MEHTA & JAIN

Chartered Accountants

Partner:
Mayank Jain
B.Com, FCA, FAFD, ADR
PAN: AAOFJ5063C

H.O. Address :
212 Second Floor Chetak Chambers
Near Dawa Bazar RNT Marg
Indore 452001
Branch Address:
1st Floor Above Bandhan Bank, Bangali Kali
Tiraha, Gopalganj, Sagar (M.P)- 470001
e-mail – camayankjain14@gmail.com
M.No.9685842341

To,

The Chief Municipal Officer
Nagar Parishad Karrapur
District Sagar (M.P)

Subject: Submission of Audit Report for financial year 2023-24.

Reference: Letter No. / Audit / Accounts Cell 4 (K) / 265 / 7827 Dated 24/04/2024 Directorate, Urban Administration And Development, MP Bhopal

Respected Sir,

Our Firm **Mehta & Jain** Chartered Accountants were appointed for audit of Nagar Parishad Karrapur for the financial year 2023-24. We have duly completed audit and submit audit report in three copies along with all annexure in your good office. So, kindly acknowledge the same and also revert one copy of signed audit report by respected officials. Also forward the copy of audit report to your respected department (UADD & DD Sagar) for further compliance and upload it in Nagar Parishad Karrapur Website.

Thanks & Regards

For Mehta & Jain
Chartered Accountants

MEHTA & JAIN * CHARTERED ACCOUNTANTS
PARTNER

Mayank

CA Mayank Jain
Partner

Place: Sagar (M.P)

AUDITOR REPORT

OF

NAGAR PARISHAD KARRAPUR

Address: Nagar Parishad Building,

Tehsil Karrapur, District Sagar (M.P)

Financial Year Ended – 31st March 2024

MEHTA & JAIN

Chartered Accountants

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e-mail – camayankjain14@gmail.com
M.No.9685842341

To,

The Chief Municipal Officer
Nagar Parishad Karrapur
District Sagar (M.P)

We have audited the cash book and relevant records for the year 2023-24 of Nagar Parishad Karrapur. Preparation of financial statements is the responsibility of organization. Organization is responsible for its accuracy and completeness. Our responsibility is to express our opinion on these financial statements based on our audit. Financial statements are not being prepared by Nagar Parishad, therefore we express on cash book maintained and prepared by Nagar Parishad.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining on a test basis, evidence supporting the amounts and disclosure used and significant estimate made by management, as well as evaluating the overall Financial Statements Presentation.

We believe that our audit provides a reasonable basis of our opinion and subject to our detailed observation in the enclosed annexure of this report.

We are thankful to the staff for their co-operation in carrying out the audit.

Place: Sagar
Date: 08/09/2024

For Mehta & Jain
Chartered Accountants

MEHTA & JAIN
PARTNER
CHARTERED ACCOUNTANTS

CA. Mayank Jain
Partner
M No 427725

MEHTA & JAIN

Chartered Accountants

Partner:
Mayank Jain
B.Com, FCA, FAFD, ADR
PAN: AAOFJ5063C

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212 Second Floor Chetak Chambers
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Branch Address:
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Tiraha, Gopalganj, Sagar (M.P)- 470001
e-mail – camayankjain14@gmail.com
M.No.9685842341

AUDITOR'S REPORT

We have audited the annexed Receipt & Payment account of **NAGAR PARISHAD KARRAPUR DIST. SAGAR (M.P.) as at 31st March, 2024**. These financial statements are the responsibility of the NAGAR PARISHAD KARRAPUR DIST. SAGAR (MP).

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the ULB and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted the above audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion

MEHTA & JAIN
PARTNER
CHARTERED ACCOUNTANTS

Opinion

In our opinion and to the best of our information and according to the explanations given to us, palika parishad had maintained books of accounts relating to receipt and payment account. However, relating to balance sheet we cannot express an opion as manegment not maintain sufficient records of relevant documentation relating to the figures appearing in balance sheet.

For Mehta & Jain
Chartered Accountants

MEHTA & JAIN
PARTNER
CHARTERED ACCOUNTANTS

Place: Sagar (MP)
Date: 08/09/2024

CA Mayank Jain
(Partner)
M. No. 427725
UDIN: 24427725BKCQDQ4299

परीक्षण विवरण

वर्ष 2023-24

नगर परिषद कर्रापुर

जिला सागर (म.प्र)

क्रं	ब्यौरे	टिप्पणी
A	**राजस्व की लेखा परीक्षा**	
1	विभिन्न स्रोतों से राजस्व प्राप्ति की जाँच	निकाय एक नवगठित नगर परिषद है निकाय के पास स्वयं के आय के स्रोत जैसे की कराधान से संबन्धित, उपभोक्ता प्रभार से संबन्धित एवं अन्य जन सुविधाओ से संबन्धित आय के विशेष स्रोत नही है निकाय के पास आय के मुख्य स्रोत शासन से प्राप्त होने वाली अनुदान राशि है जिनकी जांच हमारे द्वारा सेंपलिंग के आधार पर की गई जो की जांच के दोरान सही पायी गई।
2	रेवेंयू रिसीप्ट को रिसीप्ट बुक से जाचना एवं जाँच करना की जो पैसा प्राप्त हुआ है वह निर्धारित बैंक खाते मे जमा किया गया है।	निकाय एक नवगठित नगर परिषद है जिस कारण से निकाय के पास आय के विशेष स्त्रोत नहीं है लेखापाल द्वारा हमे बताया गया की वर्ष 23-24 मे नगद आय बाजार बैठकी से प्राप्त होती थी साथ ही साथ निकाय द्वारा संपत्ति कर की वसूली भी की गई है निकाय द्वारा वर्ष 23-24 तक जीआईएस सर्वे का कार्य भी पूर्ण नही हुआ था। हमारे द्वारा प्राप्त हुई रेवेंयू रिसीप्ट को उपलब्ध दस्तावेजो के माध्यम से सेंपलिंग के आधार पर जांचा गया जिसे निर्धारित बैंक खाते मे जमा करा दिया जाता था।
3	ऐसे मामले जहां नगदी जमा करने मे 02 दिन से अधिक का समय लगा ।	हमारे द्वारा प्राप्त हुई रेवेंयू रिसीप्ट को उपलब्ध दस्तावेजो के माध्यम से सेंपलिंग के आधार पर जांचा गया जिसे निर्धारित बैंक खाते मे जमा करा दिया जाता था। निकाय द्वारा अवकाश के समय पर नगदी 02 दिन से अधिक समय के बाद बैंक मे जमा की गई।
4	रोकड़ बही में प्रविष्टियों की जाँच।	हमारे द्वारा लेखापाल कैशबुक में प्रविष्टियों की जाँच सेंपलिंग के आधार पर की गई, जो की जांच के दोरान सही पाये गए।
5	मासिक एवं त्रेमासिक लक्ष्य एवं लक्ष्यों की प्राप्ति।	इस विषय पर लेखापाल से चर्चा के दोरान हमे वार्षिक वसूली पत्रक प्रदान किया गया जिससे निम्न जानकारी प्रदान की गईः-

MEHTA & JAIN CHARTERED ACCOUNTANTS PARTNER

क्र.	विवरण	वर्ष 23-24 की मांग	वर्ष 23-24 की वसुली	वसुली का प्रतिशत
1.	राजस्व स्रोत	601765/-	505345/-	83.90%

