MUNICIPAL COUNCIL DEPALPUR

DIST:- INDORE

AUDIT REPORT- 2023-24

Pramod K. Sharma & Co,

Chartered Accountant

मुख्य नगरपालिका अधिकारी
नगर परिषद, देपालपुर
जिला-इन्दौर (म.प्र.)

PRAMOD K, SHARMA & Co.

Branch Office :- 12, Ajad Path, arwanu Road, anjad, barwani, 451556 (MP)
Mobile No. (+91) 94250-15041
E-Mail ID- pksharma_com@rediffmail.com

CA
CHARTERED ACCOUNTANTS

AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL DEPALPUR, DISTRICT INDORE (M.P)** for the year ended 31^{st} 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 31^{st} March 2024.

Date:- 27/02/2025
Place:-Indore

For PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

PRAMOD K. SHARMA & CO. ★ CA ★ CHARTERED ACCOUNTANTS

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

UDIN ***25076883BMIKJK3492***

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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

- 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.
- 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 of store

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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.
- List of vehicles was not found.
- 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.
- Dispatch Register was not found.

PWD Department

- Construction Register was not maintained by the ULB.
- 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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PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA attached to the vouchers, we found some irregularities and have been shown at respective place in this audit report.

- No Bank guarantee has been received.

Audit of Grants & Loans

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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PRAMOD K. SHARMA & CO. CA CHARTERED ACCOUNTANTS

CA Pramod Kumar Sharma
(Partner)

TABLE :2

Nagar Parisad Depalpur
BALANCE SHEET
As on 31ST MARCH 2024

	Particulars	Schedule No.	Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
A	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	10,25,050.76	33,22,579.12
	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
A3	Loans			
	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
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		10,99,73,969.68	10,26,13,398.68
	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
	Total Fixed Assets		6,66,84,347.92	6,87,03,100.65
B2	Investments			
	Investments-General Fund	B-12	-	-
	Investments-other Fund	B-13	-	-
	Total Investment		-	-
B3	Current Assets, loans & Advances			
	Stock in hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivables)	B-15	1,08,89,297.00	2,25,82,274.00
	Gross Amount outstanding		-	-
	Less: Accumulated Provision against bad and doubtful receivables		-	-
	Prepaid 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
B4	Current Liabilities and Provisions			
	Deposits received	B-7	44,98,835.67	42,51,517.76
	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
	Total Current Liabilities		70,94,148.05	67,45,528.51
B5	Net Current Assets (B3-B4)		5,01,62,968.71	3,72,23,615.57
C	Other Assets.	B-19	-	-
D	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		11,68,47,316.63	10,59,26,716.22
	Notes to the Balance Sheet	B-21		

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PRAMOD K. SHARMA & CO.
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Nagar Parishad Depalpur

As On 31.03.2024

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

ACCOUNT CODE : 3100000

Provisional Balance sheet

Account Code	Particulars	Total
3100000	Balance as per last account	33,22,579.12
	Addition during the year	-
	. 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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As On 31.03.2024

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

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

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Nagar Parishad Depalpur
As On 31.03.2024

Schedule B-3: Reserves

Accounting Code 3120000

Provisional Balance 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)
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	-				
3122000	Borrowing Redemption	-	-	-	-	-
3123000	Special Funds (Utilised)	-	-	-	-	-
3124000	Statutory Reserve	-	-	-	-	-
	Adition During Year		-	-	-	-
3125000	General Reserve					
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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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	59,93,966.00	3,36,93,055.00	3,96,87,021.00
* Interest / Dividend earned on Grant Investments			-
* Profit on disposal of Grant Investments			
* Appreciation in Value of Grant Investments			
* Other Addition	-	-	-
Total (b)	59,93,966.00	3,36,93,055.00	3,96,87,021.00
Total (a+b)	1,27,86,966.00	7,24,19,909.00	8,52,06,875.00
(c) Payments out of Funds			
* Capital Expenditure on Fixed Assets	20,51,451.00	53,09,120.00	73,60,571.00
* Capital Expenditure on other			-
* Revenue Expenditure on	51,28,736.00	1,61,53,470.00	2,12,82,206.00
* Salary , Wages and allowances etc.			
* Rent			
* Other:	-	-	-
* Loss on disposal of Special fund Investments			
* Dimunition in Value of Special Fund Investments			
* Grants Refunded			
* Other administrative Charges			
Total (c)	71,80,187.00	2,14,62,590.00	2,86,42,777.00
Net Balance at the year end (a+b)-(c)	56,06,779.00	5,09,57,319.00	5,65,64,098.00

