MUNICIPAL COUNCIL GAROTH

District –MANDSAUR

AUDIT REPORT- 2023-24

S B A & Company

Chartered Accountant

CA. VIKAS JAIN
B. Com, F.C.A.

SBA & COMPANY
CHARTERED ACCOUNTANTS

AUDIT REPORT

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

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.

2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Ouraudit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.

3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Balance sheet as on 31st March 2024.

Date:-18/12/2024

Place:-Bhopal

For *S B A & COMPANY*

Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर परिषद् गरोठ

M/s. S B A & CO. INDORE CHARTERED ACCOUNTANTS

CA Vikash Jain

(Partner)

Mem. No. : 078245

UDIN 24078245BMLDPS6001

Office : 33-B, Chandra Nagar, Behind Hotel Amar Vilas, MR-9, Barfani Dham Road, Indore (M.P.) 452 010
: 0731-2558186 : 93000 99960 : vikas_jain_ca@yahoo.com

Annexure - B

THE AUDITOR's SCOPE OF WORK

1. Audit of Revenue :

	Indicators	Observations	Remarks
(i)	The Auditor is responsible for revenue from various sources.	We Have Verified The Cash Book For Audit Of Revenue From Various Sources i.e Tax Revenues, Rental & Premium From Municipal Properties, Fees & Other User Charges, Revenue Grants, Interest Earned And Other Revenue Receipts.	Nagar Parishad take strict action for any revenue leakage and guide all the Employees to do that task in sencere manner. We also found that there are few Bank Accounts in which idle amount deposited, we suggest Nagar Parishad should convert that accounts with Swip Accounts so that Nagar Parishad will earn Interest of FDR.
(ii)	He is lso responsible to check the revenue receipts from the counterfiles of receipt books and verify that the money received is duly deposited in respective bank account.	We Checked All The Revenue Receipt From The Counter File Of Receipt Book And Verified That The Money Received Is Also Deposited In Respected Bank Account.	
(iii)	Percentage of revenue collection increase/decrease in various heads in property tax, Samekit kar, Shiksha upkar, Nagriya Vikash Upkar and Other tax, compared to previous year shall be part of report.	We have verified all the revenue collection detail as provided to us and insert the same in Abstract Sheet (Annexure - C)	
(iv)	Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.	No case found.	
(v)	The entries in cash book shall be verified.	We Have Verified All Cash Book With The Receipts And Payments Voucher And Rokariya Receipts.	
(vi)	The auditor shall specifically mention in the report, the revenue recovery against the quaterly and monthly targets. Any lapses in revenue recovery shall be part of report.	We have verified revenue recovery done by Nagar Parishad and financial details are providing in Abstract Sheet (Annexure - C)	
(vii)	The Auditor shall verify the interest income from FDR`s and verify that interest income is duly and timely accounted for in cash book.	No Records has been presented to us for verification. Hence we are unable to comment thereon.	
(viii)	The cases where, the investments are made on lesser interest rates shall be brought to the notice of the commissionar/CMO.	No case found.	

मुख्य नगर पालिका अधिकारी
नगर परिषद् गरोठ

M/s. S B A & CO. CHARTERED ACCOUNTANTS INDORE

2. Audit of Expenses :

	Indicators	Observations	Remarks
(i)	The Auditor is responsible for audit of expenditure under all the scheme.	We Have Covered All Schemes Expenditures .	Nagar Parishad has made addequate payment to vendors under the applicablle laws but we found some cases where payments were not according to that. We suggest that All the Officials of Nagar Parishad must validated all the Expenditures.
(ii)	He is also responsible for checking the entries in cash book and verifying them from relevant vouchers.	We Have Checked And Verified Cash Book entries With The Relevent Vouchers. Descripencies noticed are mentioned in Attaiched Audit Note Sheet.	
(iii)	He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any.	We Have Checked Monthly Closing Balances of Cash Book and if there is any errors we notified it to CMO/Accountant.	
(iv)	He shall verify that the expenditure for a perticular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of Commissioner/CMO.	We have verified all the expenditure detail as provided to us and if there is any case where over payment done by the Nagar Parishad, same has been part of our financial detail.	
(v)	He shall also verify that the expenditure is accordance with the guidelines, directives acts and rules issued by Government of India/State Government.	All Expenditure Are Made In Accordance With The Guidelines,Directives,Acts And Rules Issued By Government Of India/State Government.	
(vi)	During the audit financial propriety shall be checked. All the expediture shall be supporded by financial and Administrative saction accorded by Limits of the sanctioning authority.	All The Expenses Were Under Financial Propriety And The Expenditure Is According To The Financial And Administrative Sanction Accorded By The Competent Authority.	
(vii)	All the cases where appropriate sanctions have not been obtained shall be reported and compliances of audit observations shall be ensured during the audit. Non complinces of audit paras shall be brought to the notice of Commissioner/CMO.	No case found.	
(viii)	The Auditor shall be responsible for Verificaton Of Scheme Project Wise Utilization Certificates (UC'S.) UC`s shall be Tallied With The Income & Expenditure Records And Creation Of Fixed Asset.	During our audit we found that nagar parishad is not preparing any UC`s regarding grant utilization.	

मुख्य नगर पालिका अधिकारी
नगर परिषद् गरोठ

M/s. S B A & CO. CHARTERED ACCOUNTANTS INDORE

3. Audit of Book Keeping :

	Indicators	Observations	Remarks
(i)	The Auditor shall be responsible for Audit of All The Books Of Accounts As Well As Stores.	We Checked All The Books Of Accounts Which Maintained By The Nagar Parishad and we also find that there are some important registers are not prepared by ULB Like Ledger, FAR, Bills Payable etc.	All Books are maintained in well condition and we suggest that the same should to carried for future. And We also suggest nagar parishad to maintained Ledger, FAR and other registers.
(ii)	He Shall verify All The Books Of Accounts And Stores Are Maintained As Per Accounting Rules Applicable To Urban Local Bodies. Any Descripencies Shall Be Brought To The Notice Of Commissioner/CMO.	Nagar Parishad Maintained All The Books of Accounts As Per Accounting Rules Applicable to Urban Local Bodies.	
(iii)	The Auditor shall verify Advance Register And see that All The Advances Are Timely Recovered According To The Conditions Of Advances. All The Cases Of Non Recovery Shall Be Specifically Mentioned In Audit Report.	No advance provided during the year so ULB not Prapared advance register.	
(iv)	Bank Reconciliation Statements (BRS) Shall Be Verified From The Records Of ULB And The Bank Concerned. If Bank reconciliaton statements are not prepared, the auditor will help in the prepartion of BRS.	BRS has been prepared by ULB on Yearly Basis only.	
(v)	He Shall be responsible for verifying Enteries In The Grant Register. The Receipts And Payments Of Grants Shall Be Duly Verified From The Entries In The Cash Book.	We Have Checked and found that Grant Register neither prepared nor provided to us for our verification. Hence we are unable to cmment thereupon.further when Verified The Same From Cash Book we found that there are some unkown Grant received during the year which details are not available.	
(vi)	The auditor shall verify the Fixed Assets Register from other records and discrepancies shall be brought to the notice of Commissioner/CMO.	FAR is not prepared by ULB.	
(vii)	The auditor shall reconcile the accounts of receipts and payments especially for project funds.	We Have Reconcile Reciept & Payment Of Project Fund As Per Cash Book.	

मुख्य नगर पालिका अधिकारी
नगर परिषद् गरोठ

INDORE CHARTERED ACCOUNTANTS

4. Audit of FDR :

	Indicators	Observations	Remarks
(i)	The Auditor is resposible for audit of all Fixed deposits and term deposits.	No Records has been presented to us for verification. Hence we are unable to comment thereon.	We found that there are few Bank Accounts in which idle amount deposited, we suggest Nagar Parishad should convert that accounts with Swip Accounts so that Nagar Parishad will earn Interest of FDR.
(ii)	It shall be ensured that proper records of FDR`s are maintained and all renewls are timely done.	FDR register is not prepared by ULB.	
(iii)	The cases where FD`s/TDR`s are Kept at Low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	No Records has been presented to us for verification. Hence we are unable to comment thereon.	
(iv)	Interest earned on FDR/TDR shall be verified from entries in cash book.	No Records has been presented to us for verification. Hence we are unable to comment thereon.	

5. Audit of Tenders :

	Indicators	Observations	Remarks
(i)	The auditor is responsible for udit of all tenders/bids invited by the ULB's are done	We have examine Tender/Bid Documents invited by ULB.	Nagar Parishad has called all the tenders with proper media. We suggest that Nagar Parishad must carry this practice.
(ii)	He shall check Whether competative tendering procedures are followed for all bids.	Competative tendering procedures are followed.	
(iii)	He shall Verify the receipts of tender fee/bid processing fee/performance gurantee both during the construction and maintenance period.	All the entries are verified.	
(iv)	The bank guarantees, if received in lieu of bid processing fee/performance gurantee shall be verified from the issuing banks.	No bank guarantee received.	
(v)	The conditions of BG's Shall also verified, any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner/CMO.	Not Applicable.	
(vi)	The cases of extension of BG's shall be brought to the notice of Commissioner/CMO. Proper guidance to extend the BG's shall also be given to ULB's.	Not Applicable.	