6	एफ़. डी. आर. पर ब्याज की प्राप्ति की जाँच एवं उसका रोकड़ बही में लेखांकन ।	निकाय द्वारा कोई भी एफ़.डी.आर नहीं बनाई गई है।
7	ऐसे मामले जहां पर कम ब्याज दर से निवेश किया गया है।	लागू नहीं
B	**<u>व्यय की लेखा परीक्षा</u>**	
1	सभी योजनाओं के अंतर्गत किये गए व्ययों की जाँच।	हमारे द्वारा सभी योजनाओं पर व्यय कि जानकारी मांगी गई, इस सम्बन्ध में हमें व्ययों के वाउचर एवं कैश बुक प्रदान की गई, लेखापाल ने हमें बताया की सारे खर्चे कैशबुक में ही रिकॉर्ड किये गए है। हमारे द्वारा व्ययों के वाउचर की सेंपलिंग के आधार पर कैश बुक से एवं बैंक विवरण से जांच की गई जो की सही पाए गए। परिषद् के द्वारा बनाई अनुदान पंजी से योजनाओं के अंतर्गत किये गए व्ययों की जाँच सेंपलिंग के आधार पर की गई जो की सही पाये गये।
2	रोकड़ बही में प्रविष्टियाँ एवं उनका प्रासंगिक वाउचर्स से जाँच।	हमने रोकड़ बही में प्रविष्टियाँ एवं उनका प्रासंगिक वाउचर्स की जाँच सेम्प्लिंग के आधार पर की, जिसे जांच के दौरान सही पाया गया।
3	रोकड़ बही के मासिक बैलेंस की जांच ।	हमने रोकड़ बही की मासिक शेष राशि की जांच की जो कि बैंक खाते के शेष राशि के सामानांतर पाई गई।
4	विशेष योजनाओं में किये गए व्ययों को उस योजना के अंतर्गत मिली राशि के अनुरुप होने की जांच।	परिषद् के द्वारा बनाई अनुदान पंजी से योजनाओं के अंतर्गत किये गए व्ययों की जाँच सेंपलिंग के आधार पर की गई जो की सही पाये गये।
5	व्ययों का भारत सरकार/ राज्य सरकार द्वारा जारी दिशा निर्देश के अनुसार होने की जांच।	हमारे द्वारा जांच किए गये व्ययों को भारत सरकार/ राज्य सरकार द्वारा जारी दिशा निर्देश के अनुसार ही किए गये है।

PARTNER

6	फिनांशियल प्रॉपर्टी की जांच, सारे व्यय सक्षम वित्तीय एवं प्रशासनिक प्राधिकारी द्वारा उनकी सीमा में स्वीकृत किये जाने उपरान्त किये गए हो।	हमारे द्वारा जांच किए गए व्यय वित्तीय एवं प्रशासनिक अधिकारियो द्वारा उनको प्राप्त वित्तीय अधिकारों के तहत ही स्वीकृत किये गए है।
7	वे सभी मामले जहां पर उचित स्वीकृत प्राप्त नहीं हुए।	हमारे द्वारा जांच किए गए व्यय वित्तीय एवं प्रशासनिक अधिकारियो द्वारा उनको प्राप्त वित्तीय अधिकारों के तहत ही स्वीकृत किये गए है।
8	योजना एवं परियोजना अनुसार यूटिलाइजेशन सर्टिफिकेट्स की जांच एवं यूटिलाइजेशन सर्टिफिकेट की योजना एवं परियोजना के अनुसार आय एवं व्यय से मिलान करना एवं अचल संपत्ति का सृजन।	निकाय द्वारा यूटिलाइजेशन सर्टिफिकेट्स बनाए गए है जिनकी योजना एवं परियोजना अनुसार यूटिलाइजेशन सर्टिफिकेट्स की जांच हमारे द्वारा सेंपलिंग के आधार पर की गई।
9	अन्य मामले	निकाय द्वारा निर्माण से संबन्धित भुगतानों मे विभिन्न कटोती की जाती है जिन्हे निकाय द्वारा नियत समय के अंदर शासन को जमा करनी होती है। जांच के दोरान यह देखा गया की निकाय द्वारा उन्हे शासन को अंतरित नही की गई है।
C	**बुक कीपिंग की लेखा संपरीक्षा**	
1	सभी खाते बही एवं स्टोर्स की जांच।	निकाय द्वारा सारी आय एवं व्यय को कैशबुक में ही दर्ज किया गया है, एवं कैशबुक को टैली सॉफ्टवेयर में भी तैयार किया गया है।
2	सभी खाते बही एवं स्टोर्स लेखा नियमों के अनुरुप बनाए गए होने की जांच।	लेखापाल द्वारा बताया गया की सभी खाते बही एवं स्टोर्स लेखा नियमों के अनुरुप बनाए गए।
3	एडवांस रजिस्टर की जांच। एडवांस को शर्तों के अनुसार समय से खातों में दर्ज करना एवं उनकी वसूली की जांच ।	हमारे द्वारा एडवांस रजिस्टर एवं अन्य दस्तावेज की मांग किये जाने पर लेखापाल द्वारा बताया गया की निकाय द्वारा कोई भी अग्रिम नहीं दिया गया है एवं ऐसा कोई भी रजिस्टर नहीं बनाया गया है।
4	बैंक रेकन्सिलीऐशन की जांच ।	परिषद् द्वारा बैंक रेकन्सीलेशन विवरण बनाये गए है।
5	ग्रांट रजिस्टर की सभी प्रविष्टियों की जांच एवं उनकी प्राप्ति एवं भुगतान का रोकड़ बही में प्रविष्टियों से मिलान ।	निकाय द्वारा ग्रांट रजिस्टर बनाया गया है ग्रांट प्राप्त होने पर ग्रांट को कैशबुक में भी रिकॉर्ड किया जाता है। हमारे द्वारा भुगतानों और प्राप्तियो को सेंपलिंग के आधार पर कैशबुक से मिलान किया गया जो की सही पाए गए।

