AUDIT REPORT

OF

MUNICIPAL COUNCIL HINDORIA,

DISTRICT – DAMOH (M.P.)

FOR

THE YEAR ENDING 31st MARCH 2024

PRAMOD K. SHARMA & CO.

Chartered Accountants

HEAD OFFICE : 11 & 12, IInd Floor, Sarnath Commercial Complex, Opp. Board Office, Shivaji Nagar, Bhopal – 462016
MOBILE NO. (+91) 94250-15041, 95892-51041, Phone No. (0755) 4273005, 2670003
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AUDIT REPORT

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

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

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

3. In our opinion and to the best of our information and according to explanations given to us, the said accounts give a true and fair view in respect of Balance Sheet, Income & Expenditure and Receipt & Payment Account for the year ending as on 31st March 2024

Date:- 16/05/2024
Place:- Bhopal

For PRAMOD K SHAMRA & CO.
CHARTERED ACCOUNTANTS

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नगर परिषद हिण्डोरिया
जिला दमोह

मुख्य नगर पालिका अधिकारी
नगर परिषद हिण्डोरिया
जिला दमोह (म.प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

CA Arvind Sahu
(Partner)
M. No. : 421650; FRN: 007857C
UDIN: 24421650BKDEXR5591

MUNICIPAL COUNCIL HINDORIA

AUDIT OBSERVATION

Audit of Revenue:

- We have audited all the resources of revenue.
- Yes, 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.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in the Revenue Receipt and also deposited to the Bank time to time.
- Cash Book has been verified with Receipts and payments vouchers & ROKARIYA receipts cash book.
- No, Lapses in the Revenue Recovery and the payment has been done Quarterly and Monthly.
- No FDR has been created during the Year.
- We have not seemed any Investment on lesser interest rate.

Audit of Expenditure:

- We covered all the Expenditure during the process of Audit.
- While checking the Cashier Cash Book and Accountant Cash Book, all the bills and voucher are correct according to books however there are some little mistake are observed they are as follow :
    - GST TDS was not deducted on Some Bills.
- No mistake we found in monthly balance of the Cash Book.
- We verified that Expenditure of Particular schemes were not over Budget and expended according to guideline, directives, acts and rules issued by Government of India/ State Government

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- All the Expenses were under financial propriety and the Expenditure is according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such cases occurred in which appropriate section has not been taken, hence there is no need to report the instances to Commissioner/CMO.
- All Utilization certificates has been checked with expenses vouchers and tallied with income & expenditure records.
- As per the ULB guideline if the Fire Brigade going outside of Municipal Area there is some decide amount which has to be paid by the other MC/GP is not taken by the ULB.

Audit of Book Keeping:

- We checked all the books of accounts which maintained by the Municipal Council. As per stock register entries are done.
- All registers have been maintained properly.
- There are no any Advances given to the employee During the Year.
- Bank reconciliation statement has been prepared by Municipal Council.
- All Receipts and payments have been entered in Grant Register.
- Grants register was not complete.
- Fixed Assets has prepared properly.
- We examine and reconcile all the accounts of receipts and payments of fund for special purpose.

Audit of FDR's:

- We have checked all the FDR and reconciled the fund out of which such FDRs were prepared.
- NO FDRs/TDRs are kept at low rate of interest than the prevailing rate of interest.
- FDR's Interest Entries has been passed at the time of maturity of FDR.
- Municipal council has huge amount in saving account but not invest in Fixed Deposit (FDRs), that's by it decrease in profit.

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Audit of Tender's:

- We examine all the Tenders/bids documents invited by ULB's.
- All the Tenders have followed competitive tendering procedures.
- During the process of Audit we found that tender fee has been received and performance guarantee both during the construction and maintenance guarantee has received and verified.
- No Bank guarantee has been received.
- Contract closures is also be verified and Security Money return to contractor.

Audit of Grant's & Loans:

- Municipal council has received grant from Central Govt.
- We examine all the grants receive from the State government and its utilization.
- Neither Assets/Physical Infrastructure has been generated out of Loan taken in the current financial year.
- 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.

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ABSTRACT SHEET FOR REPOTION ON AUDIT PARAS FOR FINANCIAL YEAR 2023-24

NAME OF ULB : - MUNICIPAL COUNCIL HINDORIA
NAME OF AUDITOR :- CA ARVIND SAHU

Sr No.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
1	Audit of Revenue	Receipts in Rs.				
		2022-23	2023-24	% of Growth		
	A. REVENUE COLLECTION					
a.	Property Tax	42,156.00	30,080	-28.65%	Revenue collection by MC was negative in comparision with the previous FY 2022-23 .	Council Should keen focus & strict the team towards collection of revenue to increase there growth in the up coming year.
b.	Consolidated Tax	1,93,547.00	1,62,456	-16.06%	Revenue collection by MC was negative in comparision with the previous FY 2022-23 .	Council Should keen focus & strict the team towards collection of revenue to increase there growth in the up coming year.
c	Eduction Cess	6,291.00	11,281	79.32%	Revenue collection by MC was positive in comparision with the previous FY 2022-23 .	Council Should keep on working towards collection of revenue to maintain there growth in the up coming year.
d	Development Cess	7,601.00	9,065	19.26%	Revenue collection by MC was positive in comparision with the previous FY 2022-23 .	Council Should keep on working towards collection of revenue to maintain there growth in the up coming year.

