Municipal Council Dongar-Parasia

District- Chhindwara

Audit Year

2023-24

Auditor

Rahul Rawat & Co.

Chartered Accountants

⇩ INDEX ⇩

MUNICIPAL COUNCIL DONGAR-PARASIA

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.
- There was one FDR made by the council and found during the audit.
- 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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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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- 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 FDRs

- While auditing, we found that there was one FDR made by the council.

S.no.	Bank	FDR A/c no.	Scheme Name	Deposit Amount
1	ICICI Bank	FDR-10723133	UIDSSMT_जल आवर्धन योजना	3,00,00,000/-

- FDR register has not been maintained but file was found for audit. In absence of proper record, we are unable to comment upon accrued interest. Although as per our observation, accrued interest has not been accounted for.

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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.

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.

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- 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.
- Loan register was not found during the audit.

FOR RAHUL RAWAT & CO.
CHARTERED ACCOUNTANTS

Date :
UDIN :

CA RAHUL RAWAT
(Partner)
FRN NO. 025933C

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Balance Sheet of Municipal Council Dongarparasiya
as on 31st March 2024

	Particulars	Schedule No.	Amount (Rs.)	Current Year (Rs.)	Previous Year (Rs.)
A	SOURCES OF FUNDS				
A1	**Reserves and Surplus**				
	Municipal (General) Fund	B-1	12,18,20,740		18,82,78,109
	Earmarked Funds	B-2	62,52,493		1,94,870
	Reserves	B-3	8,91,79,601		9,11,06,592
	Total Reserve & Surplus			**21,72,52,834**	**27,95,79,571**
A2	**Grants, Contributions for specific purposes**	B-4		5,11,30,177	83,45,422
A3	Loans				
	Secured loans	B-5		-	-
	Unsecured loans	B-6		2,16,30,802	-
	Total Loans			**2,16,30,802**	**-**
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)			**29,00,13,813**	**28,79,24,993**
B	APPLICATION OF FUNDS				
B1	**Fixed Assets**	B-11			
	Gross Block		24,80,19,513		24,31,33,547
	Less: Accumulated Depreciation		11,38,80,493		9,86,70,320
	Net Block		13,41,39,020		14,44,63,227
	Capital work-in-progress		83,97,216	83,97,216	-
	Total Fixed Assets			**14,25,36,236**	**14,44,63,227**
B2	**Investments**				
	Investment - General Fund	B-12		-	3,77,41,135
	Investment - Other Funds	B-13		3,00,00,000	-
	Total Investments			**3,00,00,000**	**3,77,41,135**
B3	**Current assets, loans & advances**				
	Stock in hand (Inventories)	B-14	3,62,284	-	3,46,500
	Sundry Debtors (Receivables)	B-15	1,50,17,583		
	Gross amount outstanding		-		
	Less: Accumulated provision against bad and doubtful Receivables		-	1,53,79,867	63,25,244
	Prepaid expenses	B-16		-	-
	Cash and Bank Balances	B-17	10,92,92,907	10,92,92,907	10,69,54,965
	Loans, advances and deposits	B-18		-	-
	Total Of Curent Assets			**12,46,72,774**	**11,36,26,709**
B4	**Current Liabilities and Provisions**				
	Deposits received	B-7	6,95,884	6,95,884	4,82,129
	Deposit works	B-8		-	-
	Other liabilities (Sundry Creditors)	B-9	2,38,157	2,38,157	-
	Provisions	B-10	62,61,156	62,61,156	74,23,949
	Total Current Liabilities			**71,95,197**	**79,06,078**
B5	**Net Current Assets [Sub Total (B3) - Sub Total (B4)]**			**11,74,77,577**	**10,57,20,631**
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)			**29,00,13,813**	**28,79,24,993**

Notes to the Balance Sheet - Attached

FOR RAHUL RAWAT & Co.
Chartered Accountants

Date:
UDIN :