MEHTA & JAIN CHARTERED ACCOUNTANTS PARTNER

6	अचल संपत्ति के रजिस्टर का अन्य रिकार्ड्स से मिलान।	हमने लेखापाल से इस विषय पर चर्चा की और हमे बताया गया की यहाँ पर कोई भी अचल संपत्ति का रजिस्टर नहीं बनाया है।
7	परियोजना अनुसार भुगतान एवं प्राप्ति का मिलान ।	नगर परिषद् के द्वारा अनुदान पंजी से परियोजना अनुसार आय, व्यय का मिलान सेंपलिंग के आधार पर किया गया जो की जांच के दोरान सही पाया गया।
D	**एफडीआर के लेखा परीक्षा**	
1	फिक्स्ड डिपाजिट एवं टर्म डिपाजिट की जांच ।	निकाय द्वारा कोई भी एफ़.डी.आर नहीं बनाई गई है।
2	फिक्स्ड डिपॉजिट्स के उचित रिकार्ड्स एवं उनके नवीनीकरण की जांच ।	लागू नहीं
3	ऐसे मामले जहां पर फिक्स्ड डिपाजिटएवं टर्म डिपाजिट का निवेश कम ब्याज दर पर किया गया ।	लागू नहीं
4	एफडीआर / टीडीआर पर अर्जित ब्याज का, केशबुक की प्रविष्टियों से जांच ।	लागू नहीं
E	**निविदाएं / बोली की लेखा परीक्षा**	
1	यु.एल.बी द्वारा आम्रन्त्रित सभी निविदा/बोली की जांच।	हमारे द्वारा लेखापाल से यु.एल.बी द्वारा आमंत्रित सभी निविदा/बोली की जानकारी मांगी गई, परन्तु निकाय द्वारा कोई भी निविदा रजिस्टर वर्ष के लिए नहीं बनाया गया है। हमारे द्वारा सेंपलिंग के आधार पर निविदा की जांच की गई जो की जांच के दोरन सही पायी गई।
2	सभी निविदा बोलियों मे प्रतिस्पर्धी निविदा प्रक्रियाओं का पालन होने की जाँच ।	हमारे द्वारा सेंपलिंग के आधार पर जांच की गई निविदा बोलियों मे प्रतिस्पर्धी निविदा प्रक्रियाओं का पालन किया गया है।
3	निर्माण एवं रख रखाव की अवधि में सभी निविदा शुल्क / बिड प्रोसेसिंग शुल्क /परफॉरमेंस गारंटी की प्राप्ति की जांच ।	हमारे द्वारा यु.एल.बी द्वारा आम्रन्त्रित निविदा / बोली की जांच सेंपलिंग के आधार पर कि गई एवं जाच के दोरान यह पाया गया कि सभी निविदा शुल्क / बिड प्रोसेसिंग शुल्क /परफॉरमेंस गारंटी सही दर से प्राप्त कि गई है एवं उन्हे मद में दर्ज किया गया हैं।

MEHTA & JAIN CHARTERED ACCOUNTANTS PARTNER

4	ऐसे मामले जहां पर बैंक गारंटी, बिड प्रोसेसिंग शुल्क / परफॉरमेंस गारंटी के एवज में प्राप्त हुई हो ,उनका जारी किये गए बैंक द्वारा सत्यापन ।	हमने लेखाकार के साथ इस मामले पर चर्चा की है और लेखाकार ने हमें बताया की वर्तमान में कोई बैंक गारंटी स्वीकार नहीं कि जाती हैं।
5	बैंक गारंटी की शर्तों की जाँच एवं ऐसे बैंक गारंटी जो U.L.B के हित मे न हो उनका उल्लेख।	लागू नहीं
6	बैंक गारंटी के एक्सटेंशन की जाँच।	लागू नहीं
F	**अनुदान और ऋण की लेखापरीक्षा**	
1	केंद्र सरकार द्वारा प्रदान की गयी ग्रांट्स एवं उनके उपयोग की जाँच।	नगर परिषद् के द्वारा अनुदान पंजी से परियोजना अनुसार आय, व्यय का मिलान सेंपलिंग के आधार पर किया गया जो की जांच के दोरान सही पाया गया।
2	राज्य सरकार द्वारा प्रदान की गयी ग्रांट्स एवं उनके उपयोग की जाँच।	नगर परिषद् के द्वारा अनुदान पंजी से परियोजना अनुसार आय, व्यय का मिलान सेंपलिंग के आधार पर किया गया जो की जांच के दोरान सही पाया गया।
3	फिजिकल इंफ्रास्ट्रक्चर के लिए प्रदान किये गए ऋण एवं उनकी उपयोगिता की जाँच ।फिजिकल इंफ्रास्ट्रक्चर के रेवेन्यू मैकेनिज्म पर टिपण्णी एवं उस फिजिकल इंफ्रास्ट्रक्चर से रेवेन्यू उत्पन न होने के संभावित कारणों पर टिपण्णी।	लागू नहीं
4	कैपिटल रिसीप्ट / ग्रांट्स / सामान्य खर्चो के लिया प्राप्त लोन के पैसो में डायवर्सन के मामलो की जाँच ।	लागू नहीं

Place: Sagar
Date: 08/09/2024

For Chief Muncipal Office
Nagar Parishad Karrapur
जिला सागर (म.प्र.)

For Mehta & Jain
Chartered Accountants

CA Mayank Jain
Partner
M. No. 430007
UDIN: 24427725BKCQDQ4299

Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2023-24

Name of ULB : Municipal Council Karrapur
Name of Auditor : Mehta & Jain

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue / राजस्व कर वसूली	Receipts in Rs.				
		Year 2023-24	Year 2022-23	% of Growth		
(i)	संपत्तिकर	6,01,765.00	-	0.00%	Newly Incorporated ULB	NIL
(ii)	समेकित कर	-	-	0.00%	Newly Incorporated ULB	NIL
(iii)	नगरीय विकास उपकर	-	-	0.00%	Newly Incorporated ULB	NIL
(iv)	शिक्षा उपकर	-	-	0.00%	Newly Incorporated ULB	NIL
	कुल योग	**6,01,765**	-			
	गैर राजस्व वसूली					
(i)	भवन भूमि किराया	98,450.00	-	0.00%	Newly Incorporated ULB	NIL
(ii)	जल उपभोक्ता प्रभार	-	-	0.00%	Newly Incorporated ULB	NIL

MEHTA & JAIN
PARTNER
CHARTERED ACCOUNTANTS

Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2023-24

Name of ULB : Municipal Council Karrapur
Name of Auditor : Mehta & Jain

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
(iii)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	-	-	0.00%	Newly Incorporated ULB	NIL
(iv)	अन्य कर / शुल्क	4,56,867.00	91,325.00	400.26%	Growth is positive	The growth is positive manegment has to focus on this particular area for more growth.
	कुल योग	**5,55,317.00**	**91,325**			
	महा योग	**11,57,082.00**	**91,325**			
2	**Audit of Expenditure**	Refer to Schedule 'B'			Refer to Schedule 'B'	Refer to Schedule 'B'
3	**Audit of Book Keeping**	Refer to Schedule 'C'			Refer to Schedule 'C'	Refer to Schedule 'C'
4	**Audit of FDR**	Refer to Schedule 'D'			Refer to Schedule 'D'	Refer to Schedule 'D'
5	**Audit of Tenders/Bids**	Refer to Schedule 'E'			Refer to Schedule 'E'	Refer to Schedule 'E'

MEHTA & JA... CHARTERED ... PARTNER

Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2023-24

Name of ULB : Municipal Council Karrapur
Name of Auditor : Mehta & Jain

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
6	**Audit of Grants & Loans**	Refer to Schedule 'F'	Refer to Schedule 'F'	Refer to Schedule 'F'
7	**Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another**	Refer to Schedule 'F'	Refer to Schedule 'F'	Refer to Schedule 'F'
8	**Any Other**			
	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax).	Revenue Expenditure is 125.11 times of Revenue Income		

Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2023-24

Name of ULB : Municipal Council Karrapur
Name of Auditor : Mehta & Jain

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
	b) Percentage of Capital Expenditure with respect to Total Expenditure	39.61%		
9	Whether all the temporary advances have been fully recovered or not.	Refer to Schedule 'C'	Refer to Schedule 'C'	Refer to Schedule 'C'
10	Whether bank reconciliation statements is being regularly prepared.	Refer to Schedule 'C'	Refer to Schedule 'C'	Refer to Schedule 'C'

For Accountant
लेखापाल
नगर परिषद करांपुर
जिला सागर (म.प्र.)