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TOTAL (A)	2,49,595.00	2,12,882.00

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	B. NON REVENUE COLLECTION					
a.	Rent of Land & Buliding	1,00,775.00	1,09,833.00	8.99%	Revenue collection by MC was positive in comparision with the previous FY 2022-23 .	Council Should keep on working towards collection of revenue to maintain there growth in the up coming year.
b.	Water Tax	3,91,341.00	5,08,737.00	30.00%	Revenue collection by MC was positive in comparision with the previous FY 2022-23 .	Council Should keep on working towards collection of revenue to maintain there growth in the up coming year.
c.	Solid Wastage Management			-	-	-
d.	Other Fees & Taxes	6,71,226.00	8,26,106.00	23.07%	Revenue collection by MC was positive in comparision with the previous FY 2022-23 .	Council Should keep on working towards collection of revenue to maintain there growth in the up coming year.
	TOTAL (B)	**11,63,342.00**	**14,44,676.00**			
	GRANT TOTAL (A) + (B)	**14,12,937.00**	**16,57,558.00**			

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Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	01. Some Voucher are found without signed by CMO / President . 02. In some cases we found that council has purchased material from unregistered firms. 03. Some Vouchers are not found at the time of Audit. 04. Some Vouchers are found without Note sheet.	There were some discrepancies observed, they are as follow : • GST TDS has not been deducted on Some Bills.	01. Council should properly follow the purchase rules. 02. Voucher must be signed by the cncerned officer. 03. Council should purchase material through registered dealer and through proper vaild bill. 04.Sanctioned letter should be attached with Voucher.
3	Audit of Book Keeping	01. Proper Registers which are required to maintained were not found in PWD Department. 02 Book of Account of accounts department were properly Maintained. 03 Store Deptt. : Demand letters were not found for any material as water supply. 04 Fixed Assets Register was not maintained. 05. Charge List & Register were not prepared by the council.	01. Some Record are not Prepared & Maintained by the ULB :- • Grant Register.	01. Council should Maintained All Books of account which are mandatory as per ULB guidelines.
4	Audit of FDRs	2 Fixed Deposit was availablea the end of the year.	1. FDR Renewed timely but it can be funded at higher rate of interest. 2. Municipal council has huge amount in saving account but not invest in Fixed Deposit (FDRs), that's by it decrease in profit.	1. Council should collect quotations from all the banks for better rate of interest on FDR. 2. Council should invest the amonut in FDR rather deposited in Saving Bank Account.

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5	Audit of Tenders / Bids	We examine some Tenders/bids documents. Recored of Tender File are Proper Maintained.	01. All the Tenders have followed competitive tendering procedures 02.During the process of Audit we found that tender fee has been received and performance guarantee both during the construction and maintenance guarantee has received and verified. 03. No Bank guarantee has been received.	Record of Tender File & wids documents should be Properly Maintained.
6	Audit of Grants & Loans	01. Grants Register Was Incomplete. 02. Some Payments were made more than grant amount received.	01.Municipal council has received and utilised grant from Central Govt. 02. Grant Register was found without detail of opening balances, closing balances & amount which paid excessively, form which head it head adjusted. 03. We examine all the grants receive from the State government and its utilization. 04. 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.	Grants Register must be Prepared as per ULB apporved format.
7	Incidences relating to diversion of fund from Capital receipts/ grants / Loans to Revenue Nature Expenditure and from one scheme / Project to another	We didn't found any Incidences relating to diversion of funds from Capital Receipts\Grants\Loans to Revenue Nature Expenditure and from one Scheme to another.	No any fund diverson was found	Council must not use any fund other than objective which was sanctioned for

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8	Any Other			
a.	Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	809.38%	Revenue expenses are high in comparation of revenue income	Council should seariously take action to increase revenue collection
b	Percentage of Capital Expenditure with respect to total Expenditure	40.46%	Capital expenditures occupied very much low part of expenditures	Council should make efforts for more capital exp. For the devlopment of council.

