sale of investments  Schedule IE-8: Interest Esmed  Previous Year (Re.)  Schedule IE-8: Interest Esmed  Account Interest on Loans and advanues to Employees  Interest on Loans and advanues to Employees  Interest on Loans and advanues to Employees  Interest on Loans to others  Interest on Loans to others  Interest Counts to the counts  Interest Counts to the count	408000	Other Charges		1 21 10 728.00	35,90,664.0
Sub-Total Income from Feas & User Charges    Schedule   It-5   Sale & Hire Charges				1,21,10,725.55	-
Sub-Total Income from Feas & User Charges    Schedule   It-5   Sale & Hire Charges	109000	Less : Rent Remissions and Refund		4 24 40 729 00	35,90,664.0
Schedule (E-5: Sale & Hire Charges  Schedule (E-5: Sale & Hire Charges  Current Year (Rs.)  Previous Year (Rs.)  Sale of Products  Sale of Forms & Publications Sale of Some & Some South South Sole of Some South Sole of Some Sole of Sole					35,90,664.0
Schedule (E-5: Sale & Hire Charges  Code  Pervious Year (Rs.)  Previous Year (Rs.)  Rs.)  Previous Year (Rs.)  Previous Year (Rs.)  Rs.)  Previous Year (Rs.)  Previous Year (Rs.)  Rs.)  Previous Year (Rs.)  Schedule (E-7: Income from investments General Fund  Code  Interest on FDRs  Dividend  Income from projects taken up on commercial basis  Previous Year (Rs.)	of Soler free	Total Income from Fees & User Charges	(美國地)和200世級時間開發	1,21,10,720,00	opiosics in
Account Code Sale of Products Sale of Forms & Publications Sale of Forms & Publications Sale of Forms & Publications Sale of Sale of Forms & Publications Sale of Sale of Forms & Scrap Sale of others Hire Charges for Vehicles Hire Charges for Vehicles Hire Charges for Equipments  Total Income from Sale & hire charges-Income head wise  Schedule IE-8: Revenue Grants, Contributions & Subsidies  Current Year (Rs.)  Previous Year (Rs.)  Schedule IE-7: Income from investments  Schedule IE-8: Interest Earned  Account  Particulars  Schedule IE-8: Interest Earned  Account  Previous Year (Rs.)			Char		AND THE PERSON NAMED AND ADDRESS OF
Solate of Products Sale of Forms & Publications Sale of Forms & Publications Sale of Forms & Publications Sale of others Solution Total Income from sale & hire charges income head wise  Schedule IE-8: Revenue Grants , Contributions & Subsidies  Carrent Year (Rs.)  Previous Year (Rs.)  Schedule IE-7: Income from investments-General Fund  Code  Schedule IE-8: Interest General Fund  Code  Interest on FDRs  Dividend Interest on FDRs  Dividend Interest on Investments  Total Income from Investments  Schedule IE-8: Interest General  Schedule IE-8: Interest General  Interest Form Bank Accounts Interest on Loans and advances to Employees Interest on Loans and advances to Employees Interest on Loans and advances to Employees Interest Codes  Total Interest Eamed  Schedule IE-8: Interest General  Schedule IE-8: Interest General	- Charles	Schedule	IE-5 : Sale & Hire Char	368	
Solition Sale of Products Sale of Forms & Publications Sale of Forms & Publications Sale of Stores & Scrap Sale of Others Hire Charges for Vehicles Hire Charges for Equipments  Total Income from sale & kire charges-Income head  Schedule IE-8: Revenue Grants , Contributions & Subsidies  Carreat Year (Rs.)  Previous Year (Rs.)  Previous Year (Rs.)  Revenue Grant State Govt. Grant State Govt. Grant From Other Org. Grant From Other Org. Grant From Chertal Govt. Grant From Chertal Govt. Grant Revenue - Depreciation on Grant Assets Grant Revenue - Depreciation on Grant Assets Fold Revenue Grants Contributions & Subsidies  Schedule IE-7: Income from Investments-General Fund  Account Code  Particulars  Current Year (Rs.)  Previous Year (Rs.)  Interest on FDRs Dividend Interest on Loans and advances to Employees Interest on Loans and E	A STATE OF THE PARTY OF THE PAR	Particulars	HILLER THE CAN		Previous Year (Rs.)
Solution Sale of Forms & Publications Sale of stores & scrap Sale of there & Publications Sale of stores & scrap Sale of others Sale of other Sale others Sale of others Sale others Sale of other Sale others Sale of other Sale others Sale other Sale othe	-	Cala of Draducts	And the second s		-
Sale of stores & scrap Sale of others Total Income from sale & hire charges - income head Schedule IE-6: Revenue Grants , Contributions & Subsidies  Schedule IE-6: Revenue Grants , Contributions & Subsidies  Schedule IE-6: Revenue Grants , Contributions & Subsidies  Account Code  Grant State Gov. Grant From Other Org. Grant From Other Org. Grant From Central Gov. Grant Revenue - Depreciation on Grant Assets Fotal Revenue Grants , Contributions & Subsidies  Total Revenue Grants , Contributions & Subsidies  Fotal Revenue Grants , Contributions & Subsidies  Schedule IE-7: Income from Investments-General Fund  Account Code  Particulars  Frevious Year (Rs.)  Previous Year (Rs.)  Frevious Year (Rs.)  Previous Year (Rs.)  Previous Year (Rs.)  Frevious Year (Rs.)				1,53,940.00	68,510.0
Sale of others Hire Charges for Vehicles  Schedule IE-8: Revenue Grants, Contributions & Subsidies  Account Code  Schedule III-8: Revenue Grants, Contributions & Subsidies  Current Year (Rs.)  Previous Year (Rs.)  Previous Year (Rs.)  From Other Org. Grant From Central Govt. Grant From Central Govt. Grant From Central Govt. Grant From Central Govt. Grant Revenue - Depreciation on Grant Assets 59,61,203.23 59,55,38 Total Revenue Grants, Contributions & Subsidies  Current Year (Rs.)  Previous Year (Rs.)  Interest on Loans and advances to Employees Interest Character Earned  Account Code  Total Interest Earned  5,75,961.00  4,32,896 Total Interest Earned  5,75,961.00  43256					-
Hire Charges for Vehicles Hire Charges for Equipments  Total Income from sale & Nine charges- Income head  Schedule IE-6: Revenue Grants, Contributions & Subsidies  Schedule IE-6: Revenue Grants, Contributions & Subsidies  Account  Particulars  Carrent Year (Rs.)  Previous Year (Rs.)  Previous Year (Rs.)  For Income from Charges of Equipments  Code  Grant State Govt.  Grant From Control Govt.  Grant From Chert Gro.  Grant From Chert Gro.  Grant From Central Govt.  Grant Revenue - Depreciation on Grant Assets  Total Revenue Grants, Contributions & Subsidies  Code  For Income from Investments General Fund  Account  Code  Particulars  Current Year (Rs.)  Previous Year (Rs.)  Previous Year (Rs.)  Previous Year (Rs.)  Previous Year (Rs.)  Fredule IE-8: Interest Earned  Account  Total Income from Investments  Schedule IE-8: Interest Earned  Account  Code  Particulars  Schedule IE-8: Interest Earned  Account  Interest no Loans and advanues to Employees Interest no Loans and advanues to Employees Interest on Loans and advanues to others  Total Interest Earned  5,75,961,00  4,32,89			1 1		