Nagar Parishad Karrapur

For Chief Municipal Officer
मुख्य नगर पालिका अधिकारी
नगर परिषद करांपुर
जिला सागर (म.प्र.)

Nagar Parishad Karrapur

For Mehta & Jain
Chartered Accountants
Mayank
CA Mayank Jain
Partner
M.No. 427725

MEHTA & JAIN
PARTNER
CHARTERED ACCOUNTANTS

NAGAR PARISHAD KARRAPUR

KARRAPUR DISTRICT SAGAR (M.P)

REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS

INCOME & EXPENDITURE INFORMATION F.Y 2023-24

DIVISION	DISTRICT	ULB NAME	ULB TYPE	REVENUE RECEIPTS						
				PROPERTY TAX	OTHER TAX REVENUE	FEES & USER CHARGES	REVENUE FROM MUNCIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTIONS & SUBSIDIES	OTHER INCOME
1	2	3	4	6	7	8	9	10	11	12
SAGAR	SAGAR	KARRAPUR	NAGAR PARISHAD	6,01,765.00	1,12,180	4,43,137	-	2,30,47,829	-	4,70,649

CAPITAL RECEIPTS				TOTAL RECEIPT
CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	OTHER GRANT.	
13	14	15	16	17
-	1,03,18,400	2,48,19,074	-	5,98,13,034

REVENUE EXP.							TOTAL EXPENDITURE
ESTABLISHMENT EXP.	ADMINISTRATIVE EXP.	OPRETION & MAINTANANCE EXP.	INTEREST EXP.	OTHER EXP.	LOAN REPAYMENT	OTHER CAPITAL EXPENDITURE	
18	19	20	21	22	23	24	25
1,85,96,874	52,11,678	2,19,47,416	-	238	-	2,94,30,970	7,51,87,176

For Accountant

लेखापाल
नगर परिषद करापुर
जिला सागर (म.प्र.)
Nagar Parishad Karrapur

For Chief Muncipal Office

मुख्य नगर पालिका अधिकारी
नगर परिषद करापुर
Nagar Parishad Karrapur
जिला सागर (म.प्र.)

MEHTA & JAIN CHARTERED ACCOUNTANTS PARTNER

For Mehta & Jain
Chartered Accountants

CA Mayank Kesharwani
Partner
M.No. 427725

Karrapur Municipal Council
Balance Sheet
as on 31st March 2024

	Particulars	Schedule No.	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
A	**SOURCES OF FUNDS**			
A1	**Reserves and Surplus**			
	Municipal (General) Fund	B-1	54,51,716	1,13,79,079
	Earmarked Funds	B-2	81,386	-
	Reserves	B-3	3,24,56,191	-
	Total Reserve & Surplus		**3,79,89,293**	**1,13,79,079**
A2	**Grants, Contributions for specific purposes**	B-4	**1,27,75,830**	**2,67,18,000**
A3	**Loans**			
	Secured loans	B-5	-	-
	Unsecured loans	B-6	-	-
	Total Loans		-	-
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)		**5,07,65,123**	**3,80,97,079**
B	**APPLICATION OF FUNDS**			
B1	**Fixed Assets**	B-11		
	Gross Block		3,77,63,469	83,32,499
	Less: Accumulated Depreciation		(39,07,444)	-
	Net Block		**3,38,56,024**	**83,32,499**
	Capital work-in-progress		-	-
	Total Fixed Assets		**3,38,56,024**	**83,32,499**
B2	**Investments**			
	Investment - General Fund	B-12	-	-
	Investment - Other Funds	B-13	-	-
	Total Investments		-	-
B3	**Current assets, loans & advances**			
	Stock in hand (Inventories)	B-14	23,310	-
	Sundry Debtors (Receivables)	B-15	19,739	-
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful Receivables		-	-
	Deposit Assets		-	-
	Loan & Advances		-	-
	Prepaid expenses	B-16	-	-
	Cash and Bank Balances	B-17	1,82,45,880	3,07,20,822
	Loans, advances and deposits	B-18	-	-
	Total Of Curent Assets		**1,82,88,929**	**3,07,20,822**
B4	**Current Liabilities and Provisions**			
	Deposits received	B-7	6,87,138	-
	Deposit works	B-8	-	-
	Other liabilities (Sundry Creditors)	B-9	6,92,692	9,56,242
	Provisions	B-10	-	-
	Total Current Liabilities		**13,79,830**	**9,56,242**
B5	**Net Current Assets [Sub Total (B3) - Sub Total (B4)]**		**1,69,09,099**	**2,97,64,580**
C	**Other Assets**	B-19	-	-
D	**Miscellaneous Expenditure (to the extent not written off)**	B-20	-	-
	TOTAL: APPLICATION OF FUNDS (B1+B2+B5+C+D)		**5,07,65,123**	**3,80,97,079**

Notes to the balance sheet

Karrapur Municipal Council

Chief Municipal Officer
मुख्य नगर पालिका अधिकारी
नगर परिषद कर्रापुर
जिला सागर (म.प्र.)

Accounts Officer
लेखापाल
नगर परिषद कर्रापुर
जिला सागर (म.प्र.)

For MEHTA & JAIN
Chartered Accountants

MEHTA & JAIN
PARTNER
CHARTERED ACCOUNTANTS

CA. Mayank Jain
Partner
M. No. 427725
UDIN:24427725BKCQDQ4299

Karrapur Municipal Council
As on 31.03.2023

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

Account Code	Particulars	General Account Current Year 2023-24	General Account Previous Year 2022-23
3100000	**Balance as per last account**	1,13,79,079	-
	Additions during the year		-
31090-02	• Surplus for the year	-	1,13,79,079
	• Transfers	-	
	Total (Rs.)	-	**1,13,79,079**
	Deductions during the year		
	• Deficit for the year	52,46,830	
	• Transfers	6,80,533	-
	Total (Rs.)	59,27,363	-
310	**Balance at the end of the current year**	**54,51,716**	**1,13,79,079**

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

Particulars	Sanchit Nidhi Current Year 2023-24	Other Fund Current Year 2023-24	Total	Sanchit Nidhi Previous Year 2022-23	Other Fund Previous Year 2022-23	Total
Account Code	**31,110**	**31,17,000**		**31,110**	**31,17,000**	
(a) Opening Balance	-					
(b) Additions to the Special Fund						
• Transfer from Municipal Fund	81,386					
• Interest/Dividend earned on Special Fund Investments						
• Profit on disposal of Special Fund Investments						
•Appreciation in Value of Special Fund Investments						
•Other addition (Specify nature)						
Total (b)	**81,386**					
(c) Payments out of funds						
[I] Capital expenditure on						
• Fixed Asset	-	-	-	-	-	-
• Others	-	-	-	-	-	-
[II] Revenue Expenditure on						
• Salary, Wages and allowances etc	-	-	-	-	-	-
• Rent Other administrative charges	-	-	-	-	-	-
[III] Other:						
• Loss on disposal of Special Fund Investments				-	-	-
• Diminution in Value of Special Fund Investments				-	-	-
• Transferred to Municipal Fund				-	-	-
Total (c)				-	-	-
(d) Advance For Expenses				-	-	-
Net Balance of Special Funds (a + b) -(c+d)	**81,386**			-	-	-