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Schedule B-5: Secured Loans — Accounting Code 3300000

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	-	-
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	-

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Schedule B-6: Unsecured Loans
Provisional Balance sheet

Accounting Code 3310000

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)	-	-
3316000	Other Terms Loans	-	-
3317000	Bonds & debentures	-	-
3318000	Other Loans	-	-
	Total Unsecured Loans	39,46,835.00	35,84,740.00

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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	-	-
3402001	Deposits Revenues	12,58,800.00	12,58,800.00
3401001	Tender Money Deposit		
	Total Deposits Received	44,98,835.67	42,51,517.76

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Schedule B-8 : Deposits Works
Provisional Balance sheet

Accounting Code 3410000

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	-	-	-	-	0.00
3412000	Electrical Works	-	-	-	-	-
3418000	Others (Contractor)	-	-	-	-	-
	Total Deposits Works	-	-	-	-	-

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Schedule B-9: Other Liabilities
Provisional Balance sheet

Accounting Code 3500000

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		
3504000	Refund Payable		
3504100	Advance Collection of Revenues		
3508000	others		-
	Total Other Liabilities	19,86,551.38	18,85,249.75

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Schedule B-10: Provisions
Provisional Balance sheet

Accounting Code 3600000

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	-	-
3603000	Provisions for Other Assets	-	-
	Total Provisions	6,08,761.00	6,08,761.00

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Schedule B-11 : Fixed Assets
Provisional Balance sheet

Accounting Code 4100000

Account Code	Particulars	Gross Block				Accumulated Depreciation			Net Block	
		Opening Balance	Additions during the period	Deductions during the year	Cost at the end of the year	Opening Balance	Additions during the period	Total Dep. at the end of the year	At the end of current year	At the end of the Previous year
	2	3	4	5	6	7	8	10	11	12
4101000	Land	5.00		-	5.00	-		-	5.00	5.00
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	-	-		-	-	-	-	-	-
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	-	-	7,75,040.00	-	-	-	7,75,040.00	7,75,040.00
	Total	10,26,13,398.68	73,60,571.00	-	10,99,73,969.68	5,75,90,831.00	59,61,203.23	6,35,52,034.23	4,64,21,935.45	4,50,22,567.68
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

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Nagar Parishad Depalpur
As On 31.03.2024

Schedule B-12 : Investments- General Funds

Accounting Code 4200000

Provisional Balance sheet

Account Code	Particulars	With whom invested	Face Value (Rs.)	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
	- Central Govt. Securities		-	-	
	- State Govt. Securities		-	-	
	- Debentures and Bonds		-	-	
	- Preference Shares		-	-	
	- Equity Shares		-	-	
	- Units of Mutual Funds		-	-	
	- Other Investments (Fixed Deposits)		-	-	0.00
	Total Investments General Fund		-	-	-

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PRAMOD K. SHARMA & CO.
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★ CHARTERED ACCOUNTANTS ★

Nagar Parishad Depalpur

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Schedule B-13 : Investments- Other Funds

Accounting Code 42100000

Provisional Balance sheet

Account Code	Particulars	With whom invested	Face value (Rs.)	Current Year Carrying Cost (Rs.)	Previous Year Carrying Cost (Rs.)
	- Central Govt. Securities		-	-	
	- State Govt. Securities		-	-	
	- Debentures and Bonds		-	-	
	- Preference Shares		-	-	
	- Equity Shares		-	-	
	- Units of Mutual Funds		-	-	
	- Other Investments		-	-	
	-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	-	-
4308000	Others	-	-
	Total Stock in hand	-	-

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Schedule B-15 : Sundry Debtors(Receivables)
Provisional Balance sheet