Total Income from sale & hire charges- income head  Total Income from sale & hire charges- income head  Schedule IE-6: Revenue Grants , Contributions & Subsidies  Schedule IE-6: Revenue Grants , Contributions & Subsidies  Carrent Year (Rs.)  Previous Year (Rs.)  Form Central Govt.  Grant From Central Govt.  Grant From Central Govt.  Grant Revenue Depreciation on Grant Assets  Total Revenue Grants , Contributions & Subsidies  1,61,53,470.00  66,65,77  59,81,203.23  59,81,203.23  59,85,38  Total Revenue Grants , Contributions & Subsidies  Current Year (Rs.)  Previous Year (Rs.)  Account Code  Total Income from Investments  Schedule IE-8: Interest Earned  Account Code  Perticulars  Schedule IE-8: Interest Earned  Account Interest on Loans and advances to Employees Interest on Loans to others  Total Interest Earned				-	-
Total Income from sale & hire charges- Income head wisse  Schedule IE-6: Revenue Grants , Contributions & Subsidies  Account Code  Grant State Govt.  Grant State Govt.  Grant From Other Org.  601001 Grant From Other Org.  601001 Grant Revenue - Depreciation on Grant Assets  601091 Grant Revenue - Depreciation on Grant Assets  601091 Grant Revenue - Depreciation on Grant Assets  601091 Grant Revenue Grants , Contributions & Subsidies  701081 Revenue Grants , Contributions & Subsidies  Schedule IE-7: Income from Investments-General Fund  Account Particulars  Guirent Year (Rs.)  Previous Year (Rs.)  Account Code  Interest on FDRs  Dividend Income from projects taken up on commercial basis Profit on sale of Investments  Total Income from Investments  Schedule IE-8: Interest Earned  Account Perticulars  Schedule IE-8: Interest Earned		Hire Charges for Equipments			
Schedule IE-6 : Revenue Grants , Contributions & Subsidies    Carrent Year (Rs.)	304100	The Glarges for Equipments		-	
Schedule IE-8 : Revenue Grants , Contributions & Subsidies  Account Code  Particulars  Current Year (Rs.)  Previous Year (Rs.)  Solution (Rs.)  For an I From Central Govt.  Grant Revenue - Depreciation on Grant Assets  For an I Revenue - Depreciation on Grant Assets  For an I Revenue Grants , Contributions & Subsidies  Code  Schedule IE-7 : Income from Investments-General Fund  Account Code  Particulars  Current Year (Rs.)  Previous Year (Rs.)  Account Code  Particulars  Schedule IE-8 : Interest Earned  Account Code  Particulars  Schedule IE-8 : Interest Earned  Account Interest on Loans and advances to Employees Interest on Loans and advances to Employees other Interest on Loans to others  Total Interest Earned  5,75,961.00  4,32,896		Total Income from sale & hire charges- income head		1,56,140.00	68,510.0
Particulars		wise			
Code  Grant State Govt. Grant From Other Org. Grant From Other Org. Grant From Central Govt. Grant From Central Govt. Grant Revenue - Depreciation on Grant Assets Fotal Revenue Grants, Contributions & Subsidies  Schedule IE-7: Income from Investments-General Fund  Account: Code  Particulars  Gurrent Year (Rs.)  Previous Year (Rs.)  Fotal Income from Investments  Gurrent Year (Rs.)  Previous Year (Rs.)  Previous Year (Rs.)  Fotal Income from Investments  Interest on Loans and advances to Employees Interest on Loans and advances to Employees other Interest Codes  Total Interest Eamed  Fotal Interest Eamed	COLUMN COMP	Schedule IE-6: Reve	enue Grants , Contributio	ns & Subsidies	programme and the second
Grant State Govt. 601001 Grant From Other Org. Grant From Central Govt. 6010101 Grant Revenue - Depreciation on Grant Assets 601091 Grant Revenue - Depreciation on Grant Assets 601091 Fotal Revenue Grants, Contributions & Subsidies  Current Year (Rs.)  Previous Year (Rs.)  Previous Year (Rs.)  Schedule IE-7: Income from Investments-General Fund  Account Code  Interest on FDRs 701001 Income from projects taken up on commercial basis 704000 704000 706000 Income from Investments  Schedule IE-8: Interest Earned  Account Code  Particulars  Schedule IE-8: Interest Earned  Account Code  Previous Year (Rs.)  Freevious Year (Rs.)	Account	Particulars		Const West (Pa)	Previous Voor (Rs.)
Grant From Other Org. Grant From Central Govt. Grant Revenue - Depreciation on Grant Assets Grant Revenue - Depreciation on Grant Assets Folal Revenue Grants Contributions & Subsidies  Schedule IE-7: Income from Investments-General Fund  Account Code Particulars  Current Year (Rs.)  Previous Year (Rs.)  Folal Income from Investments  Gurrent Year (Rs.)  Previous Year (Rs.)  Folal Income from Investments  Interest on Loans and advances to Employees Interest on Loans to others  Total Interest Eamed  Account Interest Codes  Particulars  Schedule IE-8: Interest Eamed  Account Interest on Loans and advances to Employees Interest on Loans to others  Total Interest Eamed  5,75,961.00  4,32,896  Total Interest Eamed  5,75,961.00  43289	Code	Tatustias	A STATE OF THE STA	Coment real (As.)	regular real (res)
Grant From Other Org. Grant From Other Org. Grant From Central Govt. Grant Revenue - Depreciation on Grant Assets Fotal Revenue - Depreciation on Grant Assets  Schedule IE-7: Income from Investments-General Fund  Account Code Particulars  Current Year (Rs.)  Previous Year (Rs.)  Fotal Income from Investments  Gurrent Year (Rs.)  Previous Year (Rs.)  Previous Year (Rs.)  Previous Year (Rs.)  Interest on FDRs  Total Income from Investments  Fotal Income from Investments  Schedule IE-8: Interest Earned  Account Code  Particulars  Schedule IE-8: Interest Earned  Account Interest on Loans and advances to Employees Interest on Loans to others  Total Interest Earned  Total Interest Earned  5,75,981.00  4,32,896  Total Interest Earned  5,75,981.00  43289	- 1	01 01-1- 0-1-1	1	1.61.53.470.00	66,65,779.0
Grant From Central Govt. Grant Revenue - Depreciation on Grant Assets 59,61,203.23 59,55,38 Total Revenue - Depreciation on Grant Assets 59,61,203.23 59,55,38 Total Revenue - Depreciation on Grant Assets 59,61,203.23 59,55,38 59,64,04  Schedule IE-7: Income from Investments-General Fund  Account Code Total Income from projects taken up on commercial basis Profit on sale of Investments Total Income from Investments  Schedule IE-8: Interest Earned  Account Code  Particulars  Schedule IE-8: Interest Earned  Account Code Interest on Loans and advances to Employees Interest on Loans and advances to Employees Interest on Loans to others Total Interest on Loans to others Other Interest Earned  Total Interest Earned  57,75,961.00 43285			1	-	- 1 1 1 E