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

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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account	Total
310	**Balance as per last account**					18,82,78,109	18,82,78,109
	Additions during the year					-	-
31090-02	• Surplus for the year						-
	• Transfers					1,98,93,558	1,98,93,558
	Total (Rs.)	-	-	-	-	1,98,93,558	1,98,93,558
	Deductions during the year						
	• Deficit for the year					3,49,98,120	3,49,98,120
	• Transfers					5,13,52,807	5,13,52,807
	Total (Rs.)	-	-	-	-	8,63,50,927	8,63,50,927
310	Balance at the end of the current year	-	-	-	-	**12,18,20,740**	**12,18,20,740**

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 Provident fund	Total
(a) Opening Balance	-		1,94,870		-	1,94,870
(b) Additions to the Special						
• Transfer from Municipal Fund			60,57,623			60,57,623
• Interest/Dividend earned on						-
• Profit on disposal of Special Fund						
•Appreciation in Value of Special						-
•Other addition (Specify nature)						-
Total (b)	-	-	60,57,623	-	-	60,57,623
(c) Payments out of funds						
[I] Capital expenditure on						
• Fixed Asset						-
• Others						-
[II] Revenue Expenditure on						
• Salary, Wages and allowances etc						-
• Rent Other administrative charges						-
[III] Other:						
• Loss on disposal of Special						-
• Diminution in Value of Special						-
• Transferred to Municipal Fund						-
Total ©	-	-	-	-	-	
Net Balance of Special Funds (a +	-	-	62,52,493	-	-	62,52,493

Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
31210	Capital Contribution	9,11,06,592	1,32,83,182	10,43,89,774	1,52,10,173	8,91,79,601
31211	Capital Reserve	-		-		-
31220	Borrowing Redemption	-		-		-
31230	Special Funds (Utilised)	-		-		-
31240	Statutory Reserve	-		-		-
31250	General Reserve			-		-
31260	Others		-	-		-
	Total Reserve funds	9,11,06,592	1,32,83,182	10,43,89,774	1,52,10,173	8,91,79,601

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Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others, specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	41,36,056	42,09,366			-	83,45,422
(b) Additions to the Grants *						
• Grant received during the year	1,36,31,764	4,24,36,173			-	5,60,67,937
• Interest/Dividend earned on Grant						-
• Profit on disposal of Grant						-
• Appreciation in Value of Grant						-
• Other addition (Specify nature)						-
Total (b)	1,36,31,764	4,24,36,173	-	-	-	5,60,67,937
Total (a + b)	1,77,67,820	4,66,45,539	-	-	-	6,44,13,359
(c) Payments out of funds						
• Capital expenditure on Fixed	1,32,83,182					1,32,83,182
• Capital Expenditure on Other						-
• Revenue Expenditure on						-
o Salary, Wages, allowances etc.						-
o Rent						-
• Other:					-	-
o Loss on disposal of Grant						-
o Grants Refunded						-
• Other administrative charges						-
Total (c)	1,32,83,182	-	-	-	-	1,32,83,182
Net balance at the year end (a+b)-	**44,84,638**	**4,66,45,539**	-	-	-	**5,11,30,177**

Schedule B-5: Secured Loans

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

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33110	Loans from Central Government		
33120	Loans from State government		
33130	Loans from Govt. bodies & Associations	2,16,30,802.00	
33140	Loans from international agencies		
33150	Loans from banks & other financial institutions		
33160	Other Term Loans		
33170	Bonds & debentures		
33180	Other Loans		
	Total Unsecured Loans	2,16,30,802	-

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Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	2,52,014	38,259
34020	From Revenues	4,43,870	4,43,870
34030	From staff	-	-
34080	From Others	-	-
	Total deposits received	6,95,884	4,82,129

Schedule B-8: Deposits Works

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

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors		
35011	Employee Liabilities		
35012	Interest Accrued and Due		
35020	Recoveries Payable	2,38,157	
35030	Government Dues Payable		
35040	Refunds Payable		
35041	Advance Collection of Revenues		
35080	Others		
	Total Other liabilities (Sundry Creditors)	2,38,157	-