मुख्य नगर पालिका अधिकारी
नगर परिषद् गरोठ

S. S. B A & CO. CHARTERED ACCOUNTANTS INDORE

6. Audit of Grants & Loans :

	Indicators	Observations	Remarks
(i)	The auditor is responsible for audit of grants given by central Government and it's utilization.	We have Covered All Grant Received From Central Government.	Nagar Parishad has mantained all the records for Grants received to it. We suggest that they must bifurcate grants eg. State Share, Central Share.
(ii)	He is Also responsible for audit of grants received from State Government and it's utilization.	We have Covered All Grant Received From State Government.	
(iii)	He Shall Perform audit of loans provided for physical infrastructure and it's utilization. During this audit the Auditor Shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non generation of revenue.	Neither Assets/Physical Infrastructure has been generated out of Loan taken.	
(iv)	The Auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure and from one scheme/project to another.	During Audit We Found That Some Grants Are Like Mixed Nature i.e. Capital & Revenue Nature Therefore In That Cases We Can't Bifurcate How Much Portion Belongs To Revenue Or Capital. Except That All Grants Use For The Purpose For Which Grants Have Received.	

मुख्य नगर पालिका अधिकारी
नगर परिषद् गरोठ

M/s. S B A & CO.
INDORE
CHARTERED ACCOUNTANTS

Nagar Parishad - Garoth

District - Mandsaur (M.P.)

Name of Auditor - SBA & Co., Chartered Accountants

Abstract Sheet for Reporting on Audit Paras for Financial Year 2023-24

Annexure - C

Sr No.	Parameters	Description			Observations in Brief	Suggestions
1	Audit of Revenue	Receipts in Rs.				
	राजस्व कर वसूली	Year 2022-23	Year 2023-24	% of Growth		
i	संपत्तिकर	11,84,965.00	15,50,946.00	30.89	उपरोक्त सारणी के अवलोकन के पश्चात यह कहा जा सकता है कि नगर परिषद् द्वारा विगत वर्ष की तुलना में इस वर्ष राजस्व वसूली हेतू समूचित प्रयास नही किये गये हैं जिसके फलस्वरूप कुल राजस्व वसूली में 06.14 प्रतिशत की कमी दर्ज कि गयी है। राजस्व कर वसूली में 15.77 प्रतिशत की कमी एवं गैर राजस्व वसूली में कुल 04.43 प्रतिशत की कमी दर्ज हुई है।	1. नगर परिषद में उपलब्ध कर्मचारियों की संख्या कम होने की बजह से राजस्व वसूली प्रभावित होती है अतः अधिक कर्मचारियो की नियुक्ति की जानी चाहिऐ. 2. नगर परिषद द्वारा राजस्व वसूलि हेतू आधुनिक तकनीक का प्रयोग किया जाना चाहिऐ जैसे की आनलाइन भुगतान एवं स्वाइप मशीन आदि। 3. जिन व्यक्तियो द्वारा समय पर कर का भुगतान ना किया जाये उनको विरुद्व दण्डात्मक कार्यवाही की जानी चाहिऐ। 4. समय पर कर का भुगतान करने वाले कर दाताओं को प्रोत्साहित करने हेतू करो में रियायत दी जानी चाहिऐ। 5. समय–समय पर कर वसूली हेतू नगर के विभिन्न स्थानो पर कैम्पों का आयोजन किया जाना चाहिए।
ii	समेकित कर	3,52,243.00	4,69,920.00	33.41		
iii	नगरीय विकास उपकर	14,41,834.00	3,60,193.00	-75.02		
iv	शिक्षा उपकर	2,75,520.00	3,60,404.00	30.81		
	कुल योग	**32,54,562.00**	**27,41,463.00**	**-15.77**		
	गैर राजस्व वसूली					
i	भवन भूमि किराया	23,33,921.00	29,21,647.00	25.18		
ii	जल उपभोक्ता प्रभार	24,57,061.00	32,65,250.00	32.89		
iii	ठोस अपशिष्ट प्रबंधन प्रभार	-	-	-		
iv	अन्य कर एवं शुल्क	1,34,71,100.00	1,12,66,593.00	-16.36		
	कुल योग	**1,82,62,082.00**	**1,74,53,490.00**	**-4.43**		
	महायोग	**2,15,16,644.00**	**2,01,94,953.00**	**-6.14**		

मुख्य नगर पालिका अधिकारी
नगर परिषद् गरोठ

M/s. S B A & CO. * CHARTERED ACCOUNTANTS * INDORE

Nagar Parishad - Garoth

District - Mandsaur (M.P.)

Name of Auditor - SBA & Co., Chartered Accountants

Sr No.	Parameters	Description	Observation in Brief	Suggestions
2	**Audit of Expenditure**	Auditor's liability to check all the expenses are accordance with the Sanction made for it and also check all expenses are made with proper Authentication.	We Have Covered All Schemes Expenditures .	Nagar Parishad has made addequate payment to vendors under the applicablle laws but we found some cases where payments were not according to that. We suggest that All the Officials of Nagar Parishad must validated all the Expenditures.
3	**Audit of Book Keeping**	The Auditor Verified All The Books Of Accounts As Well As Stores.	We have Checked All The Books Of Accounts Which Maintained By The Nagar Parishad and we found that some books are not prepared by ULB.	All Books are maintained in well condition and we suggest that the same should to carried for future and also prepared all remaining Books.
4	**Audit of FDR**	All Fixed Deposits And Term Deposits Are Verified.	No Records has been presented to us for verification. Hence we are unable to comment thereon.	We found that there are few Bank Accounts in which idle amount deposited, we suggest Nagar Parishad should convert that accounts with Swip Accounts so that Nagar Parishad will earn Interest of FDR.
5	**Audit of Tenders/Bids**	Audit of all tenders/bids invited by the Nagar Parishad's are done	We have examine Tender/Bid Documents invited by Nagar Parishad.	Nagar Parishad has called all the tenders with proper media. We suggest that Nagar Parishad must carry this practice.
6	**Audit of Grants & Loans**	Audit of all grants given by central/state Government and it's utilization are done.	We have Covered All Grant Received From Central/State Government.	Nagar Parishad has mantained all the records for Grants received to it. We suggest that they must bifurcate grants eg. State Share, Central Share.

मुख्य नगर पालिका अधिकारी
नगर परिषद् गरोठ

M/s. S.B.A. & CO. * CHARTERED ACCOUNTANTS * INDORE

7	**Incidences relating to diversion of funds from capital receipts/ grants/ loans to revenue nature expenditure and fromone scheme/project to another**	-			During Audit We Found That Some Grants Are Like Mixed Nature i.e. Capital & Revenue Nature Therefore In That Cases We Can't Bifurcate How Much Portion Belongs To Revenue Or Capital. Except That All Grants Use For The Purpose For Which Grants Have Received.	Nagar Parishad can give proper attention in that matter as that decide the Asset creation and bifurcate the revenue nature items.
8	**Any other**	**Revenue Exp**	**Revenue Receipts**	**Percentage**		
	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to revenue receipts (Tax and non tax)	4,59,44,681.00	3,52,83,157.00	Revenue Expenditures with respect to Revenue Receipts 130.22%.	Material Purchase Amount Included in Operation & Maintenance of Water Supply, Public Lighting & Cleaning that's Why there is excess Difference in Percentage of Revenue Exp over revenue receipts.	Nagar Parishad should maitain all the records of Expenditure with respect to Revenue Expenditure and Capital Expenditure.
		Capital Exp.	**Total Exp.**	**Percentage**		
	b) Percentage of Capital Expenditure with respect to Total Expenditure	2,47,25,741.00	7,31,41,060.00	Capital Expenditures with respect to Total Expenditures are 33.81%.	Capital Expenditure are having substantioal with respect to Total expenditure made by the Nagar Parishad.	Nagar Parishad should maitain all the records of Expenditure with respect to Revenue Expenditure and Capital Expenditure.
9	**Whether all the temporary advances have been fully recovered or not.**	Auditor is liable to check all the advances given on temporary basis.			We have check and found that there is no temporary advance is provided by ULB during the year.	Not Applicable
10	**Whether bank reconciliation statement have been regulerly prepared.**	As per the rules Nagar Parishad Should Prepared Bank Recociliation Statement on Monthly Basis.			During Our Audit we found that ULB is Preparing Bank Recociliation Statement on yearly basis Only instead of monthly basis.	We Suggest Nagar Parishad officials to Prepared BRS on Monthly basis for identifying the reasons behind the differences between cash book balance and Bank Account Balance.