Grant Revenue - Depreciation on Grant Assets Grant Revenue - Depreciation on Grant Assets Total Revenue Grants , Contributions & Subsidies  Schedule 1E-7 Income from Investments-General Fund  Account Code  Particulars  Current Year (Rs.)  Previous Year (Rs.)  Folial Income from Investments  Code  Schedule 1E-8: Interest Earned  Account Code  Interest From Bank Accounts Interest on Loans and advances to Employees Interest on Loans and advances to Employees Interest on Loans to others  Total Interest Earned  Total Interest Earned  Forevious Year (Rs.)  Frevious Year (Rs.)		Grant From Other Org.	1 1	51.28.736.00	59,72,880.0
Total Revenue Grants Contributions & Subsidies  Schedule IE-7 : Income from Investments-General Fund  Account Code  Particulars  Current Year (Rs.)  Previous Year (Rs.)  Schedule IE-8 : Interest Earned  Account Code  Interest From Bank Accounts Interest on Loans and advances to Employees Interest on Loans to others other Interest  Total interest Earned  Total interest Earned  Total interest Earned  5,75,961.00  43289		Grant Powerus - Depreciation on Grant Assets			59,55,388.1
Schedule IE-7 : Income from Investments-General Fund  Account Code  Particulars  Current Year (Rs.)  Previous Year (Rs.)  Previous Year (Rs.)  Profit on sale of Investments  others  Total Income from Investments  Schedule IE-8 : Interest Earned  Account Code  Particulars  Schedule IE-8 : Interest Earned  Account Interest From Bank Accounts Interest on Loans and advances to Employees Interest on Loans to others other Interest Earned  Total Interest Earned  711000  Interest on Loans to others other Interest Earned  Total Interest Earned  712000  Total Interest Earned  Total Interest Earned	001091	Total Revenue Grants Contributions & Subsidies	Commence of the commence of		1,85,94,047.1
Account Code  Total Interest From Bank Accounts Interest on Loans and advances to Employees Interest on Loans and advances to Employees Other Interest Earned  Total Interest Earned  Account Code  Total Interest From Bank Accounts Interest Code Interest C					
Total Interest From Bank Accounts Interest on Loans and advances to Employees Interest on Loans to others Total Interest Earned  Interest Famed  Code  Interest Famed  Code  Interest From Bank Accounts Interest From Bank Accounts Interest From Loans and advances to Employees Interest Famed  Interest Fa	a seed of	. Schedule IE-7 : Inc	come from Investments-	General Fund	A CONTRACT OF STREET
Total Interest on FDRs Dividend Income from projects taken up on commercial basis Profit on sale of Investments others  Total Income from Investments  Schiedule IE-8: Interest Earned  Account Code  Particulars  Schiedule IE-8: Interest Earned  Account Interest From Bank Accounts Interest on Loans and advances to Employees Interest on Loans to others other Interest Earned  Total Interest Earned		Particulars		Current Year (Rs.)	Previous Year (Rs.)
Total Interest From Bank Accounts Interest From Bank Accounts Interest on Loans and advances to Employees Interest on Loans to others  Total Interest Earned  Interest Earned  Interest Earned  Interest Earned  Interest From Bank Accounts Interest on Loans and advances to Employees Interest on Loans to others  Total Interest Earned  Total Interest Earned  Interest Earned  Interest Earned  Interest From Bank Accounts Interest on Loans and advances to Employees Interest on Loans to others Interest Earned	0.000			Si Name of and still	
Income from projects taken up on commercial basis Profit on sale of Investments others  Total Income from Investments  Scriedule IE-8: Interest Earned  Account Code  Particulars  Title Previous Year (Rs.)  Interest From Bank Accounts Interest on Loans and advances to Employees Interest on Loans to others other interest Total Interest Earned  Total Interest Earned  5,75,961.00  4,32,896  Total Interest Earned  Total Interest Earned	701001	Interest on FDRs			[사람이 25] 이 시티티 #1
704000 Profit on sale of Investments others Total Income from Investments  Scriedule IE-8: Interest Earned  Account Code Title Interest From Bank Accounts Interest on Loans and advances to Employees Interest on Loans to others other Interest Earned  Total Interest Earned  718000 Total Interest Earned	702000	Dividend			
Total Income from Investments  Schedule IE-8: Interest Earned  Account Code  Particulars  Previous Year (Rs.)  Interest From Bank Accounts Interest on Loans and advances to Employees Interest on Loans to others other Interest  Total Interest Earned  Total Interest Earned				-	-
Total Income from Investments  Schedule IE-8: Interest Earned  Account Code  Particulars  Previous Year (Rs.)  Interest From Bank Accounts Interest on Loans and advances to Employees Interest on Loans to others other Interest  Total Interest Earned  Total Interest Earned  Schedule IE-8: Interest Earned  Schedule IE-8: Interest Earned  5,75,961.00  4,32,896  713000  Total Interest Earned  Fig. 1  Fig. 1  Fig. 1  Fig. 2  Fig. 2  Fig. 3  Fig. 4  Fig. 3  Fig. 3  Fig. 4  Fig. 3  Fig. 4				(1 <del>-</del> 2	
Account Code Particulars Previous Year (Rs.) Previous Year (Rs.)  711000 Interest From Bank Accounts Interest on Loans and advances to Employees Interest on Loans to others other interest  718000 Total Interest Earned  72800 Total Interest Earned	708000				9.
Account Code Particulars  Total Interest Earned  Particulars  Previous Year (Rs.)  Accounts  5,75,961.00  4,32,896  Total Interest Earned  43288		Total Income from Investments			5.
Total interest Earned  Particulars  Previous Year (Rs.)  5,75,961.00  4,32,896  Total interest Earned  43288	POSESSON	Schedu	ile IE-8 : Interest Earne		<b>在</b> 是一位为于 <b>和</b> 的
Interest From Bank Accounts Interest on Loans and advances to Employees Interest on Loans to others other interest  Total Interest Earned	Section of the Park of the Par	Particulars	图象 2007年5月		
713000 Interest on Loans to others 713000 Interest on Loans to others 718000 Other Interest 718000 Total Interest Earned 718000 Total Interest Earned 718000 Total Interest Earned	Code		100	SHACUITIENT YEAR (RS.)	Previous Year (Rs.)
713000 Interest on Loans to others 713000 Other Interest Total Interest Earned  5,75,961.00 43289	744000	Interest From Bank Assounts	(alahi)	5 75 961 00	4 32 896 0
713000 Interest on Loans to others 718000 other Interest Total Interest Earned  5,75,961.00  43288			19/12	0,70,007.00	4,02,000.0
Total Interest Earned 5,75,961.00 43288			1 6110	ATI :	_
Total Interest Earned 5,75,961.00 43288			1	1 (8)	-
Trule Herbor Edition	. 10000		120	5.75.961.00	432896
		I I WIGH HILLS DOLL CHIEFOU			PER PORTE NAME OF
जनगर पारेच्य्, देपालपुर जिला- जन्तर (म.प्र.)			海州区 从1000年至1000年,在1000年,1000年		