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	62,61,156	74,23,949
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	Total Provisions	62,61,156	74,23,949

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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block: Opening Balance	Gross Block: Additions during the period	Gross Block: Deductions during the period	Gross Block: Cost at the end of the year	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions during the period	Accumulated Depreciation: Deductions during the period	Accumulated Depreciation: Total at the end of the year	Net Block: At the end of current year	Net Block: At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
41010	**Land**			-	-	-	-	-	-	-	-
41011	**Lack & Pond**			-	-					-	
41020	**Buildings**	1,61,45,542		-	1,61,45,542	33,12,285	4,27,775		37,40,060	1,24,05,481	1,28,33,257
	Infrastructure Assets				-						
41030	• Roads and Bridges	12,26,41,711		-	12,26,41,711	6,79,30,396	78,15,902		7,57,46,298	4,68,95,413	5,47,11,315
41031	• Sewerage and drainage	5,25,82,658		-	5,25,82,658	1,61,63,669	24,27,933		1,85,91,601	3,39,91,057	3,64,18,990
41032	• Water ways	3,79,33,418		-	3,79,33,418	38,42,711	34,09,071		72,51,782	3,06,81,636	3,40,90,707
41033	• Public Lighting	22,47,391		-	22,47,391	13,25,960	92,143		14,18,103	8,29,288	9,21,431
	Lakes and Ponds			-	-					-	
	Other assets				-						
41034	Sanitation &SWM			-	-				-	-	
41040	• Plants & Machinery	49,11,469	25,59,719	-	74,71,188	21,41,429	5,32,976		26,74,405	47,96,783	27,70,040
41050	• Vehicles	47,37,983	20,05,286	-	67,43,269	27,95,409	3,94,786		31,90,195	35,53,074	19,42,574
41060	• Office & other equipment	10,93,823	2,45,827	-	13,39,650	6,29,949	70,970		7,00,919	6,38,731	4,63,874
41070	• Furniture, fixtures, fittings and electrical appliances	4,38,965	60,134	-	4,99,099	2,74,392	22,471		2,96,863	2,02,236	1,64,573
4180	• Other fixed assets	4,00,587	15,000		4,15,587	2,54,121	16,147		2,70,268	1,45,319	1,46,466
	Total	24,31,33,547	48,85,966	-	24,80,19,513	9,86,70,320	1,52,10,173	-	11,38,80,493	13,41,39,020	14,44,63,227
41210	Work-in-progress	-	83,97,216		83,97,216				-	83,97,216	-
	Total	24,31,33,547	1,32,83,182	-	25,64,16,729	9,86,70,320	1,52,10,173	-	11,38,80,493	14,25,36,236	14,44,63,227

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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				
42080	• Other Investments			-	3,77,41,135
	Total of Investments General Fund		-	-	**3,77,41,135**

Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs)
42110	• Central Government Securities	-		-	
42120	• State Government Securities				
42130	• Debentures and Bonds				
42140	• Preference Shares				
42150	• Equity Shares				
42160	• Units of Mutual Funds				
42180	• Other Investments		-	3,00,00,000	
42190	• Accumaletes Provison				
	Total of Investments Other Fund		-	**3,00,00,000**	-

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
43010	Stores	3,62,284	3,46,500
43020	Loose Tools	-	-
43080	Others		-
	Total Stock in hand	3,62,284	3,46,500

