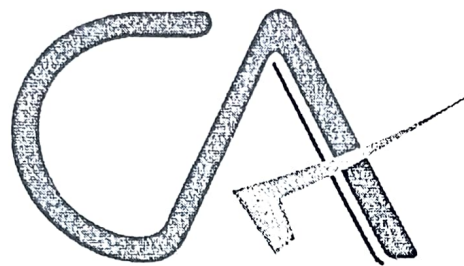


नगर परिषद देवेन्द्र-नगर

जिला - पन्ना (म.प्र.)



अंकेक्षण

वित्तीय वर्ष 2023-24

अंकेक्षण फर्म

राहुल रावत एण्ड कं.

(चार्टर्ड एकाउंटेंट)

↓ INDEX ↓

Audit Observation

Balance Sheet as on 31.03.2024

**Income & Expenditure Account as on
31.03.2024**

Bank Reconciliation Statement

Abstract Sheet

MUNICIPAL COUNCIL DEVENDRA-NAGAR

AUDIT OBSERVATIONS

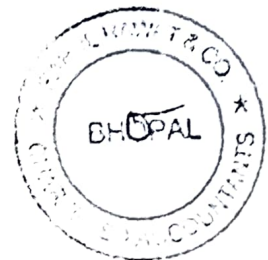
Audit of Revenue

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

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


मुख्य नगर प्रशासक अधिकारी
नगर परिषद् देवेन्द्रनगर
जिला पटना (बिहार)


लेखापाल
नगर परिषद् देवेन्द्रनगर
जिला पटना (बिहार)



Audit of Expenditures

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

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

सहकार्य नगर पंचायत अडिटर

नगर पंचायत देवेन्द्रनगर
जिला पन्ना (म०प्र०)

लेखापाल
नगर पंचायत देवेन्द्रनगर
जिला पन्ना (म०प्र०)



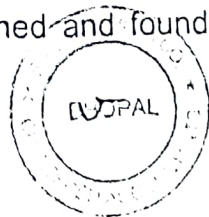
Audit of Book Keeping

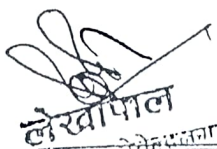
- We checked the books of accounts which were maintained and provided during the audit by the Municipal Council.
- Double entry accounting system is being practiced by the council so necessary aspects of accounting were found satisfactory.
- Cash book & some of registers/records were found with irregularities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

Accounts Department

Audit observations about accounts department are as follows -

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




लेखापाल

नगर पालिका, जहानाबाद
जिला पटना (म.प्र.)


नगर पालिका, जहानाबाद
जिला पटना (म.प्र.)

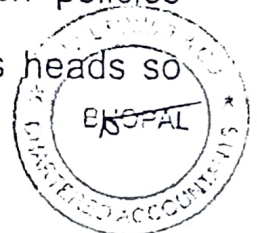
Store Department

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

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

Revenue Department

During the examination of revenue records, we found that proper records were maintained and balances of dues were brought forward from previous year properly. Amount collected has been duly deposited on time. As per recovery sheet, a good revenue collection (collectively) has been done. Council must prepare such policies which can be helpful in recovery of revenue from various heads so that council can have much liquidity.




नवेन्द्रपाल

नगर पालिका देवेन्द्रनगर
जिला मन्दा (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर पालिका देवेन्द्रनगर

Water Supply Department

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

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

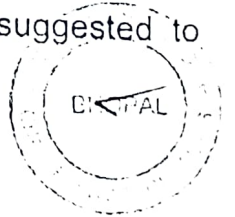
Establishment Department

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

Public Works Department

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

- As per section 139 (1) under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Construction register will be maintained by the council which was duly suggested to maintain.
- As per section 139 (2) under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, The council Engineer or PWD in charge has to examine the stock and construction register at least once in 6 months but we have not found such examination during the audit which is suggested to practice.



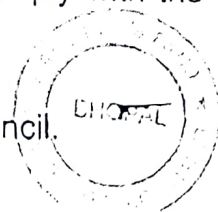
मुख्य नगर पंचायत अधिकारी
नगर परिषद् देवेन्द्रनगर
जिला पन्ना (म०प्र०)

लेखापाल
नगर परिषद् देवेन्द्रनगर
जिला पन्ना (म०प्र०)

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

Audit of Tenders

- During the audit we examined some tender files. On the basis of examination the given files and note sheets attached with the vouchers. we found that tender process has been followed by the council. Although some irregularities were found and suggested to rectify them and pay attention in future properly.
- As per section 12.1 read with section 86 under chapter-V of Madhya Pradesh Municipal (Accounts & Finance) Rule, 2018, E-tendering must be done in case of purchase costing above one lakh rupees. It is suggested to council to comply with the regulations.
- No Bank guarantee has been received by the council.