ď.		fine and the second		* _
107 May 107	Sche	dule IE-9 : Other Incom	9	
Account	Particulars		Current Year (Rs.)	Previous Year (Rs.)
Code			_	-
301000	Deposits Forfelted		1 1	
01100	Lapsed Deposits Depreciation of Fixed Assets from Special fund			
01200	Insurance Claim Recovery	İ		100 4
802000 803000	Profit On Disposal of Fixed Assest			v —
304000	Recovery from Employees			
305000	Unclaimed Refund / Liabilities	1	- 1	-
306000	Excess Provisions Written Back	,	52,059.00	12,99,331.0
000808	Miscellaneous Income	・ はないないないではないのでは、	52,059.00	1299331
SHE T	Total other Income	A second		
	Schedule I	E-10 : Establishment Ex	penses	40.75
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
COUR			2,81,38,807.00	2,69,66,846.0
101000	Salaries, Wages and Bonus		5,87,296.00	10,82,078.
102000	Benefits and Allowances		27,58,718.00	18,77,230.
103000 104000	Pension Other Terminal & Retirement Benefits		13,55,778.00	1,67,244.
104000	Total Establishment Expenses	e order specification of	3,28,40,599.00	30093398
		E-?1: Administrative Ex	rences	
Account	The state of the s	E-71. Administrative Ex	Current Year (Rs.)	Previous Year (Rs.)
Code	Particulars	<b>《公司》,《公主代</b> 數	Chian Jac (Not)	
201000	Rent, Rates and Taxes		1	
201100	Electricity Charges Office Maintenance		21,281.00	79,195.0
201100	Communication Expenses		22,200.00	62,850.
202000	Books & Periodicals		10,740.00	2,990.
202100	Printing & Stationary		1,79,824.00	2,74,576.
203000	Travelling & Conveyance	Δ.	31,20,175.00	38,91,260.0
204000	Insurance		41,300.00	17,083.3 41,300.0
205000	Audit Fees		50.000.00	59,975.0
205100	Legal Expenses		5,61,689.00	4,20,000.0
205200 206000	Professional and other Fees Advertisement and Publicity		7,39,701.00	9,02,002.0
206100	Membership & subscriptions			
208000	Other Administrative Expenses		3,45,175.00	52,351.0
	Total Administrative Expenses		50,92,085.00	5803582.
SANAP S	Schedule II	-12 : Operations & Main	itenance	"And in section by the se
Account	Particulars		Current Year (Rs.)	Previous Year (Rs.)
Code		24	Contain Leaf (V27)	Previeus real (NS.)
301000	Power & Fuel	630	9,05,929.00	50,17,735.0
302000	Bulk Purchase	मुख्य नगरपालिका	अधिकार	may be the second
303000	Consumption of Stores	1	The state of the s	v
304000	Hire Charges	ल मगर पारवद्, द	1,71,299.00	7,98,619.0
305000 305100	Repairs & Maintenance - Infrastructure Assets Repairs & Maintenance - Civic Amenities	काला-इन्तर	57,81,668.00 15,92,863.00	53,64,314.0 23,88,908.0
305200	Repairs & Maintenance - Civic Amenities Repairs & Maintenance - Building	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7,84,626.04	11,76,499.0
305300	Repairs & Maintenance - Vehicles		10,28,182.00	11,76,903.0
305400	Repairs & Maintenance - Furniture			Park and Print
305500	Repairs & Maintenance - Office Equipments	addioo K. SHA	82,000.00	1,00,400.0
305600	Repairs & Maintenance - Electrical Appliances	Q Call	-	-
305700	Repairs & Maintenance - Plant & Machinery	1 TOM	14.300.00	•
305900	Repairs & Maintenance - Others Other Operating & Maintenance Expenses	12 CA	14,300.00 8,25,799.00	14,37,961.0
308000		The state of the s	0,20,100.00	17,07,001.0

