# AUDIT REPORT

# F.Y. 2023-24

# NAGAR PARISHAD

# JEERAN

## DISTRICT: NEEMUCH (M.P.)


PreparedBy:

B. Shroff & Co.
Chartered Accountants
M. No. 8085668800
Email: pushkarjain17@gmail.com

B. SHROFF & CO.
Chartered Accountants

419, Shagun Tower, Above Apna Sweets, AB Road, Near Vijay Nagar Square, Indore 452011 (M.P.)
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# अंकेक्षण प्रमाण पत्र

हमारे द्वारा नगर परिषद-जीरन जिला नीमच(मध्य प्रदेश) का वित्तीय वर्ष 2023-24 का वितीय अंकेक्षण कार्य पूर्ण किया गया है। अंकेक्षण के दौरान हमारे द्वारा संचनालाय, नगरीय प्रशासन एवं विकास भोपाल (मध्य प्रदेश) द्वारा प्रतिपादन निर्देशों/परिपत्रों एवं अधिनियम का पालन किया गया है।

हमारे द्वारा नगर परिषद के 1 अप्रैल 2023 से 31 मार्च 2024 तक के समस्त अभिलेखों/प्रपत्रो आदि का निरिक्षण किया गया है। परिषद द्वारा उपलब्ध कराए गए अभिलेखों के आधार पर हमारे द्वारा प्राप्ति एवं भुगतान खाता तैयार कर इस प्रतिवेदन के साथ के सलंग्न किया जा रहा है।

हमारे द्वारा अंकेक्षण के दौरान उन मानकों का प्रतिपालन किया गया है जिन्हें सामान्यता भारत में मान्य किया जाता है और जो संस्था के वित्तीय स्थिति का आकलन करते हेतु अनिवार्य हैं।

अंकेक्षण के दौरान हमारे द्वारा जो आपत्तियों एवं अनियमितताएं पाई गई है हमने उन पर परिषद एवं अधिकारियों के विचार विमर्श किया है जो अनियमितताए के संचालन के समक्ष प्रस्तुत करने योग्य है हम उन्हें इस प्रतिवेदन के साथ अंकेक्षण आक्षेप के रूप में सलग्नह कर रहे हैं।

अंकेक्षण निरीक्षण एवं प्रतिपालन वित्तीय वर्ष 2022-23 के अंकेक्षण कार्य में बी श्रॉफ एंड कंपनी के द्वारा प्रस्तुत प्रतिवेदन में दर्शाए गए शेष को आधार मानते हुए हमारे द्वारा वर्ष 2023-24 का अंकेक्षण किया गया है।

वास्ते: बी श्रॉफ एंड कंपनी
चार्टर्ड अकाउंटेंट

M/s B. Shroff & Co. Chartered Accountants FRN 006514W

मुख्य नगर पालिका अधिकारी
नगर परिषद जीरन (म.प्र.)

CA पुष्कर जैन
M. No. 450290

दिनांक: 27/01/2025
स्थान: जीरन
UDIN:

B. SHROFF & CO.
Chartered Accountants

419, Shagun Tower, Above Apna Sweets, AB Road, Near Vijay Nagar Square, Indore 452011 (M.P.)
Mobile No.: 8085668800
Email: pushkarjain17@gmail.com

## AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT OF JEERAN NAGAR PARISHAD

We have examined the Receipt & Payment Account for the year ended on 31st March 2024, attached herewith, of Nagar Parishad with regards to the Audit, we have made the following observation:

- We certify that the Receipt and Payment account, books of account maintained at the office of Nagar Parishad, Jeeran.
- The observation/ discrepancies/ inconsistencies observed in the scope of audit have been detailed out in Audit Report.
- Details regarding revenue collection against the budgeted targets and the growth attained during the year in comparison to the previous year is given in **Annexure-A**.
- We report the following observations/ suggestions in the audit report.
- Subject to above-
  I. We have obtained on the information and explanation which, to the best of our knowledge and belief, were necessary for the purpose of the audit;
  II. In our opinion, proper books of accounts have been kept by them above named Entity so far as it appears from the examination of the books.
  III. In our opinion and to the best of our information and according to the explanation given to us, the said accounts, read with notes there on attached in the report gives true and fair of the Receipt & Payment Account of Nagar Parishad, Jeeran for the year ended 31st March 2024.

Place: Jeeran
Date: 27/01/2025
UDIN:

मुख्य नगर पालिका अधिकारी
नगर परिषद् जीरन (म.प्र.)

For: B. Shroff & Co.
Chartered Accountants

M/s B. Shroff & Co. FRN.006514W Chartered Accountants

CA Pushkar Jain
(Partner)
M. NO. 450290
FRN. 006514W

# NAGAR PARISHAD, JEERAN

Madhya Pradesh

Receipts and Payments for the year ended

1-Apr-2023 to 31-Mar-2024

| Code | Receipts | Amount (Rs.) | |
|---|---|---|---|
| | **Opening Balance** | | |
| 45010-01 | **Cash in Hand** | | 1608.00 |
| | **Bank Accounts** | | |
| 45020-01 | Axis Bank 3081 | 105760.00 | |
| 45020-01 | Canara Bank 1949 | 36493.00 | |
| 45020-01 | CBI 3481 | 563328.96 | |
| 45020-01 | CBI 8797 | 406062.00 | |
| 45020-01 | SBI 7045 | 1084717.71 | |
| 45021-01 | CBI 3189 (UIDSSMT Payjal) | 44682.19 | |
| 45021-01 | CBI 8479 (IHSDP) | 410408.50 | |
| 45021-01 | CBI 4700 (Sanchit Nidhi) | 371236.10 | |
| 45021-01 | CBI 8919 (Taalab Saundaryakaran) | 311325.13 | |
| 45021-01 | ICICI Bank 4237 (PM Aawas) | 8.99 | |
| 45020-02 | SBI 8562 | 7660.00 | 3341682.58 |
| 120 | **Assigned Revenue & Compensation** | | |
| 12020 | **Compensation in Lieu of Tax & Duties** | | |
| 12020-01 | Compensation in Lieu of Octroi | 12678978.00 | 12678978.00 |
| 130 | **Rental Income From Municipal Properties** | | |
| 13010 | **Rent from Civic Amenities** | | |
| 13010 01 | Rent from Pashu Vadh | 1220.00 | |
| 13010-01 | Rent from Markets | 62500.00 | |
| 13010-02 | Pataka Market Shulk | 14300.00 | |
| 13010-03 | Rent from Community Hall | 267610.00 | |
| 13010-07 | Fair Market Fees | 75650.00 | |
| 13010-11 | Mutation Fee | 134255.00 | |
| 13010-12 | Mutation Application Fee | 23840.00 | |
| 13010-37 | Scrap Auction Fees | 5520.00 | 584895.00 |
| 140 | **Fees & User Charges** | | |
| 14011 | **Licensing Fees** | | |
| 14011-00 | Consolidated Licensing Fees | 3500.00 | 3500.00 |
| 14013 | **Fees for Certificates or Extract** | | |
| 14013-01 | Marriage Certification Fees | 60.00 | |
| 14013-09 | Fees for Certificates or Extract | 44644.00 | 44704.00 |
| 14014 | **Development Charges** | | |

| Code | Payments | Amount (Rs.) | |
|---|---|---|---|
| 240 | **Interest & Finance Charges** | | |
| 24070 | **Bank Charges** | | |
| 24070-00 | Consolidated Bank Charges | 10649.60 | 10649.60 |
| 350 | **Other Labilities** | | |
| 35010 | **Creditors** | | |
| 35010-00 | Consolidated Creditors | 56805.00 | |
| 35010-01 | Suppliers Control Account | 2569756.80 | |
| 35010-02 | Bills Payable | 5725511.00 | |
| 35010-11 | Conractors Conrol Account | 6323633.82 | 14675706.62 |
| 35011 | **Employee Liabilities** | | |
| 35011-01 | Salaries & Wages | 18248825.00 | |
| 35011-03 | NPS | 1006074.00 | |
| 35011-04 | Other Salaries | 552665.00 | 19807564.00 |
| 35020 | **Recoveries Payable** | | |
| 35020-00 | IT TDS | 99827.00 | |
| 35020-01 | Provident Fund | 107664.00 | |
| 35020-12 | Professional Tax | 32664.00 | |
| 35020-22 | TDS Contractors | 64506.00 | 304661.00 |
| 35030 | **Government Dues Payable** | | |
| 35030-00 | GST | 195588.00 | |
| 35030-05 | Shop CGST | 28686.00 | |
| 35030-06 | Shop SGST | 28686.00 | |
| 35030-08 | Community Hall GST | 21420.00 | 274380.00 |
| 360 | **Provisions** | | |
| 36010 | **Provisions For Expenses** | | |
| 36010-01 | Electricity Expenses- Street Light | 951449.00 | |
| 36010-01 | Electricity Expenses- Water Supply | 5278663.00 | |
| 36010-02 | Telephone Expenses | 12679.00 | |
| 36010-03 | Electricity Expenses- Office | 76608.00 | 6319399.00 |
| 421 | **Investment** | | |
| 42180 | **Other Investment** | | |
| 42180-00 | SBI | 950000.00 | |
| 42180-00 | Canara Bank | 4175000.00 | |
| 42180-00 | SBI Neemuch | 5000000.00 | |
| 42180-01 | Sanchit Nidhi | 500000.00 | 10625000.00 |

M/s B.Shroff & Co. FRN.00651…

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मुख्य नगरपालिका अधिकारी
नगर परिषद, जीरन (म.प्र.)