MEHTA & JAIN CHARTERED ACCOUNTANTS PARTNER

Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5	6	7 (5-6)
31210	Capital Contribution	1,19,67,865	2,04,88,326	3,24,56,191		3,24,56,191
31211	Capital Reserve					
31220	Borrowing Redemption					
31230	Special Funds (Utilised)					
31240	Statutory Reserve					
31250	General Reserve					
31260	Revaluation Reserve					
	Total Reserve funds	**1,19,67,865**	**2,04,88,326**	**3,24,56,191**	-	**3,24,56,191**

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Agencies	Grants from International Organization		Total
Account Code	32,010	32,020	32,080	32,060		
(a) Opening Balance	**1,00,34,727**	**47,15,808**				**1,47,50,535**
(b) Additions to the Grants *	1,03,18,400	2,34,56,074				
• Grant received during the year	-	-	-			-
• Interest/Dividend earned on Grant Investments						-
• Profit on disposal of Grant Investments						-
• Appreciation in Value of Grant Investments						-
• Other addition (MPUSP Opening Balance Regrouped)						-
Total (b)	1,03,18,400	2,34,56,074	-	-	-	**3,37,74,474**
Total (a + b)	**2,03,53,127**	**2,81,71,882**	-	-	-	**4,85,25,009**
(c) Payments out of funds						
• Capital expenditure on Fixed Assets	79,88,033	1,25,00,293	-	-	-	**2,04,88,326**
• Capital Expenditure on Other			-	-	-	-
• Revenue Expenditure on			-	-		-
o Salary, Wages, allowances etc.		-	-	-		-
o Others	1,22,25,645	30,35,208	-	-	-	**1,52,60,853**
• Other:						
o Loss on disposal of Grant			-	-	-	-
o Grants Refunded			-	-	-	-
• Other administrative charges			-	-	-	-
Total (c)	**2,02,13,678**	**1,55,35,501**	-	-	-	**3,57,49,179**
Net balance at the year end (a+b)- (c)	**1,39,449**	**1,26,36,381**	-	-	-	**1,27,75,830**

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
33010	Loans from Central Government		
33020	Loans from State government		
33030	Loans from Govt. bodies & Associations		
33040	Loans from international agencies		
33050	Loans from banks & other financial institutions		
33060	Other Term Loans		
33070	Bonds & debentures		
33080	Other Loans		
	Total Secured Loans	-	-

MEHTA & JAIN * CHARTERED ACCOUNTANTS * PARTNER

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
33110	Loans from Central Government	-	-
33120	Loans from State government	-	-
33130	Loans from Govt. bodies & Associations	-	-
33140	Loans from international agencies	-	-
33150	Loans from banks & other financial institutions	-	-
33160	Other Term Loans	-	-
33170	Bonds & debentures	-	-
33180	Other Loans	-	-
	Total Unsecured Loans	-	-

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
34010	From Contractors	6,87,138	-
34020	From Revenues		
34030	From staff	-	-
34080	From Others	-	-
	Total deposits received	**6,87,138**	-

Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year 01/04/2023 (Rs)	Additions during the Current Year 2023-24 (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the Current Year 31/03/2024 (Rs)
34110	Civil Works	-	-	-	-
34120	Electrical works	-	-	-	-
34180	Others	-	-	-	-
	Total of deposit works	-	-	-	-

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
35010	Creditors	-	
35011	Employee Liabilities	-	
35012	Interest Accrued and Due	-	-
35020	Recoveries Payable	6,92,692	9,56,242
35030	Government Dues Payable		
35040	Refunds Payable		
35080	Others, miscellaneous		
35041	Advance Collection of Revenues		-
35013	Outstanding Liabilities		
	Total Other liabilities (Sundry Creditors)	**6,92,692**	**9,56,242**

Schedule B-10: Provisions

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
36010	Provision for Expenses		
36020	Provision for Interest		
36030	Provision for Other Assets		
	Total Provisions	-	-

MEHTA & JAIN
PARTNER
CHARTERED ACCOUNTANTS

Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block: Opening Balance on 01.04.2023	Gross Block: Additions during the period	Gross Block: Deductions during the period	Gross Block: Cost at the end of the year 31.03.2024	Estimated Useful Life	Accumulated Depreciation: Opening Balance on 01.04.2023	Accumulated Depreciation: Additions during the period	Accumulated Depreciation: Deductions during the period	Accumulated Depreciation: Total at the end of the year 31.03.2024	Net Block: At the end of Current Year 2023-24
1	2	3	4	5	6		7	8	9	10	11
41010	**Land**	-	-	-	-		-	-	-	-	-
41020	**Buildings**	49,463.00	-	-	49,463.00	30	1,566.33	1,514.12	-	3,080.45	46,382.55
41025	**Heritage Building**	-	-	-	-	30	-	-	-	-	-
	Infrastructure Assets										
41030	• Roads and Bridges	17,32,267.50	1,22,02,911.00	-	1,39,35,178.50	20	82,282.71	6,57,806.84	-	7,40,089.55	1,31,95,088.95
41031	• Sewerage and Drainage	-	-	-	-	15	-	-	-	-	-
41032	• Water ways	41,63,075.00	21,60,854.21	-	63,23,929.21	15	2,63,661.42	3,82,938.09	-	6,46,599.51	56,77,329.70
41033	• Public Lighting	83,728.00	34,09,577.00	-	34,93,305.00	5	15,908.32	6,60,546.29	-	6,76,454.61	28,16,850.39
41034	• Bridge	-	-	-	-	30	-	-	-	-	-
	Other assets	-	-		-		-	-			-
41040	• Plants & Machinery	6,37,287.00	27,35,852.00	-	33,73,139.00	10	60,542.27	3,14,393.98	-	3,74,936.24	29,98,202.76
41050	• Vehicles	-	69,29,684.00	-	69,29,684.00	10	-	6,58,319.98	-	6,58,319.98	62,71,364.02
41060	• Office & other equipment	4,82,564.00	8,69,418.00	-	13,51,982.00	5	91,687.16	2,38,539.15	-	3,30,226.31	10,21,755.69
41070	• Furniture, fixtures, fittings and electrical appliances	6,32,603.00	4,03,915.00	-	10,36,518.00	10	60,097.29	92,459.48	-	1,52,556.77	8,83,961.23
4180	• Other fixed assets	5,51,511.00	7,18,759.00	-	12,70,270.00	5	1,04,787.09	2,20,393.88	-	3,25,180.97	9,45,089.03
	Total	**83,32,498.50**	**2,94,30,970.21**	-	**3,77,63,468.71**		**6,80,532.57**	**32,26,911.81**	-	**39,07,444.38**	**3,38,56,024.33**
41210	Work-in-progress	-	-	-	-						-
	Total	**83,32,498.50**	**2,94,30,970.21**	-	**3,77,63,468.71**		**6,80,532.57**	**32,26,911.81**	-	**39,07,444.38**	**3,38,56,024.33**

MEHTA & JAIN * CHARTERED ACCOUNTANTS * PARTNER

Schedule B-12: Investments - General Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost 2023-24 (Rs.)	Previous year Carrying Cost 2022-23 (Rs)
42010	• Central Government Securities			-	-
42020	• State Government Securities			-	-
42030	• Debentures and Bonds			-	-
42040	• Preference Shares			-	-
42050	• Equity Shares			-	-
42060	• Units of Mutual Funds			-	-
42070	• Other Investments (Fixed Deposit)	Bank		-	-
	Total of Investments General Fund		-	-	-