Accounting Code 43100000

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 3 years *	28,84,952.00	-	28,84,952.00	81,87,005.00
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	28,84,952.00	-	28,84,952.00	81,87,005.00
43110	Receivables for Samekit Taxes				
	Less than 3 years *	10,26,900.00		10,26,900.00	14,28,360.00
	3 years to 5 years *				
	5 years to 10 years *				
	10 years to 15 years *				
	More than 15years *				
	Sub -Total	10,26,900.00	-	10,26,900.00	14,28,360.00
43110	Receivables for Education Cess				
	Less than 3 years *	3,03,071.00		3,03,071.00	16,23,265.00
	3 years to 5 years *				
	5 years to 10 years *				
	10 years to 15 years *				
	More than 15years *				
	Sub -Total	3,03,071.00	-	3,03,071.00	16,23,265.00
43110	Receivables for Town Devolpment Tax				
	Less than 3 years *	6,55,640.00		6,55,640.00	16,98,901.00
	3 years to 5 years *				
	5 years to 10 years *				
	10 years to 15 years *				
	More than 15years *				
	Sub -Total	6,55,640.00	-	6,55,640.00	16,98,901.00
43120	Receivables for Fees & User Charges Water Tax				
	Less than 3 years *	52,40,510.00		52,40,510.00	88,71,747.00
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	52,40,510.00	-	52,40,510.00	88,71,747.00
43140	Total Receivable From Other Sources	7,78,224.00	-	7,78,224.00	7,72,996.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	7,78,224.00	-	7,78,224.00	7,72,996.00
	Total Sundry Debtors(Receivables)	1,08,89,297.00	-	1,08,89,297.00	2,25,82,274.00

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Schedule B-16: Prepaid Expenses
Provisional Balance sheet

Accounting Code 4400000

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

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Schedule B-17: Cash and Bank Balances
Provisional Balance sheet

Accounting Code 4500000

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	Other Schedule Banks		
4502300	Scheduled Co-operative Banks	-	-
4502400	Post Office	-	-
	Sub Total	4,63,67,819.76	2,13,86,870.08
4504000	Balance with Bank-Special Funds		
4504101	Nationalised Banks		
4504200	Other Schedule Banks		
4504300	Scheduled Co-operative Banks	-	-
4504400	Post Office	-	-
	Sub Total	-	-
4506000	Balance with Bank-Grant Funds		
4506100	Nationalised Banks	-	-
4506200	Other Schedule Banks		-
4506300	Scheduled Co-operative Banks	-	-
4506400	Post Office		
	Sub Total	-	-
	Total Cash & Bank Balance	4,63,67,819.76	2,13,86,870.08

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Schedule B-18 : Loans, advances, and deposits

Accounting Code 4600000

Provisional Balance sheet

Account Code	Particulars	Opening Balance 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	-	-	-	-	-
4604000	- Advance to Suppliers and Contractors	-	-	-	-	-
4605000	Advance to Others					
4606000	- Deposit with External Agencies (PHE)	-	-	-		-
4608000	-Other Current Assets		-			-
	Sub -Total	-	-		-	-
	Less: Accumulated Provisions against	-	-	-	-	-
	Loans, Advances and Deposits	-	-	-	-	-
	[Schedule B-18 (a)]	-	-	-	-	-
	Total Loans, advances, and deposits	-	-	-	-	-

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Schedule B-19: Other Assets
Provisional Balance sheet

Accounting Code 4700000

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

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Schedule B-20: Miscellaneous Expenditure **Accounting Code 4800000**
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	-	-

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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.)
A	INCOME			
	Tax Revenue	IE-1	7,20,907.00	1,03,04,518.00
	Assigned Revenues & Compensation	IE-2	1,76,84,941.00	2,60,03,297.00
	Rental Income From Municipal Properties	IE-3	4,34,389.00	8,77,974.00
	Fees & User Charges	IE-4	1,21,10,728.00	35,90,664.00
	Sale & Hire Charges	IE-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
B	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	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation	B-11	59,61,203.23	59,55,388.16
	TOTAL - EXPENDITURE		5,67,36,668.59	6,12,80,646.49
C	Gross Surplus / (deficit) of income over expenditure before prior period items (A-B)		22,41,865.64	(1,09,409.33)
D	Add/Less : Prior Period items (Net)	IE-18	-	-
E	Gross Surplus / (deficit) of income over expenditure after prior period items (C-D)		22,41,865.64	(1,09,409.33)
F	Less : Transfer to Reserve Funds		-	
G	Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		22,41,865.64	(1,09,409.33)