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|---|---|---|---|---|---|---|---|
| 14014-01 | Development Charges | 72270.00 | | | | | |
| 14014-04 | Shelter Fees | 302202.00 | 374472.00 | | | | |
| 14020 | **Penalties and Fines** | | | | | | |
| 14020-00 | Penalties and Fines | 1900.00 | **1900.00** | 45010-01 | **Closing Balance** | | |
| 14040 | **Other Fees** | | | | | | |
| 14040-05 | Labour Fees | 83910.00 | | | **Bank Accounts** | | |
| 14040-10 | Delay Fees | 306108.00 | | 45020-01 | Axis Bank 3081 | 36902.00 | |
| 14040-13 | Application Fees | 50991.00 | **441009.00** | 45020-01 | Canara Bank 1949 | 17675.00 | |
| 14050 | **User Charges** | | | 45020-01 | CBI 3481 | 390514.31 | |
| 14050-02 | Septic Tank Cleaning Charges | 40000.00 | | 45020-01 | CBI 8797 | 360470.00 | |
| 14050-06 | Pay and Use Toilets | 3200.00 | | 45020-01 | SBI 7045 | 5469222.29 | |
| 14050-07 | Mobile Toilets | 2500.00 | | 45021-01 | CBI 3189 (UIDSSMT Payjal) | 45986.19 | |
| 14050-09 | Charges for Supply of Water By Tankers | 27035.00 | | 45021-01 | CBI 8479 (IHSDP) | 290847.35 | |
| 14050-10 | Water Charges Other Fees | 86490.00 | | 45021-01 | CBI 4700 (Sanchit Nidhi) | 159384.10 | |
| 14050-11 | Water Tax New Connections | 88316.00 | | 45021-01 | CBI 8919 (Taalab Saundaryakaran) | 320414.13 | |
| 14050-12 | Water Tax Connections Repair | 63624.00 | **311165.00** | 45021-01 | ICICI Bank 4237 (PM Aawas) | 8.99 | |
| | | | | 45020-02 | SBI 8562 | 1155015.00 | 8246439.36 |
| 150 | **Sale & Hire Charges** | | | | | | |
| 15011 | **Sale of Forms & Publications** | | | | | | |
| 15011-00 | Sale of Tender Forms | 1010.00 | **1010.00** | | | | |
| 170 | **Income From Investments** | | | | | | |
| 17010 | **Interet** | | | | | | |
| 17010-00 | Consolidated Interest | 23314.00 | **23314.00** | | | | |
| 171 | **Interest Earned** | | | | | | |
| 17110 | **Interest From bank Accounts** | | | | | | |
| 17110-00 | Consolidated Interest From Bank Accounts | 627229.00 | **627229.00** | | | | |
| 180 | **Other Income** | | | | | | |
| 18080 | **Miscellaneous Income** | | | | | | |
| 18080-02 | IHSDP Yogna EMI | 555900.00 | | | | | |
| 18080-90 | Miscellaneous Income | 56906.00 | **612806.00** | | | | |
| 320 | **Grants Contribution For Specific Purpose** | | | | | | |
| 32010 | **Central Government** | | | | | | |
| 32010-03 | PMAY Home Scheme | 100000.00 | | | | | |
| 32010-15 | 15th Vitay Aayog | 4357627.00 | **4457627.00** | | | | |
| 32020 | **State Government** | | | | | | |
| 32020-01 | Kayakalp Abhiyaan | 1900000.00 | | | | | |
| 32020-01 | Rajya Vitay Aayog | 4299000.00 | | | | | |
| 32020-03 | Samekit Tax- Others | 230000.00 | | | | | |

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मुख्य नगर पालिका अधिकारी
नगर परिषद, जीरन (म.प्र.)

M/s B. Shroff & Co. Chartered Accountants FRN.006514W

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|---|---|---|---|---|---|---|---|
| 32020-08 | Sambal Yojna | 30000.00 | | | | | |
| 32020-11 | Grants for Road Development | 1830942.00 | | | | | |
| 32020-12 | Stamp Duty on Transfer of Property | 854782.00 | | | | | |
| 32020-12 | Basic Minimum Programme | 2692560.00 | | | | | |
| 32020-16 | Vidhayak & Sansad Nidhi | 75000.00 | | | | | |
| 32020-19 | SDRF | 1364000.00 | 13276284.00 | | | | |
| | | | | | | | |
| 340 | **Deposit Received** | | | | | | |
| 34010 | **Contractors** | | | | | | |
| 34010-00 | EMD Contractor | 626225.00 | | | | | |
| 34010-01 | Water Tax New Connections Deposits | 18900.00 | 645125.00 | | | | |
| | | | | | | | |
| 350 | **Other Liabilities** | | | | | | |
| 35030 | **Government Dues Payable** | | | | | | |
| 35030-05 | Shop CGST | 21698.00 | | | | | |
| 35030-06 | Shop SGST | 21698.00 | | | | | |
| 35030-08 | Community Hall GST | 25056.00 | 68452.00 | | | | |
| | | | | | | | |
| 431 | **Recievables** | | | | | | |
| 43110 | **Recievables from Property Taxes** | | | | | | |
| 43110-01 | Property Tax- Old Year | 379003.00 | | | | | |
| 43110-01 | Property Tax- Current Year | 320545.00 | 699548.00 | | | | |
| 43120 | **Recievables from other Taxes** | | | | | | |
| 43120-01 | Samekit Tax- Old Year | 274961.00 | | | | | |
| 43120-01 | Samekit Tax- Current Year | 192869.00 | | | | | |
| 43120-01 | Development Tax- Old Year | 91929.00 | | | | | |
| 43120-01 | Development Tax- Current Year | 93197.00 | | | | | |
| 43120-01 | Education Tax- Current Year | 84014.00 | | | | | |
| 43120-01 | Education Tax- Old Year | 91430.00 | | | | | |
| 43120-06 | Swachta Tax- Old Year | 73890.00 | | | | | |
| 43120-07 | Swachta Tax- Current Year | 118644.00 | 1020934.00 | | | | |
| 43130 | **Recievables from Water Taxes** | | | | | | |
| 43130-01 | Water Tax- Old Year | 732482.00 | | | | | |
| 43130-01 | Water Tax- Current Year | 2015510.00 | 2747992.00 | | | | |
| 43140 | **Recievables from other Sources** | | | | | | |
| 43140-01 | Rent Received- Old Year | 18572.00 | | | | | |
| 43140-01 | Rent Received- Current Year | 222824.00 | 241396.00 | | | | |
| | | | | | | | |
| 421 | **Investment (FDR Maturity)** | | | | | | |
| 42180 | **Other Investment** | | | | | | |
| 42180-00 | Canera Bank | 5900000.00 | | | | | |
| 42180-01 | Kayakalp | 3100000.00 | | | | | |
| 42180-01 | CM Swachhata | 1558169.00 | | | | | |
| 42180-01 | Pound Beautification | 7500000.00 | 18058169.00 | | | | |
| | | | **60263799.58** | | | | 60263799.58 |

M/s B.Shroff & Co. FRN.006514W Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर परिषद् जीरन (म.प्र.)

## Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24

Name of ULB - Nagar Parishad, Jeeran
Name of Auditor - B. Shroff & Co.

| S.No | Parameter | Description | Observation | Suggestion |
|---|---|---|---|---|
| 1 | Audit of Revenue | The auditor is responsible for audit of revenue from various sources. | We have audited all the sources by applying Sample Test Check Basis from where municipality is deriving its revenue for the financial year 2023-24 and details of various sources has been reported in Receipt & Payment Account. | 1) Actual Collection of Various taxes are less than the budgeted amount of taxes because of lack of manpower and robust collection methods. Hence proper staffing is required and some robust methods like collecting the tax by sending the staff directly to homes for collection of cheques or with card swiping machines to collect the tax and also penalty for late submission of such taxes, such methods should be adopted.<br><br>2) Various schemes and incentives should be introduced on regular intervals to increase the revenue collection |
| | | He is also responsible to check the revenue receipt from the counter files of receipt books and verify that the money received is duly deposited in respective bank account. | The Counter foils or revenue receipts of property tax, water tax and shop rent collection were made available to us for verification. As per information provided to us that the revenue/ tax collector/ officer directly deposits the amount collected with main cashier at the cash counter, who in turn this amount directly to bank account. | |
| | | Percentage of revenue collection increases\ decreases in various heads in property tax, samekit kar, shiksha upkar, nagriya vikas upkar and other tax, compared to previous year shall be part of report | The comparison of all the taxes with regard to yearly targets have been duly verified and is forming part of report, annexed here with Annexure-A. | |
| | | Delay beyond 2 working days shall be immediately brought to the notice of commissioner/ cmo. | We have verified the bank statements given to us against the receipt and we found that there was no delay beyond 2 working days in depositing cash into respective bank accounts except during Bank holidays. | |
| | | The entries in cash book shall be verified. | We have verified all the entries reported in the cash book on sample test check basis and found to be satisfactory. | 3) The cash/ bill/ receipt books should be maintained by only one person. Further the receipt of daily taxes should be done by a single person rather than different individuals. |
| | | The Auditor shall verify that the advances have been received. | As per books there were some advances received during the year. | |
| | | The auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets . | The targets given to the ULB with regard to revenue recovery are yearly. As per the information provided to us the targets of full revenue recovery were not met. | |
| | | The auditor shall verify the interest income from FDRs and verify that interest income are duly and timely accounted for in cash. | Interest income is recorded in cash book on cash basis instead of accural basis due to which correct interest income is not reflected in financial statements. | |
| | | The cases where the investment are made on lesser interest rates shall be brought to the notice of the commissioner/ cmo. | Investment (if any) are made at rate prevailing in bank. | |

Dheeraj मुख्य नगर पालिका अधिकारी
नगर परिषद, जीरन (म.प्र.)