Account	Particulars	Section of the sectio	Current Year (Rs.)	Previous Year (Rs.)
	Interest on Loans From Central Govt.			
	Interest on Loans From State Govt.		12,924.00	47,547.00
403000	Interest on Loans From Govt. Bodies & Associations	107.75	12,024.00	
404000	Interest on Loans From International Agencies	1	- 1	
405000	Interest on Loans From Banks & other Financial Institu	itions		*
406000	Other Interest		9,977.32	
407000	Bank Charges			
2408000	Other Finance Charges		22,901.32	47,547.00

2408000	Other Finance Charges		22,901.32	47,547.00
	Total Interest & Finance Charges			
				and the second s
Consultation Control	Schedule	IE-14 : Programme Ex	penses	
Ancount				Previous Year (Rs.)
Account	Particulars	EN PHILIPPIN CONTRACT	Current Year (Rs.) 1,59,369.00	4,39,110.00
2501000	Election Expenses		8,72,697.00	12,00,282.00
2502000	Own Programmes		6,01,148.00	2,80,000.00
2503000	Share in Programs of others		18,33,214.00	19,19,392.00
	Total Programme Expenses	<b>国,</b> 他们为"国际"的第三人称形式。		
	Schedule IE-45 : Re	wanue Grants Contribu	itions & Subsidies	
Oral Palifolis	Schedule (E-15), Re	The state of the s	Current Year (Rs.)	Previous Year (Rs.)
Account	Particulars		Gurrent real (ins.)	
Code 2601000	Grants [specify details]		-	-
2602000	Contributions [specify details]		1 - 1	
2603000	Subsidies [specify details]		. 1	Office of the South Control of the South Street, and the South Str
445000	Total Revenue Grants, Contributions & Subsidies	THE REPORT OF THE PARTY OF THE	200 the Use 25 - 2 (200) 200 - 2 (3.0 m)	
4年 10年 1	Schedule	IE-16: Provisions & W	Irite off	THE PROPERTY OF THE PARTY OF TH
Account	Particulars	Mr. Vangoria partir 1999 to contra	Current Year (Rs.)	Previous Year (Rs.)
Code		W. Michigan Manager and American Street	Gentair, car ()	
	De de la contra de la della fina de la della fina de la della fina			-
2701000	Provisions for doubtful receivables Provision for other assets	1	2 14.	
2702000 2703000	Revenues written off	586 A		-
2704000	Assets Written off		- 1	
2705000	Miscellaneous Expenses Written Off		-	-
1920/09/04/08	Total Provisions & Write off	<b>维 用数据表示的"四种"自由规定数据</b>	指	
		IE-17 : Miscellaneous E	venege	The state of the s
(6)46(5)4	Schedule	12-17 . Wiscendineous C	XPDINSES	CANDERON BANKS
Account	Particulars	w providence of the second	Current Year (Rs.)	Previous Year (Rs.)
Code				
2711000	Loss on disposal of Assets		- 1	
2712000	Interest & Penalty On Tax		- 1	-
2718000	Other Miscellaneous Expenses			
	Total Miscellaneous Expenses		A CANADA	
	Senedula	IE-18 : Prior Period Item	as (Net)	When you are sail little 150
		IL-40 : Filed Ferror test		STRAINER TAINER
Account	Particulars		Current Year (Rs.)	Previous Year (Rs.)
0.006				The same of
1850000	Income	1.0		
1851001	Taxes	No.		-
1852001	Other- Revenues	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		11.00 a 11.00
1853001	Recovery of revenues written off Other Income			
1854001	Sub Total Income (a)	4		
2850000	Expenses			
2855000	Refund of Taxes	100		-
2856001	Refund of other Revenues			Tiji se
2858080	other Expenses		- 1	
	Sub Total Income (b)	E WE SELECT	JOUR OFFIRM	GEGRADA SACTORIO SONO
	Total Prior Period (Net) (a-b)		(8) -	