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

Schedule IE-1 : Tax Revenue				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1100100	Property Tax		7,04,828.00	55,50,403.00
11080-41	Education Cess		-	
1108021	Consolidated Urban Development Cess		-	
1100200	Water Tax		-	26,35,986.00
1100300	Sewerage Tax			3,40,527.00
1100400	Conservancy Tax			-
1100500	Lighting Tax			-
1100600	Education Tax			
1100700	Vehicle Tax			
1100800	Tax on Animals			
1100900	Electricity Tax			
1101000	Professional Tax			
1101100	Advertisement Tax		-	
1101200	Pilgrimage Tax			
1101300	Export Tax			-
1105100	Octroi & Toll			
	Cess			
1108000	Other Taxes		16,079.00	17,77,602.00
	Sub-Total		7,20,907.00	1,03,04,518.00
1109000	Less : Tax Remissions and Refund (Schedule IE-1(a))		-	-
	Sub-Total		7,20,907.00	1,03,04,518.00
	Total Tax Revenue		7,20,907.00	10304518.00

Schedule IE-1 (a) : Tax Revenue				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1109001	Property Tax		-	-
	Octroi and Toll		-	-
	Cess Income		-	-
	Advertisement Tax		-	-
1109011	Others		-	-
	Total Refund and remission of tax revenues		-	-
	Total Tax Revenue		-	0.00

Schedule IE-2 : Assigned Revenues & Compensation				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1201000	Taxes and Duties collected by others		30,48,593.00	41,86,215.00
1202000	Compensation in lieu of Taxes/ duties		1,46,36,348.00	2,18,17,082.00
1203000	Compensation in lieu of Concessions		-	-
	Total assigned revenues & Compensation		1,76,84,941.00	2,60,03,297.00

Schedule IE-3 : Rental Income from Municipal Properties				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1301000	Rent from civic Amenities		3,75,289.00	8,77,974.00
1302000	Rent From Office Buildings		-	-
1303000	Rent From Guest House		13,000.00	-
1304000	Lease Rent		46,100.00	-
1308000	Other Rents		-	-
	Sub-Total		4,34,389.00	8,77,974.00
1309000	Less : Rent Remissions and Refund		-	-
	Sub-Total		4,34,389.00	8,77,974.00
	Total Rental Income From Municipal Properties		4,34,389.00	8,77,974.00

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Schedule IE-4 : Fees & User Charges-Income head-wise				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
				200.00
1401000	Empanelment & Registration Charges		2,500.00	1,45,112.00
1401100	Licensing Fees		5,84,470.00	75,503.00
1401200	Fees for Grant Permit		23,310.00	40,821.00
1401300	Fees for Certificate or Extract			
1401400	Development Charges		-	-
1401500	Regularisation fees		2,63,360.00	100.00
1402000	Penalties and Fines		1,09,30,420.00	2,37,374.00
1404000	other Fees		3,06,668.00	7,72,623.00
1405000	User Charges			23,18,931.00
1406000	Entry Fees			-
1407000	Service/ Administrative Charges			-
1408000	Other Charges			
	Sub-Total		1,21,10,728.00	35,90,664.00
1409000	Less : Rent Remissions and Refund		-	-
	Sub-Total		1,21,10,728.00	35,90,664.00
	Total Income from Fees & User Charges		1,21,10,728.00	35,90,664.00

Schedule IE-5 : Sale & Hire Charges				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1501000	Sale of Products		2,200.00	-
1501100	Sale of Forms & Publications		1,53,940.00	68,510.00
1501200	Sale of stores & scrap		-	-
1503000	Sale of others			
1504000	Hire Charges for Vehicles		-	-
1504100	Hire Charges for Equipments		-	-
			-	-
	Total Income from sale & hire charges- income head wise		1,56,140.00	68,510.00