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|---|---|---|---|---|
| 2 | Audit of Expenditure | The auditor is responsible for audit of expenditure under all the schemes. | We have audited the expenditures incurred by the municiaplity using sample test check basis during the FY 2023-24 | 1) On the Note sheet the CMO and the President should put their official Seal with the Signature.<br>2) Whenever the signature of a Witness is taken the details of witness like the name, address should be mentioned.<br>3) Purchase of goods/services should be from supplier registered under GST. |
| | | He is also responsible for checking the entries in cash book and verifying them from relevant vouchers. | The entries in cash book have been verified from relevant vouchers. | |
| | | He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any. | The monthly balances of cash book were checked and the errors were rectified. | |
| | | He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of any commissioner/ cmo. | We have sample checked the fund allocation, records are properly maintained showing the funds allocated and it was observed that in some cases grant payment was made in excess of funds allocated. | |
| | | He shall also verify that the expenditure is in accordance with the guidelines, directives, acts and rules issued by government of India/ state government. | We have verified the expenditure on sample test basis and not observed any deviation. | |
| | | During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority. | On the basis of our audit we observed that all the expenditure have been supported by financial and administrative sanctions accorded by competent authority and are limited to the administrative and financial limits of the sanctioning authority | 4) The attendance register should be kept with a person incharge and should be daily verified and signed by the CMO/ Chief Accountant. |
| | | All the cases where appropriate sanction have not been obtained shall be reported and the compliance of audit observations shall be ensured during the audit and non compliance of audit paras shall be brought to the notice of Commissioner/ CMO. | During the course of audit by applying sample test check basis, we did not come across any such expenditure which has been incurred without obtaining permission from the relevant sanctioning authority. | |
| | | The auditor shall be responsible for verification of scheme project wise utilization certificates [UC]. | Yes Utilization certificate has been verified by us and no discrepany were found. | |
| | | The auditor shall verify that all the temporary advances have been fully recovered. | As per observations there were no temporary advances given by ULB during the period of the audit. | |

B. Shroff & Co. FRN 106514W Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर परिषद् जीरन (म.प्र.)

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|---|---|---|---|---|
| | | The auditor is responsible for audit of all the book of account as well as stores. | We have verified the books of accounts as well as stores and our observations are mentioned in below points. | |
| | | He shall verify that all the books of account and stores are maintained as per accounting rules applicable to urban local bodies. Any discrepancies shall be brought to the notice of commissioner\ cmo. | The books of accounts are maintained as in double entry accounting system of accounting. Errors identified and were duly rectified. | |
| | | 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. | As per information and explanation given to us there were no advances given by ULB during the period under audit. | |
| 3 | Audit of Book Keeping | The auditor shall verify that all the temporary advances have been fully recovered. | As per information and explanation given to us there were no temporary advances given by ULB during the period under audit. | |
| | | Bank reconciliation statement [BRS] shall be verified from the records of ULB and the bank concerned. | The Bank reconciliation statements were made available to us for checking by the ULB and no discrepany were found. | |
| | | He shall be responsible for verifying the entries in the grant register. The receipt and payments of grants shall be duly verified from the entries in the cash book. | We have verified the account so receipts and payments for the grant received and utilized during the year. Details have been mentioned in Audit of Grants and Loans. | |
| | | The auditor shall verify the fixed asset from other records and discrepancies shall be brought to the notice of commissioner\ cmo. | We have verifed the fixed asset register and no discrepancies have been found. | |
| | | The auditor shall reconcile the accounts of receipt and payment especially for project fund. | The project fund has been reconciled with the receipts and payments no major irregularity found. | |
| 4 | Audit of FDR | The auditor is responsible for audit of all fixed deposit and term deposit. | We have verified the Fixed Deposits as well as Term Deposits. The FDR details are given below:-<br>1)State Bank of India 045 - Rs.5000000/-<br>2) Central Bank of India 4700- Rs.720000/-<br>3) Central Bank of India 700- Rs.500000/-<br>4) State Bank of India 8562- Rs.950000/-<br>5) Canara Bank 1949- Rs.4175000/-<br>6) Central Bank of India 3481- Rs.962000/- | 1) Idle funds should be invested in Mutual funds, as they provide better returns against any other form of investment. |
| | | It shall be ensured that proper record of FDR are maintained and all renewals are timely done. | We observed that the ULB maintains proper record of FDRs. As per the explanation provided to us the FDRs are kept on auto renewal | |
| | | The cases where FDR\ TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of commissioner/ cmo. | The FDR/ TDR are kept on auto renewal so the latest rates of interest are not known, also as reported above the interest income are duly recorded in the books of accounts. | |

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| | | | | |
|---|---|---|---|---|
| 5 | Audit of Tender | The auditor is responsible for audit of all tenders/ bids invited by the ULB's. | We have audited tenders/ bids invited by the ULB during the FY 2023-24 by applying sample test check basis and no contravention or exceptions were noticed during the course of audit other than those which has been discussed in next points. | 1) More competitive tendering processes should be implemented.<br><br>2) The limit of online tendering should be reduced so that more and more tenders are put online so as to increase the transparency<br><br>3) The tenders should be allotted after proper checking of documents, as we stated some cases where tenders were allotted to contractors who didn't provided mandatory documents. |
| | | He shall check whether competitive tendering procedures are followed for all bids. | We found that competitive tendering procedures are being followed by the municipality | |
| | | He shall verify the receipts of tender fee/ bid processing fee/ performance guarantee both during the construction and maintenance period | We did not find any error in the receipt of tender fee/ bid processing fee/ performance guarantee both during the construction and maintenance period. | |
| | | The bank guarantees, if received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing banks. | As per the information and explanation provided to us there were no Bank Guarantees received by ULB during the period of audit | |
| | | The conditions of BG's shall also be verified; any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of commissioner/ CMO | | |
| | | 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. | | |
| 6 | Audit of Grants and Loans | The auditor is responsible for audit of grants given by Central Government and its utilization. | We have audited various grants received from the central/ state government during the year covered under audit. Details of grant received under various head as provided to us by ULB have been attached as per Annexure-B. | 1) Refer Details of Grants Released & Utilized during audit.<br><br>2) More and more assets should be created for the welfare of the people as well as for generating more revenue.<br><br>3) Loan repayment must be done on timely basis. |
| | | He is responsible for audit of grants received from State Government and it's utilization. | | |
| | | He shall perform audit of loans provided for physical infrastructure and its utilizations. During this audit the auditors shall specifically comment on the revenue mechanism i.e. whether the asset created out the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non generation of revenue. | Details regarding loans are as follows :-<br>1) Jila Sahakari Vikas Abhikaran, Neemuch which was related to Gandi Basti Vikas Karya. The loan was taken by the ULB on 17/10/2014 of Rs 4724000/-. Out of which loan amount of only Rs.500000/- was paid on 18/05/2016. After that no repayment has been done by the ULB till the date of audit.<br>2) Loan under CM Adhosanrachna received on 03/12/2019 of Rs.24000000/- and no repayment has been done by the ULB till the date of audit. 3) Loan under CM Adhosanrachna- Third Phase received on 21/03/2022 of Rs.1851734/- and no repayment has been done by the ULB till the date of audit. 4) Loan under CM Adhosanrachna- Third Phase received on 21/10/2022 of Rs.2777602/- and closing amt is also the same. | |

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| | | | | |
|---|---|---|---|---|
| 7 | Incidence relating to diversion of funds | The auditors shall specifically point out any diversion of funds from capital receipts /grants /loans to revenue expenditure and from one scheme/ project to another. | On Sample Test Check basis of the records, we didn't find any diversion of fund from capital receipts/ grants/ loans to revenue expenditure and from one scheme/ project to another. | |
| 8 | Whether all the temporary advances have been fully recovered or not | 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. | As per information and explanation given to us there were no advances given by ULB during the period under audit. | |
| 9 | Whether the bank reconciliation statement have been regularly prepared | Bank reconciliation statement [BRS] shall be verified from the records of ULB and the bank concerned. | The Bank reconciliation statements were made available to us for checking by the ULB and no discrepancy were found. | Bank reconciliation statement should be regularly prepared. |

For: B. Shroff & Co.
Chartered Accountants
FRN: 006514W

CA Pushkar Jain
(Partner)
M.NO.: 450290
UDIN:

For: Nagar Parishad
Jeeran

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Annexure - A

## Revised Abstract sheet for the reporting on Audit Paras for Financial Year 2023-24

Name of ULB - Nagar Parishad, Jeeran
Name of Auditor - B. Shroff & Co.

| Sr. No. | Parameters | Description | | | | | Observation in Brief | Suggestions |
|---|---|---|---|---|---|---|---|---|
| 1 | Audit of Revenue | | | | | | | |
| (1) राजस्व कर वसूली | | Receipts in Rs. | | | | | | |
| | | Year 2022-23 | Budgeted 2023-24 | Year 2023-24 | Budgeted % Comparision | % of Growth | | |
| (i) | संपत्ति कर | 5,87,054 | 12,41,921 | 6,99,548 | 56.33 | 19.16 | 1) Due to lack of staff the revenue is not increasing throughly.<br><br>2) The data reveals that the budgets estimated of income are estimates on very higher side.<br><br>3) Positive growth has been seen in revenue collection in some taxes but growth is minimal. | 1) Proper control should be estabilished to recover outstanding amount .<br><br>2) Dedicated staff specifically for this work should be assigned and camp may be organized.<br><br>3) Budgeted income should be estimated on the basis of actual past income collections.<br><br>4) ULB should impose strict penalties and legal actions to improve past collections. |
| (ii) | समेकित कर | 4,28,005 | 14,56,431 | 4,67,830 | 32.12 | 9.30 | | |
| (iii) | विकास उपकर | 1,42,577 | 3,25,180 | 1,85,126 | 56.93 | 29.84 | | |
| (iv) | शिक्षा उपकर | 1,48,778 | 3,40,559 | 1,75,444 | 51.52 | 17.92 | | |
| | **कुल योग (A)** | **13,06,414** | **33,64,091** | **15,27,948** | **45.42** | **16.96** | | |
| | | | | | | | | |
| (2) गैर राजस्व वसूली | | | | | | | | |
| (i) | भवन भूमि किराया | 3,21,279 | 3,98,030 | 2,41,396 | 60.65 | -24.86 | | |
| (ii) | जल कर | 23,20,555 | 36,40,280 | 27,47,992 | 75.49 | 18.42 | | |
| (iii) | स्वच्छता कर | 2,13,882 | 6,95,985 | 1,92,534 | 27.66 | -9.98 | | |
| | **कुल योग (B)** | **28,55,716** | **47,34,295** | **31,81,922** | **67.21** | **11.42** | | |
| | | | | | | | | |
| | **महा योग (A+B)** | **41,62,130** | **80,98,386** | **47,09,870** | **58.16** | **13.16** | | |

M/s B. Shroff & Co. FRN 006514W

मुख्य नगर पालिका अधिकारी
नगर परिषद, जीरन (म.प्र.)