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Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
43110	**Receivables for Property Taxes**				
	Less than 5 years	1,06,74,894	-	1,06,74,894	47,38,932
	More than 5 years*			-	
	Sub - total	1,06,74,894	-	1,06,74,894	47,38,932
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes		-	1,06,74,894	47,38,932
43120	**Receivable of Other Taxes**			-	
	Less than 3 years	22,18,964		22,18,964	-
	More than 3 years*				
	Sub - total	22,18,964	-	22,18,964	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes		-	22,18,964	-
43130	**Receivable for Water Taxes**				
	Less than 3 years	20,02,059		20,02,059	13,47,232
	More than 3 years*				
	Sub - total	20,02,059	-	20,02,059	13,47,232
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes		-	20,02,059	13,47,232
43140	**Receivables for Rent**				
	Less than 3 years	1,21,666		1,21,666	2,39,080
	More than 3 years*				
	Sub - total	1,21,666	-	1,21,666	2,39,080
43150	**Receivables from Government**				
	Sub - total		-	-	
	Total of Sundry Debtors (Receivables)	**1,21,666**	-	**1,50,17,583**	**63,25,244**

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Schedule B-16: Prepaid Expenses

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

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	10,92,92,907	10,69,54,965
45022	Other Scheduled Banks		
45023	Scheduled Co-operative Banks	-	-
45024	Post Office		
	Sub-total	**10,92,92,907**	**10,69,54,965**
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	**10,92,92,907**	**10,69,54,965**

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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		-	-	-
46030	Loans to Others		-	-	-
46040	Advance to Suppliers and Contractors		-	-	-
46050	Advance to Others		-	-	-
46060	Deposit with External Agencies			-	-
46080	Other Current Assets				-
	Sub -Total		-	-	-
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				-
	Total Loans, advances, and deposits	-	-	-	-

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

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

Schedule B-19: Other Assets

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
47010	Deposit Works		
47020	Other asset control accounts		
	Total Other Assets	-	-

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

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
48010	Loan Issue Expenses		
48020	Discount on Issue of Loans		
48030	Others		
	Total Miscellaneous expenditure	-	-

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

	Item/ Head of Account	Schedule No	Current Year (Rs)	Previous Year (Rs)
A	INCOME			
	Tax Revenue	IE-1	1,98,05,254	60,54,328
	Assigned Revenues & Compensation	IE-2	4,71,54,380	5,05,48,957
	Rental Income from Municipal Properties	IE-3	23,92,032.00	23,10,480
	Fees & User Charges	IE-4	16,69,275	18,41,315
	Sale & Hire Charges	IE-5	2,81,600	1,06,000
	Revenue Grants, Contributions & Subsidies	IE-6	1,52,10,173	8,93,13,030
	Income from Investments	IE-7	-	10,02,279
	Interest Earned	IE-8	43,92,070	28,22,097
	Other Income	IE-9	29,03,995	7,79,912
	Total - INCOME		**9,38,08,779**	**15,47,78,398**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	7,49,60,010	8,00,09,593
	Administrative Expenses	IE-11	38,73,990	1,39,55,298
	Operations & Maintenance	IE-12	2,92,75,418	3,65,46,693
	Interest & Finance Expenses	IE-13	59	3,976
	Programme Expenses	IE-14	21,97,881	-
	Revenue Grants, Contributions & subsidies	IE-15	-	-
	Provisions & Write off	IE-16	1,10,262	-
	Miscellaneous Expenses	IE-17	20,93,542	2,14,500
	Depreciation		1,52,10,173	2,38,89,002
	Transfer general fund (sanchit Nidhi)			
	Total - EXPENDITURE		**12,77,21,335**	**15,46,19,062**
C	*Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)*		(3,39,12,556)	1,59,337
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	*Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)*		**(3,39,12,556)**	**1,59,337**
F	**Less: Transfer to Reserve Funds**		10,85,564	-
G	*Net balance being surplus/ deficit carried over to Municipal Fund (E-F)*		**(3,49,98,120)**	**1,59,337**

FOR RAHUL RAWAT & Co.
Chartered Accountants

Date;
UDIN :