मुख्य नगर पालिका अधिकारी
नगर परिषद् गरोठ

For and on Behalf of
M/S SBA & Co.
Chartered Accountants
FRN-004651C

M/s. S B A & Co. INDORE CHARTERED ACCOUNTANTS

CA Vikas Jain
Partner
M.No.- 078245

Date: 18.12.2024
Place: Indore
UDIN: 25078245BMLDPS6001

Annexure - D

Nagar Parishad - Garoth
District - Mandsaur (M.P.)

2023-24 INCOME & EXPENDITURE INFORMATION

S. No.	Division	District	ULB Name	ULB Type	REVENUE RECEIPTS							CAPITAL RECEIPTS				Total Receipts	REVENUE EXPENDITURE					CAPITAL EXPENDITURE		TOTAL EXPENDITURE
					Property Tax	Other Tax Revenue	Fee & User Charges	Revenue from Municipal Property	Assinged Revenue	Revenue Grants, Contribution & Subsidies	Other Income	Capital Receipts	Central Finance Commission Receipts	State Finance Commission Receipts	Other Grants		Establishment Expenses	Administrative Expenses	Operation & Maintenance Charges	Interest & Finance Charges	Other Exp.	Loan Repayment	Other Capital Expenses	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
1	Ujjain	Mandsaur	Garoth	Nagar Parishad	15,50,946	47,68,959	20,97,143	29,21,647	2,39,44,462	-	1,07,46,823	1,18,200	81,25,070	50,49,043	92,07,851	6,85,30,144	2,74,83,502	19,25,534	1,65,35,645	3,572	24,67,066	-	2,47,25,741	7,31,41,060

Date: 18.12.2024
Place: Indore
UDIN: 25078245BMLDPS6001

मुख्य नगर पालिका अधिकारी
नगर परिषद् गरोठ

For and on Behalf of
M/S SBA & Co.
Chartered Accountants
FRN-004651C

M/s. S B A & Co. INDORE CHARTERED ACCOUNTANTS

CA Vikas Jain
Partner
M.No.- 078245

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

	Particulars	Schedule No.	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
A	**SOURCES OF FUNDS**			
A1	**Reserves and Surplus**			
	Municipal (General) Fund	B-1	29,89,70,095.29	30,45,55,038.01
	Earmarked Funds	B-2	99,62,060.20	90,53,264.20
	Reserves	B-3	2,78,38,164.48	2,95,58,439.48
	Total Reserve & Surplus		**33,67,70,319.97**	**34,31,66,741.69**
A2	**Grants, Contributions for specific purposes**	B-4	**46,07,111.00**	**49,33,347.00**
A3	**Loans**			
	Secured loans	B-5	14,15,790.00	14,15,790.00
	Unsecured loans	B-6	-	-
	Total Loans		**14,15,790.00**	**14,15,790.00**
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)		**34,27,93,220.97**	**34,95,15,878.69**
B	**APPLICATION OF FUNDS**			
B1	**Fixed Assets**	B-11		
	Gross Block		26,03,61,572.30	24,95,10,814.30
	Less: Accumulated Depreciation		16,97,80,787.99	14,56,19,836.99
	Net Block		**9,05,80,784.31**	**10,38,90,977.31**
	Capital work-in-progress		21,90,44,400.00	20,76,89,026.00
	Total Fixed Assets		**30,96,25,184.31**	**31,15,80,003.31**
B2	**Investments**			
	Investment - General Fund	B-12	2,03,73,952.92	2,03,73,952.92
	Investment - Other Funds	B-13	-	-
	Total Investments		**2,03,73,952.92**	**2,03,73,952.92**
B3	**Current assets, loans & advances**			
	Stock in hand (Inventories)	B-14	1,26,200.00	-
	Sundry Debtors (Receivables)	B-15	37,29,974.00	41,18,377.00
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful Receivables		-	-
	Deposit Assets		-	-
	Prepaid expenses	B-16	-	-
	Cash and Bank Balances	B-17	2,17,79,435.00	2,67,80,383.00
	Loans, advances and deposits	B-18	3,90,032.00	-
	Total Of Curent Assets		**2,60,25,641.00**	**3,08,98,760.00**
B4	**Current Liabilities and Provisions**			
	Deposits received	B-7	1,23,97,248.26	1,25,14,964.26
	Deposit works	B-8	-	-
	Other liabilities (Sundry Creditors)	B-9	3,86,226.00	-
	Provisions	B-10	4,48,083.00	8,21,873.28
	Total Current Liabilities		**1,32,31,557.26**	**1,33,36,837.54**
B5	**Net Current Assets [Sub Total (B3) - Sub Total (B4)]**		**1,27,94,083.74**	**1,75,61,922.46**
C	**Other Assets**	B-19	-	-
D	**Miscellaneous Expenditure (to the extent not w/o)**	B-20	-	-
	TOTAL: APPLICATION OF FUNDS (B1+B2+B5+C+D)		**34,27,93,220.97**	**34,95,15,878.69**

As per Our Report of even date annexed
For and on Behalf of
M/S SBA & Co.
Chartered Accountants
FRN-004651C

M/s. SBA & Co. INDORE CHARTERED ACCOUNTANTS

CA Vikas Jain
Partner
M.No.- 078245

मुख्य नगर पालिका अधिकारी
नगर परिषद् गरोठ

Date: 18.12.2024
Place: Indore
UDIN: 25078245BMLDPS6001

Garoth Municipal Council
as on 31st March 2024

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

Account Code	Particulars	General Account Current Year 2023-24	General Account Previous Year 2022-23
3100000	**Balance as per last account**	30,45,55,038.01	32,07,67,153.94
	Additions during the year	-	-
31090-02	• Surplus for the year	-	-
	• Transfers		-
	Total (Rs.)	-	-
	Deductions during the year	15,02,333.72	-
	• Deficit for the year	40,82,609.00	1,62,12,115.93
	• Transfers	-	-
	Total (Rs.)	**55,84,942.72**	**1,62,12,115.93**
310	**Balance at the end of the current year**	**29,89,70,095.29**	**30,45,55,038.01**

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

Particulars	Sanchit Nidhi Current Year 2023-24	Other Fund Curent Year 2023-24	Total	Sanchit Nidhi Previous Year 2022-23	Other Fund Previous Year 2022-23	Total
Account Code	**31110**	**3111023**		**31110**	**3111023**	
(a) Opening Balance	90,53,264.20	-	90,53,264.20	79,47,253.00	-	79,47,253.00
(b) Additions to the Special Fund				-	-	
• Transfer from Municipal Fund	-	-	-	-	-	-
• Interest/Dividend earned on Special Fund Investments	-	-	-	-	-	-
• Profit on disposal of Special Fund Investments	-	-	-	-	-	-
•Appreciation in Value of Special Fund Investments	-	-	-	-	-	-
•Other addition (Specify nature)	9,08,796.00	-	9,08,796.00	11,06,011.20	-	11,06,011.20
Total (b)	**9,08,796.00**	-	**9,08,796.00**	**11,06,011.20**	-	**11,06,011.20**
(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: (Paid to Beneficiaries)						
• Loss on disposal of Special Fund Investments	-	-	-	-	-	-
• Diminution in Value of Special Fund Investments	-	-	-	-	-	-
• Transferred to Municipal Fund	-	-	-	-	-	-
Total (c)	-	-	-	-	-	-
(d) Advance For Expenses	-	-	-	-	-	-
Net Balance of Special Funds (a + b) -(c+d)	**99,62,060.20**	-	**99,62,060.20**	**90,53,264.20**	-	**90,53,264.20**

मुख्य नगर पालिका अधिकारी
नगर परिषद् गरोठ

M/s. S B A & CO.
INDORE
CHARTERED ACCOUNTANTS

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	6	7 (5-6)
31210	Capital Contribution	2,63,03,288.00	1,95,48,610.00	4,58,51,898.00	2,12,68,885.00	2,45,83,013.00
31211	Capital Reserve	-	-	-	-	-
31220	Borrowing Redemption	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	32,55,151.48	-	32,55,151.48	-	32,55,151.48
31250	General Reserve	-	-	-	-	-
31260	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	**2,95,58,439.48**	**1,95,48,610.00**	**4,91,07,049.48**	**2,12,68,885.00**	**2,78,38,164.48**