Annexure-B

कार्यालय नगर परिषद, जीरन, नीमच (म.प्र.)
दिनांक 31.03.2024 की स्थिति में
वर्ष 2023–24 में प्राप्त अनुदान एवं व्यय राशि की जानकारी

| क्रं. | मद नाम | पूर्व वर्ष की शेष राशि | वर्ष में प्राप्त राशि | योग | व्यय राशि | शेष राशि |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 (3+4) | 6 | 7 (5-6) |
| 1 | मूलभूत सविधा अनुदान | 0 | 26,92,560 | **26,92,560** | 15,49,837 | **11,42,723** |
| 2 | राज्य वित्त आयोग | 0 | 42,99,000 | **42,99,000** | 30,09,000 | **12,90,000** |
| 3 | सड़क मरम्मत | 0 | 18,30,942 | **18,30,942** | 8,05,615 | **10,25,327** |
| 4 | 15वां वित्त आयोग | 26,14,576 | 43,57,627 | **69,72,203** | 53,72,203 | **16,00,000** |
| 5 | मुद्रांक शुल्क | 0 | 8,54,782 | **8,54,782** | 7,47,593 | **1,07,189** |
| 6 | समेकित कर | 0 | 2,30,000 | **2,30,000** | 1,84,000 | **46,000** |
| 7 | S.D.R.F | 0 | 13,64,000 | **13,64,000** | 13,64,000 | **0** |
| 8 | सांसद निधि | 0 | 75,000 | **75,000** | 0 | **75,000** |
| 9 | कायाकल्प | 0 | 19,00,000 | **19,00,000** | 19,00,000 | **0** |
| 10 | संबल योजना | 0 | 30,000 | **30,000** | 30,000 | **0** |
| 11 | PMAY Home Scheme | 0 | 1,00,000 | **1,00,000** | 1,00,000 | **0** |
| | योग | **26,14,576** | **1,77,33,911** | **2,03,48,487** | **1,50,62,248** | **52,86,239** |

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M/s B.Shroff & Co.
FRN.006614W
Chartered Accountants

# NAGAR PARISHAD JEERAN

# BALANCE SHEET ,

# INCOME AND EXPENDITURE

# AND

# CASH FLOW STATMENT

## AS ON 31.03.2024

# MP Urban Local Body, Jeeran
## BALANCE SHEET
### As at 31 March 2024

| | Particulars | Sch No. | Current year (Rs) | | | Previous year (Rs) | | |
|---|---|---|---|---|---|---|---|---|
| A | SOURCES OF FUNDS | | | | | | | |
| A1 | Reserves and Surplus | | | | | | | |
| | Municipal (General) Fund | B-1 | | 5,44,34,000.01 | | | -2,33,47,979.91 | |
| | Earmaked Funds | B-2 | | 12,20,000.00 | | | 7,01,156.00 | |
| | Reserves | B-3 | | 16,12,94,825.43 | | | 16,12,94,825.43 | |
| | Total Reserves and Surplus | | | | 21,69,48,825.44 | | | 13,86,48,001.52 |
| A2 | Grants,Contribution for Specific Purpose | B-4 | | | 52,86,239.05 | | | 8,97,84,460.05 |
| A3 | Loans | | | | | | | |
| | Secured loans | B-5 | | 3,00,75,734.00 | | | 3,00,75,734.00 | |
| | Unsecured loans | B-6 | | 0.00 | | | 0.00 | |
| | Total Loans | | | | 3,00,75,734.00 | | | 3,00,75,734.00 |
| | TOTAL SOURCES OF FUNDS [A1 - A3] | | | | 25,23,10,798.49 | | | 25,85,08,195.57 |
| B | APPLICATION Of FuNDS | | | | | | | |
| B1 | Fixed Assets | B-11 | | | | | | |
| | Gross Block | | 24,89,15,048.00 | | | 24,89,15,048.00 | | |
| | Less:Acumulated Depreciation | | 10,57,27,083.64 | | | 9,68,10,648.79 | | |
| | Net Block | | | 14,31,87,964.36 | | | 15,21,04,399.21 | |
| | Capital Work-in-Progress | | | 9,81,60,185.98 | | | 7,83,81,328.00 | |
| | Total Fixed Assets | | | | 24,13,48,150.34 | | | 23,04,85,727.21 |
| B2 | Investments | | | | | | | |
| | Investment- General Fund | B-12 | | 0.00 | | | 0.00 | |
| | Investment-Other Funds | B-13 | | 1,23,07,000.00 | | | 1,97,40,169.00 | |
| | Total investment | | | | 1,23,07,000.00 | | | 1,97,40,169.00 |
| B3 | Current assets,loans & advances | | | | | | | |
| | Stock in hand (inventories) | B-14 | | 9,29,544.13 | | | 9,29,544.13 | |
| | Sundry Debtors (Rceeivables) | B-15 | | | | | | |
| | Gross amount outstanding | | 33,88,516.00 | | | 1,67,00,891.40 | | |

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| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Less: Accumulated Provision against bad and doubtful receivables | | 0.00 | | | 0.00 | | |
| | Sundry Debtors (Rceeivables) - Net | | | 33,88,516.00 | | | 1,67,00,891.40 | |
| | Prepaid expenses | B-16 | | 1,35,799.59 | | | 37,286.67 | |
| | Cash and Bank Balances | B-17 | | 82,40,878.02 | | | 33,43,293.76 | |
| | Loans, advances and deposits | B-18 | | 25,02,960.41 | | | 55,27,960.39 | |
| | **Total Current Assets** | | | **1,51,97,698.15** | | | **2,65,38,976.35** | |
| B4 | **Current Liabilities and Provisions** | | | | | | | |
| | Deposits received | B-7 | | 1,54,01,860.00 | | | 1,70,41,726.00 | |
| | Deposit Works | B-8 | | 0.00 | | | 0.00 | |
| | Other liabilities (Sundry Creditors) | B-9 | | 8,03,609.00 | | | 8,78,370.00 | |
| | Provisions | B-10 | | 3,36,581.00 | | | 3,36,581.00 | |
| | **Total Current Liabilities** | | | **1,65,42,050.00** | | | **1,82,56,677.00** | |
| | **Net Current Assets (B3-B4)** | | | | -13,44,351.85 | | | 82,82,299.36 |
| C | **Other Assets** | B-19 | | 0.00 | | | 0.00 | |
| D | **Miscellananeous ExpendiTure (to the extent not Written off)** | B-20 | | 0.00 | | | 0.00 | |
| | TOTAL APPLICATION OF FUNDS | | | | 25,23,10,798.49 | | | 25,85,08,195.57 |
| | Notes to the Balance Sheet - Attached | | | | | | | |

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नगर परिषद, जीरन (म.प्र.)

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## MP urban Local Body- Jeeran

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

| Account Code | Particulars | Water Supply, Sewerage and Drainage | Road Develpoment and Maintenance | Bustee Services | Commercial Projects | General Account |
|---|---|---|---|---|---|---|
| 31010 | **Balance as per last amount** | **0.00** | **0.00** | **0.00** | **0.00** | -2,33,47,979.91 |
| | Additions during the year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31090 | Surplus for the year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 10,22,32,132.00 |
| | **Total (Rs)** | **0.00** | **0.00** | **0.00** | **0.00** | 7,88,84,152.09 |
| | Deductions during the year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31090 | Deficit for the year | 0.00 | 0.00 | 0.00 | 0.00 | -2,44,50,152.08 |
| | Transfers | 0.00 | 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** | 5,44,34,000.01 |

Harshal Bindal & Associates Chartered Accountants M. No. 433176 FRN No. 022204C

मुख्य नगर पालिका अधिकारी
नगर परिषद, जीरन (म.प्र.)

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

| Account Code | Particulars | Special Fund 1 | Special Fund 2 | Special Fund 3 | Special Fund 4 | Pension Fund | General Provident Fund |
|---|---|---|---|---|---|---|---|
| | (a) Opening Balance | 701156.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (b) Additions to the Special Fund | | | | | | |
| | · Transfer from Municipal Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | · Interest/Dividend earned on Soecial Fund Investments | 518844.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | · Profit on disposal of Special Fund Investments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | · Appereciation in Value of Special Fund Investments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | · Other addition (Specify nature) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total (b) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (c) Payments Out of Funds | | | | | | |
| | [1] Capital expenditure on | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | · Fixed Asset | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | · Others | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | [2] Revenue Expenditure on | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | · Salary, Wages and allowances etc | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | · Rent Other administrative charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | [3] Other. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | · Loss on disposal of Special Fund investments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | · Diminution in Value of Special Fund investments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | · Transferred to Municipal Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total (c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0 | Net Balance of Special Funds [(a+b)-(c)] | 1220000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Harshal Bindal & Associates
M. No. 433176
FRN No. 022304C
Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर परिषद,जीरन (म.प्र.)