भ्रत्य क्रारपालिका आधेकार नगर परिषद्, देपालपुर जिला-इन्दौर (म.ज.)

OF SE ACCOUNTRE

### NAGAR PALIKA DEPALPUR (M.P.)

Receipts and Fayments Account For the period from 1 April 2023 to 31 March 2024

Account Code	Head of Account	Amount (Rs.)	Account Code	Head of Account	Amount (Rs.)
	Opening Balances*	2,13,86,870		- Falling	
				Operating Payments	
	Operating Receipts	3 11 (-3 1)			1,12,14,682
110	Tax Revenue		210	Establishment Expenses	1,12,14,002
120	Assigned Revenues & Compensations	1,76,84,941	220	Administrative Expenses	39,10,260
130	Rental income from Municipal Properties	3,38,930	230	Operations and Maintenance	15,99,49
140	Fees & User Charges	1,19,85,695	240	Interest & Finance Charges	
150	Sale & Hire Charges	1,56,140	250	Programme Expenses	4,97,600
160	Revenue Grants, Contributions & Subsidies	-	260	Revenue Grants, Contributions & Subsidies	
170	Income from Investments		270	Purchase of Stores	
171	Interest Earned	5,75,961	271	Miscellaneous expenses	
180	Other Income	52,059	285	Prior period	
- days	se the common of the			To a di Promonto	
	Non-Operating Receipts-			Non-Operating Payments	
330	Loan (Secured Loans)	5,50,000	330	Loan Repayment (secured Loan)	1,37,57
331	Loans Received	<b>3</b> 0	331	Loan Repayment ( Unsecured Loan )	3,22,65
340	Deposits Received		340	Refund of Deposits	1.07.72.42
341	Deposits work	-	35011	Employee Liabilities	1,96,63,43
320	Grants and contribution for specific	3,96,87,021	35020	Recoveries Payable	43,38,11
350	Other Liabilities	20,18,976	350	Other Liabilities	44,37
35090-01	Sale proceeds from Assets		35010	Creditors	1,50,97,40
35090-02	Realisation of Investment - General Fund		310	Muncipal fund	
	Adjustment	2,01,862	35080	Miscellaneous	
431	Sundry dephtores		36010	Provisions for Expense	
	Property Tax	34,97,060	410	Acquisition / Purchase of Fixed Assets	<u> </u>
	samekit kar	6,62,299	412	Capital WIP	
	Education Cess	7,15,218	420	Investments - General Fund	W. 1
	Development Cess	7,35,160	421	Investments - Other Funds	
	Swachta upkar	8,89,653	430	Stock- in- hand	
	Water Tax	19,41,579	460	Loan & Advance	
	Shop rent	1,36,897			
	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2.775/02 (2.17)=	- E	Closing Balances #	4,63,67,82
	TOTAL	10,32,16,321	10 7 100	TOTAL	10,32,16,32

FOR PRAMOD K. SHARMA & Co. Chartered Accountant

Date:

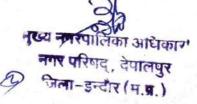
भृद्ध्य नगरपालिका आधाकार नगर परिषद्, देपालपुर जिला-इन्टोर (म.प्र.) CHANTERED ACCOUNTER

### Nagar Palika Depalpur PROVISIONAL STATEMENT OF CASHFLOW

(As On 31 March 2024)

(AMOUNT IN RUPEES)