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नगर परिषद देवेन्द्रनगर
जिला पन्ना (म०प्र०)

लेखापाल
नगर पंचायत देवेन्द्रनगर
जिला पन्ना

Audit of Grants & Loans

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

- We examined all the grants received from the Central/State government and their utilization on sample basis.
- Grants utilization certificates were not found during the course of audit.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital except that all grants have been used for the purpose for which grants have received.
- As per our observation there are no dues towards principal or interest.
- Loan register was not found during the audit.

Date : मुद्रण करार नमूना अधिनियम
UDIN : नगर परिषद् देवेन्द्रनगर
जिला पन्ना (म०प्र०)

लेखापाल
नगर परिषद् देवेन्द्रनगर
जिला पन्ना (म.प्र.)

FOR RAHUL RAWAT & CO.
CHARTERED ACCOUNTANTS

CA RAHUL RAWAT
(Partner)
FRN NO. 025933C

CHOPAL

Balance Sheet of Municipal Council Devendra Nagar
as on 31st march 2024

	Particulars	Schedule No.	Current Year (Rs)	Previous Year (Rs)
A	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	6,81,28,149.02	8,83,25,973.00
	Earmarked Funds	B-2	17,38,942.00	16,33,707.00
	Reserves	B-3	3,39,28,367.97	2,16,51,409.56
	Total Reserves and Surplus		10,37,95,458.99	11,16,11,089.56
2	Grants, Contributions for Specific Purpose	B-4	1,86,07,567.00	83,17,802.00
	Loans			
3	Secured loans	B-5	731611.73	1000238.75
	Unsecured loans	B-6	-	-
	Total Loans		7,31,611.73	10,00,238.75
	TOTAL SOURCES OF FUNDS		12,31,34,637.72	12,09,29,130.31
	APPLICATION OF FUNDS			
	Fixed Assets	B-11		
	Gross Block		9,85,30,360.00	9,77,78,909.00
	Less: Accumulated Depreciation		4,35,48,675.20	3,85,60,568.61
	Net Block		5,49,81,684.80	5,92,18,340.39
	Capital work-in-progress		3,00,72,544.00	1,35,58,930.00
	Total Fixed Assets		8,50,54,228.80	7,27,77,270.39
	Investments			
	Investment - General Fund	B-12	0.00	0.00
	Investment - Other Funds	B-13	27,76,902.00	1,15,44,990.00
	Total Investment		27,76,902.00	1,15,44,990.00
	Current assets, loans & advances			
	Stock in hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivables)	B-15	1,34,55,896.00	1,07,37,000.00
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful receivables	B-16	58,523.00	71,397.00
	Prepaid expenses	B-17	2,34,62,364.00	2,66,82,628.00
	Cash and Bank Balances	B-18	-	-
	Loans, advances and deposits		3,69,76,783.00	3,74,91,025.00
	Total Current Assets			
	Current Liabilities and Provisions	B-7	6,59,379.08	4,98,831.08
	Deposits received			

मुख्य कार्यपालिका
नगर परिषद् देवेंद्रनगर
जिला पन्ना (म०प्र०)

लेखापाल
नगर परिषद् देवेंद्रनगर
जिला पन्ना (म.प्र.)

Deposit works	B-8		
Other liabilities (Sundry Creditors)	B-9	8,41,774.00	1,633.00
Provisions	B-10	1,72,123.00	3,83,691.00
Total Current Liabilities		16,73,276.08	8,84,155.08
Net Current Assets (B3-B4)		3,53,03,506.92	3,66,06,869.92
Other Assets	B-19	0.00	0.00
Miscellaneous Expenditure (to the extent not written off)	B-20	0.00	0.00
TOTAL APPLICATION OF FUNDS		12,31,34,637.72	12,09,29,130.31

Notes to the Balance Sheet - Attached

Municipal Council Devendra Nagar


 नगरपालिका
 देवेंद्रनगर
 पञ्चा (म.स.स.)


 CMO
 नगरपालिका देवेंद्रनगर
 नगर पञ्चा देवेंद्रनगर
 जिला पञ्चा (म.स.स.)