Schedule B-13: Investments - Other Funds

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

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
43010	Stores	23,310	-
43020	Loose Tools	-	-
43080	Others	-	-
	Total Stock in hand	**23,310**	-

MEHTA & JAIN CHARTERED ACCOUNTANTS PARTNER

Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Received During The Year FY 23-24	Net Amount 2023-24 (Rs.)	Previous year 2022-23 Net amount (Rs.)
43110	**Receivables for Property Taxes**				
	Less than 5 years	6,01,765	5,82,026	19,739	
	More than 5 years*	-	-	-	-
	Sub - total	**6,01,765**	**5,82,026**	**19,739**	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	**6,01,765**	**5,82,026**	**19,739**	-
43120	**Receivable for Water Taxes**			-	
	Less than 3 years			-	-
	More than 3 years*				
	Sub - total	-	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	
	Net Receivables of Other Taxes	-	-	-	-
43120	**Receivable of Other Taxes**			-	
	Less than 3 years			-	
	More than 3 years*	-			
	Sub - total	-	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts			-	
	Net Receivables of Other Taxes	-	-	-	-
43130	**Receivables for Fees & User Charges**	-	-	-	-
	Less than 3 years	-			
	More than 3 years*			-	-
	Sub - total	-	-	-	
				-	-
43140	**Receivables from Other Sources**	-	-	-	-
	Less than 3 years				
	More than 3 years*	-			
	Sub - total	-	-	-	-
43180	**Receivables control Accounts**			-	-
	Sub - total	-	-	-	-
				-	-
	Total of Sundry Debtors (Receivables)	**6,01,765**	**5,82,026**	**19,739**	-

MEHTA & JAIN * CHARTERED ACCOUNTANTS *
PARTNER

Schedule B-16: Prepaid Expenses

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

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
45010	**Cash**	-	-
45020	**Balance with Bank - Municipal Funds**		
45021	Nationalised Banks	1,82,45,880	3,07,20,822
45022	Other Scheduled Banks		
45023	Scheduled Co-operative Banks	-	-
45024	Post Office		
	Sub-total	**1,82,45,880**	**3,07,20,822**
45040	**Balance with Bank - Special Funds**		
45041	Nationalised Banks	-	-
45042	Other Scheduled Banks	-	-
45043	Scheduled Co-operative Banks	-	-
45044	Post Office	-	-
	Sub-total	-	-
45060	**Balance with Bank - Grant Funds**		
45061	Nationalised Banks	-	-
45062	Other Scheduled Banks	-	-
45063	Scheduled Co-operative Banks	-	-
45064	Post Office	-	-
	Sub-total	-	-
	Total Cash and Bank balances	**1,82,45,880**	**3,07,20,822**

MEHTA & JAIN
PARTNER
CHARTERED ACCOUNTANTS

Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the Year 01/04/2023 (Rs.)	Paid during the current year 2023-24 (Rs.)	Recovered during the year 2023-24 (Rs.)	Balance outstanding at the end of the Year 31/03/2024 (Rs.)
46010	Loans and Advances to Employees	-	-	-	-
46020	Employee Provident Fund Loans				-
46030	Loans to Others				-
46040	Advance to Suppliers and Contractors		-		-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies (PHE)	-	-	-	-
46080	Other Current Assets	-	-	-	-
	Sub -Total	-	-	-	-
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	-	-	-	-

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

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

Schedule B-19: Other Assets

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
47010	Deposit Works	-	-
47020	Other asset control accounts	-	-
	Total Other Assets	-	-

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

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

Karrapur Municipal Council

INCOME AND EXPENDITURE STATEMENT

For the Period From 1 April 2023 to 31 March 2024

	Item/ Head of Account	Schedule No	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
A	**INCOME**			
	Tax Revenue	IE-1	7,13,945	-
	Assigned Revenues & Compensation	IE-2	2,30,47,829	2,91,22,996
	Rental Income from Municipal Properties	IE-3	-	-
	Fees & User Charges	IE-4	4,43,137	91,325
	Sale & Hire Charges	IE-5	-	4,19,879
	Revenue Grants, Contributions & Subsidies	IE-6	1,80,88,770	-
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	4,70,649	3,03,739
	Other Income	IE-9	-	75,000
	Total - INCOME		**4,27,64,330**	**3,00,12,939**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	1,75,43,531	54,10,125
	Administrative Expenses	IE-11	52,11,678	23,20,673
	Operations & Maintenance	IE-12	2,19,47,416	88,39,390
	Interest & Finance Expenses	IE-13	238	1,745
	Programme Expenses	IE-14	-	20,61,927
	Revenue Grants, Contributions & subsidies	IE-15	-	-
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation	IE-18	32,26,912	-
	Total - EXPENDITURE		**4,79,29,774**	**1,86,33,860**
C	***Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)***		**(51,65,444)**	**1,13,79,079**
D	Add/Less: Prior period Items (Net)	IE-19	-	-
E	***Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)***		**(51,65,444)**	**1,13,79,079**
F	**Less: Transfer to Reserve Funds**		81,386	-
G	***Net balance being surplus/ deficit carried over to Municipal Fund (E-F)***		**(52,46,830)**	**1,13,79,079**

Karrapur Municipal Council

Chief Municipal Officer
मुख्य नगर पालिका अधिकारी
नगर परिषद करापुर
जिला सागर (म.प्र.)

Accounts Officer
लेखापाल
नगर परिषद करापुर
जिला सागर (म.प्र.)

For Mehta & Jain
Chartered Accountants
MEHTA & JAIN * CHARTERED ACCOUNTANTS * PARTNER
CA Mayank Jain
Partner
M. No. 427725
UDIN:24427725BKCQDQ4299

Karrapur Municipal Council
Sub Schedule forming Part of Income & Expenditure Statement
For the Period from 01/04/2023 to 31/03/2024

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
11001	Property tax	6,01,765	
11002	Water tax	98,450	
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	13,730	
11011	Advertisement tax		
11012	Pilgrimage Tax		
11013	Export Tax		
11051	Octroi & Toll		
11080	Town Devlopment Cess		
110013	Samekit Kar-Consolidated		
	Sub-total	**7,13,945**	-
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	**7,13,945**	-

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

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
11090-01	Property taxes	-	-
11090-11	Other Tax	-	-
	Total refund and remission of tax revenues	-	-

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
12010	Taxes and Duties collected by others		
12020	Compensation in lieu of Octroi	2,30,47,829	2,20,93,430.00
12020	Nazool Contribution		-
12030	Compensations in lieu of Concessions		70,29,566.00
	Total assigned revenues & compensation	**2,30,47,829**	**2,91,22,996**

MEHTA & JAIN
PARTNER
CHARTERED ACCOUNTANTS

Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)		
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		
13040	Rent from lease of lands		
13080	Other rents		
	Sub-Total	-	-
13090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	-	-

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

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
14010	Empanelment & Registration Charges	1,051	
14011	Licensing Fees		91,325.00
14012	Fees for Grant of Permit		
14013	Fees for Certificate or Extract		
14014	Development Charges		
14015	Regularization Fees		
14020	Penalties and Fines		
14040	Other Fees		
14050	User Charges	4,42,086	
14060	Entry Fees		
14070	Service / Administrative Charges		
14080	Other Charges		
	Sub-Total	**4,43,137**	**91,325**
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges	**4,43,137**	**91,325**