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Agencies	Grants from International Organization	Grants from Other Govt. Agencies	Total
Account Code	**32010**	**32020**	**32080**	**32060**	**32030**	
(a) Opening Balance	15,46,581.00	33,86,766.00	-	-	-	**49,33,347.00**
(b) Additions to the Grants *						
• Grant received during the year	81,25,070.00	1,42,56,894.00	-		-	**2,23,81,964.00**
• Interest/Dividend earned on Grant Investments	-	-	-	-	-	-
• Profit on disposal of Grant Investments	-	-	-	-	-	-
• Appreciation in Value of Grant Investments	-	-	-	-	-	-
• Other addition (MPUSP Opening Balance Regrouped)	-	-	-	-	-	-
Total (b)	**81,25,070.00**	**1,42,56,894.00**	-	-	-	**2,23,81,964.00**
Total (a + b)	**96,71,651.00**	**1,76,43,660.00**	-	-	-	**2,73,15,311.00**
(c) Payments out of funds						
• Capital expenditure on Fixed Assets	58,02,991.00	1,37,45,619.00	-	-	-	**1,95,48,610.00**
• Capital Expenditure on Other	-	-	-	-	-	-
• Revenue Expenditure on	-	-	-	-	-	-
o Salary, Wages, allowances etc.	-	-	-	-	-	-
Other	11,60,598.00	19,98,992.00	-	-	-	**31,59,590.00**
• Other:						
o Loss on disposal of Grant	-	-	-	-	-	-
o Grants Refunded	-	-	-	-	-	-
• Other administrative charges	-	-	-	-	-	-
Total (c)	**69,63,589.00**	1,57,44,611.00	-	-	-	**2,27,08,200.00**
Net balance at the year end (a+b)-(c)	**27,08,062.00**	18,99,049.00	-	-	-	**46,07,111.00**

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (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	14,15,790.00	14,15,790.00
33060	Other Term Loans	-	-
33070	Bonds & debentures	-	-
33080	Other Loans	-	-
	Total Secured Loans	**14,15,790.00**	**14,15,790.00**

मुख्य नगर पालिका अधिकारी
नगर परिषद् गरोठ

M/s. S B A & Co.
INDORE
CHARTERED ACCOUNTANTS

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
33110	Loans from Central Government	-	-
33120	Loans from State government	-	-
33130	Loans from Govt. bodies & Associations	-	-
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	-	-

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
34010	From Contractors	1,23,97,248.26	1,25,14,964.26
34020	From Revenues	-	-
34030	From staff	-	-
34080	From Others	-	-
	Total deposits received	**1,23,97,248.26**	**1,25,14,964.26**

Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year 01/04/2023 (Rs)	Additions during the Current Year 2023-24 (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the Current Year 31/03/2024 (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 2023-24 (Rs)	Previous Year 2022-23 (Rs)
35010	Creditors	-	-
35011	Employee Liabilities	-	-
35012	Interest Accrued and Due	-	-
35020	Recoveries Payable	3,86,226.00	-
35030	Government Dues Payable	-	-
35040	Refunds Payable	-	-
35041	Advance Collection of Revenues	-	-
35080	Others	-	-
	Total Other liabilities (Sundry Creditors)	**3,86,226.00**	-

Schedule B-10: Provisions

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
36010	Provision for Expenses	4,48,083.00	8,21,873.28
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	Total Provisions	**4,48,083.00**	**8,21,873.28**

मुख्य नगर पालिका अधिकारी
नगर परिषद् गरोठ

M/s. S B M & CO. INDORE CHARTERED ACCOUNTANTS

Schedule B-11: Fixed Assets

Account	Particulars	Gross Block				Accumulated Depreciation				Net Block	
Account Code	Particulars	Opening Balance on 01.04.2023	Additions during the period	Deductions during the period	Cost at the end of the year 31.03.2024	Opening Balance on 01.04.2023	Additions during the period	Deductions during the period	Total at the end of the year 31.03.2024	At the end of Current Year 2023-24	At the end of the Previous Year 2022-23
1	2	3	4	5	6	7	8	9	10	11	12
41010	**Land**	2.00	-	-	2.00	-	-	-	-	2.00	2.00
41020	**Buildings**	5,13,63,682.00	9,85,338.00	-	5,23,49,020.00	2,91,27,783.66	51,56,378.00	-	3,42,84,161.66	1,80,64,858.34	2,22,35,898.34
	Infrastructure Assets										-
41030	• Roads and Bridges	9,03,09,335.00	65,18,488.00	-	9,68,27,823.00	6,16,13,510.20	86,66,090.00	-	7,02,79,600.20	2,65,48,222.80	2,86,95,824.80
41031	• Sewerage and Drainage	3,44,80,052.00	16,10,440.00	-	3,60,90,492.00	2,39,02,051.90	31,61,527.00	-	2,70,63,578.90	90,26,913.10	1,05,78,000.10
41032	• Water ways	2,41,55,514.00	-	-	2,41,55,514.00	91,85,780.90	20,38,725.00	-	1,12,24,505.90	1,29,31,008.10	1,49,69,733.10
41033	• Public Lighting	92,70,468.00	-	-	92,70,468.00	28,96,129.80	9,15,922.00	-	38,12,051.80	54,58,416.20	63,74,338.20
	SWM	4,11,600.00	-	-	4,11,600.00	2,88,120.00	40,666.00	-	3,28,786.00	82,814.00	1,23,480.00
	Other assets										-
41040	• Plants & Machinery	5,36,994.00	-	-	5,36,994.00	4,83,294.60	35,334.00	-	5,18,628.60	18,365.40	53,699.40
41050	• Vehicles	90,99,195.00	17,18,992.00	-	1,08,18,187.00	67,77,721.45	12,43,010.00	-	80,20,731.45	27,97,455.55	23,21,473.55
41060	• Office & other equipment	53,71,133.00	-	-	53,71,133.00	26,06,610.00	6,21,977.00	-	32,28,587.00	21,42,546.00	27,64,523.00
41070	• Furniture, fixtures, fittings and electrical appliances	2,17,79,066.00	17,500.00	-	2,17,96,566.00	77,85,703.20	20,27,081.00	-	98,12,784.20	1,19,83,781.80	1,39,93,362.80
41080	• Other fixed assets	27,33,773.30	-	-	27,33,773.30	9,53,131.28	2,54,241.00	-	12,07,372.28	15,26,401.02	17,80,642.02
	Total	**24,95,10,814.30**	**1,08,50,758.00**	-	**26,03,61,572.30**	**14,56,19,836.99**	**2,41,60,951.00**	-	**16,97,80,787.99**	**9,05,80,784.31**	**10,38,90,977.31**
41210	Work-in-progress	20,76,89,026.00	1,13,55,374.00	-	21,90,44,400.00					21,90,44,400.00	20,76,89,026.00
	Total	**45,71,99,840.30**	**2,22,06,132.00**	-	**47,94,05,972.30**	**14,56,19,836.99**	**2,41,60,951.00**	-	**16,97,80,787.99**	**30,96,25,184.31**	**31,15,80,003.31**

मुख्य नगर पालिका अधिकारी
नगर परिषद् गरोठ

M/s. SBA & CO. * CHARTERED ACCOUNTANTS * INDORE

Schedule B-12: Investments - General Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost 2023-24 (Rs.)	Previous year Carrying Cost 2022-23 (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 (Fixed Deposit)	Bank		2,03,73,952.92	2,03,73,952.92
	Total of Investments General Fund		-	**2,03,73,952.92**	**2,03,73,952.92**

Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost 2023-24 (Rs.)	Previous year Carrying Cost 2022-23 (Rs)
42110	• Central Government Securities			-	-
42120	• State Government Securities			-	-
42130	• Debentures and Bonds			-	-
42140	• Preference Shares			-	-
42150	• Equity Shares			-	-
42160	• Units of Mutual Funds			-	-
42170	• Other Investments (Fixed Deposit)			-	-
	Total of Investments Other Fund		-	-	-

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
43010	Stores	-	-
43020	Loose Tools	-	-
43080	Others	1,26,200.00	-
	Total Stock in hand	**1,26,200.00**	-

मुख्य नगर पालिका अधिकारी
नगर परिषद् गरोठ

M/s SBA & CO. CHARTERED ACCOUNTANTS INDORE

Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount 2023-24 (Rs.)	Previous year 2022-23 Net amount (Rs.)
43110	**Receivables for Property Taxes**				
	Less than 5 years	16,12,455.00	-	**16,12,455.00**	16,95,438.00
	More than 5 years*	-	-	-	-
	Sub - total	**16,12,455.00**	-	**16,12,455.00**	**16,95,438.00**
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	**16,12,455.00**	-	**16,12,455.00**	**16,95,438.00**
				-	
43120	**Receivable for Water Taxes**			-	-
	Less than 3 years	-		-	-
	More than 3 years*			-	-
	Sub - total	-	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	
	Net Receivables of Other Taxes	-	-	-	-
				-	
43120	**Receivable of Other Taxes**			-	
	Less than 3 years	6,90,349.00		**6,90,349.00**	13,92,709.00
	More than 3 years*			-	-
	Sub - total	6,90,349.00	-	**6,90,349.00**	13,92,709.00
	Less: State Government Cesses/Levies in Taxes - Control Accounts			-	
	Net Receivables of Other Taxes	**6,90,349.00**	-	**6,90,349.00**	**13,92,709.00**
				-	
43130	**Receivables for Fees & User Charges**	-	-	-	-
	Less than 3 years	74,980.00		**74,980.00**	10,30,230.00
	More than 3 years*			-	-
	Sub - total	**74,980.00**	-	**74,980.00**	**10,30,230.00**
43140	**Receivables from Other Sources**	-	-	-	-
	Less than 3 years	13,52,190.00	-	**13,52,190.00**	-
	More than 3 years*	-	-	-	-
	Sub - total	**13,52,190.00**	-	**13,52,190.00**	-
43150	**Receivables from Government**	-	-	-	-
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	**37,29,974.00**	-	**37,29,974.00**	**41,18,377.00**