FOR RAHUL RAWAT & Co.
 Chartered Accountants


 DHOPAL
 CA RAHUL RAWAT
 (Partner)
 M.no - 439685
 FRN No.025933C

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

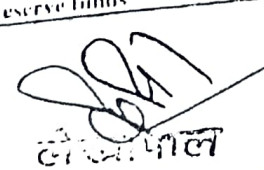
Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account	Total
Balance as per last account					8,83,25,973	8,83,25,973
Additions during the year						
• Surplus for the year						0.00
• Transfers					12055.00	12055.00
• Opening Difference						0.00
Total (Rs.)	0.00	0.00	0.00	0.00	12,055	12055.00
Deductions during the year						
• Deficit for the year					86,64,889	86,64,889
• Transfers					1,15,44,990	1,15,44,990
Total (Rs.)	0.00	0.00	0.00	0.00	2,02,09,879	2,02,09,879
Balance at the end of the current year	0.00	0.00	0.00	0.00	6,81,28,149	6,81,28,149

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

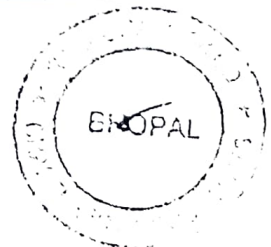
Particulars	Special Fund 1	Special Fund 2	Sanchit Nidhi	Pension Fund	General Reserve (Sanchit Nidhi)	Total
Opening Balance			16,33,707		-	16,33,707
Additions to the Special Fund						
• From Municipal Fund			1,05,235		-	1,05,235
Dividend earned on Special Fund						0.00
on disposal of Special Fund Investments						0.00
Reduction in Value of Special Fund Investments						0.00
Addition (Specify nature)	0.00	0.00	105235.00	0.00	-	1,05,235
Expenditure out of funds						
• Capital expenditure on Asset						0.00
• Revenue Expenditure on						0.00
• Wages and allowances etc						0.00
• Other administrative charges						0.00
• Other						0.00
on disposal of Special Fund Investments						0.00
Reduction in Value of Special Fund Investments						0.00
Transferred to Municipal Fund	0.00	0.00	0.00	0.00	0.00	0.00
Balance of Special Funds (a + b) - ②	0.00	0.00	1738942.00	0.00	-	17,38,942

Schedule B-3: Reserves

Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
	3	4	5 (3+4)	6	7 (5-6)
2	2,16,51,410	1,72,65,065	3,89,16,475	49,88,107	3,39,28,368
Capital Contribution			0.00		0.00
Capital Reserve			0.00		0.00
Borrowing Redemption			0.00		0.00
Special Funds (Utilised)			0.00		0.00
Statutory Reserve			0.00		0.00
General Reserve					
Revaluation Reserve	2,16,51,410	1,72,65,065	3,89,16,475	49,88,106.59	3,39,28,368
Total Reserve funds					


 ले. प्र. म. प्र.
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 नगर परिषद् देवेन्द्रनगर
 जिला पन्ना (म.प्र.)



Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others, specify	Total
Account Code	32010	32030	32030	32040	32080	
Opening Balance	26,50,756	56,67,046	0.00	0.00	0.00	83,17,802
Additions to the Grants *						
received during the year	52,67,469	2,22,87,361				2,75,54,830
Interest/Dividend earned on Grant Investments						-
on disposal of Grant						0.00
depreciation in Value of Grant						0.00
addition (Specify nature)						0.00
Total (b)	52,67,469	2,22,87,361	0.00	0.00	0.00	2,75,54,830
Total (a + b)	79,18,225	2,79,54,407	0.00	0.00	0.00	3,58,72,632
Expenditure out of funds						1,16,93,418
Expenditure on Fixed	1,16,93,418					0.00
Expenditure on Other						
Expenditure on		55,71,647				0.00
Wages, allowances etc.						0.00
						-
on disposal of Grant						0.00
Refunded						0.00
Administrative charges						0.00
Total (c)	1,16,93,418	55,71,647	0.00	0.00	0.00	1,72,65,065
Net balance at the year end (a+b)-(c)	(37,75,193)	2,23,82,760	-	-	-	1,86,07,567

Schedule B-5: Secured Loans

Particulars	Current Year (Rs.)	Previous Year (Rs.)
Loans from Central Government		
Loans from State Government		
Loans from Govt. bodies & Associations		
Loans from international agencies		
Loans from banks & other financial institutions		
Other Term Loans		
Bonds & debentures	7,31,612	10,00,239
Other Loans	731611.73	1000238.75
Total Secured Loans		