Schedule IE-6 : Revenue Grants , Contributions & Subsidies				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1601001	Grant State Govt.		1,61,53,470.00	66,65,779.00
1601021	Grant From Other Org.		-	-
1601011	Grant From Central Govt.		51,28,736.00	59,72,880.00
1601091	Grant Revenue - Depreciation on Grant Assets		59,61,203.23	59,55,388.16
	Total Revenue Grants ,Contributions & Subsidies		2,72,43,409.23	1,85,94,047.16

Schedule IE-7 : Income from Investments-General Fund				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1701001	Interest on FDRs		-	-
1702000	Dividend		-	-
1703000	Income from projects taken up on commercial basis		-	-
1704000	Profit on sale of Investments		-	-
1708000	others		-	-
	Total Income from Investments		-	0.00

Schedule IE-8 : Interest Earned				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1711000	Interest From Bank Accounts		5,75,961.00	4,32,896.00
1712000	Interest on Loans and advances to Employees		-	-
1713000	Interest on Loans to others		-	-
1718000	other Interest		-	-
	Total Interest Earned		5,75,961.00	432896.00

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Schedule IE-9 : Other Income				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1801000	Deposits Forfeited		-	-
1801100	Lapsed Deposits		-	-
1801200	Depreciation of Fixed Assets from Special fund		-	-
1802000	Insurance Claim Recovery		-	-
1803000	Profit On Disposal of Fixed Assest		-	-
1804000	Recovery from Employees			
1805000	Unclaimed Refund / Liabilities		-	-
1806000	Excess Provisions Written Back		-	-
1808000	Miscellaneous Income		52,059.00	12,99,331.00
	Total other Income		52,059.00	1299331.00

Schedule IE-10 : Establishment Expenses				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2101000	Salaries, Wages and Bonus		2,81,38,807.00	2,69,66,846.00
2102000	Benefits and Allowances		5,87,296.00	10,82,078.00
2103000	Pension		27,58,718.00	18,77,230.00
2104000	Other Terminal & Retirement Benefits		13,55,778.00	1,67,244.00
	Total Establishment Expenses		3,28,40,599.00	30093398.00

Schedule IE-11 : Administrative Expenses				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2201000	Rent, Rates and Taxes		-	-
2201100	Electricity Charges			-
2201100	Office Maintenance		21,281.00	79,195.00
2201200	Communication Expenses		22,200.00	62,850.00
2202000	Books & Periodicals		10,740.00	2,990.00
2202100	Printing & Stationary		1,79,824.00	2,74,576.00
2203000	Travelling & Conveyance		31,20,175.00	38,91,260.00
2204000	Insurance		-	17,083.33
2205000	Audit Fees		41,300.00	41,300.00
2205100	Legal Expenses		50.000.00	59,975.00
2205200	Professional and other Fees		5,61,689.00	4,20,000.00
2206000	Advertisement and Publicity		7,39,701.00	9,02,002.00
2206100	Membership & subscriptions			
2208000	Other Administrative Expenses		3,45,175.00	52,351.00
	Total Administrative Expenses		50,92,985.00	5803582.33

Schedule IE-12 : Operations & Maintenance				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2301000	Power & Fuel		9,05,929.00	50,17,735.00
2302000	Bulk Purchase		-	-
2303000	Consumption of Stores		-	-
2304000	Hire Charges		1,71,299.00	7,98,619.00
2305000	Repairs & Maintenance - Infrastructure Assets		57,81,668.00	53,64,314.00
2305100	Repairs & Maintenance - Civic Amenities		15,92,863.00	23,88,908.00
2305200	Repairs & Maintenance - Building		7,84,626.04	11,76,499.00
2305300	Repairs & Maintenance - Vehicles		10,28,182.00	11,76,903.00
2305400	Repairs & Maintenance - Furniture		-	-
2305500	Repairs & Maintenance - Office Equipments		82,000.00	1,00,400.00
2305600	Repairs & Maintenance - Electrical Appliances		-	-
2305700	Repairs & Maintenance - Plant & Machinery		-	-
2305900	Repairs & Maintenance - Others		14,300.00	-
2308000	Other Operating & Maintenance Expenses		8,25,799.00	14,37,961.00
	Total Operations & Maintenance		1,11,86,666.04	1,74,61,389.00