Particulars	Previous Year (R	s.).2022-23	Current Year	(Rs.) 2028-24
			_ / N= = X ( = 1	
[A] Cash Flows from Operating Activities		Same 1	22,41,865.64	22,41,865.
Gross Surplus Over Expenditure	(1,09,409.33)		22/41/000.04	22/11/000.
Add: Adjustments For	and the same of the		59,61,203.23	
Depreciation	59,55,388.16		22,901.32	59,84,104.
Interest And Finance Expenses	47,547.00	60,02,935.16	22,701.02	
Less: Adjustments For	4411		and the second second	at the Artis
Profit On Disposal Of Assets	A 1 1 2 1		(45.30.304.00)	
Net Of Adjustments Made To Municipal Funds	-		(45,39,394.00)	
Investment Income	(#.		73,60,571.00	
Fransfer To Reserves	22,46,377.00			(33,97,138.
interest Income Received	4,32,896.00	(26,79,273.00)	5,75,961.00	(33,97,136.
Adjusted Income Over Expenditure Before Effecting				4 9
Changes In Current Assets And Current Liabilities And ixtraordinary Items		33,23,662.16		1,16,23,108.
			1 =	
Changes In Current Assets And Current Liabilities	(25 10 209 00)	ı	1,16,92,977.00	
(Increase)/Decrease In Sundry Debtors	(25,10,208.00)	ī	1,10,32,377.00	
(Increase)/Decrease In Stock In Hand	17 002 22	ı	- 1	
(Increase)/Decrease In Prepaid Expenses	17,083.33	(24 67 074 67)	- 1	
(Increase)/Decrease In Other Current Assets	25,150.00	(24,67,974.67)	- 1	
(Decrease)/Increase In Deposits Received	2,49,097.00	1	2,47,317.91	
(Decrease)/Increase In Deposits Work				
(Decrease)/Increase In Other Current Liabilities	97,570.75		1,01,301.63	
(Decrease)/Increase In Provisions	(89,980.00)	2,56,687.75		
Extra ordinary items (please specify)	. `			1,20,41,596
				-,,,
apital contribution				
et Cash Generated from/(Used in) Operating Activities	1879 To 1882 View 1920	11,12,375.24		2;36,64,704
Cook House for Tourish a Astrollian				
Cash Flows from Investing Activities urchase Of Fixed Assets And Cwip	22.46.277.00	1		
ncrease)/Decrease In Special Funds/ Grants	22,46,377.00		73,60,571.00	
ncrease)/Decrease in Special Funds/Grants	-		-	
ncrease)/ Decrease in Earmarked Funds  crease)/ Decrease In Reserve ' Grant Against Fixed Asset'	27.00.011.16	. 1		
urchase) Of Investments	37,09,011.16	E0 == 288 1 6	(13,99,367.77)	
action of his estiments		59,55,388.16		59,61,203.
<u>1d:</u>		*		
oceeds From Disposal Of Assets				
oceeds From Disposal Of Investments		- 1		
vestment Income Received	120	1	7	
erest Income Received	4,32,896.00	3,40,482.00	5,75,961.00	5,75,961.
et cash generated from/(used in) investing activities [B]		62,95,870.16	100	65,37,164
			14 ) La 11 (26) May 14 (16 12)	
Cash flows from Financing Activities	10			
ld:	1 .	1	1	
ans From Banks/Others Received		ı		



Less: Interest & Finance Expenses	47,547.60	(47,547.00)	(22,901.32)	(22,901.32)
Net Cash Generated From/(Used In) Financing Activities [C]		2;92;935.00		(22;901.32)
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		77,01,180.40		3,01,78,967.64
Cash And Cash Equivalent At Beginning Of The Period		1,25,83,608.33		2,13,86,870.08
Cash and cash equivalent at end of the period		2,13,86,870.08		4,63,67,819.76
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:		2,13,86,870.08	5	
Cash balances				
Bank balances	2,13,86,870.08		4,63,67,819.76	4,63,67,819.76
Total Of The Breakup Of Cash And: Cash Equivalents	2,13,86,870;08			

FOR PRAMOD K. SHARMA & Co. Chartered Accountant

पुर्व्यानगरपालिया आद्यकार नगर परिषद्, देपालपुर 9 जिला-इन्टोर (म.प्र.) \* CHARMA & COUNTRY

### MUNICIPAL COUNCIL DEPALPUR BANK BALANCE SHEET

As on 31 March 2024

Asiabeata.		As on 31 Watch 2	Closing Ba	rlance
No	Bank Name	Account No	Bank Statement	Cash Book
		33530291570		80,675.50
1	State Bank of India	The state of the s		7,22,450.50
2	State Bank of India	33747315644		52,99,951.87
3	Bank Of Baroda	53950100002723	-	82,42,784.42
4	State Bank of India	53036752300	4,60,62,560.39	92,47,457.42
5	IPC Bank	656001002757	-	8,998.00
6	Cenara Bank	5682101001510		
7	PNB	4002100001776		2,11,39,364.68
8	ICICI	381401002756		16,00,383.00
	Main Cash Bo	ook Tatal	4,60,62,560,39	4,63,42,065.39
1200	The second secon	36515674720	1,536.00	1,536.00
6	State Bank Of India	31401002755	645.00	645.00
7	State Bank Of India		23,573.37	23,573.37
8	State Bank Of India	63010224589	20,070.07	20,0,00
	Other Cash Bo	ok Total	25,754.37	25,754.35
	Total	İ	4,60,88,314.76	4,63,67,819.7

FOR PRAMOD K. SHARMA & Co. Chartered Accountant

Date:

Place:

हाजू व्यक्तिक संग्रहण

OK. SHARMA & CO. \* SH

# MUNICIPAL COUNCIL DEPALPUR Dist.- Indore BANK RECONCILIATION STATEMENT

### Main Cash Book

As On 31 March 2024

Closing Balance As Per Pass Book			4,60,62,560.39
		3*	
Add- Amt Dr in cash book but not cr in Pass Book	Date	Amt	2,79,505.00
	31-03-23	2,79,505.00 -	
		2,79,505.00	
Closing Balance As Per Cash Book			4,63,42,065.39
			4,63,42,065.39

FOR PRAMOD K. SHARMA & Co. Chartered Accountant

Date:

Place:

मुख्य नगरपालिका आद्याकार' नगर परिषद देपालपर

जिला-इन्टीर (म प )

CHARAMA & CO. \* SHARAMA & CO. \* STARAMA & CO.