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Revised Abstract Sheet For Reporting on Audit Paras

2023-24 INCOME & EXPENDITURE INFORMATION

Sr. No.	Division	District	ULB Name	ULB Type	REVENUE RECEIPTS							CAPITAL RECEIPTS			
					PROPERTY TAX	OTHER TAX REVENUE	FEE & USER CHARGES	REVENUE FROM MUNICIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTION & SUBSIDIES	OTHER INCOME	CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	OTHER GRANTS
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Sagar	Damoh	Hindoria	Municipality	30,080	6,91,539	8,26,106	1,09,833	1,82,20,280	-	17,85,701		1,01,66,239	51,19,982	1,43,76,098

TOTAL RECEIPTS	REVENUE EXPENDITURE							TOTAL EXPENDITURE
	ESTABLISHMENT EXPENSES	ADMINISTRATIVE EXPENSE	OPERATION & MAINTENANCE CHARGES	INTEREST & FINANCE CHARGES	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)	OTHER CAPITAL EXPENDITURE	
17	18	19	20	21	22	23	24	25
5,13,25,858	1,06,98,491	43,16,867	1,28,53,686	57,157	1,50,814		1,90,76,710	4,71,53,725

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Balance Sheet of Municipal Council Hindoria
as on 31st march 2024

	Particulars	Schedule No.		Current Year (Rs)	Previous Year (Rs)
A	**SOURCES OF FUNDS**				
A1	**Reserves and Surplus**				
	Municipal (General) Fund	B-1		2,86,22,946	1,35,64,451
	Earmarked Funds	B-2		8,70,081	8,21,1[illegible]0
	Reserves	B-3		14,17,48,488	16,26,38,163
	Total Reserves and Surplus			**17,12,41,516**	**17,70,23,795**
A2	**Grants, Contributions for Specific Purpose**	B-4		**17,44,08,269**	**15,23,08,461**
	Loans				
A3	Secured loans	B-5		-	-
	Unsecured loans	B-6		-	-
	Total Loans			-	-
	TOTAL SOURCES OF FUNDS			**34,56,49,785**	**32,93,32,256**
B	**APPLICATION OF FUNDS**				
B1	**Fixed Assets**	B-11			
	Gross Block			26,79,00,838	26,56,21,343
	Less: Accumulated Depreciation			12,61,52,350	11,79,95,113
	Net Block			14,17,48,488	**14,76,26,230**
	Capital work-in-progress			7,51,50,437	5,83,53,222
	Total Fixed Assets			**21,68,98,925**	**20,59,79,452**
B2	**Investments**				
	Investment - General Fund	B-12		-	-
	Investment - Other Funds	B-13		-	-
	Total Investment			-	-
B3	**Current assets, loans & advances**				
	Stock in hand (Inventories)	B-14		-	-
	Sundry Debtors (Receivables)	B-15			
	Gross amount outstanding			1,09,28,041	93,63,575
	Less: Accumulated provision against bad and doubtful receivables				
	Prepaid expenses	B-16		-	-
	Cash and Bank Balances	B-17		13,78,32,756	13,17,75,428
	Loans, advances and deposits	B-18		1,500	1,500
	Total Current Assets			**14,87,62,297**	**14,11,40,503**

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B4	**Current Liabilities and Provisions**				
	Deposits received	B-7		1,22,27,056	1,03,41,861
	Deposit works	B-8		-	-
	Other liabilities (Sundry Creditors)	B-9		73,74,224	72,24,562
	Provisions	B-10		4,10,157	2,21,276
	Total Current Liabilities			**2,00,11,436**	**1,77,87,698**
B5	**Net Current Assets (B3-B4)**			**12,87,50,860**	**12,33,52,804**
C	Other Assets	B-19		-	-
D	Miscellaneous Expenditure (to the extent not written off)	B-20		-	-
	TOTAL APPLICATION OF FUNDS			**34,56,49,785**	**32,93,32,256**

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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**					1,35,64,451	1,35,64,451
	Additions during the year						
31090-02	• Surplus for the year					46,562	46,562
	• Transfers					1,50,11,933	1,50,11,933
	Total (Rs.)	**0.00**	**0.00**	**0.00**	**0.00**	**1,50,58,495**	**1,50,58,495**
	Deductions during the year						
	• Deficit for the year						-
	• Transfers						-
	Total (Rs.)	0.00	0.00	0.00	0.00	-	-
310	**Balance at the end of the current year**	0.00	**0.00**	0.00	**0.00**	**2,86,22,946**	**2,86,22,946**

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

Particulars	Special Fund 1	Special Fund 2	Sanchit Nidhi	Pension Fund	General Reserve (Sanchit Nidhi)	Total
(a) Opening Balance					8,21,180	8,21,180
(b) Additions to the Special						
• Transfer from Municipal Fund					48,901	48,901
• Interest/Dividend earned on						0.00
• Profit on disposal of Special						0.00
•Appreciation in Value of Special						0.00
•Other addition (Specify nature)						0.00
Total (b)	0.00	0.00	0.00	0.00	48,901	48,901
(c) Payments out of funds						
[I] Capital expenditure on						
• Fixed Asset						0.00
• Others						0.00
[II] Revenue Expenditure on						
• Salary, Wages and allowances						0.00
• Rent Other administrative						0.00
[III] Other:						
• Loss on disposal of Special						0.00
• Diminution in Value of Special						0.00
• Transferred to Municipal Fund						0.00
Total ©	0.00	0.00	0.00	0.00	0.00	0.00
Net Balance of Special Funds (a	**0.00**	**0.00**	**0.00**	**0.00**	**8,70,081**	**8,70,081**