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

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Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	1,56,34,275	44,30,234
11002	Water tax	14,76,000	2,81,097
11003	Sewerage Tax	2,39,524	
11004	Conservancy Tax		
11005	Lighting Tax		
11006	Education tax		
11007	Vehicle Tax		
11008	Tax on Animals		
11009	Electricity Tax		
11010	Professional Tax		
11011	Advertisement tax	40,410	
11012	Pilgrimage Tax		
11013	Export Tax		
11031	Consolidates Tax		
11051	Octroi & Toll		
11080	Other taxes	24,15,045	13,42,997
0	**Sub-total**	**1,98,05,254**	**60,54,328**
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	**1,98,05,254**	**60,54,328**

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

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

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
12010	Taxes and Duties collected by others	11,48,808	9,95,000
12020	Compensation in lieu of Taxes / duties	4,60,05,572	4,95,53,957
12030	Compensations in lieu of Concessions		
	Total assigned revenues & compensation	**4,71,54,380**	**5,05,48,957**

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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	23,91,532	23,10,480
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		
13040	Rent from lease of lands	500	
13080	Other rents		
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	**23,92,032**	**23,10,480**

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

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14010	Empanelment & Registration Charges		
14011	Licensing Fees	10,855	3,95,750
14012	Fees for Grant of Permit	2,72,978	58,050
14013	Fees for Certificate or Extract	22,865	-
14014	Development Charges	62,750	66,850
14015	Regularization Fees		1,000
14020	Penalties and Fines	30,345	2,32,155
14040	Other Fees	9,04,570	10,14,010
14050	User Charges	3,54,222	73,500
14060	Entry Fees		-
14070	Service / Administrative Charges	10,690	-
14080	Other Charges		-
	Sub-Total	**16,69,275**	**18,41,315**
14090	Less: Rent Remission and Refunds		
	Sub-total	-	-
	Total income from Fees & User Charges	**16,69,275**	**18,41,315**

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
15010	Sale of Products		
15011	Sale of Forms & Publications	2,81,600	1,06,000
15012	Sale of stores & scrap		
15030	Sale of Others		
15040	Hire Charges for Vehicles		
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - income head-wise	**2,81,600**	**1,06,000**

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Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grant		8,93,13,030
16020	Re-imbursement of expenses	1,52,10,173	
16030	Contribution towards schemes		
	Total Revenue Grants, Contributions & Subsidies	**1,52,10,173**	**8,93,13,030**

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17010	Interest on Investments		10,02,279
17020	Dividend		
17030	Income from projects taken up on commercial basis		
17040	Profit in Sale of Investments		
17080	Others		
	Total Income from Investments	-	10,02,279

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17110	Interest from Bank Accounts	43,92,070	5,85,323
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	-	-
17180	Other Interest		22,36,774
	Total - Interest Earned	43,92,070	**28,22,097**

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
18010	Deposits Forfeited	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	-	700
18050	Unclaimed Refund/ Liabilities	-	-
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	29,03,995	7,79,212
	Total Other Income	29,03,995	7,79,912

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Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Salaries, Wages and Bonus	6,56,59,819	7,99,69,193
21020	Benefits and Allowances	15,51,437	40,400
21030	Pension	23,91,000	-
21040	Other Terminal & Retirement Benefits	53,57,754	-
	Total establishment expenses	**7,49,60,010**	**8,00,09,593**

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	Rent, Rates and Taxes		
22011	Office maintenance	58,646	1,05,66,334
22012	Communication Expenses	1,24,385	75,662
22020	Books & Periodicals	23,779	-
22021	Printing and Stationery	9,50,005	5,83,042
22030	Traveling & Conveyance		2,17,473
22040	Insurance	90,459	30,024
22050	Audit Fees		92,872
22051	Legal Expenses	84,200	-
22052	Professional and other Fees	11,71,030	5,98,916
22060	Advertisement and Publicity	12,85,086	17,90,615
22061	Membership & subscriptions		-
22080	Other Administrative Expenses	86,400	360
	Total administrative expenses	**38,73,990**	**1,39,55,298**