Schedule B-6: Unsecured Loans

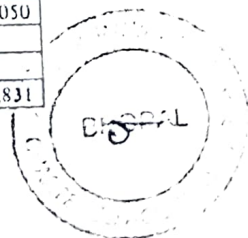
Particulars	Current Year (Rs.)	Previous Year (Rs.)
Loans from Central Government		
Loans from State government		
Loans from Govt. bodies & Associations		
Loans from international agencies		
Loans from banks & other financial institutions		
Other Term Loans		
Bonds & debentures		
Other Loans		
Total Unsecured Loans		

Schedule B-7: Deposits Received

Particulars	Current Year (Rs.)	Previous Year (Rs.)
	5,95,329	4,34,781
From Contractors	64,050	64,050
From Revenues		
From staff		
From Others	6,59,379	4,98,831
Total deposits received		

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जिला पन्ना (म.प्र.)

मुख्य सचिव (नगर अधिकारी)
नगर परिषद् देवेन्द्रनगर
जिला पन्ना (म.प्र.)



Schedule B-8: Deposits Works

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

Schedule B-9: Other Liabilities (Sundry Creditors)

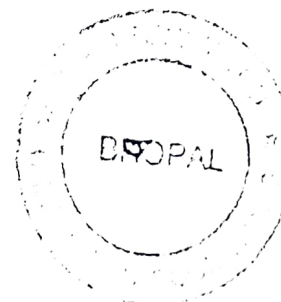
Particulars	Current Year (Rs.)	Previous Year (Rs.)
Creditors		
Employee Liabilities	7,90,757.00	1,633
Interest Accrued and Due		
Recoveries Payable	51,017	
Government Dues Payable		
Refunds Payable		
Advance Collection of Revenues		
Others		
Total Other liabilities (Sundry Creditors)	8,41,774.00	1,633

Schedule B-10: Provisions

Particulars	Current Year (Rs.)	Previous Year (Rs.)
Provision for Expenses	1,72,123	3,83,691
Provision for Interest		
Provision for Other Assets		
Total Provisions	1,72,123	3,83,691


लेखापाल
 नगर परिषद् देवेन्द्रनगर
 जिला पन्ना (म.प्र.)


 मुख्य नगर अभियन्ता
 नगर परिषद् देवेन्द्रनगर
 जिला पन्ना (म.प्र.)



Schedule B-12: Investments - General Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42010	• Central Government Securities				
42020	• State Government Securities				
42030	• Debentures and Bonds				
42040	• Preference Shares				
42050	• Equity Shares				
42060	• Units of Mutual Funds				
42070	• Other Investments				
	Total of Investments General Fund		0.00	0.00	0.00

Schedule B-13: Investments - Other Funds

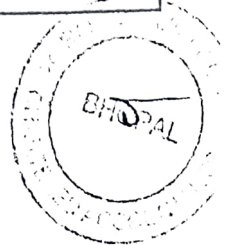
Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
2110	• Central Government Securities				
2120	• State Government Securities				
2130	• Debentures and Bonds				
2140	• Preference Shares				
2150	• Equity Shares				
2160	• Units of Mutual Funds				
2170	• Other Investments	FDR	-	27,76,902	1,15,44,990
	Total of Investments Other Fund		-	27,76,902	1,15,44,990

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3010	Stores		
3020	Loose Tools		
3080	Others		
	Total Stock in hand		


लेखापाटी
 नगर परिषद देवेन्द्रनगर
 जिला पन्ना (म.प्र.)


मुख्य नगर पंचायत अधिकारी
 नगर परिषद देवेन्द्रनगर
 जिला पन्ना (म.प्र.)



Schedule B-15: Sundry Debtors (Receivables)

