नगर परिषद देवेन्द्र-नगर

जिला – पन्ना (म.प्र.)

अंकेक्षण

वित्तीय वर्ष 2023–24

अंकेक्षण फर्म

राहुल रावत एण्ड कं.

(चार्टर्ड एकाउंटेन्ट)

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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.

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Audit of Expenditures

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

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

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Audit of Book Keeping

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

Accounts Department

Audit observations about accounts department are as follows -

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

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Store Department

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

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

Revenue Department

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

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CHARTERED ACCOUNTANTS

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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.

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जिला पन्ना (म.प्र.)

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

Audit of Tenders

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

FOR RAHUL RAWAT & CO.
CHARTERED ACCOUNTANTS

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Date : मुख्य नगर पालिका अधिकारी लेखापाल
UDIN : नगर परिषद देवेन्द्रनगर नगर परिषद् देवेन्द्रनगर
जिला पन्ना (म०प्र०) जिला पन्ना (म.प्र.)

CA RAHUL RAWAT
(Partner)
FRN NO. 025933C

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			
	Prepaid expenses	B-16	58,523.00	71,397.00
	Cash and Bank Balances	B-17	2,34,62,364.00	2,66,82,628.00
	Loans, advances and deposits	B-18	-	-
	Total Current Assets		**3,69,76,783.00**	**3,74,91,025.00**
	Current Liabilities and Provisions			
	Deposits received	B-7	6,59,379.08	4,98,831.08

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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

unicipal Council Devendra Nagar

Rahul Rawat

Chartered Accountants

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FOR RAHUL RAWAT & Co.

Rahu ... अध्यक्ष
परिषद् देवेन्द्रनगर
पन्ना (म.प्र.)
No:

CMO
मुख्य नगर पालिका अधिकारी
नगर परिषद् देवेन्द्रनगर
जिला पन्ना (म०प्र०)

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

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

unt de	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account	Total
0	Balance as per last account					8,83,25,973	8,83,25,973
	Additions during the year						-
02	• Surplus for the year						0.00
	• Transfers					12055.00	12055.00
	• Opening Diffrence						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 Fund/Sinking Fund/Trust or Agency Fund)

Particulars	Special Fund 1	Special Fund 2	Sanchit Nidhi	Pension Fund	General Reserve (Sanchit Nidhi)	Total
ning Balance			16,33,707		-	16,33,707
itions to the Special Fund						
r from Municipal Fund			1,05,235		-	1,05,235
Dividend earned on Special Fund						0.00
n disposal of Special Fund Investments						0.00
ation in Value of Special Fund Investments						0.00
dition (Specify nature)						0.00
)	0.00	0.00	105235.00	0.00	-	1,05,235
ents out of funds						
l expenditure on						0.00
Asset						0.00
nue Expenditure on						0.00
Wages and allowances etc						0.00
ther administrative charges						
er						0.00
on disposal of Special Fund Investments						0.00
ution in Value of Special Fund Investments					-	0.00
erred to Municipal Fund	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	1738942.00	0.00	-	17,38,942
ance of Special Funds (a + b) – ©						

Schedule B-3: Reserves

unt le	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
10	Capital Contribution			0.00		0.00
11	Capital Reserve			0.00		0.00
20	Borrowing Redemption			0.00		0.00
30	Special Funds (Utilised)			0.00		0.00
40	Statutory Reserve			0.00		0.00
50	General Reserve	2,16,51,410	1,72,65,065	3,89,16,475	4988106.59	3,39,28,368
60	Revaluation Reserve					
	Total Reserve funds					