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
15010	Sale of Products		
15011	Sale of Forms & Publications		4,19,879.00
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	-	**4,19,879**

MEHTA & JAIN
PARTNER
CHARTERED ACCOUNTANTS

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
16010	**Revenue Grant**		
1601001	Grant Revenue-State Govt.	58,63,125	
1601011	Grant Revenue-Central Govt.	1,22,25,645	
1601021	Grant Revenue-Other Organisations		
1601090	Grant Revenue-Dep on Grant Assets		
16020	Re-imbursement of expenses		
16030	Contribution towards schemes		
	Total Revenue Grants, Contributions & Subsidies	**1,80,88,770**	**-**

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
17010	Interest on Investments (FDRs)	-	-
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 2023-24 (Rs)	Previous Year 2022-23 (Rs)
17110	Interest from Bank Accounts	4,70,649	3,03,739
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	**4,70,649**	**3,03,739**

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
18010	Deposits Forfeited		
1801001	Beneficiary Contribution for Public Toilets		
18011	Lapsed Deposits		
18020	Insurance Claim Recovery		
18030	Profit on Disposal of Fixed assests		
18040	Recovery from Employees		
18050	Unclaimed Refund/ Liabilities		
18060	Excess Provisions written back		
18080	Miscellaneous Income		75,000.00
	Total Other Income	-	**75,000**

MEHTA & JAIN CHARTERED ACCOUNTANTS PARTNER

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
21010	Salaries, Wages and Bonus	1,69,66,931	54,10,125.00
21020	Benefits and Allowances	5,76,600	
21030	Pension		
21040	Other Terminal & Retirement Benefits		
	Total establishment expenses	**1,75,43,531**	**54,10,125**

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
22010	Rent, Rates and Taxes		-
22011	Office maintenance	1,08,657	11,86,555.00
22012	Communication Expenses	55,391	-
22020	Books & Periodicals	17,952	-
22021	Printing and Stationery	3,06,023	5,55,443.00
22030	Traveling & Conveyance	8,000	70,154.00
22040	Insurance	40,000	-
22050	Audit Fees		-
22051	Legal Expenses	4,34,308	-
22052	Professional and other Fees	12,64,908	2,98,150.00
22060	Advertisement and Publicity	20,95,771	2,10,371.00
22061	Membership & subscriptions		
22080	Other Administrative Expenses	8,80,668	-
	Total administrative expenses	**52,11,678**	**23,20,673**

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
23010	Power & Fuel	33,78,608	-
23020	Bulk Purchases		52,41,302.00
23030	Consumption of Stores	84,11,770	18,70,985.00
23040	Hire Charges	22,39,197	2,10,036.00
23050	Repairs & maintenance -Infrastructure Assets	6,40,795	2,17,098.00
23050	Repairs & maintenance - Water Ways	18,14,010	-
23051	Repairs & maintenance - Civic Amenities		7,18,482.00
23052	Repairs & maintenance - Buildings	88,241	-
23053	Repairs & maintenance - Vehicles	1,07,203	-
23054	Repairs & maintenance - Furnitures		-
23055	Repairs & maintenance - Office Equipments	63,962	-
23056	Repairs & maintenance - Electrical Appliances	20,040	1,11,596.00
23057	Repairs & maintenance - Plant & Machinary	2,42,289	-
23057	Repairs & maintenance - Heritage Building		3,23,591.00
23059	Repairs & maintenance - Others	1,51,200	1,46,300
23080	Other operating & maintenance expenses	3,05,086	-
23090	Other Grants & Programs Expense	44,85,014	
	Total operations & maintenance	**2,19,47,416**	**88,39,390**

Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
24030	Interest on Loans from Government Bodies & Associations	-	-
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	-	-
24060	Other Interest	-	-
24070	Bank Charges	238	1,745
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	**238**	**1,745**

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
25010	Election Expenses		
25020	Own Programs		20,61,927
25040	Social Security Scheme Expense		
25030	Share in Programs of others		
	Total Programme Expenses	**-**	**20,61,927**

Schedule IE-15: Revenue Grants, Contributions & Subsidies

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

Schedule IE-16: Provisions & Write off

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
27010	Provisions for doubtful receivables	-	-
27020	Provision for other Assets	-	-
27030	Revenues written off	-	-
27040	Assets written off	-	-
27050	Miscellaneous Expense written off	-	-
	Total Provisions & Write off	**-**	**-**

Schedule IE-17: Miscellaneous Expenses

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

Schedule IE-18 : Depreciation

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
27200	Depreciation For the Current Year	32,26,912	
	Total Depreciation	**32,26,912**	-

Schedule IE-19: Prior Period Items (Net)

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

MEHTA & JAIN * CHARTERED ACCOUNTANTS * PARTNER

Karrapur Municipal Council
RECEIPTS AND PAYMENTS ACCOUNT
For the Period from 1 April 2023 to 31 March 2024

count Code	Head of Account	Schedules	Current Period 2023-24 Amount (Rs.)	Corresponding Previous Period 2022-23 Amount (Rs.)	Account Code	Head of Account	Schedules	Current Period 2023-24 Amount (Rs.)	Corresponding Previous Period 2022-23 Amount (Rs.)
	Opening Balances								
	Cash balances including Imprest Balance		-	-					
	Balances with Banks/Treasury (including in designated bank accounts)		**3,07,20,822**	-					
	Operating Receipts					**Operating Payments**			
110	Tax Revenue	RP - 1	5,90,184	-	210	Establishment Expenses	RP - 10	55,11,193	54,10,125
120	Assigned Revenues & Compensations	RP - 2	2,30,47,829	2,91,22,996	220	Administrative Expenses	RP - 11	49,248	23,20,673
130	Rental income from Municipal Properties	RP - 3	98,450	-	230	Operations and Maintenance	RP - 12	13,000	88,39,390
140	Fees & User Charges	RP - 4	4,43,137	91,325	240	Interest & Finance Charges	RP - 13	238	1,745
150	Sale & Hire Charges	RP - 5	-	4,19,879	250	Programme Expenses	RP - 14	-	20,61,927
160	Revenue Grants, Contributions & Subsidies	RP - 6	14,65,317	-	260	Revenue Grants, Contributions & Subsidies	RP - 15	-	-
170	Income from Investments	RP - 7	-	-	430	Purchase of Stores	RP - 16	-	-
171	Interest Earned	RP - 8	4,70,649	3,03,739	271	Miscellaneous expenses	RP - 17	-	-
180	Other Income	RP - 9	5,68,973	75,000		Prior Period		-	
	Non-Operating Receipts-					**Non-Operating Payments**			
						Refund of Deposits			
340	Deposits Received	RP - 19	-	9,56,242	350	Payment to Sundry Creditors	RP - 24	6,87,23,276	-
320	Grants and contribution for specific purposes	RP - 20	3,51,37,474	2,67,18,000	311	Reserve Fund Paid	RP - 25	-	-
350	Other Liabilities		-	-	320	Grants and contribution for specific purposes Payments	RP - 27	-	-
5090	Sale proceeds from Assets					Provision for expenses		-	
35090	Realisation of Investment - General Fund		-	-	410	Acquisition / Purchase of Fixed Assets	RP - 26	-	83,32,499
35090	Realisation of Investment - Other Funds		-	-	341	Deposit works	RP - 22	-	-
41	Deposit works					Investments - General Fund		-	-
35041	Revenue Collected in Advance					Investments - Special Fund		-	-
	Loans & Advances to Employees (recovery)					Stock in hand			
	Other Loans & Advances (recovery)	RP - 29	-	-	331	Repayment of Loans, Advances	RP - 18	-	-
431	Debtors(receivable)	RP - 23	-	-		Prepaid Expenses			
330	Loans Received	RP - 30	-	-	311	Earmarked Fund Paid	RP - 21	-	-
11	Earmarked Funds		-		460	Other Loans & Advances	RP - 29	-	-
10	Municipal Fund		-			Municipal Fund		-	-
						Closing Balances			
						Cash balances including Imprest Balance		-	-
						Balances with Banks/Treasury (including in designated bank accounts)		**1,82,45,880**	3,07,20,822
	TOTAL		**9,25,42,835**	**5,76,87,181**		**TOTAL**		**9,25,42,835**	**5,76,87,181**