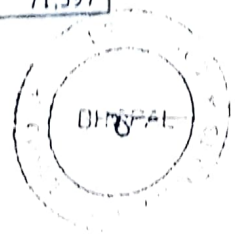
Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
110	<u>Receivables for Property Taxes</u>				
	Less than 3 years	31,44,949		31,44,949	25,92,049
	More than 3 years*				
	Sub - total	31,44,949	0.00	31,44,949	25,92,049
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	31,44,949	0.00	31,44,949	25,92,049
20	<u>Receivable of Other Taxes</u>				
	Less than 3 years	41,61,499		41,61,499	35,85,858
	More than 3 years*				
	Sub - total	41,61,499	0.00	41,61,499	35,85,858
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	41,61,499	0.00	41,61,499	35,85,858
40	<u>Receivables for Fees and User Charges</u>				
	Less than 3 years	24,98,626		24,98,626	18,37,888
	More than 3 years*				
	Sub - total	24,98,626	0.00	24,98,626	18,37,888
10	<u>Receivables from Other Sources</u>				
	Less than 3 years	36,50,822		36,50,822	27,21,205
	More than 3 years*				
	Sub - total	36,50,822	0.00	36,50,822	27,21,205
10	<u>Receivables from Government</u>				
	Sub - total	0.00	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	1,34,55,896	0.00	1,34,55,896	1,07,37,000

Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
010	Establishment		
020	Administrative	58,523	71,397
030	Operations & Maintenance	58,523	71,397
	Total Prepaid expenses		

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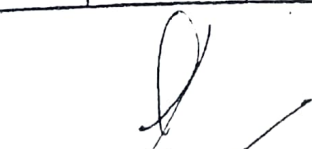
Schedule B-17: Cash and Bank Balances

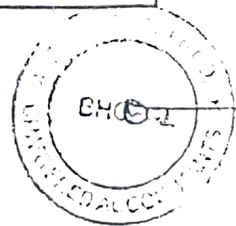
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010	Cash		
45020	Balance with Bank - Municipal Funds		
45021	Nationalised Banks		
45022	Other Scheduled Banks	2,34,62,364	2,66,82,628
45023	Scheduled Co-operative Banks		
45024	Post Office		
	Sub-total	2,34,62,364	2,66,82,628
45040	Balance with Bank - Special Funds		
45041	Nationalised Banks		
45042	Other Scheduled Banks	-	
45043	Scheduled Co-operative Banks		
45044	Post Office		
	Sub-total	-	-
45060	Balance with Bank - Grant Funds		
45061	Nationalised Banks		
45062	Other Scheduled Banks		
45063	Scheduled Co-operative Banks		
45064	Post Office		
	Sub-total	-	-
	Total Cash and Bank balances	2,34,62,364	2,66,82,628

Schedule B-18: Loans, advances, and deposits

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


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

Particulars	Current Year (Rs.)	Previous Year(Rs.)
Loans to Others		
Advances		
Deposits		
Total Accumulated Provision	0.00	0.00

Schedule B-19: Other Assets

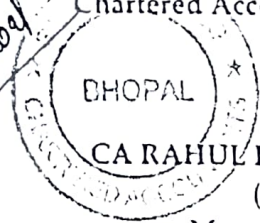
Particulars	Current Year (Rs.)	Previous Year(Rs.)
Deposit Works		
Other asset control accounts		
Total Other Assets	0.00	0.00

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

Particulars	Current Year (Rs.)	Previous Year(Rs.)
Loan Issue Expenses		
Discount on Issue of Loans		
Others		
Total Miscellaneous expenditure	0.00	0.00


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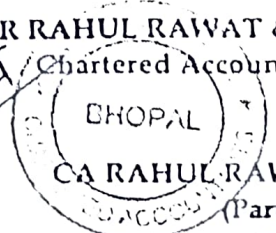
FOR RAHUL RAWAT & Co.
 Chartered Accountants

 CA RAHUL RAWAT
 (Partner)
 M.no - 439685
 FRN No.025933C

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

Item/ Head of Account	Schedule No	Current Year (Rs)	Previous Year (Rs)
INCOME			
Revenue			
Assigned Revenues & Compensation	IE-1	33,01,842	25,66,371
Income from Municipal Properties	IE-2	1,61,99,347	1,19,21,866
Charges & User Charges	IE-3	14,66,618.00	10,18,607
Lease & Hire Charges	IE-4	17,06,612	10,73,769
Revenue Grants, Contributions & Subsidies	IE-5	4,83,134	2,79,000
Income from Investments	IE-6	49,88,107	1,29,34,703
Interest Earned	IE-7	-	2,28,647
Other Income	IE-8	74,182	-
	IE-9	2,22,781	23,15,037
Total - INCOME		2,84,42,623	3,23,38,000
EXPENDITURE			
Establishment Expenses	IE-10	1,81,03,898	1,27,56,863
Administrative Expenses	IE-11	18,12,897	6,90,382
Operations & Maintenance	IE-12	1,12,05,171	2,01,47,542
Interest & Finance Expenses	IE-13	48,096	3,62,351
Programme Expenses	IE-14	7,03,222	12,98,153
Revenue Grants, Contributions & subsidies	IE-15	58,320	11,82,429
Provisions & Write off	IE-16	-	-
Miscellaneous Expenses	IE-17	82,566	1,41,44,119
Depreciation		49,88,107	54,76,703
Transfer Employee fund		3,70,02,277	5,63,58,542
Total - EXPENDITURE			
Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)		(85,59,654)	(2,40,20,542)
Add/Less: Prior period Items (Net)	IE-18	-	-
Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)		(85,59,654)	(2,40,20,542)
Less: Transfer to Reserve Funds		1,05,235	
Net balance being surplus/ deficit carried over Municipal Fund (E-F)		(86,64,889)	(2,40,20,542)