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010	Power & Fuel	1,64,86,404	24,53,291
23020	Bulk Purchases	39,21,298	-
23030	Consumption of Stores		1,23,99,324
23040	Hire Charges	11,09,123	21,40,634
23050	Repairs & maintenance -Infrastructure Assets	59,15,997	1,13,66,329
23051	Repairs & maintenance - Civic Amenities	59,883	9,58,439
23052	Repairs & maintenance - Buildings	1,20,188	28,98,647
23053	Repairs & maintenance - Vehicles	12,44,938	7,49,655
23054	Repairs & maintenance - Furnitures		1,77,572
23055	Repairs & maintenance - Office Equipments	69,414	72,999
23056	Repairs & maintenance - Electrical Appliances		-
23057	Repairs & Maintenance- Plant & Machinery	3,34,573	-
23059	Repairs & maintenance - Others		-
23080	Other operating & maintenance expenses	13,600	33,29,803
	Total operations & maintenance	**2,92,75,418**	**3,65,46,693**

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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		
24070	Bank Charges	59	3,976
24080	Other Finance Expenses		
	Total Interest & Finance Charges	**59.00**	**3,976**

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election Expenses	4,68,848	
25020	Own Programs	17,29,033	
25030	Share in Programs of others		
25040	Others' Programme		
	Total Programme Expenses	**21,97,881**	**-**

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010	**Grants [specify details]**		
26020	**Contributions [specify details]**		
26030	**Subsidies [specify details]**		
	Total Revenue Grants, Contributions & Subsidies	**-**	**-**

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	1,10,262	-
27040	Assets written off	-	-
27050	Miscellaneous Expense written off	-	-
	Total Provisions & Write off	**1,10,262**	**-**

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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	20,93,542	2,14,500
	Total Miscellaneous expenses	20,93,542	2,14,500

Schedule IE-18: Prior Period Items (Net)

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

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MUNICIPAL COUNCIL DONGARPARASIYA
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.)	Account Code	Head of Account	Current Period Payments Amount (Rs.)
	Opening Balances				
	Cash balances including Imprest Balance				
	Balances with Banks/Treasury (including in designated bank accounts)	10,69,54,965			
	Operating Receipts			**Operating Payments**	
110	Tax Revenue	69,88,346	210	Establishment Expenses	7,49,60,010
120	Assigned Revenues & Compensations	4,71,54,380	220	Administrative Expenses	38,73,990
130	Rental income from Municipal Properties	21,50,342	230	Operations and Maintenance	2,71,28,549
140	Fees & User Charges	16,69,275	240	Interest & Finance Charges	59
150	Sale & Hire Charges	2,81,600	250	Programme Expenses	21,97,881
160	Revenue Grants, Contributions & Subsidies		260	Revenue Grants, Contributions & Subsidies	
170	Income from Investments		270	Write Off	1,10,262
171	Interest Earned	43,92,070	271	Miscellaneous expenses	20,93,542
180	Other Income	29,03,995	285	Prior Period	
	Non-Operating Receipts-			**Non-Operating Payments**	
320	Grants and contribution for specific purposes	5,60,67,937	340	Refund of Deposits	8,21,899
340	Deposits Received	1,43,895	35011	Employees Liabilities	
350	Other Liabilities	1,23,340	35020	Payment of Recoveries payable	11,56,077
341	Deposit works		331	Hudco Loan Payment	
35041	Revenue Collected in Advance		320	Grants	
431	Debtors(receivable)	43,66,258	412	Capital WIP	83,97,216
420	Investments	3,75,09,661	410	Acquisition / Purchase of Fixed Assets	48,85,966
311	Earmarked Funds	49,72,059	340	Deposit refunded	
310	Municipal Fund	1,98,93,558	360	Provisions	11,62,793
312	Reserve Fund		460	Loans, Advances and Deposits	
331	Unsecured Loan		421	Investment	3,00,00,000
			430	Prepaid Expenses	
			310	Municipal Fund	2,61,31,432
	Totalling Mistake			**Totalling Mistake**	33,59,099
				Cash balances including Imprest Balance	
				Balances with Banks/Treasury (including in designated bank accounts)	10,92,92,906
	TOTAL	29,55,71,681		TOTAL	29,55,71,681