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Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others, specify	Total
Account Code	32010	32020	32030	32040	32080	
Opening Balance	26,50,756	56,67,046	0.00	0.00	0.00	83,17,802
Additions to the Grants *						
Grant received during the year	52,67,469	2,22,87,361				2,75,54,830
Interest/Dividend earned on Grant Investments						-
Profit on disposal of Grant						0.00
Appreciation in Value of Grant						0.00
Other addition (Specify nature)						0.00
Total (b)	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
Payments out of funds						
Capital expenditure on Fixed	1,16,93,118					1,16,93,418
Capital Expenditure on Other						0.00
Revenue Expenditure on		55,71,647				0.00
Salaries, Waces, allowances etc.						0.00
						-
						0.00
Loss on disposal of Grant						0.00
Grants Refunded						0.00
Administrative charges						
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

Account Code	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	7,31,612	10,00,239
	Total Secured Loans	731611.73	1000238.75

Schedule B-6: Unsecured Loans

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

Schedule B-7: Deposits Received

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

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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

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Account Code	Particulars	Gross Block: Opening Balance	Gross Block: Additions during the period	Gross Block: Deduction s during the period	Gross Block: Cost at the end of the year	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions during the period	Accumulated Depreciation: Deducti o ns during the period	Accumulated Depreciation: Total at the end of the year	Net Block: At the end of current year	Net Block: At the end of the previous year
1	2	3	4	5	6			9	10	11	12
41,010	Land	11,20,011			11,20,011				0.00	11,20,011	11,20,011
41,011	Lakes				-				0.00	-	-
41,020	Buildings	3,25,58,582			3,25,58,582	1,28,58,810	6,56,659		1,35,15,470	1,90,43,112	1,96,99,772
	Infrastructure Assets										
41,030	• Roads and Bridges	2,49,41,257			2,49,41,257	95,89,108	21,93,164		1,17,82,272	1,31,58,985	1,53,52,149
41,031	• Sewerage and drainage	94,20,324			94,20,324	21,75,246	4,83,005		26,58,251	67,62,073	72,45,078
41,032	• Water ways	1,48,41,736			1,48,41,736	74,80,843	7,36,089		82,16,932	66,24,804	73,60,893
41,033	• Public Lighting	55,16,805			55,16,805	15,12,020	4,00,478		19,12,499	36,04,306	40,04,785
41,034	Sanitation & SWM		1,58,211		1,58,211		15,821		15,821	1,42,390	-
41,040	• Plants & Machinery	13,59,558	1,86,252		15,45,810	2,38,770	1,30,704		3,69,474	11,76,336	11,20,788
41,050	• Vehicles	53,16,944			53,16,944	35,64,140	1,75,280		37,39,420	15,77,524	17,52,804
41,060	• Office & other equipment	13,38,812	3,10,213		16,49,025	5,84,244	1,06,478		6,90,722	9,58,303	7,54,568
41,070	• Furniture, fixtures, fittings and electrical appliances	8,81,930			8,81,930	5,09,092	37,284		5,46,376	3,35,554	3,72,838
4,180	• Other fixed assets	4,82,950.00	96,775		5,79,725	48,295	53,143	-	1,01,438	4,78,287	4,34,655
	Total	9,77,78,909	7,51,451	0.00	9,85,30,360	3,85,60,569	49,88,107	0.00	4,35,48,675	5,49,81,685	5,92,18,340
41,210	Work-in-progress	1,35,58,930	1,65,13,614		3,00,72,544				0.00	30072544.00	1,35,58,930
	Total	11,13,37,839	1,72,65,065	-	12,86,02,904	3,85,60,569	49,88,107	0.00	4,35,48,675	8,50,54,229	7,27,77,270

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Schedule B-12: Investments - General Funds

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

Schedule B-13: Investments - Other Funds

ccount 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)

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

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जिला पन्ना (म०प्र०)

BHOPAL

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	**Receivables for Property Taxes**				
	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	**Receivable of Other Taxes**				
	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
30	**Receivables for Fees and User Charges**				
	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
40	**Receivables from Other Sources**				
	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
50	**Receivables from Government**				
	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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नगर परिषद् देवेन्द्रनगर
जिला पन्ना (म०प्र०)