मुख्य नगर पालिका अधिकारी
नगर परिषद् गरोठ

M/s. SBA & CO. INDORE CHARTERED ACCOUNTANTS

Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
44010	Establishment	-	-
44020	Administrative	-	-
44030	Operations & Maintenance	-	-
	Total Prepaid expenses	-	-

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
45010	**Cash**	-	-
45020	**Balance with Bank - Municipal Funds**		
45021	Nationalised Banks	2,17,79,435.00	2,67,80,383.00
45022	Other Scheduled Banks	-	-
45023	Scheduled Co-operative Banks	-	-
45024	Post Office	-	-
	Sub-total	**2,17,79,435.00**	**2,67,80,383.00**
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	**2,17,79,435.00**	**2,67,80,383.00**

मुख्य नगर पालिका अधिकारी
नगर परिषद् गरोठ

M/s. S B A & CO.
INDORE
CHARTERED ACCOUNTANTS

Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the Year 01/04/2023 (Rs.)	Paid during the current year 2023-24 (Rs.)	Recovered during the year 2023-24 (Rs.)	Balance outstanding at the end of the Year 31/03/2023 (Rs.)
46010	Loans and Advances to Employees	-	3,70,000.00	-	3,70,000.00
46020	Employee Provident Fund Loans	-			-
46030	Loans to Others	-			-
46040	Advance to Suppliers and Contractors	-			-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies (PHE)	-	20,032.00	-	20,032.00
46080	Other Current Assets	-	-	-	-
	Sub -Total	-	**3,90,032.00**	-	**3,90,032.00**
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	-	**3,90,032.00**	-	**3,90,032.00**

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

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
46110	Loans to Others	-	-
46120	Advances	-	-
46130	Deposits	-	-
	Total Accumulated Provision	-	-

Schedule B-19: Other Assets

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (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 2023-24 (Rs)	Previous Year 2022-23 (Rs)
48010	Loan Issue Expenses	-	-
48020	Discount on Issue of Loans	-	-
48030	Others	-	-
	Total Miscellaneous expenditure	-	-

मुख्य नगर पालिका अधिकारी
नगर परिषद् गरोठ

M/s. SBA & CO. CHARTERED ACCOUNTANTS INDORE

Garoth Municipal Council

INCOME AND EXPENDITURE STATEMENT

For the Period from 01 April 2023 to 31 March 2024

	Item/ Head of Account	Schedule No	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
A	**INCOME**			
	Tax Revenue	IE-1	49,28,317.00	58,53,258.00
	Assigned Revenues & Compensation	IE-2	2,39,44,462.00	2,79,38,679.00
	Rental Income from Municipal Properties	IE-3	19,83,865.00	29,18,226.00
	Fees & User Charges	IE-4	20,97,143.00	5,27,730.00
	Sale & Hire Charges	IE-5	96,92,633.00	1,28,21,010.00
	Revenue Grants, Contributions & Subsidies	IE-6	2,44,28,475.00	1,75,70,778.00
	Income from Investments	IE-7	12,73,372.00	-
	Interest Earned	IE-8	98,217.00	72,195.00
	Other Income	IE-9	9,55,973.00	1,55,085.00
	Total - INCOME		**6,94,02,457.00**	**6,78,56,961.00**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	2,74,83,502.00	2,73,39,592.00
	Administrative Expenses	IE-11	19,25,534.00	41,48,563.00
	Operations & Maintenance	IE-12	1,65,35,645.00	2,39,27,282.00
	Interest & Finance Expenses	IE-13	3,572.00	1,15,720.00
	Programme Expenses	IE-14	23,27,066.00	18,33,317.00
	Revenue Grants, Contributions & subsidies	IE-15	1,40,000.00	-
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation	IE-18	2,41,60,951.00	2,55,98,592.00
	Total - EXPENDITURE		**7,25,76,270.00**	**8,29,63,066.00**
C	***Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)***		**(31,73,813.00)**	**(1,51,06,105.00)**
D	Add/Less: Prior period Items (Net)	IE-19	-	-
E	***Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)***		**(31,73,813.00)**	**(1,51,06,105.00)**
F	**Less: Transfer to Reserve Funds**		9,08,796.00	11,06,011.00
G	***Net balance being surplus/ deficit carried over to Municipal Fund (E-F)***		**(40,82,609.00)**	**(1,62,12,116.00)**

As per Our Report of even date annexed

For and on Behalf of
M/S SBA & Co.
Chartered Accountants
FRN-004651C

मुख्य नगर पालिका अधिकारी
नगर परिषद् गरोठ

M/s. SBA & Co. INDORE CHARTERED ACCOUNTANTS

CA Vikas Jain
Partner
M.No.- 078245

Date: 18.12.2024
Place: Indore
UDIN: 25078245BMLDPS6001

Garoth Municipal Council
Sub Schedule forming Part of Income & Expenditure Statement
For the Period from 01 April 2023 to 31 March 2024

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
11001	Property tax	14,67,963.00	32,54,562.00
11002	Water tax	23,10,000.00	24,57,061.00
11003	Samekit Kar	4,46,640.00	-
11004	Conservancy Tax	-	-
11005	Lighting Tax	-	-
11041	Education Cess	3,51,857.00	-
11031	Town Devolment	-	-
11008	Tax on Animals	-	-
11009	Electricity Tax	-	-
11010	Professional Tax	-	-
11011	Advertisement tax	-	-
11012	Pilgrimage Tax	-	-
11013	Export Tax	-	-
11051	Octroi & Toll	-	-
11080	Other taxes	3,51,857.00	1,41,635.00
	Sub-total	**49,28,317.00**	**58,53,258.00**
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	**49,28,317.00**	**58,53,258.00**

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

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (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 2023-24 (Rs)	Previous Year 2022-23 (Rs)
12010	Taxes and Duties collected by others	9,27,158.00	64,51,131.00
12020	Compensation in lieu of Octroi	2,30,17,304.00	2,14,87,548.00
12020	Nazool Contribution	-	-
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	**2,39,44,462.00**	**2,79,38,679.00**

मुख्य नगर पालिका अधिकारी
नगर परिषद् गरोठ

M/s. S B A & CO. INDORE CHARTERED ACCOUNTANTS

Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	11,40,000.00	10,86,237.00
13020	Rent from Shops	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	3,74,480.00	-
13080	Other rents	4,69,385.00	18,31,989.00
	Sub-Total	**19,83,865.00**	**29,18,226.00**
13090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	**19,83,865.00**	**29,18,226.00**

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

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
14010	Empanelment & Registration Charges	27,050.00	26,655.00
14011	Licensing Fees	12,000.00	4,000.00
14012	Fees for Grant of Permit	5,26,035.00	1,07,626.00
14013	Fees for Certificate or Extract	21,140.00	31,381.00
14014	Development Charges	8,88,046.00	-
14015	Regularization Fees	55,950.00	150.00
14020	Penalties and Fines	2,90,622.00	-
14040	Other Fees	82,090.00	3,752.00
14050	User Charges	44,750.00	87,465.00
14060	Entry Fees	-	-
14070	Service / Administrative Charges	1,49,460.00	60,275.00
14080	Other Charges	-	2,06,426.00
	Sub-Total	**20,97,143.00**	**5,27,730.00**
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges	**20,97,143.00**	**5,27,730.00**

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
15010	Sale of Products	-	-
15011	Sale of Forms & Publications	2,82,085.00	10.00
15012	Sale of stores & scrap	-	-
15030	Sale of Others	93,85,048.00	1,28,21,000.00
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipment	25,500.00	-
	Total Income from Sale & Hire charges - Income head-wise	**96,92,633.00**	**1,28,21,010.00**

मुख्य नगर पालिका अधिकारी
नगर परिषद् गरोठ

M/s. SBA & CO. CHARTERED ACCOUNTANTS INDORE

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
16010	**Revenue Grant**		
1601001	Grant Revenue-State Govt.	19,98,992.00	1,75,70,778.00
1601011	Grant Revenue-Central Govt.	11,60,598.00	-
1601021	Grant Revenue-Other Organisations	-	-
1601091	Grant Revenue-Dep on Grant Assets	2,12,68,885.00	-
16020	Re-imbursement of expenses	-	-
16030	Contribution towards schemes	-	-
	Total Revenue Grants, Contributions & Subsidies	**2,44,28,475.00**	**1,75,70,778.00**