## 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 | 161294825.43 | 0.00 | 161294825.43 | 0.00 | 161294825.43 |
| 31220 | Borrowing Redemption Reserve | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31230 | Special Funds (Utilised) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31240 | Statutory Reserve | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31250 | General Reserve | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31260 | Revaluation Reserve | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31211 | Capital Reserve | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total Reserve funds** | **161294825.43** | **0.00** | **161294825.43** | **0.00** | **161294825.43** |

Harshal Bindal & Associates · Chartered Accountants · M. No. 4?3176 · FRN No. 0??2?4C

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नगर परिषद, जीरन (म.प्र.)
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## Schedule B-4: Grants & Contribution for Specific Purposes

| Particulars | Grants from Central Govermment | Grants from State Govermment | Grants from other Govermment Agencies | Grants from Financial Institutions | Others Specify | Total |
|---|---|---|---|---|---|---|
| Account Code | 32010 | 32020 | 32030 | 32040 | 32080 | |
| **(a) Opening Balance** | 16474097.05 | 73310363.00 | 0.00 | 0.00 | 0.00 | 89784460.05 |
| **(b) Additions to the Grants** | | | | | | |
| Grant received during the year | 4357627.00 | 13376284.00 | 0.00 | 0.00 | 0.00 | 17733911.00 |
| Interest/Dividend eamed on Grant investments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Profit on disposal of Grant investments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Appreciation in Value of Grant investments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other addition (Specify nature) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total(b) | 4357627.00 | 13376284.00 | 0.00 | 0.00 | 0.00 | 17733911.00 |
| Total (a+b) | 20831724.05 | 86686647.00 | 0.00 | 0.00 | 0.00 | 107518371.05 |
| **(C) Payment out of funds** | | | | | | |
| Capital expenditure of Fixed Assets | 19231724.00 | 83000408.00 | 0.00 | 0.00 | 0.00 | 102232132.00 |
| Capital Expenditure of Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Revenue Expenditure on | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Salary, Wages, allowances etc | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Rent | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Loss on disposal of Grant investments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Diminution in Value of Grant investments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Administrative Charges | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 |
| Total (C) | 19231724.00 | 83000408.00 | 0.00 | 0.00 | 0.00 | 102232132.00 |
| **Net balance at the year end (a+b)- ( C)** | 1600000.05 | 3686239.00 | 0.00 | 0.00 | 0.00 | 5286239.05 |

Harshal Bindal & Associates, Chartered Accountants, FRN No. 022204C

मुख्य नगर पालिका अधिकारी
नगर परिषद, जीरन (म.प्र.)

## Schedule B-5: Secured Lons

| Account Code | Particulars | Current Year (Rs) | Previous year (Rs) |
|---|---|---|---|
| 33010 | Loans from Central Government | 0.00 | 0.00 |
| 33020 | Loans from State Govermment | 30075734.00 | 30075734.00 |
| 33030 | Loans from Govt. bodies & Associations | 0.00 | 0.00 |
| 33040 | Loans from international agencies | 0.00 | 0.00 |
| 33050 | Loans from banks & other financial institutions | 0.00 | 0.00 |
| 33060 | Other Term Loans | 0.00 | 0.00 |
| 33070 | Bonds & debentures | 0.00 | 0.00 |
| 33080 | Other Loans | 0.00 | 0.00 |
| | **Total Secured Loans** | 30075734.00 | 30075734.00 |

**Notes:**

*The nature of the Security shall be specified in each of these categories;

*Particulars of any guarantees given shall be disclosed;

*Terms of redemaption (if any) of bonds/debentures issued shall be stated, together with the earliest date of redemaption;

*Rate of interst and original amount of loan and outstanding can be provided for every Loan under each of these categories separately;

*For loans disbursed directly to an executing agency, please specify the name of the Project for which such loan is raised.

Harshal Bindal & Associates
M. No. 433176
FRN No. 022
Chartered Accountants

मुख्य नगर पालिका अधिकारी
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## Schedule B-6: Unsecured Loans

| Code No. | Particulars | Current Year (Rs) | Previous year (Rs) |
|---|---|---|---|
| 33110 | Loans from Central Government | 0.00 | 0.00 |
| 33120 | Loans from State Government | 0.00 | 0.00 |
| 33130 | Loans from Govt. bodies & Associations | 0.00 | 0.00 |
| 33140 | Loans from international agencies | 0.00 | 0.00 |
| 33150 | Loans from banks & other financial institutions | 0.00 | 0.00 |
| 33160 | Other Term Loans | 0.00 | 0.00 |
| 33170 | Bonds & debentures | 0.00 | 0.00 |
| 33180 | Other Loans | 0.00 | 0.00 |
| | **Total Unsecured Loans** | **0.00** | **0.00** |

Note:

*Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately;

## Schedule B-7: Deposits Received

| Account Code | Particulars | Current Year (Rs) | Previous year (Rs) |
|---|---|---|---|
| 34010 | From Contractors | 15401860.00 | 17041726.00 |
| 34020 | From Revenues | 0.00 | 0.00 |
| 34030 | From Staff | 0.00 | 0.00 |
| 34080 | From other | 0.00 | 0.00 |
| | **Total deposits received** | **15401860.00** | **17041726.00** |

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## Schedule B-8: Deposits Works

| Account Code | Particulars | Opening balance as the beginning of the year (Rs) | Utilization/expenditure (Rs) |
|---|---|---|---|
| 34110 | Civil Works | 0.00 | 0.00 |
| 34120 | Electrical works | 0.00 | 0.00 |
| 34180 | Others | 0.00 | 0.00 |
| | **Total of deposit works** | **0.00** | **0.00** |

## Schedule B-9: Other Liabilites (Sundry Creditors)

| Account Code | Particulars | Current Year (Rs) | Previous year (Rs) |
|---|---|---|---|
| 35010 | Creditors | 74196.00 | 93753.00 |
| 35011 | Employee Liabilities | 725765.00 | 725765.00 |
| 35012 | Interst Accrued and Due | 0.00 | 0.00 |
| 35013 | Outstanding liabilities | 0.00 | 0.00 |
| 35020 | Recoveries Payable | 12373.00 | 28095.00 |
| 35030 | Government Dues Payable | 6635.00 | 46117.00 |
| 35040 | Refunds Payable | -15360.00 | -15360.00 |
| 35041 | Advance Collection of Revenues | 0.00 | 0.00 |
| 35090 | Others (sale Proceeds) | 0.00 | 0.00 |
| | **Total Other Liabilities (Sundry Creditors)** | 803609.00 | 878370.00 |

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Harshal Bhalal & Associates FRN No. 022204C 433176

## Schedule B-10: Provisions

| Account Code | Particulars | Current Year (Rs) | Previous year (Rs) |
|---|---|---|---|
| 36010 | Provision for Expenses | 336581.00 | 336581.00 |
| 36020 | Provision for Interest | 0.00 | 0.00 |
| 36030 | Provision for Other Assets | 0.00 | 0.00 |
| | **Total Provision** | **336581.00** | **336581.00** |

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M. No. 433176
FRN No. 022204C

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# Schedule B-11: Fixed Assets

| Account Code | Particulars | Gross Block | | | | Accumulated Depreciation | | | | Net Block | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Opening Balance | Additions during the period | Deductions 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 Pervious year |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| | *Land Buildings* | | | | | | | | | | |
| 41010 | Land | 4994980.00 | 0.00 | 0.00 | 4994980.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4994980 | 4994980 |
| 41015 | Lakes and Pond | 58913657.00 | 0.00 | 0.00 | 58913657.00 | 0.00 | 0.00 | 0.00 | 0.00 | 58913657 | 58913657 |
| 41020 | Buildings | 53694602.00 | 0.00 | 0.00 | 53694602.00 | 12550244.00 | 1789820.07 | 0.00 | 14340064.07 | 39354538 | 41144358 |
| 41025 | Heritage Building | 1342965.00 | 0.00 | 0.00 | 1342965.00 | 10801.97 | 0.00 | 0.00 | 10801.97 | 1332163 | 1332163 |
| | *Infrastructure Assets* | | | | | | | | | | |
| 41030 | Roads & Bridges | 42264633.00 | 0.00 | 0.00 | 42264633.00 | 41210925.33 | 995259.29 | 0.00 | 42206184.62 | 58448 | 1053708 |
| 41031 | Sewerage and drainage | 35442656.00 | 0.00 | 0.00 | 35442656.00 | 15425891.40 | 2217572.60 | 0.00 | 17643464.00 | 17799192 | 20016765 |
| 41032 | Water ways | 30149206.00 | 0.00 | 0.00 | 30149206.00 | 12488803.66 | 3014919.10 | 0.00 | 15503722.76 | 14645483 | 17660402 |
| 41033 | Pubilic Lighting | 7016973.00 | 0.00 | 0.00 | 7016973.00 | 5592965.88 | 314857.30 | 0.00 | 5907823.18 | 1109150 | 1424007 |
| 41040 | Plants & Machinery | 1442163.00 | 0.00 | 0.00 | 1442163.00 | 776682.35 | 169878.40 | 0.00 | 946560.75 | 495602 | 665481 |
| 41050 | Vehicles | 11919024.00 | 0.00 | 0.00 | 11919024.00 | 8064670.40 | 294916.50 | 0.00 | 8359586.90 | 3559437 | 3854354 |
| 41060 | Office & other equipment | 596943.00 | 0.00 | 0.00 | 596943.00 | 361493.80 | 14419.00 | 0.00 | 375912.80 | 221030 | 235449 |
| 41070 | Furniture, Fixtures, electrical appliances | 1137246.00 | 0.00 | 0.00 | 1137246.00 | 328170.00 | 104792.60 | 0.00 | 432962.60 | 704283 | 809076 |
| 41080 | Other fixed assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| | **Sub -Total** | **248915048.00** | **0.00** | **0.00** | **248915048.00** | **96810648.79** | **8916434.86** | **0.00** | **105727083.64** | **143187964.36** | **152104399.21** |
| 412 | **Capital Work in Progress** | 78381328.00 | 19778857.98 | 0.00 | 98160185.98 | 0.00 | 0.00 | 0.00 | 0.00 | 98160185.98 | 78381328.00 |
| | **Total** | **327296376.00** | **19778857.98** | **0.00** | **347075233.98** | **96810648.79** | **8916434.86** | **0.00** | **105727083.64** | **241348150.34** | **230485727.21** |

Additional disclosures to the Schedule

1. Value of fixed assets under dispute or litigation shall be provided. The status of the legal case as at the reporting date of the financial statements shall also be mentioned .
2. The details & value of assets, Which are not yet physically identified/traced, shall be disclosed separately.
3. Details and value of assets under leases and hire purchase needs to be disclosed as a note.