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FOR RAHUL RAWAT & Co.
Chartered Accountants

CA RAHUL RAWAT
(Partner)
M.no - 439685
FRN No.025933C

Schedule IE - 1 : Tax Revenue

Particulars	Current year (Rs.)	Previous year (Rs.)
Property tax		
Water tax	12,23,038	9,85,010
Sewerage Tax	12,70,894	9,05,890
Conservancy Tax	112	
Lighting Tax		
Education tax		
Vehicle Tax		
Tax on Animals		
Electricity Tax		
Professional Tax		
Advertisement tax		
Pilgrimage Tax	50,502	46,300
Export Tax		
Consolidates Tax		
Octroi & Toll		
Other taxes	7,57,296	6,29,171
Sub-total	33,01,842	25,66,371
Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
Sub-total	-	-
Total tax revenue	33,01,842	25,66,371

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

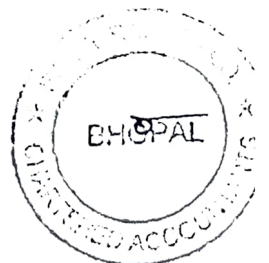
Particulars	Current Year (Rs.)	Previous Year (Rs.)
Property taxes	-	-
Other Tax	-	-
Total refund and remission of tax revenues	-	-

Schedule IE-2: Assigned Revenues & Compensation

Particulars	Current Year (Rs.)	Previous Year (Rs.)
Taxes and Duties collected by others	18,68,803	
Compensation in lieu of Taxes / duties	1,43,30,544	1,19,21,866
Compensations in lieu of Concessions		
Total assigned revenues & compensation	1,61,99,347	1,19,21,866


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Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
13010	Rent from Civic Amenities	14,66,618	10,18,607
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		
13040	Rent from lease of lands		
13080	Other rents		
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	14,66,618.00	10,18,607

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

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
0010	Empanelment & Registration Charges		
0011	Licensing Fees	96,879	
0012	Fees for Grant of Permit		11,730
0013	Fees for Certificate or Extract	12,910	
0014	Development Charges	54,624	
0015	Regularization Fees		4,800
0020	Penalties and Fines	3,500	2,35,747
0040	Other Fees	50,642	67,050
0050	User Charges	2,12,080	7,54,442
0060	Entry Fees	12,75,977	
0070	Service / Administrative Charges		
0080	Other Charges	17,06,612	10,73,769
	Sub-Total		
0090	Less: Rent Remission and Refunds	-	-
	Sub-total	17,06,612	10,73,769
	Total income from Fees & User Charges		

Schedule IE-5: Sale & Hire Charges

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
0010		25,000	-
0011		4,58,134	2,79,000
0012	Sale of Products		
0013	Sale of Forms & Publications		
0014	Sale of stores & scrap		
0030	Sale of Others		
0040	Hire Charges for Vehicles		
0041	Hire Charges for Equipment	4,83,134	2,79,000
	Total Income from Sale & Hire charges - income head-wise		


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Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grant		74,58,000
16020	Re-imbursement of expenses	49,88,107	54,76,703
16030	Contribution towards schemes		
	Total Revenue Grants, Contributions & Subsidies	49,88,107	1,29,34,703

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
7010	Interest on Investments	-	2,28,647
7020	Dividend		-
7030	Income from projects taken up on commercial basis		-
7040	Profit in Sale of Investments	-	-
7080	Others	-	-
	Total Income from Investments	-	2,28,647