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
17010	Interest on Investments (FDRs)	12,73,372.00	-
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
	Total Income from Investments	**12,73,372.00**	**-**

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
17110	Interest from Bank Accounts	98,217.00	72,195.00
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	-	-
17180	Other Interest	-	-
	Total - Interest Earned	**98,217.00**	**72,195.00**

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
18010	Deposits Forfeited	-	-
1801001	Beneficiary Contribution for Public Toilets	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities	-	-
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	9,55,973.00	1,55,085.00
	Total Other Income	**9,55,973.00**	**1,55,085.00**

मुख्य नगर पालिका अधिकारी
नगर परिषद् गरोठ

INDORE CHARTERED ACCOUNTANTS

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
21010	Salaries, Wages and Bonus	2,68,50,771.00	2,64,02,490.00
21020	Benefits and Allowances	2,000.00	-
21030	Pension	1,07,271.00	1,94,801.00
21040	Other Terminal & Retirement Benefits	5,23,460.00	7,42,301.00
	Total establishment expenses	**2,74,83,502.00**	**2,73,39,592.00**

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
22010	Rent, Rates and Taxes	-	1,44,927.00
22011	Office maintenance	79,319.00	-
22012	Communication Expenses	-	90,958.00
22020	Books & Periodicals	7,830.00	-
22021	Printing and Stationery	1,98,398.00	3,23,639.00
22030	Traveling & Conveyance	1,11,436.00	-
22040	Insurance	1,21,487.00	2,19,402.00
22050	Audit Fees	-	1,58,066.00
22051	Legal Expenses	-	-
22052	Professional and other Fees	5,36,060.00	11,600.00
22060	Advertisement and Publicity	6,72,771.00	6,72,992.00
22061	Membership & subscriptions	-	30,568.00
22080	Other Administrative Expenses	1,98,233.00	24,96,411.00
	Total administrative expenses	**19,25,534.00**	**41,48,563.00**

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
23010	Power & Fuel	76,60,933.00	1,12,20,132.00
23020	Bulk Purchases	-	-
23030	Consumption of Stores	51,97,017.00	88,77,310.00
23040	Hire Charges	-	-
23050	Repairs & maintenance -Infrastructure Assets	12,55,333.00	4,16,194.00
23051	Repairs & maintenance - Civic Amenities	1,26,141.00	6,79,415.00
23052	Repairs & maintenance - Buildings	11,08,338.00	-
23053	Repairs & maintenance - Vehicles	9,41,664.00	7,16,563.00
23054	Repairs & maintenance - Furnitures	15,550.00	57,435.00
23055	Repairs & maintenance - Office Equipments	86,015.00	2,61,303.00
23056	Repairs & maintenance - Electrical Appliances	-	3,45,975.00
23059	Repairs & maintenance - Others	1,39,604.00	13,52,955.00
23080	Other operating & maintenance expenses	5,050.00	-
	Total operations & maintenance	**1,65,35,645.00**	**2,39,27,282.00**

मुख्य नगर पालिका अधिकारी
नगर परिषद् गरोठ

& CO.
INDORE
CHARTERED ACCOUNTANTS

Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
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	-	1,15,720.00
24060	Other Interest	-	-
24070	Bank Charges	3,572.00	-
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	**3,572.00**	**1,15,720.00**

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
25010	Election Expenses	5,90,188.00	-
25020	Own Programs	17,36,878.00	18,33,317.00
25030	Share in Programs of others	-	-
	Total Programme Expenses	**23,27,066.00**	**18,33,317.00**

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
26010	State Grants	1,40,000.00	-
26020	Contributions [specify details]	-	-
26030	Subsidies [specify details]	-	-
	Total Revenue Grants, Contributions & Subsidies	**1,40,000.00**	**-**

Schedule IE-16: Provisions & Write off

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (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	**-**	**-**

मुख्य नगर पालिका अधिकारी
नगर परिषद् गरोठ

M/s. S B A & CO. INDORE CHARTERED ACCOUNTANTS

Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
27110	Loss on disposal of Assets	-	-
27120	Loss on disposal of Investments	-	-
27180	Other Miscellaneous Expenses	-	-
	Total Miscellaneous expenses	-	-

Schedule IE-18 : Depreciation

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
27200000	Depreciation For the Current Year	2,41,60,951	2,55,98,592.00
	Total Depreciation	**2,41,60,951**	**2,55,98,592**

Schedule IE-19: Prior Period Items (Net)

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
	a. Income		
18510	Taxes	-	-
18520	Other - Revenues	-	-
18530	Recovery of revenues written off	-	-
18540	Other income	-	-
	Sub - Total Income (a)	-	-
	b. Expenses		
28550	Refund of Taxes	-	-
28560	Refund of Other Revenues	-	-
28580	Other Expenses	-	-
	Sub - Total expense (b)	-	-
	Total Prior Period (Net) (a-b)	-	-

मुख्य नगर पालिका अधिकारी

नगर परि...

M/s. SBA & Co. INDORE CHARTERED ACCOUNTANTS

Garoth Municipal Council
RECEIPTS AND PAYMENTS ACCOUNT
For the Period from 01 April 2023 to 31 March 2024

Account Code	Head of Account	Schedules	Current Period 2023-24 Amount (Rs.)	Previous Period 2022-23 Amount (Rs.)	Head of Account	Schedules	Current Period 2023-24 Amount (Rs.)	Previous Period 2022-23 Amount (Rs.)
	Opening Balances							
	Cash balances including Imprest Balance		-	-				
	Balances with Banks/Treasury (including in designated bank accounts)		**2,67,80,383.00**	**1,63,42,037.00**				
	Operating Receipts				**Operating Payments**			
110	Tax Revenue	RP - 1	2,852.00	1,41,635.00	Establishment Expenses	RP - 10	2,74,83,502.00	2,73,39,592.00
120	Assigned Revenues & Compensations	RP - 2	2,39,44,462.00	2,79,38,679.00	Administrative Expenses	RP - 11	19,25,534.00	40,29,424.00
130	Rental income from Municipal Properties	RP - 3	18,60,465.00	23,33,921.00	Operations and Maintenance	RP - 12	1,65,35,645.00	2,45,62,272.00
140	Fees & User Charges	RP - 4	20,97,143.00	6,50,100.00	Interest & Finance Charges	RP - 13	3,572.00	1,15,720.00
150	Sale & Hire Charges	RP - 5	96,92,633.00	1,28,21,000.00	Programme Expenses	RP - 14	23,27,066.00	18,33,317.00
160	Revenue Grants, Contributions & Subsidies	RP - 6	-	1,75,70,778.00	Revenue Grants, Contributions & Subsidies	RP - 15	1,40,000.00	-
170	Income from Investments	RP - 7	-	-	Purchase of Stores	RP - 16	-	-
171	Interest Earned	RP - 8	98,217.00	72,195.00	Miscellaneous expenses	RP - 17	-	-
180	Other Income	RP - 9	9,55,973.00	10,73,269.00	Prior Period		-	-
	Non-Operating Receipts-				**Non-Operating Payments**			
					Refund of Deposits		2,35,916.00	2,000.00
340	Deposits Received	RP - 19	1,18,200.00	72,330.00	Payment to Sundry Creditors	RP - 24	22,83,693.00	39,88,160.00
320	Grants and contribution for specific purposes	RP - 20	2,23,81,964.00	1,09,13,002.00	Reserve Fund Paid	RP - 25	-	-
350	Other Liabilities		-	-	Grants and contribution for specific purposes Payments	RP - 27	-	-
35090-01	Sale proceeds from Assets				Provisions		-	-
35090-02	Realisation of Investment - General Fund		-	-	Acquisition / Purchase of Fixed Assets	RP - 26	2,22,06,132.00	69,89,701.00
35090-02	Realisation of Investment - Other Funds		-	-	Deposit works	RP - 22	-	-
341	Deposit works				Investments - General Fund		-	-
35041	Revenue Collected in Advance				Investments - Special Fund		-	-
	Loans & Advances to Employees (recovery)				Stock in hand			
	Other Loans & Advances (recovery)	RP - 29	-	-	Repayment of Loans, Advances	RP - 18	-	-
431	Debtors(receivable)	RP - 23	73,78,235.00	57,11,623.00	Prepaid Expenses		-	-
330	Loans Received	RP - 30	-	-	Earmarked Fund Paid	RP - 21	-	-
311	Earmarked Funds		-	-	Other Loans & Advances	RP - 29	3,90,032.00	-
310	Municipal Fund		-	-	Municipal Fund		-	-
	Investments - General Fund		-	-				
					Closing Balances			
					Cash balances including Imprest Balance		-	-
					Balances with Banks/Treasury (including in designated bank accounts)		**2,17,79,435.00**	**2,67,80,383.00**
	TOTAL		**9,53,10,527.00**	**9,56,40,569.00**	**TOTAL**		**9,53,10,527.00**	**9,56,40,569.00**