FOR RAHUL RAWAT & Co.
Chartered Accountants

Date;
UDIN :

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

सहा. लेखाधिकारी
न.पा.परासिया

मुख्य नगर पालिका अधिकारी
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Municipal Council Dongarparasiya

STATEMENT OF CASHFLOW

(As On 31 March 2024)

(AMOUNT IN RUPEES)

Particulars	Current Year (Rs.) 2023-24		Previous Year 2022-23
[A] Cash Flows from Operating Activities			
Gross Surplus Over Expenditure	(3,49,98,120.00)	(3,49,98,120.00)	1,59,337.52
Add: Adjustments For			
Depreciation	1,52,10,173.17		2,38,89,002.00
Interest And Finance Expenses	59.00	1,52,10,232.17	
Less: Adjustments For			
Profit On Disposal Of Assets			
Net Of Adjustments Made To Municipal Funds	33,59,099.00		51,38,786.00
Investment Income			10,02,279.00
Transfer To Reserves	10,85,564.00		
Interest Income Received	43,92,070.00	(88,36,733.00)	28,22,097.68
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		**(1,09,51,154.83)**	**(26,62,760.16)**
Changes In Current Assets And Current Liabilities			
(Increase)/Decrease In Sundry Debtors	(86,92,340.00)		(15,16,624.00)
(Increase)/Decrease In Stock In Hand	(15,784.00)		(20,000.00)
(Increase)/Decrease In Prepaid Expenses			
(Increase)/Decrease In Other Current Assets			
(Decrease)/Increase In Deposits Received	2,13,755.00		
(Decrease)/Increase In Deposits Work			(2,43,980.00)
(Decrease)/Increase In Other Current Liabilities	2,38,157.00		
(Decrease)/Increase In Provisions	(11,62,793.00)		
Extra ordinary items (please specify)		(94,19,005.00)	
Capital contribution			
Net Cash Generated from / (Used in) Operating Activities [A]		**(2,03,70,159.83)**	**(44,43,364.16)**
[B] Cash Flows from Investing Activities			
Purchase Of Fixed Assets And Cwip	1,32,83,182.00		54,80,373.00
(Increase)/Decrease In Special Funds/ Grants	(4,27,84,755.00)		(1,66,27,198.50)
(Increase)/Decrease In Earmarked Funds	(60,57,623.00)		
(Increase)/Decrease In Reserve ' Grant Against Fixed Ass	19,26,991.17		
Purchase Of Investment		(3,36,32,204.83)	
Add:			
Proceeds From Disposal Of Assets			
Proceeds From Disposal Of Investments			
Investment Income Received	-		10,02,279.00
Interest Income Received	43,92,070.00	43,92,070.00	28,22,097.68
Net cash generated from/(used in) investing activities [B]		**(2,92,40,134.83)**	**38,24,376.68**
[C] Cash flows from Financing Activities			
Add:			
Loans From Banks/Others Received	-		-
Less:			
Interest & Finance Expenses	(59.00)		-
		(59.00)	

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Net Cash Generated From/(Used In) Financing Activities [C]		(59.00)	-
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		(4,96,10,353.66)	(6,18,987.48)
Cash And Cash Equivalent At Beginning Of The Period		10,69,54,964.59	9,33,44,142.21
Cash and cash equivalent at end of the period		10,92,92,906.00	10,69,54,964.59
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:			
Cash balances	-		
Bank balances	10,92,92,906.00	10,92,92,906.00	10,69,54,964.59
Total Of The Breakup Of Cash And Cash Equivalents		-	

FOR RAHUL RAWAT & Co.
Chartered Accountants

Date:
UDIN :

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

सहा. लेखाधिकारी
न.पा.परासिया

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद
[illegible] परासिया