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Schedule IE-13 : Interest & Finance Charges				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2401000	Interest on Loans From Central Govt.		-	-
2402000	Interest on Loans From State Govt.		12,924.00	47,547.00
2403000	Interest on Loans From Govt.Bodies & Associations		-	-
2404000	Interest on Loans From International Agencies		-	-
2405000	Interest on Loans From Banks & other Financial Institutions		-	-
2406000	Other Interest		9,977.32	-
2407000	Bank Charges		-	-
2408000	Other Finance Charges		-	-
	Total Interest & Finance Charges		22,901.32	47,547.00

Schedule IE-14 : Programme Expenses				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2501000	Election Expenses		1,59,369.00	4,39,110.00
2502000	Own Programmes		8,72,697.00	12,00,282.00
2503000	Share in Programs of others		6,01,148.00	2,80,000.00
	Total Programme Expenses		16,33,214.00	19,19,392.00

Schedule IE-15 : Revenue Grants , Contributions & Subsidies				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2601000	Grants [specify details]		-	-
2602000	Contributions [specify details]		-	-
2603000	Subsidies [specify details]		-	-
	Total Revenue Grants, Contributions & Subsidies		-	-

Schedule IE-16 : Provisions & Write off				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2701000	Provisions for doubtful receivables		-	-
2702000	Provision for other assets		-	-
2703000	Revenues written off		-	-
2704000	Assets Written off		-	-
2705000	Miscellaneous Expenses Written Off		-	-
	Total Provisions & Write off		-	-

Schedule IE-17 : Miscellaneous Expenses				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2711000	Loss on disposal of Assets		-	-
2712000	Interest & Penalty On Tax		-	-
2718000	Other Miscellaneous Expenses			-
	Total Miscellaneous Expenses		-	-

Schedule IE-18 : Prior Period Items (Net)				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1850000	Income		-	
1851001	Taxes		-	-
1852001	Other- Revenues		-	-
1853001	Recovery of revenues written off		-	-
1854001	Other Income		-	-
	Sub Total Income (a)		-	-
2850000	Expenses		-	-
2855001	Refund of Taxes		-	-
2856001	Refund of other Revenues		-	-
2858080	other Expenses		-	-
	Sub Total Income (b)		-	-
	Total Prior Period (Net) (a-b)		-	-

मुख्य नगरपालिका अधिकारी
नगर परिषद, देपालपुर
जिला-इन्दौर (म.प्र.)

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS
CA

NAGAR PALIKA DEPALPUR (M.P.)

Receipts and Payments 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			
	Operating Receipts			*Operating Payments*	
110	Tax Revenue	-	210	Establishment Expenses	1,12,14,682
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	15,99,495
140	Fees & User Charges	1,19,85,695	240	Interest & Finance Charges	22,901
150	Sale & Hire Charges	1,56,140	250	Programme Expenses	4,97,606
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	
	Non-Operating Receipts-			*Non-Operating Payments*	
330	Loan (Secured Loans)	5,50,000	330	Loan Repayment (secured Loan)	1,37,578
331	Loans Received	-	331	Loan Repayment (Unsecured Loan)	3,22,651
340	Deposits Received	-	340	Refund of Deposits	
341	Deposits work	-	35011	Employee Liabilities	1,96,63,439
320	Grants and contribution for specific purposes	3,96,87,021	35020	Recoveries Payable	43,38,111
350	Other Liabilities	20,18,976	350	Other Liabilities	44,375
35090-01	Sale proceeds from Assets		35010	Creditors	1,50,97,403
35090-02	Realisation of Investment - General Fund		310	Muncipal fund	
	Adjustment	2,01,862	35080	Miscellaneous	
431	**Sundry depbtores**		36010	Provisions for Expense	
	Property Tax	34,97,060	410	Acquisition / Purchase of Fixed Assets	
	samekit kar	6,62,299	412	Capital WIP	
	Education Cess	7,15,218	420	Investments - General Fund	
	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			
		-		**Closing Balances #**	4,63,67,820
	TOTAL	10,32,16,321		TOTAL	10,32,16,321

FOR PRAMOD K. SHARMA & Co.
Chartered Accountant

Date :
Place :

मुख्य नगरपालिका अधिकारी
नगर परिषद, देपालपुर
जिला-इन्दौर (म.प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