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	16,26,38,163	22,79,495	16,49,17,658	2,31,69,170	14,17,48,488
31211	Capital Reserve			0.00		0.00
31220	Borrowing Redemption			0.00		0.00
31230	Special Funds (Utilised)			0.00		0.00
31240	Statutory Reserve			0.00		0.00
31250	General Reserve			0.00		0.00
31260	Revaluation Reserve			0.00		0.00
	Total Reserve funds	16,26,38,163	22,79,495	16,49,17,658	2,31,69,170	14,17,48,488

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	2,81,54,083	12,41,54,378				15,23,08,461
(b) Additions to the Grants *						
• Grant received during the year	1,01,66,239	1,94,96,080				2,96,62,319
• Interest/Dividend earned on						0.00
• Profit on disposal of Grant						0.00
• Appreciation in Value of Grant						0.00
• Other addition (Transfer)						-
Total (b)	1,01,66,239	1,94,96,080	0.00	0.00	0.00	2,96,62,319
Total (a + b)	3,83,20,322	14,36,50,458	0.00	0.00	0.00	18,19,70,780
(c) Payments out of funds						
• Capital expenditure on Fixed	-	22,79,495				22,79,495
• Capital Expenditure on Other						0.00
• Revenue Expenditure on						-
o Salary, Wages, allowances etc.						0.00
o Rent						0.00
• Other:	51,54,292	1,28,724				52,83,016
o Loss on disposal of Grant						0.00
o Transfer						-
• Other administrative charges						0.00
Total (c)	51,54,292	24,08,219	0.00	0.00	0.00	75,62,511
Net balance at the year end	**3,31,66,030**	**14,12,42,239**	**0.00**	**0.00**	**0.00**	**17,44,08,269**

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	0.00	0.00

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		
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	0.00	0.00

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	1,18,40,545	99,55,350
34020	From Revenues	3,86,511	3,86,511
34030	From staff		
34080	From Others		
	Total deposits received	1,22,27,056	1,03,41,861

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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				0.00
34120	Electrical works				0.00
34180	Others				0.00
	Total of deposit works	0.00	0.00	0.00	0.00

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors	3,47,743	3,47,743
35011	Employee Liabilities		3,35,088
35012	Interest Accrued and Due		
35020	Recoveries Payable	70,26,481	65,41,731
35030	Government Dues Payable		
35040	Refunds Payable		0.00
35041	Advance Collection of Revenues		
35080	Others		0.00
	Total Other liabilities (Sundry Creditors)	73,74,224	72,24,562

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	4,10,157	2,21,276
36020	Provision for Interest		
36030	Provision for Other Assets		
	Total Provisions	410157.00	221276.00

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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deduction s during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
41010	**Land**										
	Statue & Heritage	6,66,558			6,66,558	-			-	6,66,558	6,66,558
41020	**Buildings**	1,74,91,124	1,79,416		1,76,70,540	54,10,754	7,08,402		61,19,156	1,15,51,384	1,20,80,370
	Infrastructure Assets										
41030	• Roads and Bridges	7,87,15,113			7,87,15,113	7,19,59,298	15,64,674		7,35,23,972	51,91,141	67,55,815
41031	• Sewerage and drainage	1,58,10,146			1,58,10,146	1,18,35,674	9,53,504		1,27,89,178	30,20,968	39,74,472
41032	• Water ways	13,14,92,568			13,14,92,568	1,51,01,340	32,35,475		1,83,36,815	11,31,55,753	11,63,91,229
41033	• Public Lighting	67,32,068			67,32,068	58,71,924	3,57,847		62,29,771	5,02,297	8,60,144
41034	Sanitation and Solid Waste Management System	20,60,167	99,001		21,59,168	1,47,238	2,71,575		4,18,813	17,40,355	19,12,929
	Other assets	-			-	-			-		
41040	• Plants & Machinery	11,12,611			11,12,611	10,91,999	4,279		10,96,277	16,334	20,612
41050	• Vehicles	62,20,992			62,20,992	32,82,062	4,22,955		37,05,017	25,15,975	29,38,930
41060	• Office & other equipment	41,50,779	19,54,528		61,05,307	27,36,270	5,40,756		32,77,026	28,28,281	14,14,509
41070	• Furniture, fixtures, fittings and electrical appliances	11,69,217	46,550		12,15,767	5,58,555	97,771		6,56,326	5,59,441	6,10,662
4180	• Other fixed assets	-			-	-			-	-	-
	Total	26,56,21,343	22,79,495	-	26,79,00,838	11,79,95,113	81,57,237	-	12,61,52,350	14,17,48,488	14,76,26,230
41210	Work-in-progress	5,83,53,222	1,67,97,215		7,51,50,437	-			-	7,51,50,437	5,83,53,222
	Total	32,39,74,565	1,90,76,710	-	34,30,51,275	11,79,95,113	81,57,237	-	12,61,52,350	21,68,98,925	20,59,79,452