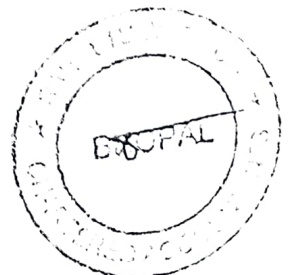
Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
10	Interest from Bank Accounts	74,182	-
20	Interest on Loans and advances to Employees	-	-
30	Interest on loans to others	-	-
80	Other Interest	-	-
	Total - Interest Earned	74,182	-

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Deposits Forfeited	-	-
	Lapsed Deposits	-	-
	Insurance Claim Recovery	-	-
	Profit on Disposal of Fixed assets	-	-
	Recovery from Employees	-	-
	Unclaimed Refund/ Liabilities	-	-
	Excess Provisions written back	2,22,781	23,15,037
	Miscellaneous Income	2,22,781	23,15,037
	Total Other Income		


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 जिला पञ्चा (म.प्र.)



Schedule IE-10: Establishment Expenses

Particulars	Current Year (Rs.)	Previous Year (Rs.)
Salaries, Wages and Bonus	1,48,38,017	1,14,72,407
Benefits and Allowances	8,13,046	9,17,706
Pension	1,00,237	
Other Terminal & Retirement Benefits	23,52,598	3,66,750
Total establishment expenses	1,81,03,898	1,27,56,863

Schedule IE-11: Administrative Expenses

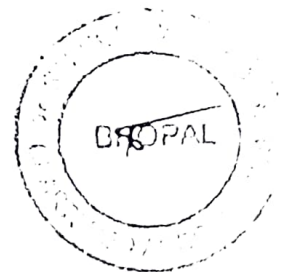
Particulars	Current Year (Rs.)	Previous Year (Rs.)
Rent, Rates and Taxes		
Office maintenance	27,522	
Communication Expenses	42,614	80,122
Books & Periodicals	6,950	11,509
Printing and Stationery	1,05,177	2,977
Traveling & Conveyance		
Insurance	1,50,231	
Audit Fees	37,100	
Legal Expenses	36,000	3,570
Professional and other Fees	5,76,313	68,300
Advertisement and Publicity	7,88,150	1,74,542
Membership & subscriptions		
Other Administrative Expenses	42,840	3,49,362
Total administrative expenses	18,12,897	6,90,382

Schedule IE-12: Operations & Maintenance

Particulars	Current Year (Rs.)	Previous Year (Rs.)
Power & Fuel	51,74,016	66,29,295
Bulk Purchases	17,49,159	39,98,968
Consumption of Stores		
Hire Charges	3,52,893	1,70,679
Repairs & maintenance - Infrastructure Assets	16,63,409	53,56,516
Repairs & maintenance - Civic Amenities	1,12,356	1,38,201
Repairs & maintenance - Buildings	10,92,659	9,28,271
Repairs & maintenance - Vehicles	6,15,864	4,88,353
Repairs & maintenance - Furnitures		1,01,248
Repairs & maintenance - Office Equipments	1,61,369	1,17,718
Repairs & maintenance - Electrical Appliances		
Repairs & maintenance - Plant & Machinery	2,83,446	2,30,583
Repairs & maintenance - Others		19,87,710
Other operating & maintenance expenses	1,12,05,171	2,01,47,542
Total operations & maintenance		


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Schedule II-13: Interest & Finance Charges

Account	Particulars	Current Year	Previous Year
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
24030	Interest on Loans from Government Bodies & Associations	-	-
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions		
24060	Other Interest	43,730	3,57,100
24070	Bank Charges	4,366	5,251
24080	Other Finance Expenses		
	Total Interest & Finance Charges	48,095.98	3,62,351

Schedule II-14: Programme Expenses

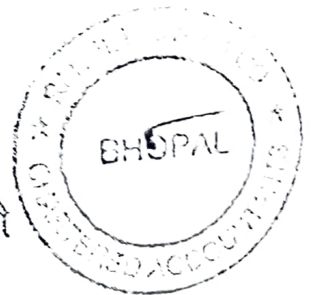
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election Expenses	49,068	3,74,818
25020	Own Programs	6,54,154	9,23,335
25030	Share in Programs of others	-	-
25040	Others' Programme	7,03,222	12,98,153
	Total Programme Expenses		

Schedule II-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010	Grants [specify details]	58,320	11,82,429
26020	Contributions [specify details]		
26030	Subsidies [specify details]	58,320	11,82,429
	Total Revenue Grants, Contributions & Subsidies		


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Schedule IE-16: Provisions & Write off

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

Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27110	Loss on disposal of Assets	-	-
27120	Loss on disposal of Investments	-	-
27180	Other Miscellaneous Expenses	82,566	1,44,44,119
	Total Miscellaneous expenses	82,566	1,44,44,119