CA Pramod Sharma
Partner

Nagar Palika Depalpur
PROVISIONAL STATEMENT OF CASHFLOW
(As On 31 March 2024)

(AMOUNT IN RUPEES)

Particulars	Previous Year (Rs.).2022-23		Current Year (Rs.) 2023-24	
[A] Cash Flows from Operating Activities				
Gross Surplus Over Expenditure	(1,09,409.33)	-	22,41,865.64	22,41,865.64
Add: Adjustments For				
Depreciation	59,55,388.16		59,61,203.23	
Interest And Finance Expenses	47,547.00	60,02,935.16	22,901.32	59,84,104.55
Less: Adjustments For				
Profit On Disposal Of Assets	-		-	
Net Of Adjustments Made To Municipal Funds	-		(45,39,394.00)	
Investment Income	-		-	
Transfer To Reserves	22,46,377.00		73,60,571.00	
Interest Income Received	4,32,896.00	(26,79,273.00)	5,75,961.00	(33,97,138.00)
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		33,23,662.16		1,16,23,108.19
Changes In Current Assets And Current Liabilities				
(Increase)/Decrease In Sundry Debtors	(25,10,208.00)		1,16,92,977.00	
(Increase)/Decrease In Stock In Hand			-	
(Increase)/Decrease In Prepaid Expenses	17,083.33		-	
(Increase)/Decrease In Other Current Assets	25,150.00	(24,67,974.67)	-	
(Decrease)/Increase In Deposits Received	2,49,097.00		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)				1,20,41,596.54
Capital contribution				
Net Cash Generated from/ (Used in) Operating Activities [A]		11,12,375.24		2,36,64,704.73
[B] Cash Flows from Investing Activities				
Purchase Of Fixed Assets And Cwip	22,46,377.00		73,60,571.00	
(Increase)/Decrease In Special Funds/ Grants	-		-	
(Increase)/Decrease In Earmarked Funds	-		-	
(Increase)/Decrease In Reserve ' Grant Against Fixed Asset'	37,09,011.16		(13,99,367.77)	
(Purchase) Of Investments	-	59,55,388.16	-	59,61,203.23
Add:				
Proceeds From Disposal Of Assets				
Proceeds From Disposal Of Investments	-		-	
Investment Income Received	-		-	
Interest Income Received	4,32,896.00	3,40,482.00	5,75,961.00	5,75,961.00
Net cash generated from/(used in) investing activities [B]		62,95,870.16		65,37,164.23
[C] Cash flows from Financing Activities				
Add:				
Loans From Banks/Others Received	-		-	

मुख्य नगरपालिका अधिकारी
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PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

Less: Interest & Finance Expenses	47,547.00	(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		
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

मुख्य नगरपालिका अधिकारी
नगर परिषद्, देपालपुर
जिला-इन्दौर (म.प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

CA Pramod Sharma
Partner

MUNICIPAL COUNCIL DEPALPUR
BANK BALANCE SHEET
As on 31 March 2024

No	Bank Name	Account No	Closing Balance	
			Bank Statement	Cash Book
1	State Bank of India	33530291570	4,60,62,560.39	80,675.50
2	State Bank of India	33747315644		7,22,450.50
3	Bank Of Baroda	53950100002723		52,99,951.87
4	State Bank of India	53036752300		82,42,784.42
5	IPC Bank	656001002757		92,47,457.42
6	Cenara Bank	5682101001510		8,998.00
7	PNB	4002100001776		2,11,39,364.68
8	ICICI	381401002756		16,00,383.00
	Main Cash Book Total		4,60,62,560.39	4,63,42,065.39
6	State Bank Of India	36515674720	1,536.00	1,536.00
7	State Bank Of India	31401002755	645.00	645.00
8	State Bank Of India	63010224589	23,573.37	23,573.37
	Other Cash Book Total		25,754.37	25,754.37
	Total		4,60,88,314.76	4,63,67,819.76

FOR PRAMOD K. SHARMA & Co.
Chartered Accountant

Date :
Place :

मुख्य नगरपालिका अधिकारी
नगर परिषद्, देपालपुर
जिला-इन्दौर (म.प्र.)