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Schedule B-12: Investments - General Funds

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

Schedule B-13: Investments - Other Funds

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				
42170	• Other Investments	FDR			
	Total of Investments Other Fund				

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
43010	Stores	0.00	0.00
43020	Loose Tools		
43080	Others		
	Total Stock in hand	0.00	0.00

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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	23,54,670		23,54,670	22,39,103
	More than 5 years*			0.00	-
	Sub - total	23,54,670	0.00	23,54,670	22,39,103
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	23,54,670	0.00	23,54,670	22,39,103
43120	**Receivable of Other Taxes**				
	Less than 3 years	29,57,402		29,57,402	26,83,598
	More than 3 years*			0.00	-
	Sub - total	29,57,402	0.00	29,57,402	26,83,598
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	29,57,402	0.00	29,57,402	26,83,598
43130	**Receivables for Fees and User Charges**				
	Less than 3 years	53,49,518		53,49,518	41,83,455
	More than 3 years*				
	Sub - total	53,49,518	0.00	53,49,518	41,83,455
43140	**Receivables from Other Sources**				
	Less than 3 years	2,66,451		2,66,451	2,57,419
	More than 3 years*			-	
	Sub - total	2,66,451	0.00	2,66,451	2,57,419
43150	**Receivables from Government**				
	Sub - total	0.00	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	1,09,28,041	0.00	1,09,28,041	93,63,575

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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	0.00	0.00

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	12,50,18,964	11,92,42,265
45022	Other Scheduled Banks		
45023	Scheduled Co-operative Banks		
45024	Post Office		
	Sub-total	**12,50,18,964**	**11,92,42,265**
45040	**Balance with Bank - Special Funds**		
45041	Nationalised Banks	3,31,171	50,482
45042	Other Scheduled Banks		
45043	Scheduled Co-operative Banks	47,296	47,731
45044	Post Office		
	Sub-total	**3,78,466**	**98,212**
45060	**Balance with Bank - Grant Funds**		
45061	Nationalised Banks	1,24,35,325	1,24,34,951
45062	Other Scheduled Banks		
45063	Scheduled Co-operative Banks	-	-
45064	Post Office		
	Sub-total	**1,24,35,325**	**1,24,34,951**
	Total Cash and Bank balances	**13,78,32,756**	**13,17,75,428**

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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				0.00
46020	Employee Provident Fund Loans				0.00
46030	Loans to Others				0.00
46040	Advance to Suppliers and Contractors				0.00
46050	Advance to Others				0.00
46060	Deposit with External Agencies	1,500			1,500
46080	Other Current Assets				0.00
	Sub -Total	1,500	0.00	0.00	1,500
461	Less: Accumulated Provisions against Loans, Advances				-
	Total Loans, advances, and deposits	**1,500**	**0.00**	**0.00**	**1,500**

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	0.00	0.00

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	0.00	0.00

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	0.00	0.00

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MUNICIPAL COUNCIL HINDORIYA, DIST- DAMOH
INCOME AND EXPENDITURE STATEMENT
For the period from 1 April 2023 to 31 March 2024

	Item/ Head of Account	Schedule No	Current Year (Rs)	Previous Year (Rs)
A	**INCOME**			
	Tax Revenue	IE-1	22,77,053	22,77,053
	Assigned Revenues & Compensation	IE-2	1,82,20,280	1,91,79,373
	Rental Income from Municipal Properties	IE-3	1,18,865	1,93,075
	Fees & User Charges	IE-4	8,26,106	6,71,227
	Sale & Hire Charges	IE-5	3,53,312	1,62,000
	Revenue Grants, Contributions & Subsidies	IE-6	1,34,40,253	1,81,50,513
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	3,74,685	7,241
	Other Income	IE-9	10,57,704	-
	Total - INCOME		**3,66,68,258**	**4,06,40,483**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	1,06,98,491	1,18,65,837
	Administrative Expenses	IE-11	46,14,438	75,79,836
	Operations & Maintenance	IE-12	1,28,94,658	98,32,761
	Interest & Finance Expenses	IE-13	57,157	65,852
	Programme Expenses	IE-14	1,25,814	12,095
	Revenue Grants, Contributions & subsidies	IE-15	25,000	50,000
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	2,62,309
	Depreciation		81,57,237	1,08,50,513
	Total - EXPENDITURE		**3,65,72,795**	**4,05,19,203**
C	***Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)***		**95,463**	**1,21,279**
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	***Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)***		**95,463**	**1,21,279**
F	**Less: Transfer to Reserve Funds**		48,901	30,842
G	***Net balance being surplus/ deficit carried over to Municipal Fund (E-F)***		**46,562**	**90,437**