Note:

1. Additions include fixed assest created out Earmarked Funds and Grants transferred to Urban Local Body's fixed block as referred to in Schedule B-2 and B-4.
2. Gross Block means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year. For instance, the opening balance as on 1 April 2017 shall be equal to the closing asset balance as on 31 March 2017.

3. Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, godowns etc.
4. Buildings include office and works buildings, commercial buildings, residential buildings, school and college, hospital buildings, public buildings temporary structures and sheds, etc.
5. Roads and bridges include roads and streets, pavements, pathways, bridges, culverts and subways.
6. Sewerage and drainage inclued sewerage lines, storm-water drainage lines and other similar drainage system.
7. Waterworks include water storage tank, water wells, bore wells, Water pumping station, Water transmission & distrbution system etc.

No depreciation is to be charged on Land.

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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 | 0.00 | 0.00 | 0.00 | 0.00 |
| 42020 | State Government Securities | 0.00 | 0.00 | 0.00 | 0.00 |
| 42030 | Debentures and Bonds | 0.00 | 0.00 | 0.00 | 0.00 |
| 42040 | Preference Shares Equity Shares | 0.00 | 0.00 | 0.00 | 0.00 |
| 42060 | Units of Mutual Funds | 0.00 | 0.00 | 0.00 | 0.00 |
| 42080 | Other Investments | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total of Investments General Fund** | **0.00** | **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 | 0.00 | 0.00 | 0.00 | 0.00 |
| 42120 | State Government Securities | 0.00 | 0.00 | 0.00 | 0.00 |
| 42130 | Debentures and Bonds | 0.00 | 0.00 | 0.00 | 0.00 |
| 42140 | Preference Shares Equity Shares | 0.00 | 0.00 | 0.00 | 0.00 |
| 42160 | Units of Mutual Funds | 0.00 | 0.00 | 0.00 | 0.00 |
| | Other Investments | 0.00 | 0.00 | 12307000.00 | 19740169.00 |
| | **Total of Investments General Fund** | **0.00** | **0.00** | **12307000.00** | **19740169.00** |

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Schedule B-14 Stock in Hand (Inventories)

| Account code | Particulars | Current year (Rs) | Previous year (Rs) |
|---|---|---|---|
| 43010 | Stores Loose | 929544.13 | 929544.13 |
| 43080 | Others | 0.00 | 0.00 |
| | Total Stock in hand | 929544.13 | 929544.13 |

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M. No. 433176
FRN No. 022204C
Chartered Accountants

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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 year | 1530974.00 | 0.00 | 1530974.00 | 3397160.00 |
| | More than 5 year | 0.00 | 0.00 | 0.00 | 0.00 |
| | Sub-total | **1530974.00** | 0.00 | **1530974.00** | **3397160.00** |
| | Less: State Government Cesses/Levies in Taxes-Control Acounts | **0.00** | 0.00 | 0.00 | 0.00 |
| | Net Receivables of property Taxes | **1530974.00** | **0.00** | **1530974.00** | **3397160.00** |
| | | | | | |
| 43120 | ***Receivables of Other Taxes*** | | | | |
| | Less than 3 year | 1197457.00 | 0.00 | 1197457.00 | 7890883.00 |
| | More than 3 year | 0.00 | 0.00 | 0.00 | 0.00 |
| | Sub-total | **1197457.00** | **0.00** | **1197457.00** | **7890883.00** |
| | Less: State Government Cesses/Levies in Taxes-Control Acounts | 0.00 | 0.00 | 0.00 | 0.00 |
| | Net Receivables of Other Taxes | **1197457.00** | **0.00** | **1197457.00** | **7890883.00** |
| | ***Receivable of Cess Income*** | | | | |
| | Less than 3 year | 0.00 | 0.00 | 0.00 | 0.00 |
| | More than 3 year | 0.00 | 0.00 | 0.00 | 0.00 |
| | Sub-total | **0.00** | **0.00** | **0.00** | **0.00** |
| 43130 | ***Receivables for Fees and User Charges*** | | | | |
| | Less than 3 year | 503451.00 | 0.00 | 503451.00 | 4832205.00 |
| | More than 3 year | 0.00 | 0.00 | 0.00 | 0.00 |
| | Sub-total | **503451.00** | **0.00** | **503451.00** | **4832205.00** |
| | | | | | |

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|---|---|---|---|---|---|
| 43140 | ***Receivables from Other Sources*** | | | | |
| | Less than 3 year | 156634.00 | 0.00 | 156634.00 | 580643.40 |
| | More than 3 year | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Sub-total** | **156634.00** | **0.00** | **156634.00** | **580643.40** |
| 43150 | Receivables from Government | **0.00** | **0.00** | **0.00** | **0.00** |
| | | | | | |
| 43180 | Receivables -Control Accounts | **0.00** | **0.00** | **0.00** | **0.00** |
| | | | | | |
| | **Sub-total** | | | | |
| | **Total of Sundry Debtors (Receivables)** | 3388516.00 | 0.00 | 3388516.00 | 16700891.40 |

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M. No. 433176
FRN No. 022204C
Chartered Accountants

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## Schedule B-16: Prepaid Expenses

| Account code | Particulars | Current year (Rs) | Previous year (Rs) |
|---|---|---|---|
| 44010 | Estabilshment | 0.00 | 0.00 |
| 44020 | Administrative | 0.00 | 0.00 |
| 44030 | Operation & Maintenance | 135800.00 | 37286.67 |
| | **Total Prepaid expenses** | **135800.00** | **37286.67** |

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नगर परिषद, जीरन (म.प्र.)

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# Schedule B-17: Cash and Bank Balances

| Account code | Particulars | Current year (Rs) | Previous year (Rs) |
|---|---|---|---|
| 45010 | Cash Balance | 0.00 | 0.00 |
| | Balance with Bank - Municipal Funds | | |
| 45021 | Nationalised Banks | 8240877.84 | 3343293.76 |
| 45022 | Other Schedule Banks | 0.00 | 0.00 |
| 45023 | Scheduled Co-Operative Bank | 0.00 | 0.00 |
| 45024 | Post Office | 0.00 | 0.00 |
| | Sub- Total | 8240877.84 | 3343293.76 |
| | Balance with Bank - Special Funds | | |
| 45041 | Nationalised Banks | 0.00 | 0.00 |
| 45042 | Other Schedule Banks | 0.00 | 0.00 |
| 45043 | Scheduled Co-Operative Bank | 0.00 | 0.00 |
| 45044 | Post Office | 0.00 | 0.00 |
| | Sub- Total | 0.00 | 0.00 |
| | Balance with Bank - Grant Funds | | |
| 45061 | Nationalised Banks | 0.00 | 0.00 |
| 45062 | Other Schedule Banks | 0.00 | 0.00 |
| 45063 | Scheduled Co-Operative Bank | 0.00 | 0.00 |
| 45064 | Post Office | 0.00 | 0.00 |
| | Sub- Total | 0.00 | 0.00 |
| | Total Cash and Bank balances | 8240877.84 | 3343293.76 |

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नगर परिषद, जीरन (म.प्र.)

## 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 | 0.00 | 0.00 | 0.00 |
| 46020 | Employees Provident Fund Loans | 0.00 | 0.00 | 0.00 | 0.00 |
| 46030 | Loans to Others | 0.00 | 0.00 | 0.00 | 0.00 |
| 46040 | Advance to Suppliers and Contractors | 0.00 | 0.00 | 0.00 | 0.00 |
| 46050 | Advance to Others | 0.00 | 0.00 | 0.00 | 0.00 |
| 46060 | Deposit with External Agencies | 0.00 | 0.00 | 0.00 | 0.00 |
| 46080 | Other Current Assets | 5527960.39 | 3025000.00 | 0.00 | 2502960.39 |
| | **Sub- Total** | **5527960.39** | **3025000.00** | **0.00** | **2502960.39** |
| 461 | Less: Accumlated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)] | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total Loans, advances, and deposits** | **5527960.39** | **3025000.00** | **0.00** | **2502960.39** |

## Schedule B-18 (a): Accumlated provision against Loans, Advances, and Deposits

| Account Code | Particulars | Current year (Rs) | Previous year (Rs) |
|---|---|---|---|
| 46110 | Loans to Others | 0.00 | 0.00 |
| 46120 | Advances | 0.00 | 0.00 |
| 46130 | Deposits | 0.00 | 0.00 |
| | **Total Accumulated Provision** | **0.00** | **0.00** |

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## Schedule B-19: Other Assets

| Account Code | Particulars | Current year (Rs) | Previous year (Rs) |
|---|---|---|---|
| 47010 | Deposit Works | 0.00 | 0.00 |
| 47020 | Other asset control accounts | 0.00 | 0.00 |
| | **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 | 0.00 | 0.00 |
| 48020 | Deferred Discount on Issue of Loans | 0.00 | 0.00 |
| 48021 | Deferred Revenue Expenses | 0.00 | 0.00 |
| 48030 | Other | 0.00 | 0.00 |
| | **Total Misscellaneous expenditure** | **0.00** | **0.00** |

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नगर परिषद, जीरन (म.प्र.)