As per Our Report of even date annexed
For and on Behalf of
M/S SBA & Co.
Chartered Accountants
FRN-004651C

M/s. SBA & CO. INDORE CHARTERED ACCOUNTANTS

CA Vikas Jain
Partner
M.No.- 078245

Date: 18.12.2024
Place: Indore
UDIN: 25078245BMLDPS6001

मुख्य नगर पालिका अधिकारी
नगर परिषद् गरोठ

Garoth Municipal Council
Sub Schedule forming Part of Receipt & Payment Account
For the Period from 01 April 2023 to 31 March 2024

Schedule RP - 1: Tax Revenue

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
11001	Property Tax	-	-
11002	Water Tax	-	-
11003	Samekit Tax	-	-
11004	Conservancy Tax	-	-
11012	Pilgrimage Tax	-	-
11013	Export Tax	-	-
11041	Education Cess	-	-
11031	Town Development Cess	-	-
11008	Other Taxes	2,852.00	1,41,635.00
	Total Tax Revenue	**2,852.00**	**1,41,635.00**

Schedule RP - 2: Assigned Revenues & Compensation

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
12010	Taxes and Duties collected by others	9,27,158.00	64,51,131.00
12020	Compensation in lieu of Taxes / duties	2,30,17,304.00	2,14,87,548.00
12030	Compensations in lieu of Concessions	-	-
	Total Asigned Revenues & Compensation	**2,39,44,462.00**	**2,79,38,679.00**

Schedule RP - 3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	-	21,65,959.00
13020	Rent from Buildings	10,16,600.00	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	3,74,480.00	1,67,962.00
13080	Other rents	4,69,385.00	-
	Sub-Total	**18,60,465.00**	**23,33,921.00**
13090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	**18,60,465.00**	**23,33,921.00**

मुख्य नगर पालिका अधिकारी
नगर परिषद् गरोठ

M/s. S B A & CO. INDORE CHARTERED ACCOUNTANTS

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

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
14010	Empanelment & Registration Charges	27,050.00	26,655.00
14011	Licensing Fees	12,000.00	4,000.00
14012	Fees for Grant of Permit	5,26,035.00	1,07,626.00
14013	Fees for Certificate or Extract	21,140.00	31,381.00
14014	Development Charges	8,88,046.00	-
14015	Regularization Fees	55,950.00	150.00
14020	Penalties and Fines	2,90,622.00	-
14040	Other Fees	82,090.00	3,752.00
14050	User Charges	44,750.00	87,465.00
14060	Entry Fees	-	-
14070	Service / Administrative Charges	1,49,460.00	60,275.00
14080	Other Charges	-	3,28,796.00
	Sub-Total	**20,97,143.00**	**6,50,100.00**
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Income from Fees & User Charges	**20,97,143.00**	**6,50,100.00**

Schedule RP - 5: Sale & Hire Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
15010	Sale of Products	-	-
15011	Sale of Forms & Publications	2,82,085.00	-
15012	Sale of stores & scrap	-	-
15030	Sale of Others	93,85,048.00	1,28,21,000.00
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipment	25,500.00	-
	Total Income from Sale & Hire charges - Income head-wise	**96,92,633.00**	**1,28,21,000.00**

Schedule RP - 6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
16010	Revenue Grant	-	1,75,70,778.00
16020	Re-imbursement of expenses	-	-
16030	Contribution towards schemes	-	-
	Total Revenue Grants, Contributions & Subsidies	-	**1,75,70,778.00**

मुख्य नगर पालिका अधिकारी
नगर परिषद् गरोठ

M/s. S B A & CO. CHARTERED ACCOUNTANTS INDORE

Schedule RP - 7: Income from Investments - General Fund

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
17010	Interest on Investments (FDRs)	-	-
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
	Total Income from Investments	-	-

Schedule RP - 8: Interest Earned

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
17110	Interest from Bank Accounts	98,217.00	72,195.00
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	-	-
17180	Other Interest	-	-
	Total - Interest Earned	**98,217.00**	**72,195.00**

Schedule RP - 9: Other Income

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
18010	Deposits Forfeited	-	-
1801001	Beneficiary Contribution for Public Toilets	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities	-	-
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	9,55,973.00	10,73,269.00
	Total Other Income	**9,55,973.00**	**10,73,269.00**

Schedule RP -10: Establishment Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
21010	Salaries, Wages and Bonus	2,68,50,771.00	2,59,53,290.00
21020	Benefits and Allowances	2,000.00	4,49,200.00
21030	Pension	1,07,271.00	1,94,801.00
21040	Other Terminal & Retirement Benefits	5,23,460.00	7,42,301.00
	Total Establishment Expenses	**2,74,83,502.00**	**2,73,39,592.00**

मुख्य नगर पालिका अधिकारी
नगर परिषद गरोठ

M/S. SBA & CO. INDORE CHARTERED ACCOUNTANTS

Schedule RP -11: Administrative Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
22010	Rent, Rates and Taxes	-	1,44,927.00
22011	Office maintenance	79,319.00	-
22012	Communication Expenses	-	90,958.00
22020	Books & Periodicals	7,830.00	-
22021	Printing and Stationery	1,98,398.00	3,23,639.00
22030	Traveling & Conveyance	1,11,436.00	-
22040	Insurance	1,21,487.00	2,19,402.00
22050	Audit Fees	-	1,58,066.00
22051	Legal Expenses	-	-
22052	Professional and other Fees	5,36,060.00	11,600.00
22060	Advertisement and Publicity	6,72,771.00	6,72,992.00
22061	Membership & subscriptions	-	30,568.00
22080	Other Administrative Expenses	1,98,233.00	23,77,272.00
	Total Administrative Expenses	**19,25,534.00**	**40,29,424.00**
	Less:- Administrative Income	-	-
	Net Administrative Expenses	**19,25,534.00**	**40,29,424.00**

Schedule RP - 12: Operations & Maintenance

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
23010	Power & Fuel	76,60,933.00	1,12,20,132.00
23020	Bulk Purchases	-	-
23030	Consumption of Stores	51,97,017.00	88,90,290.00
23040	Hire Charges	-	-
23050	Repairs & maintenance -Infrastructure Assets	12,55,333.00	13,32,817.00
23051	Repairs & maintenance - Civic Amenities	1,26,141.00	5,81,070.00
23052	Repairs & maintenance - Buildings	11,08,338.00	-
23053	Repairs & maintenance - Vehicles	9,41,664.00	7,16,563.00
23054	Repairs & maintenance - Furnitures	15,550.00	57,435.00
23055	Repairs & maintenance - Office Equipments	86,015.00	2,61,303.00
23056	Repairs & maintenance - Electrical Appliances	-	-
23057	Repairs & maintenance - Other	1,39,604.00	8,80,652.00
23080	Other operating & maintenance expenses	5,050.00	6,22,010.00
	Total Operations & Maintenance Expenses	**1,65,35,645.00**	**2,45,62,272.00**

मुख्य नगर पालिका अधिकारी
नगर परिषद् गरोठ

M/s. S B A & Co. INDORE CHARTERED ACCOUNTANTS

Schedule RP - 13: Interest & Finance Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
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	-	1,15,720.00
24060	Other Interest	-	-
24070	Bank Charges	3,572.00	-
24080	Other Finance Expenses	-	-
	Sub-Total	**3,572.00**	**1,15,720.00**
	Less: - Bank Charges	-	-
	Total Interest & Finance Charges	**3,572.00**	**1,15,720.00**

Schedule RP - 14: Programme Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
25010	Election Expenses	5,90,188.00	-
25020	Own Programs	17,36,878.00	18,33,317.00
25030	Share in Programs of others	-	-
	Total Programme Expenses	**23,27,066.00**	**18,33,317.00**

Schedule Rp - 15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
26010	Grants	1,40,000.00	-
26020	Contributions	-	-
26030	Subsidies	-	-
	Total Revenue Grants, Contributions & Subsidies	**1,40,000.00**	**-**

Schedule RP - 16: Store Purchased

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
430100	Stores	-	-
	Total Stores Purchased	**-**	**-**

मुख्य नगर पालिका अधिकारी
नगर परिषद् गरोठ

M/s. S B A & Co.
INDORE
CHARTERED ACCOUNTANTS

Schedule RP - 17: Miscellaneous expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
2716001	Penality And Fine	-	-
2718001	Miscellaneous Expenditure	-	-
	Total Miscellaneous Expenses	-	-

Schedule RP - 18: Loan Repaid

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3312000	Loan from State Government	-	-
3313000	Loan from Other Government Agencies	-	-
	Total Loan Repaid	-	-