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Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	5,71,647	5,71,647
11002	Water tax	16,74,800	16,74,800
11003	Sewerage Tax		
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		
11012	Pilgrimage Tax		
11013	Export Tax		
11051	Octroi & Toll		
11080	Other taxes	30,606	30,606
	Sub-total	**22,77,053**	**22,77,053**
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	**22,77,053**	**22,77,053**

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		
12020	Compensation in lieu of Taxes / duties	1,82,20,280	1,91,79,373
12030	Compensations in lieu of Concessions		
	Total assigned revenues & compensation	**1,82,20,280**	**1,91,79,373**

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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	1,18,865	1,22,375
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		
13040	Rent from lease of lands	-	-
13080	Other rents		70,700
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	**1,18,865**	**1,93,075**

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

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14010	Empanelment & Registration Charges		1,150
14011	Licensing Fees	57,294	45,634
14012	Fees for Grant of Permit	11,630	
14013	Fees for Certificate or Extract	425	-
14014	Development Charges		
14015	Regularization Fees	17,463	3,380
14020	Penalties and Fines	430	-
14040	Other Fees	6,94,811	5,45,046
14050	User Charges	44,053	76,017
14060	Entry Fees		
14070	Service / Administrative Charges		
14080	Other Charges		
	Sub-Total	**8,26,106**	**6,71,227**
14090	Less: Rent Remission and Refunds		
	Sub-total		-
	Total income from Fees & User Charges	**8,26,106**	**6,71,227**

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
15010	Sale of Products		
15011	Sale of Forms & Publications	3,53,312	1,62,000
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	**3,53,312**	**1,62,000**

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Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grant	1,34,40,253	1,81,50,513
16020	Re-imbursement of expenses		
16030	Contribution towards schemes		-
	Total Revenue Grants, Contributions & Subsidies	**1,34,40,253**	**1,81,50,513**

Schedule IE-7: Income from Investments - General Fund

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

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17110	Interest from Bank Accounts	3,74,685	7,241
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	**3,74,685**	**7,241**

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	6,798	
18050	Unclaimed Refund/ Liabilities	-	
18060	Excess Provisions written back		
18080	Miscellaneous Income	10,50,906	
	Total Other Income	**10,57,704**	-

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Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Salaries, Wages and Bonus	93,95,361	1,10,19,504
21020	Benefits and Allowances	5,65,800	1,68,105
21030	Pension		
21040	Other Terminal & Retirement Benefits	7,37,330	6,78,228
	Total establishment expenses	**1,06,98,491**	**1,18,65,837**

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	Rent, Rates and Taxes		
22011	Office maintenance	2,54,459	26,46,170
22012	Communication Expenses	61,633	94,623
22020	Books & Periodicals		1,800
22021	Printing and Stationery	3,55,232	6,18,499
22030	Traveling & Conveyance	6,41,847	6,49,033
22040	Insurance	27,478	28,026
22050	Audit Fees		-
22051	Legal Expenses	7,30,000	8,54,860
22052	Professional and other Fees	52,429	2,37,300
22060	Advertisement and Publicity	10,51,634	8,19,631
22061	Membership & subscriptions		
22080	Other Administrative Expenses	14,39,726	16,29,894
	Total administrative expenses	**46,14,438**	**75,79,836**

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010	Power & Fuel	17,25,892	2,09,943
23020	Bulk Purchases	22,68,019	31,78,481
23030	Consumption of Stores	6,08,081	
23040	Hire Charges	5,65,477	2,99,148
23050	Repairs & maintenance -Infrastructure Assets	11,24,418	8,69,889
23051	Repairs & maintenance - Civic Amenities	14,055	98,800
23052	Repairs & maintenance - Buildings	10,500	66,398
23053	Repairs & maintenance - Vehicles	3,06,741	3,51,417
23054	Repairs & maintenance - Furnitures	5,430	
23055	Repairs & maintenance - Office Equipments	32,437	40,775
23056	Repairs & maintenance - Electrical Appliances	1,24,790	11,44,364
23059	Repairs & maintenance - Others	2,62,074	82,000
23080	Other operating & maintenance expenses	58,46,744	34,91,546
	Total operations & maintenance	**1,28,94,658**	**98,32,761**

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Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (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		
24060	Other Interest		
24070	Bank Charges	57,157	65,852
24080	Other Finance Expenses		
	Total Interest & Finance Charges	**57,157**	**65,852**

Schedule IE-14: Programme Expenses

Account Code	Particulars		Previous Year (Rs.)
25010	Election Expenses	46,694	12,095
25020	Own Programs	79,120	-
25030	Share in Programs of others		
	Total Programme Expenses	**1,25,814**	**12,095**

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010	**Grants [specify details]**		
26020	**Contributions [specify details]**	25,000	50,000
26030	**Subsidies [specify details]**		
	Total Revenue Grants, Contributions & Subsidies	25,000	50,000

Schedule IE-16: Provisions & Write off

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

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मुख्य नगर पालिका अधिकारी
नगर परिषद हिण्डोरिया
जिला दमोह (म.प्र.)