MP Urban Local Body, Jeeran

Income and Expenditure Statment

For the period from 1 April 2023 to 31 March 2024

| | Account Head | Schedule | Current Year | Previous year |
|---|---|---|---|---|
| A | Income | | | |
| | Revenue Income | IE-1 | 4271910.00 | 7285525.00 |
| | Assigned Revenues & Compensations | IE-2 | 13354446.00 | 12583389.00 |
| | Rental Income From Municipal Properties | IE-3 | 982925.00 | 962209.00 |
| | Fees & User Charges | IE-4 | 1176750.00 | 2026298.00 |
| | Sale & Hire Charges | IE-5 | 1010.00 | 83000.00 |
| | Revenue Grants, Contribution & Subsidies | IE-6 | 0.00 | 0.00 |
| | Income From Investments | IE-7 | 23314.00 | 220286.00 |
| | Interest Earned | IE-8 | 627229.00 | 547034.00 |
| | Other Income | IE-9 | 1070241.00 | 1346377.13 |
| | **Total Income** | | **21507825.00** | **25054118.13** |
| B | Expenditure | | | |
| | Establishment Expenses | IE-10 | 20391693.00 | 20738279.00 |
| | Administrativ E Expenses | IE-11 | 8201228.00 | 10590577.00 |
| | Operations & Maintenance | IE-12 | 7048633.62 | 5205703.00 |
| | Interest & Finance Charges | IE-13 | 10649.60 | 5312.53 |
| | Programme Expenses | IE-14 | 156110.00 | 515206.00 |
| | Revenue Grants, Contribution and Subsidies | IE-15 | 1233228.00 | 25258.00 |
| | Provisions and Write Off | IE-16 | 0.00 | 0.00 |
| | Miscellaneous Expenses | IE-17 | 0.00 | 0.00 |
| | Depreciation | | 8916434.86 | 9278688.68 |
| | **Total Expenditure** | | **45957977.08** | **46359024.21** |
| C | ***Gross surplus/ (deficit) of income over expenditure except prior period items (A-B)*** | | **-24450152.08** | **-21304906.08** |
| D | Add/Less: Prior period Items (Net) | IE-18 | 0.00 | 0.00 |
| E | ***Gross surplus/ (deficit) of Income over expenditure after prior period items (C-D)*** | | **-24450152.08** | **-21304906.08** |
| F | Less:Transfer to Reserved Fund | | 0.00 | 0.00 |
| G | ***Net balance being surplus/ (deficit) carried over to Municipal Fund (E-F)*** | | **-24450152.08** | **-21304906.08** |

M. No. 433476
FRN No. 022204C
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## Schedule IE-1: Tax Revenue

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 11001 | Property Tax | 1022178.00 | 2692366.00 |
| 11002 | Water Tax | 2573280.00 | 3402640.00 |
| 11003 | Sewerage Tax | 0.00 | 0.00 |
| 11004 | Conservency Charge | 0.00 | 0.00 |
| 11005 | Lighting Tax | 0.00 | 0.00 |
| 11006 | Education Tax | 174207.00 | 315140.00 |
| 11007 | Vehicle Tax | 0.00 | 0.00 |
| 11008 | Tax on Anilals | 0.00 | 0.00 |
| 11009 | Electricity Tax | 0.00 | 0.00 |
| 11010 | Professional Tax | 0.00 | 0.00 |
| 11011 | Advertisement Tax | 0.00 | 0.00 |
| 11012 | Pilgremage Tax | 0.00 | 0.00 |
| 11013 | Export Tax | 0.00 | 0.00 |
| 11051 | Octroi & Toll | 0.00 | 0.00 |
| 11060 | Cess | 0.00 | 0.00 |
| 11080 | Others Taxes | 502245.00 | 875379.00 |
| 11090 | Tax | 0.00 | 0.00 |
| | **Sub Total** | **4271910.00** | **7285525.00** |
| 11090 | Less: Tax Remissions & Refund [Schedule IE - 1(a)] | 0.00 | 0.00 |
| | **Sub Total** | **4271910.00** | **7285525.00** |
| | **Total Tax Revenue** | **4271910.00** | **7285525.00** |

## Schedule IE-1 (a):Tax Remission & Refund

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 1109001 | Property Tax | 0.00 | 0.00 |
| 1109002 | Octroi & Toll | 0.00 | 0.00 |
| 1109003 | Surcharge | 0.00 | 0.00 |
| 1109004 | Advertisement tax | 0.00 | 0.00 |
| 1109011 | Others | 0.00 | 0.00 |
| | Total refund and remission of tax revenues | **0.00** | **0.00** |

Harshal Bindal & Associates Chartered Accountants M. No. 433176 FRN No. 022204C

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### Schedule IE-2:Assigned Revenues & Compensations

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 12010 | Taxes and Duties Collected By Others | 0.00 | 0.00 |
| 12020 | Compensation in Lieu Of Taxes/Duties | 13354446.00 | 12583389.00 |
| 12030 | Compensation in Lieu Of Concession | 0.00 | 0.00 |
| | **Total Assigned Revenues & Compensatio** | **13354446.00** | **12583389.00** |

### Schedule IE-3:Rental Income From Municipal Properties

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 13010 | Rent From Civic Amenities | 584895.00 | 535707.00 |
| 13020 | Rent From Office Buildings | 0.00 | 0.00 |
| 13030 | Rent From Guest Houses | 0.00 | 0.00 |
| 13040 | Rent From Lease of Lands | 0.00 | 0.00 |
| 13080 | Other Rents | 398030.00 | 426502.00 |
| | **Sub Total** | **982925.00** | **962209.00** |
| 13090 | Less: Rent remission and refunds | **0.00** | **0.00** |
| | **Sub Total** | **982925.00** | **962209.00** |
| | **Total Rental Income From Municipal Properties** | **982925.00** | **962209.00** |

### Schedule IE-4: Fees & User Charges

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 14010 | Empanelment & Registration Charges | 0.00 | 0.00 |
| 14011 | Licensing Fees | 3500.00 | 1000.00 |
| 14012 | Fees for Grant of Permit | 0.00 | 0.00 |
| 14013 | Fees For Certificate Or Extract | 44704.00 | 59329.00 |
| 14014 | Development Charges | 458382.00 | 768726.00 |
| 14015 | Regularisation Fees | 0.00 | 0.00 |
| 14020 | Penalties And Fines | 1900.00 | 0.00 |
| 14040 | Other Fees | 357099.00 | 834568.00 |
| 14050 | User Charges | 311165.00 | 362675.00 |
| 14060 | Entry Fees | 0.00 | 0.00 |
| 14070 | Service / Administrative Charges | 0.00 | 0.00 |
| 14080 | Other Charges | 0.00 | 0.00 |
| 14090 | Fees Remission and Refunds | 0.00 | 0.00 |
| | **Sub Total** | **1176750.00** | **2026298.00** |
| 14090 | Less: Fees Remission and Refunds | 0.00 | 0.00 |
| | **Sub Total** | **0.00** | **0.00** |
| | **Total Income from Fees & User Charges** | **1176750.00** | **2026298.00** |

Harshal Bhalal & Associates Chartered Accountants M. No. 403176 FRN No. 022204C

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Schedule IE-5: Sale & Hire Charges

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 15010 | Sale Of Products | 0.00 | 0.00 |
| 15011 | Sale of Forms & Publications | 1010.00 | 83000.00 |
| 15012 | Sale of Stores & Scrap | 0.00 | 0.00 |
| 15030 | Sale of Others | 0.00 | 0.00 |
| 15040 | Hire Charges for Vehicles | 0.00 | 0.00 |
| 15041 | Hire Charges for Equipments | 0.00 | 0.00 |
| | **Total Income from Sale & Hire Charges** | **1010.00** | **83000.00** |

Schedule IE-6: Revenue Grants, Contribution & Subsidies

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 16010 | Revenue Grants | 0.00 | 0.00 |
| 16020 | Reimbursement of Expenses | 0.00 | 0.00 |
| 16030 | Contribution Towards Schemes | 0.00 | 0.00 |
| | **Total Revenue Grants, Contribution & Subsidies** | **0.00** | **0.00** |

Schedule IE-7: Income From Investments

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 17010 | Interest on Investments | 23314.00 | 220286.00 |
| 17020 | Dividend | 0.00 | 0.00 |
| 17030 | Income From Project TakenUp On Commercial Basis | 0.00 | 0.00 |
| 17040 | Profit on Sale of Investments | 0.00 | 0.00 |
| 17080 | Others | 0.00 | 0.00 |
| | **Total Income From Investments** | **23314.00** | **220286.00** |

Schedule IE-8:- Interest Earned

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 17110 | Interest From Bank Accounts | 627229.00 | 547034.00 |
| 17120 | Interest On Loans And Advances To Employees | 0.00 | 0.00 |
| 17130 | Interest On Loans To Others | 0.00 | 0.00 |
| 17180 | Other Interest | 0.00 | 0.00 |
| | **Total Interest Earned** | **627229.00** | **547034.00** |

Harshal Bindal & Co. Chartered Accountants M. No. 4[illegible]317[illegible] FRN No. 022204C

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Schedule IE-9:- Other Income

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 18010 | Deposits Forfeited | 0.00 | 0.00 |
| 18011 | Lapsed Deposits | 0.00 | 0.00 |
| 18020 | Insurance Claim Recovery | 0.00 | 0.00 |
| 18030 | Profit on Disposal of Fixed Assets | 0.00 | 0.00 |
| 18040 | Recovery From Employees | 0.00 | 0.00 |
| 18050 | Unclaim Refund/ Liabilities | 0.00 | 0.00 |
| 18060 | Excess Provisions Written Back | 0.00 | 0.00 |
| 18080 | Miscellaneous Income | 1070241.00 | 1346377.13 |
| 19040 | Transfer Into Activity Fund | 0.00 | 0.00 |
| 19220 | Transfer Into Gratuity & Leave Salary Fund | 0.00 | 0.00 |
| | **Total Other Icome** | **1070241.00** | **1346377.13** |