Schedule IE-18: Prior Period Items (Net)

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

Date :
UDIN :


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FOR RAHULRAWAT & Co.
Chartered Accountants
BHOPAL

CA RAHULRAWAT
(Partner)

M.no - 439685
FRN No.025933C

MUNICIPAL COUNCIL DEVENDRANAGAR
RECEIPTS AND PAYMENTS ACCOUNT
For the Period From 1st April 2023 to 31st March 2024

Account Code	Head of Account	Current Period Receipts Amount (Rs.)	Previous Period Receipts Amount (Rs.)	Account Code	Head of Account	Current Period Payments Amount (Rs.)	Previous Period Payments Amount (Rs.)
	Opening Balances						
	Cash balances including Imprest Balance						
	Balances with Banks/Treasury (including in designated bank accounts)	2,66,82,628	4,34,54,340				
	Operating Receipts						
110	Tax Revenue	6,91,574	8,87,447	210	Operating Payments		
120	Assigned Revenues & Compensations	61,99,317	1,19,21,866	220	Establishment Expenses	1,73,14,774	1,23,73,172
130	Rental income from Municipal Properties	4,35,961	6,12,997	230	Administrative Expenses	18,12,897	6,90,382
140	Fees & User Charges	1,06,612	10,71,769	240	Operations and Maintenance	93,07,405	1,98,24,471
150	Sale & Hire Charges	1,83,134	2,79,000	250	Interest & Finance Charges	3,16,723	3,62,351
160	Revenue Grants, Contributions & Subsidies			260	Programme Expenses	7,03,222	12,98,153
170	Income from Investments			270	Revenue Grants, Contributions & Subsidies	58,320	11,82,429
171	Interest Earned	74,182	2,28,647	280	Purchase of Stores		
180	Other Income	2,22,781	23,15,037	290	Miscellaneous expenses	82,566	1,44,44,119
	Non-Operating Receipts-			300	Prior Period		
320	Grants and contribution for specific purposes	2,75,54,830	2,19,98,340	310	Non-Operating Payments		
340	Deposits Received	37,850	23,800	320	Refund of Deposits	3,34,126	2,37,627
350	Other Liabilities	18,664		35011	Employees Liabilities	13,95,715	18,255
341	Deposit works			35020	Payment of Recoveries payable		10,29,589
35041	Revenue Collected in Advance			330	Hudco Loan Payment		3,33,849
431	Debtors(receivable)	2,22,029	16,91,126	340	Grants returned		
330	Loans Received			410	Capital WIP	1,65,13,614	1,35,58,930
311	Earmarked Funds			410	Acquisition / Purchase of Fixed Assets	7,51,451	4,18,979
310	Municipal Fund		99,99,244	360	Deposit refunded		
312	Reserve Fund			360	Provisions	2,11,568	14,28,908
				421	Loans, Advances and Deposits Investment	27,76,902	
				430	Pre paid Expenses		
				310	Municipal Fund		
	Totalling Mistake	12,055			Totalling Mistake		5,11,771
					Cash balances including Imprest Balance		
					Balances with Banks/Treasury (Including in designated bank accounts)	2,34,62,364	2,66,82,628
	TOTAL	7,50,41,647	9,43,95,613		TOTAL	7,50,41,647	9,43,95,613

नगरपालिका
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नगर परिषद् देवेंद्रनगर
जिला पन्ना (म.प्र.)

FOR RAHUL RAWAT & Co.
Chartered Accountants

BHOPAL

CA RAHUL RAWAT
(Partner)

A.M.No - 439685
FRN No.025933C

RAMESH CHANDRA DEVENDRANAGAR
DISTRICT - PANNA
BANK BALANCE SHEET
Year 2023-24

S.No.	Name of Bank	Account No.	CASH BOOK BALANCE	
			Opening Balance	Closing Balance
1	State Bank Of India	63005426106	1,21,11,381.00	2,16,68,019.00
2	Co-Operative Bank (Sanchit Nidhi)	664004007365	17,38,942.00	17,38,942.00
3	HDFC Bank (FD)	275098432	1,27,76,902.00	27,76,902.00
4	HDFC	50100243990622	53,829.00	53,829.00
5	Other Cash		1,574.00	1,574.00
Total			2,66,82,628.00	2,62,39,266.00


 रमेश चंद्र देवेंद्रनगर
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