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

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		2,62,309
	Total Miscellaneous expenses	-	2,62,309

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 Income (b)	-	-
	Total Prior Period (Net) (a-b)	-	-

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PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

MUNICIPAL COUNCIL HINDORIYA, DIST- DAMOH

RECEIPTS & PAYMENTS ACCOUNT

For the period from 1 April 2023 to 31 March 2024

RECEIPTS	Current Year (Rs)	Previous Year (Rs)	PAYMENTS	Current Year (Rs)	Previous Year (Rs)
Opening Balance			**Establishment Expenses**		
Cash in Hand			Salaries, Wages and Bonus	93,95,361	1,10,19,504
Cash in Bank	13,17,75,428	12,48,12,442	Benefits and Allowances	5,65,800	1,68,105
			Pension		
Tax Revenue			Other Terminal & Retirement Benefits	7,37,330	6,78,228
Water Tax	5,08,737	3,91,341			
Consolidated Tax	1,62,456	1,93,547	**Administrative Expenses**		
Property Tax	30,080	42,156	Office maintenance	2,54,459	2,73,642
Town Development Cess	9,065	7,601	Printing and Stationery	3,55,232	6,18,499
Education Cess	11,281	6,291	Professional Fee	11,129	1,96,000
			Insurance	27,478	28,026
Assigned Revenues & Compensation			Audit Fees	41,300	41,300
Stamp Value			Legal Expenses	7,30,000	8,54,860
Compensation in lieu of Octroi	1,81,90,850	1,90,52,173	Advertisement and Publicity	10,51,634	8,19,631
Compensation in lieu of Pilgrim Tax	14,506	98,000	Telephone Expenses	61,633	82,415
Compensation in lieu of Export Tax	14,924	9,000	Postage exp.		2,000
			Other Administrative Expenses		4,70,875
Rental Income from Municipal Properties			Meeting Exp.	11,42,155	9,20,843
Rent from Shopping Complex	1,02,568	90,000	Swachha Bharat Abhiyan Exp.		2,38,176
Mutation Fee	7,265	10,775	Web, Internet Exp.		10,208
Lease rent From Land			News Paper		1,800
			Travelling & Conveyance	6,41,847	6,49,033
Fees & Charges					
Application Fee		765	**Operations & Maintenance**		
Registration Fee		1,150	Electricity Charge of Street Light & Water Ways	17,25,892	25,82,471
Licensing Fee	432	144	Hire Charges Vehicle & Machinery	5,65,477	2,99,148
Fee for certificate of extract	425		Raw Water	2,80,279	2,71,786
RTI Fee	248	63	R&M - Roads	97,408	1,89,422
Regularization Fee	29,093	3,380	R&M - Drains		89,975
Penalty & Fines	430	18,580	R&M - Water Ways	8,50,895	1,81,112
Property Transfer Charges	6,84,760	4,93,000	R&M - Plant & Machinery	1,05,620	1,15,990

अध्यक्ष नगर परिषद हिण्डोरिया जिला दमोह

मुख्य नगर पालिका अधिकारी नगर परिषद हिण्डोरिया जिला दमोह (म.प्र.)