Schedule IE-10:- Establishment Expenses

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 21010 | Salaries, Wages And Bonus | 20391693.00 | 19341977.00 |
| 21020 | Benefits And Allowances | 0.00 | 97775.00 |
| 21030 | Pension | 0.00 | 1298527.00 |
| 21040 | Other Terminal & Retirement Benefits | 0.00 | 0.00 |
| | **Total Establishment Expenses** | **20391693.00** | **20738279.00** |

Schedule IE-11:-Administrative Expenses

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 22010 | Rent, Rates and Taxes | 0.00 | 0.00 |
| 22011 | Office Maintenance | 6982188.00 | 8612796.00 |
| 22012 | Communication Expenses | 12679.00 | 31776.00 |
| 22020 | Books & Periodicals | 6640.00 | 5400.00 |
| 22021 | Printing and Stationery | 134768.00 | 180526.00 |
| 22030 | Travelling & Conveyance | 0.00 | 0.00 |
| 22040 | Insurance | 116538.00 | 94674.00 |
| 22050 | Audit Fees | 0.00 | 81300.00 |
| 22051 | Legal Expenses | 14100.00 | 8000.00 |
| 22052 | Professional and Other Fees | 100000.00 | 86300.00 |
| 22060 | Advertisement And Publicity | 398622.00 | 297660.00 |
| 22061 | Membership & Subscriptions | 0.00 | 0.00 |
| 22080 | Other Administrative Expenses | 435693.00 | 1192145.00 |
| | Total Administrative Expenses | **8201228.00** | **10590577.00** |

Harsh Bhutani & Associates Chartered Accountants M. No. 403176 FRN No. 022204C

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## Schedule IE-12:-Operations & Maintenance

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 23010 | Power & Fuel | 1006721.00 | 592329.00 |
| 23020 | Bulk Purchases | 4345141.80 | 3259028.00 |
| 23030 | Consumption of Stores | 0.00 | 0.00 |
| 23040 | Hire Charges | 0.00 | 0.00 |
| 23050 | Repairs & Maintenance Infrastructure Assets | 1374342.00 | 742083.00 |
| 23051 | Repairs & Maintenance Civic Amenities | 124045.82 | 211068.00 |
| 23052 | Repairs & Maintenance Buildings | 31525.00 | 44535.00 |
| 23053 | Repairs & Maintenance Vehicles | 162738.00 | 243350.00 |
| 23054 | Repairs & Maintenance Furniture | 0.00 | 0.00 |
| 23055 | Repairs & Maintenance Office Equipments | 4120.00 | 24960.00 |
| 23056 | Repairs & Maintenance Electrical Appliances | 0.00 | 0.00 |
| 23057 | Repairs & Maintenance Heritage Building | 0.00 | 0.00 |
| 23059 | Repairs & Maintenance Others | 0.00 | 0.00 |
| 23080 | Other Operating & Maintenance Expenses | 0.00 | 88350.00 |
| | **Total Operations & Maintenance** | **7048633.62** | **5205703.00** |

## Schedule IE-13:- Interest & Finance Charges

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 24010 | Interest on Loans From Central Government | 0.00 | 0.00 |
| 24020 | Interest on Loans From State Government | 0.00 | 0.00 |
| 24030 | Interest on Loans From Govt. Bodies&Association | 0.00 | 0.00 |
| | Interest on Loans From International Agencies | 0.00 | 0.00 |
| 24050 | Inte.on Loans From Banks&Other Financial Institution | 0.00 | 0.00 |
| 24060 | Other Term Loans | 0.00 | 0.00 |
| 24070 | Bank Charges | 10649.60 | 5312.53 |
| 24080 | Other Finance Expenses | 0.00 | 0.00 |
| | **Total Interest & Finance Charges** | **10649.60** | **5312.53** |

## Schedule IE-14:- Programme Expenses

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 25010 | Election expenses | 131200.00 | 294278.00 |
| 25020 | Own Programme | 24910.00 | 220928.00 |
| 25030 | Share in Programme Of Others | 0.00 | 0.00 |

Harshal Binda & Associates Chartered Accountants M. No. 433176 FRN No. 022304C

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## Schedule IE-15:- Revenue Grants, Contribution and Subsidies

| Accont code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 26010 | Grants | 1233228.00 | 25258.00 |
| 26020 | Contributions | 0.00 | 0.00 |
| 26030 | Subsidies | 0.00 | 0.00 |
| | **Total Revenue Grants, Contribution and Subsidies** | **1233228.00** | **25258.00** |

## Schedule IE-16:- Provisions and Write Off

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 27010 | Provisions for Doubtful Receivables | 0.00 | 0.00 |
| 27020 | Provision for Other Assets | 0.00 | 0.00 |
| 27030 | Revenues Written Off | 0.00 | 0.00 |
| 27040 | Assets Written Off | 0.00 | 0.00 |
| 27050 | Miscellaneous Expense Written Off | 0.00 | 0.00 |
| | **Total Provisions and Write Off** | **0.00** | **0.00** |

## Schedule IE-17:- Miscellaneous Expenses

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 27110 | Loss on Disposal Of Assets | 0.00 | 0.00 |
| 27120 | Loss on Disposal Of Investments | 0.00 | 0.00 |
| 29010 | Transfer to General Activity Fund | 0.00 | 0.00 |
| 29040 | Tranfer to Water Supply | 0.00 | 0.00 |
| 29220 | Transfer to Gratuity & Leave Salary Fund | 0.00 | 0.00 |
| 29230 | Provident Fund | 0.00 | 0.00 |
| 27180 | Other Miscellaneous Expenses | 0.00 | 0.00 |
| | **Total Miscellaneous Expenses** | **0.00** | **0.00** |

Harshal Bindal & Associates
M. No.
FRN No. 0222
Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर परिषद् जीरन (म.प्र.)

Cash flow Statement For the year ended 31st March 2024

| Particulars | Current Year (Rs.) | | Previous Year (Rs.) | |
|---|---|---|---|---|
| **[A] Cash flows from operating activities** | | | | |
| Gross surplus/(deficit) over expenditure | 24450152.08 | | 21304906.08 | |
| Add: Adjustments For Depreciation | 8916434.86 | | 9278688.68 | |
| Interest & Finance Expenses | 10649.50 | | 5312.53 | |
| Less: Adjustments for profit on disposal of assets ,Dividend Income , Investment income | -23314.00 | | -220286.00 | |
| Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items | | -15546381.72 | | -12241190.87 |
| **Chnages in current assets and current liabilities** | | | | |
| (Increase) / decrease in Sundry debtors | 13312375.40 | | -3549897.00 | |
| (Increase) / decrease in Stocks | 0.00 | | 9958000.00 | |
| (Increase) / decrease in Prepaid expenses | -98512.92 | | 0.00 | |
| (Increase) / decrease in Other current assets | 3024999.98 | | 0.00 | |
| (Decrease) / Increase in Deposits received | -1639866.00 | | 66476.00 | |
| (Decrease) / Increase in Deposits Works | 0.00 | | 0.00 | |
| (Decrease) / Increase in Other Current Liabilities | -74761.00 | | 80204.00 | |
| (Decrease) / Increase in Deposits Povisions | 0.00 | 14524235.46 | 0.00 | 6554783.00 |
| Extra ordinary items {please specify} | | | | |
| **Net cash generated from / (used in) operating activities [A]** | | **-1022146.26** | | **-5686407.87** |
| **[B] Cash flows from investing activities** | | | | |
| (Purchase) of fixed assets & CWIP | -19778857.98 | | -7936277.00 | |
| Sales of fixed assets & CWIP | 0.00 | | | |
| Increase / (Decrease) in Special funds/grants | -84498221.00 | | 20703436.40 | |
| Increase / (Decrease) in Emarked funds | 518844.00 | | | |
| (Purchase) / Sale of Investments | 7433169.00 | | -9020169.00 | |

M. No. 433176
FRN No. 022[illegible]
Chartered Accountants

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नगर परिषद, जीरन (म.प्र.)

| | | | | |
|---|---|---|---|---|
| Add: | | | | |
| Proceeds From disposal of assets | | | | |
| Investment Interest Income received | 23314.00 | | 220286.00 | |
| Interest income received | | | | |
| **Net cash generated from / (used in) Investing activities [B]** | | -96301751.98 | | 3967276.40 |
| **[C] Cash flows from financing activities** | | | | |
| Add: Loans from banks/others received | 0.00 | | 0.00 | |
| Less: Loans repaid during the period | 0.00 | | 0.00 | |
| Loans to other Finance expenses | 0.00 | | 0.00 | |
| Interest & Finance Expenses | -10649.60 | | -5312.53 | |
| Increase / (Decrease) in Reserve | 0.00 | | 0.00 | |
| Increase / ( Decrease) in Municipal Reserve | 102232132.00 | | -9958000.00 | |
| **Net cash generated from / (used in) Financing activities [C]** | | 102221482.40 | | -9963312.53 |
| **Net increase/decrease in cash and cash equivalents ( A + B + C )** | | 4897584.16 | | -11682444.00 |
| **Cash and cash quivalents at beginning of period** | | 3343294 | | 15025738 |
| **Cash and cash quivalents at end of period** | | 8240878 | | 3343294 |
| Cash and cash quivalents at end of the year comprises of the following account balances at the end of the year : | | | | |
| * Cash balances | | 0.00 | | 0.00 |
| * Bank Balances | | 8240878 | | 3343294 |
| * Scheduled Co-operative banks | | | | |
| * Balances with Post offices | | | | |
| * Balances with other banks | | | | |
| | | | | |
| Total of the breakup of cash and cash equivalents | | 8240878 | | 3343294 |

Harshal Bindal & Associates Chartered Accountants M. No. 433... FRN No. 0222...

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