FOR RAHUL RAWAT & Co.
Chartered Accountants

BHOPAL

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			
x Revenue	IE-1	33,01,842	25,66,371
signed Revenues & Compensation	IE-2	1,61,99,347	1,19,21,866
ntal Income from Municipal Properties	IE-3	14,66,618.00	10,18,607
es & User Charges	IE-4	17,06,612	10,73,769
e & Hire Charges	IE-5	4,83,134	2,79,000
venue Grants, Contributions & Subsidies	IE-6	49,88,107	1,29,34,703
come from Investments	IE-7	-	2,28,647
terest Earned	IE-8	74,182	-
her Income	IE-9	2,22,781	23,15,037
tal - INCOME		**2,84,42,623**	**3,23,38,000**
PENDITURE			
ablishment Expenses	IE-10	1,81,03,898	1,27,56,863
ministrative Expenses	IE-11	18,12,897	6,90,382
erations & Maintenance	IE-12	1,12,05,171	2,01,47,542
terest & Finance Expenses	IE-13	48,096	3,62,351
ogramme Expenses	IE-14	7,03,222	12,98,153
venue Grants, Contributions & subsidies	IE-15	58,320	11,82,429
ovisions & Write off	IE-16	-	-
iscellaneous Expenses	IE-17	82,566	1,44,44,119
epreciation		49,88,107	54,76,703
ansfer Employee fund			
tal - EXPENDITURE		**3,70,02,277**	**5,63,58,542**
oss surplus/ (deficit) of income over penditure before Prior Period Items (A-B)		(85,59,654)	(2,40,20,542)
dd/Less: Prior period Items (Net)	IE-18	-	-
oss surplus/ (deficit) of income over penditure after Prior Period Items (C-D)		**(85,59,654)**	**(2,40,20,542)**
ss: Transfer to Reserve Funds		1,05,235	
t balance being surplus/ deficit carried over Municipal Fund (E-F)		**(86,64,889)**	**(2,40,20,542)**

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नगर परिषद् देवेन्द्रनगर
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FOR RAHUL RAWAT & Co.
Chartered Accountants
BHOPAL
CA RAHUL RAWAT
(Partner)
M.no - 439685
FRN No.025933C

Schedule IE - 1 : Tax Revenue

Particulars	Current year (Rs.)	Previous year (Rs.)
Property tax	12,23,038	9,85,010
Water tax	12,70,894	9,05,890
Sewerage Tax	112	
Conservancy Tax		
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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मुख्य नगरपालिका अधिकारी
नगर परिषद् देवेन्द्रनगर
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BHOPAL
CHARTERED ACCOUNTANTS

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.)
010	Empanelment & Registration Charges		
011	Licensing Fees	96,879	
012	Fees for Grant of Permit	12,910	11,730
013	Fees for Certificate or Extract	54,624	
014	Development Charges		
015	Regularization Fees	3,500	4,800
020	Penalties and Fines	50,642	2,35,747
040	Other Fees	2,12,080	67,050
050	User Charges	12,75,977	7,54,442
060	Entry Fees		
070	Service / Administrative Charges		
080	Other Charges		
	Sub-Total	17,06,612	10,73,769
090	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.)
10	Sale of Products	25,000	-
11	Sale of Forms & Publications	4,58,134	2,79,000
12	Sale of stores & scrap		
30	Sale of Others		
40	Hire Charges for Vehicles		
41	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - income head-wise	4,83,134	2,79,000

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CHARTERED ACCOUNTANTS

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

ccount 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

unt de	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	-	-
0	Other Interest	-	-
	Total - Interest Earned	74,182	-

Schedule IE- 9: Other Income

nt	Particulars	Current Year (Rs.)	Previous Year (Rs.)
		-	-
	Deposits Forfeited	-	-
	Lapsed Deposits	-	-
	Insurance Claim Recovery	-	-
	Profit on Disposal of Fixed assests	-	-
	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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Schedule IE-10: Establishment Expenses

nt	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

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

Schedule IE-12: Operations & Maintenance

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

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Schedule IE-13: Interest & Finance Charges