### Other cash book Main Cash Book As On 31 March 2024

Closing Balance As Per Pass Book	25,754.37
2	
Closing Balance As Per Cash Book	25,754.37
	25,754.3

FOR PRAMOD K. SHARMA & Co. Chartered Accountant

Date: Place:

मुख्य नमरपालिका आधाकार नगर परिषद्, देपालपुर जिला-इन्टीर (म.प्र.)

# REVISED ABSTRACT SHEET FOR REPOTION ON AUDIT PARAS FOR FINANCIAL YEAR 2023-24

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

Sr No	PARAMETERS		DESCRIPTION		OBSERVATION IN BRIEF	SUGGESTION
	Audit of Revenue		Receipts in Rs.			の では、 できない (の) できない
T		2022-23	2023-24	% of Growth		
-	A. REVENUE COLLECTION					
ri di	Property Tax	33,89,697.00	34,97,060.00	3.17%	Tax collection has increased slightly.	Council should keep on working towards increasing the collection rate in the up
þ.	Consolidated Tax	4,27,842.00	6,62,299.00	54.80%	Tax collection has increased slightly.	coming years.  Council should keep on working towards increasing the collection rate in the up
200	c. Devlopment Tax	7,75,330	7,35,160	-5.18%	Tax collection has Reduced in a Gracefully	coming years.  Council Should keep efforts to maintain such a good growth rate in up coming years
4	Education Cess	7,57,376	7,15,218	-5.57%	Tax collection has Reduced in a Gracefully	in collection of revenue.  Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
1	TOTAL (A)	53,50,245	56.09.737			

B. NON REVENUE COLLECTION			,		
a. Rent of Land & Buliding/Shops	1,57,430	1,36,897	-13.04%	Tax collection has Reduced in a Gracefully	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue
b. Water Tax	20,64,806	19,41,579	-5.97%	Tax collection has Reduced in a Gracefully	Council Should keep efforts to maintain such a good growth rate in up coning years in collection of personne
d. Other Fees & Taxes		8,89,653		Other Tax collection has increased slightly.	Council should take strict action towards generating the revenue collection and removing the negativity.
TOTAL (B)	22,22,236	29,68,129			

GRANT TOTAL (A) + (B)

75,72,481.00

85,77,866.00



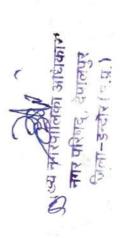


ि ज्यनगरपालिका आधिकार

जिला-इन्दौर (म.प्र.)

OBSERVATION IN BRIEF	rere found irregularities which were suggested for rectification irregularities which were suggested for rectification council should obtain proper bills and should and for paying attention in future.    For more details Refer Observation sheet   S.	f accounts  All departments had some issues regarding book de available  keeping.  t by the  { For more details Refer Observation sheet }  Council should maintain proper books of accounts for all departments accounts for all departments accounts for all departments.	FDR register was not maintained by the council. FDRs have not been renewed on time.  FDR register should be maintained & Interest on FDRs should be recorded in cashbook timely. Desired FDRs should be remewed on time when get matured.	Froper Files/Records should be maintained for rand some vailable for council.  Proper Files/Records should be maintained for Tenders & Bids and proper process should be adult to council.  As per our observation, ULB has followed by the council.  And proper Files/Records should be maintained for Tenders & Bids and proper process should be adult to council.  And proper Files/Records should be maintained for Tenders & Bids and proper process should be adult to council.
DESCRIPTION	Some bills and vochers were found with irregularities regarding necessary aspects.	We checked the books of accounts which maintained and made available for us during the audit by the Municipal Council.	While Auditing, we found that there were 02 FDRs in the ULB.	1. We examined Tenders/bids documents on the basis of note sheets attached with the vouchers and some files which were made available for us during the audit.  2. Tenders which were found during the audit have followed proper tendering procedures.
PARAMETERS	Audit of Expenditure	Audit of Book Keeping	Audit of FDRs	Audit of Tenders / Bids
Sr No.	2	· 60	4	15





Eg T	ital rre.	ld ture	in acti		rom	arly
Grants Register must be Prepared as per ULB apporved format.	There Should be proper bifurcation of capital and revenue nature receipts and expenditure.	The total revenue expenses are high in comparasion of Income, so council should make more efforts to meet out the Expenditure form its Revenue Receipts.	The capital expenditures are slightly low in comparasion of Total expenditures, Council should make policies to increase the percentage of capital expenditures sothat council can have more valuable assets.		Advances should be recovered rgularly from salary of employees and proper register should be maintained, (when given)	BRSs should be prepared on monthly/yearly basis.
During Audit we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital. Except that all grants have been used for the purposes for which grants have been teceived.	No Such Observation Found	No Such Major Observation found	No Such Major Observation found		. No observations	No observations
Refer the "Audit of Grants & Loans" nead of audit observation sheet	No Such diversion of fund We didn't found any incidences relating to diversion of funds from Capital receipts\Grants\Loans to Revenue Nature Expenditure and from one scheme to another scheme.	575.35%	25.27%		advances given during the year	Bank Reconciliation Statements were prepared.
Audit of Grants & Loans	Incidences relating to diversion of fund from Capital receipts/ grants / Loans to Revenue Nature Expenditure and from one scheme / Project to another	Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to revenue Roceips (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	Percentage of Capital Expenditure with respect to total Expenditure		Whether all the temporary advances have been fully recovered or not	Whether bank recociliation statement is being regularly prepared.
9.	7	તં	.p.	pc a	8	6

्रम्य नगरपालिका आधिकार नगर परिषद्, देपालपुर

Date: Place: Bhopal

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For Pramod K. Sharma & Co. Chartered Accountant

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CA Pramod Kumar Sharma (Partner)