Schedule RP - 19: Deposits Received

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3401011	Security Deposit from Contractor	-	72,330.00
3401011	With Held & SD	-	-
3402000	Revenue Deposit	1,18,200.00	-
3408000	Other Deposit	-	-
	Total	**1,18,200.00**	**72,330.00**
	Less - Deposit Rec. EMD & SD	-	-
	Net Deposits Recevied	**1,18,200.00**	**72,330.00**

Schedule RP - 20: Grant & Contribution for Specific Purpose Received

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
320100	Grant from Central Government	81,25,070.00	36,04,000.00
320200	Grant from State Government	1,42,56,894.00	73,09,002.00
320300	Grant from Other Govt. Agencies	-	-
	Other Grant	-	-
	Total	**2,23,81,964.00**	**1,09,13,002.00**
	Less - Grants	-	-
	Net Grant & Contribution for Specific Purpose Received	**2,23,81,964.00**	**1,09,13,002.00**

मुख्य नगर पालिका अधिकारी
नगर परिषद् गरोठ

M/s. S B A & CO.
INDORE
CHARTERED ACCOUNTANTS

Schedule RP - 21: Earmarked Funds Paid

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3115000	Sinking Fund	-	-
3115000	Rastriya Parivar Sahayata	-	-
3115000	Samajik Surksha Pension	-	-
3117000	Trust oor Agency Fund	-	-
	Total Earmarked Fund Paid	**-**	**-**
	Less: Samajik Suraksha Pension	-	-
	Net Earmarked Fund Paid	**-**	**-**

Schedule RP - 22: Deposit Works (Net)

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3411000	Deposit for Civil Works	-	-
3418000	Deposit for Other Works	-	-
	Total Deposit Work	**-**	**-**
	Less: Payment	-	-
	Net Deposit Work	**-**	**-**

Schedule RP - 23: Realisation from Sundry Debtors

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
4311000	Property Taxes	15,50,946.00	11,84,965.00
4313000	Fees & User Charges	32,65,250.00	24,57,061.00
4314000	Other Sources	10,61,182.00	-
4312005	Other Taxes	15,00,857.00	20,69,597.00
4315000	Receivable from Govt.	-	-
	Total Realisation form Debtors	**73,78,235.00**	**57,11,623.00**

Schedule RP - 24: Payment to Sundry Creditors

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3501000	Creditors	11,69,919.00	39,88,160.00
3501100	Employee Liabilities	-	-
3501200	Interest Accrued and Due	-	-
3502000	Recoveries Payable	11,13,774.00	-
3503000	Govt Dues Payable	-	-
3508000	Other (Provisions)	-	-
3501031	Lok Swasthya Yantriki Vibhag (PHE)	-	-
	Total Payment to Creditors	**22,83,693.00**	**39,88,160.00**

मुख्य नगर पालिका अधिकारी
नगर परिषद् गरोठ

M/s. S B A & CO.
INDORE
CHARTERED ACCOUNTANTS

Schedule RP - 25: Reserve Funds Paid

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3115000	General Fund	-	-
	Total Reserve Funds Paid	-	-

Schedule RP - 26: Acquisition/Purchase of Fixed Assets (Including WIP)

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
4101000	Land	-	-
4102000	Building including Class-II Civil Structures	9,85,338.00	7,63,334.00
4103000	Roads & Bridges	65,18,488.00	10,28,556.00
4103100	Sewerage & Drainage	16,10,440.00	16,59,004.00
4103200	Water Ways	-	-
4103300	Public Lighting	-	5,14,680.00
4104000	Plant & Machinery	-	-
4105000	Vehicle	17,18,992.00	-
4106000	Office & Other Equipments	-	-
4107000	Furniture & Fixtures	17,500.00	-
4120000	Work in Progress	1,13,55,374.00	25,36,402.00
4108000	Others	-	4,87,725.00
	Total Acquisition/Purchase of Fixed Assets	**2,22,06,132.00**	**69,89,701.00**

Schedule RP - 27: Grant & Contribution for Specific Purpose (Payments)

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3208000	Premium & Income from Shop	-	-
	Less:-	-	-
	Total Grant & Contribution for Specific Purpose (Payments)	-	-

मुख्य नगर पालिका अधिकारी
नगर परिषद् गरोठ

M/s. SBA & CO. INDORE CHARTERED ACCOUNTANTS

Schedule RP - 29: Loans & Advances

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
4601000	Loan & Advances to Workers	3,70,000.00	-
4604000	Advances to Suppliers & Cntractors	-	-
4608000	TDS on Interest (FDRs)	-	-
	Other Recevable	20,032.00	-
	Sub-Total	**3,90,032.00**	-
	Less:- Advances to Employee	-	-
	Net Loans & Advances	**3,90,032.00**	-

Schedule RP - 30 Loan Received

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
33020	Loan from State Government	-	-
33030	Loan From Other Financial Institutions	-	-
	Total Loan	-	-

मुख्य नगर पालिका अधिकारी
नगर परिषद् गरोठ

M/S. SBA & CO.
INDORE
CHARTERED ACCOUNTANTS

Garoth Municipal Council
Statement of Cash Flow
For the Period from 01 April 2023 to 31 March 2024

Particulars	Current Year 2023-24 (Rs)		Previous Year 2022-23 (Rs)	
[A] Cash Flow from Operating Activities				
Gross surplus/ (deficit) over expenditure		(40,82,609.00)		(1,62,12,116.00)
Add: Adjustments for				
Depreciation	2,41,60,951.00		2,55,98,592.00	
Interest & finance expenses	3,572.00	2,41,64,523.00	1,15,720.00	2,57,14,312.00
Less: Adjustments for				
Profit on disposal of assets	-		-	
Dividend Income	-		-	
Investment income	12,73,372.00		-	
Interest Income received	98,217.00	98,217.00	-	-
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items		1,99,83,697.00		95,02,196.00
Changes in current assets and current liabilities				
(Increase) / decrease in Sundry debtors	3,88,403.00		(14,09,591.00)	
(Increase) / decrease in Stock in hand	(1,26,200.00)		1,02,00,662.00	
(Increase) / decrease in prepaid expenses	-		-	
(Increase) / decrease in other current assets	(3,90,032.00)	(1,27,829.00)	-	87,91,071.00
(Decrease)/ increase in Deposits received	(1,17,716.00)		70,330.00	
(Decrease)/ increase in Deposits works	-		-	
(Decrease)/ increase in other current liabilities	3,86,226.00		(7,08,248.00)	
(Decrease)/ increase in provisions	(3,73,790.28)		74,715.75	
Extra ordinary items	-	(1,05,280.28)		(5,63,202.25)
Net Cash Generated from/used in Operating Activities [A]		1,97,50,587.72		1,77,30,064.75
[B] Cash Flow from Investing Activities				
Proceeds from Disposal/Purchase of Assets and CWIP			-	
Proceeds from Disposal of Investments	-		-	
Investment Income Received	-		-	
Interest Income Received	98,217.00	98,217.00	72,195.00	72,195.00
Purchase of Fixed Assets	(2,22,06,132.00)		(69,89,701.00)	
Increase/(Decrease) in Special Funds/Grants	(3,26,236.00)		(15,95,944.02)	
Increase/(Decrease) in Earmarked Funds	9,08,796.00		11,06,011.27	
Increase/(Decrease) in reserve (Grant against fixed assets)	(17,20,275.00)		-	
Increase/(Decrease) in Municipal fund	(15,02,333.72)		-	
		(2,48,46,180.72)		(74,79,633.75)
Net Cash Generated from/used in Investing Activities [B]		(2,47,47,963.72)		(74,07,438.75)
[C] Cash Flow from Financing Activities				
Loan from Banks/Others Received	-	-	-	-
Loan Repayment	-		-	
Interest & Finance Expenses	3,572.00	3,572.00	(1,15,720.00)	(1,15,720.00)
Net Cash Generated from/used in Financing Activities [C]		(3,572.00)		1,15,720.00
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		(50,00,948.00)		1,04,38,346.00
Cash & Cash Equivalent at the beginning of Period		2,67,80,383.00		1,63,42,037.00
Cash & Cash Equivalent at the End of Period				
Cash & Cash Equivalent at the end of year comprises of the following Account Balances :-		2,17,79,435.00		2,67,80,383.00
Cash Balances	-		-	
Bank Balances	2,17,79,435.00		2,67,80,383.00	
Total of the Breakup of Cash & Cash Equivalent		2,17,79,435.00		2,67,80,383.00
Difference		-		-

As per Our Report of even date annexed

For and on Behalf of
M/S SBA & Co.
Chartered Accountants
FRN-004651C

M/s. SBA & Co. INDORE CHARTERED ACCOUNTANTS

CA Vikas Jain
Partner
M.No.- 078245

मुख्य नगर पालिका अधिकारी
नगर परिषद् गरोठ

Date: 18.12.2024
Place: Indore
UDIN: 25078245BMLDPS6001