PRAMOD K. SHARMA & CO. CA CHARTERED ACCOUNTANTS

CA Pramod Sharma
Partner

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
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 अधिकारी
नगर परिषद, देपालपुर
जिला-इन्दौर (म.प्र.)

PRAMOD K. SHARMA & CO. ★ CHARTERED ACCOUNTANTS ★ CA

CA Pramod Sharma
Partner

Other cash book

Main Cash Book

As On 31 March 2024

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

FOR PRAMOD K. SHARMA & Co.
Chartered Accountant

Date :
Place :

मुख्य नगरपालिका अधिकारी
नगर परिषद्, देपालपुर
जिला-इन्दौर (म.प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

CA Pramod Sharma
Partner

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
1	Audit of Revenue	Receipts in Rs.				
		2022-23	2023-24	% of Growth		
	A. REVENUE COLLECTION					
a.	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 coming years.
b.	Consolidated Tax	4,27,842.00	6,62,299.00	54.80%	Tax collection has increased slightly.	Council should keep on working towards increasing the collection rate in the up coming years.
c.	Devlopment Tax	7,75,330	7,35,160	-5.18%	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.
d.	Education Cess	7,57,376	7,15,218	-5.57%	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.
	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 coming years in collection of revenue.
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			

उप नगरपालिका अधिकारी
नगर परिषद, देपालपुर
जिला-इन्दौर (म.प्र.)

PRAMOD K. SHARMA & CO. ★ CHARTERED ACCOUNTANTS ★

Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	Some bills and vochers were found with irregularities regarding necessary aspects.	During the audit, some vouchers were found with irregularities which were suggested for rectification and for paying attention in future. **{ For more details Refer Observation sheet }**	Council should obtain proper bills and should maintain vouchers properly with all regards.
3	Audit of Book Keeping	We checked the books of accounts which maintained and made available for us during the audit by the Municipal Council.	All departments had some issues regarding book keeping. **{ For more details Refer Observation sheet }**	Council should maintain proper books of accounts for all departments
4	Audit of FDRs	While Auditing, we found that there were 02 FDRs in the ULB.	FDR register was not maintained by the council. FDRs have not been renewed on time. **{ For more details Refer Observation sheet }**	Proper Register should be maintained & Interest on FDRs should be recorded in cashbook timely. Desired FDRs should be renewed on time when get matured.
5	Audit of Tenders / Bids	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.	As per our observation, ULB has followed by the council.	Proper Files/Records should be maintained for Tenders & Bids and proper process should be followed.

मुख्य नगरपालिका अधिकारी
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PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

6	Audit of Grants & Loans	Refer the "Audit of Grants & Loans" head of audit observation sheet	During Audit we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion . belongs to revenue or capital. Except that all grants have been used for the purposes for which grants have been received.	Grants Register must be Prepared as per ULB apporved format.
7	Incidences relating to diversion of fund from Capital receipts/ grants / Loans to Revenue Nature Expenditure and from one scheme / Project to another	No Such diversion of fund We didn't found any incidences relating to diversion of funds from Capital receipts\Grants\Loans to Revenue Nature Expenditure and from one scheme to another scheme.	No Such Observation Found	There Should be proper bifurcation of capital and revenue nature receipts and expenditure.
a.	Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax. Stamp Duty and other grants etc.	575.35%	No Such Major Observation found	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.
b	Percentage of Capital Expenditure with respect to total Expenditure	25.27%	No Such Major Observation found	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.
8	Whether all the temporary advances have been fully recovered or not	advances given during the year	No observations	Advances should be recovered rgularly from salary of employees and proper register should be maintained, (when given)
9	Whether bank recociliation statement is being regularly prepared.	Bank Reconciliation Statements were prepared.	No observations	BRSs should be prepared on monthly/yearly basis.

Date :
Place : Bhopal

मुख्य नगरपालिका अधिकारी
नगर परिषद्, देपालपुर
जिला-इन्दौर (म.प्र.)

PRAMOD K. SHARMA & CO. ★ CHARTERED ACCOUNTANTS ★ CA

For Pramod K. Sharma & Co.
Chartered Accountant

CA Pramod Kumar Sharma
(Partner)