PRAMOD K. SHARMA & CO. ★ CHARTERED ACCOUNTANTS ★

Pay & Use Toilets	4,703	6,452	R&M - Vehicles	3,06,741	3,51,417
Charges for Supply of Water By Tankers	1,100	800	R&M - Computer	32,437	40,775
Nal Connection Charges	38,250	68,000	R&M - Public Toilet	14,055	98,800
Misc Fee	9,803	33,402	R&M - Buliding	1,01,655	66,398
Fee from Casual Vendors	56,862	45,490	R&M - Others	52,150	82,000
Road Cutting Charges			R&M - Furniture	5,430	
			Miscellaneous Exp.	26,053	70,406
			Garbage & Clearance Expenses	13,37,482	7,49,483
Sale & Hire Charges			Main. Under Jal Avardhan Yojana	44,22,292	27,42,063
Sale of Product			Consumption of electric fittings	23,07,579	29,28,364
Sale of Tender Paper	3,53,312	1,62,000	Consumption of Waterways Items	6,08,081	11,22,695
Hire charges of Vehicle			Testing & Inspection Exp.	14,160	
			Loan & Finance		
Other Income			Bank Charges	57,157	65,852
Interest	3,74,685	7,241			
Other Income	10,57,704		**Own Programme Exp.**		
			Election Exp.	46,694	12,095
Grants, Contributions & Subsidies Rec.	2,96,62,319	2,98,53,021	Own Programme Exp.	79,120	
Deposits			**Revenue ,Grant & Contribution & Subsidies**		
EMD & Security Deposits	19,30,375	3,500	PMAY		
			Marriage Contribution		45,000
			Sambal Yojana	25,000	5,000
			Fixed Assets	22,79,495	64,17,236
			Capital work-in-progress	1,67,97,215	80,32,893
			Deposit & Recoveries		
			EMD & Security Deposit	45,180	1,360
			Closing Balance		
			Cash in Hand		
			Cash in Bank	13,78,32,756	13,17,75,428
					-
TOTAL	**18,50,31,661**	**17,54,10,314**	**TOTAL**	**18,50,31,661**	**17,54,10,314**

मुख्य नगर पालिका अधिकारी
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PRAMOD K. SHARMA & CO. ★ CHARTERED ACCOUNTANTS ★ CA

MUNICIPAL COUNCIL HINDORIYA, DIST- DAMOH
STATEMENT OF CASHFLOW
(As On 31 March 2024)

(AMOUNT IN RUPEES)

Particulars	Current Year (Rs.) 2023-24		Previous Year (Rs.) 2022-23	
[A] Cash Flows from Operating Activities				
Gross Surplus Over Expenditure	46,562.00	46,562.00	90,437.42	90,437.42
Add: Adjustments For				
Depreciation	81,57,236.97		1,08,50,513.34	
Interest And Finance Expenses	57,157.08	82,14,394.05	65,851.83	1,09,16,365.17
Less: Adjustments For				
Profit On Disposal Of Assets				
Net Of Adjustments Made To Municipal Funds	-		-	
Investment Income				
Transfer To Reserves	-		-	
Interest Income Received	3,74,685.00	3,74,685.00	7,241.00	7,241.00
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		**78,86,271.05**		**1,09,99,561.59**
Changes In Current Assets And Current Liabilities				
(Increase)/Decrease In Sundry Debtors	(15,64,466.00)		(17,28,417.00)	
(Increase)/Decrease In Stock In Hand	-		-	
(Increase)/Decrease In Prepaid Expenses	-		-	
(Increase)/Decrease In Other Current Assets	-		-	
(Decrease)/Increase In Deposits Received	18,85,195.00		11,977.00	
(Decrease)/Increase In Deposits Work	-		-	
(Decrease)/Increase In Other Current Liabilities	1,49,662.00		4,14,846.05	
(Decrease)/Increase In Provisions	1,88,881.00		44,427.00	
Extra ordinary items (please specify)		6,59,272.00		(12,57,166.95)
Capital contribution				
Net Cash Generated from / (Used in) Operating Activities [A]		**85,45,543.05**		**97,42,394.64**
[B] Cash Flows from Investing Activities				
Purchase Of Fixed Assets	22,79,495.00		75,30,395.60	
Purchase Of CWIP	1,67,97,215.00		69,19,733.70	
(Increase)/Decrease In Municipal Funds	(1,50,11,933.13)		4,018.00	
(Increase)/Decrease In Special Funds/ Grants	2,08,89,675.10		33,20,117.58	
(Increase)/Decrease In Earmarked Funds	(48,901.00)		(30,842.00)	
(Increase)/Decrease In Reserve ' Grant Against Fixed Asset'	(2,20,99,808.00)		(1,50,22,625.24)	
(Purchase) Of Investments	-	(28,05,742.97)	-	(27,20,797.64)
Add:				
Proceeds From Disposal Of Assets				
Proceeds From Disposal Of Investments	-		-	
Investment Income Received				
Interest Income Received	3,74,685.00	3,74,685.00	7,241.00	7,241.00
Net cash generated from/(used in) investing activities [B]		**(24,31,057.97)**		**(27,13,556.64)**
[C] Cash flows from Financing Activities				
Add:				
Loans From Banks/Others Received	-		-	
Less:				
Interest & Finance Expenses	(57,157.08)	(57,157.08)	(65,851.83)	(65,851.83)
Net Cash Generated From/(Used In) Financing Activities [C]		**(57,157.08)**		**(65,851.83)**
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		**60,57,328.00**		**69,62,986.17**
Cash And Cash Equivalent At Beginning Of The Period		**13,17,75,427.74**		**12,48,12,441.57**
Cash and cash equivalent at end of the period		**13,78,32,755.74**		**13,17,75,427.74**
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		13,78,32,755.74		13,17,75,427.74
Total Of The Breakup Of Cash And Cash Equivalents		-		-

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PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

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