Account	Particulars	Current Year	Previous Year
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
24030	Interest on Loans from Government Bodies & Associations	-	-
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions		
24060	Other Interest	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 IE-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		-
	Total Programme Expenses	7,03,222	12,98,153

Schedule IE-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]		
	Total Revenue Grants, Contributions & Subsidies	58,320	11,82,429

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मुख्य नगरपालिका अधिकारी
नगर परिषद देवेन्द्रनगर
जिला पन्ना (म०प्र०)

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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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जिला पन्ना (म.प्र.)

FOR RAHUL RAWAT & Co.
Chartered Accountants
BHOPAL

CA RAHUL RAWAT
(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.)
	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		
120	Assigned Revenues & Compensations	6,91,574	8,87,447
130	Rental income from Municipal Properties	61,99,317	1,19,21,866
140	Fees & User Charges	4,35,961	6,12,997
150	Sale & Hire Charges	17,06,612	10,73,769
160	Revenue Grants, Contributions & Subsidies	1,83,134	2,79,000
170	Income from Investments		
171	Interest Earned		2,28,647
180	Other Income	74,182	
		2,22,781	23,15,037
	Non-Operating Receipts-		
320	Grants and contribution for specific purposes	2,75,54,830	2,19,08,340
340	Deposits Received	37,850	23,800
350	Other Liabilities	18,664	
341	Deposit works		
35041	Revenue Collected in Advance		
431	Debtors(receivable)	9,22,029	16,91,126
330	Loans Received		
311	Earmarked Funds		
310	Municipal Fund		99,99,244
312	Reserve Fund		
	Totalling Mistake	12,055	
	TOTAL	**7,50,41,647**	**9,43,95,613**

Account Code	Head of Account	Current Period Payments Amount (Rs.)	Previous Period Payments Amount (Rs.)
	Operating Payments		
210	Establishment Expenses	1,73,14,774	1,23,73,172
220	Administrative Expenses	18,12,897	6,90,382
230	Operations and Maintenance	93,07,405	1,98,24,471
240	Interest & Finance Charges	3,16,723	3,62,351
250	Programme Expenses	7,03,222	12,98,153
260	Revenue Grants, Contributions & Subsidies	58,320	11,82,429
270	Purchase of Stores		
271	Miscellaneous expenses	82,566	1,44,44,119
285	Prior Period		
	Non-Operating Payments		
340	Refund of Deposits	3,34,126	2,37,627
35011	Employees Liabilities	13,95,715	18,255
35020	Payment of Recoveries payable		10,29,589
330	Hudco Loan Payment		3,33,849
320	Grants returned		
412	Capital WIP	1,65,13,614	1,35,58,930
410	Acquisition / Purchase of Fixed Assets	7,51,451	4,18,979
340	Deposit refunded		
360	Provisions	2,11,568	14,28,908
460	Loans, Advances and Deposits		
421	Investment	27,76,902	
430	Prepaid Expenses		
310	Municipal Fund		
	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**

Date :
UDIN :

नगर परिषद् देवेन्द्रनगर
जिला- पन्ना, मध्यप्रदेश
नगर परिषद् देवेन्द्रनगर
जिला पन्ना (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद देवेन्द्रनगर
जिला पन्ना (मध्यप्रदेश)
जिला पन्ना (म०प्र०)

FOR RAHUL RAWAT & Co.
Chartered Accountants
BHOPAL
CA RAHUL RAWAT
(Partner)
M.no - 439685
FRN No.025933C

COUNCIL 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

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नगर परिषद् देवेन्द्रनगर
जिला पन्ना (म.प्र.)

अधिकारी
देवेन्द्रनगर
जिला पन्ना (म०प्र०)