Karrapur Municipal Council

Chief Municipal Officer
मुख्य नगर पालिका अधिकारी
नगर परिषद कर्रापुर
जिला सागर (म.प्र.)

Accounts Officer
लेखापाल
नगर परिषद कर्रापुर
जिला सागर (म.प्र.)

MEHTA & JAIN
PARTNER
CHARTERED ACCOUNTANTS

For Mehta & Jain
Chartered Accountants

CA Mayank Jain
Partner
M. No. 427725
UDIN:24427725BKCQDQ4299

Karrapur Municipal Council

Sub Schedule forming Part of Receipt & Payment Account

For the Period from 01/04/2023 to 31/03/2024

Schedule RP - 1: Tax Revenue

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
11001	Property Tax	2,04,728	
11002	Water Tax	3,50,000	
11003	Sewerage Tax		
11004	Conservency Charge		
11008	Tax on Animal		
11011	Advertisement Tax		
11013	Export Tax		
11006	Education Tax		
11008	Other Taxes	8,158.00	
11080	Town Devlopment Cess		
110013	Samekit Kar-Consolidated	27,298.00	
	Total Tax Revenue	**5,90,184**	-

Schedule RP - 2: Assigned Revenues & Compensation

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
12010	Taxes and Duties collected by others		
12020	Compensation in lieu of Taxes / duties	2,30,47,829	2,91,22,996
12030	Compensations in lieu of Concessions		
	Total Asigned Revenues & Compensation	**2,30,47,829**	**2,91,22,996**

Schedule RP - 3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)		
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		
13040	Rent from lease of lands		
13080	Other rents	98,450	
	Sub-Total	**98,450**	-
13090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	**98,450**	-

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

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
14010	Empanelment & Registration Charges	1,051	
14011	Licensing Fees		91,325
14012	Fees for Grant of Permit		
14013	Fees for Certificate or Extract		
14014	Development Charges		
14015	Regularization Fees		
14020	Penalties and Fines		
14040	Other Fees	4,42,086	
14050	User Charges		
14060	Entry Fees		
14070	Service / Administrative Charges		
14080	Other Charges		
	Sub-Total	**4,43,137**	-
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Income from Fees & User Charges	**4,43,137**	**91,325**

Schedule RP - 5: Sale & Hire Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
15010	Sale of Products		
15011	Sale of Forms & Publications		4,19,879
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	-	**4,19,879**

Schedule RP - 6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
16010	Revenue Grant	14,65,317	
16020	Re-imbursement of expenses		
16030	Contribution towards schemes		
	Total Revenue Grants, Contributions & Subsidies	**14,65,317**	-

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Schedule RP - 7: Income from Investments - General Fund

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

Schedule RP - 8: Interest Earned

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
17110	Interest from Bank Accounts	4,70,649.00	3,03,739
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	**4,70,649**	**3,03,739**

Schedule RP - 9: Other Income

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
18010	Deposits Forfeited		
1801001	Beneficiary Contribution for Public Toilets		
18011	Lapsed Deposits		
18020	Insurance Claim Recovery		
18030	Profit on Disposal of Fixed assests		
18040	Recovery from Employees		
18050	Unclaimed Refund/ Liabilities		
18060	Excess Provisions written back		
18080	Miscellaneous Income	5,68,973	75,000
	Total Other Income	**5,68,973**	**75,000**

Schedule RP -10: Establishment Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
21010	Salaries, Wages and Bonus	49,34,593	54,10,125
21020	Benefits and Allowances	5,76,600	
21030	Pension		
21040	Other Terminal & Retirement Benefits		
	Total Establishment Expenses	**55,11,193**	**54,10,125**

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Schedule RP -11: Administrative Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
22010	Rent, Rates and Taxes		-
22011	Office maintenance		11,86,555
22012	Communication Expenses		-
22020	Books & Periodicals		-
22021	Printing and Stationery		5,55,443
22030	Traveling & Conveyance		70,154
22040	Insurance		-
22050	Audit Fees		-
22051	Legal Expenses		-
22052	Professional and other Fees		2,98,150
22060	Advertisement and Publicity		2,10,371
22061	Membership & subscriptions		-
22080	Other Administrative Expenses	49,248	-
	Total Administrative Expenses	**49,248**	**23,20,673**
	Less:- Administrative Income	-	-
	Net Administrative Expenses	**49,248**	**23,20,673**

Schedule RP - 12: Operations & Maintenance

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
23010	Power & Fuel		-
23020	Bulk Purchases		52,41,302
23030	Consumption of Stores		18,70,985
23040	Hire Charges		2,10,036
23050	Repairs & maintenance -Infrastructure Assets		2,17,098
23051	Repairs & maintenance - Civic Amenities		-
23052	Repairs & maintenance - Buildings		7,18,482
23053	Repairs & maintenance - Vehicles		-
23054	Repairs & maintenance - Furnitures		-
23055	Repairs & maintenance - Office Equipments		-
23056	Repairs & maintenance - Electrical Appliances		-
23057	Repairs & maintenance - Heritage Building		1,11,596
23059	Repairs & maintenance - Other		-
23080	Other operating & maintenance expenses	13,000	4,69,891
	Total Operations & Maintenance Expenses	**13,000**	**88,39,390**

Schedule RP - 13: Interest & Finance Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
24010	Interest on Loans from Central Government		-
24020	Interest on Loans from State Government		-
24030	Interest on Loans from Government Bodies & Associations		-
24040	Interest on Loans from International Agencies		-
24050	Interest on Loans from Banks & Other Financial Institutions		-
24060	Other Interest		-
24070	Bank Charges	238	1,745
24080	Other Finance Expenses	-	-
	Sub-Total	**238**	**1,745**
	Less: - Bank Charges	-	-
	Total Interest & Finance Charges	**238**	**1,745**

Schedule RP - 14: Programme Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
25010	Election Expenses		
25020	Own Programs		
25040	Social Security Scheme Expense		20,61,927
25030	Share in Programs of others		
	Total Programme Expenses	-	**20,61,927**

Schedule Rp - 15: Revenue Grants, Contributions & Subsidies

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

Schedule RP - 16: Store Purchased

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

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Schedule RP - 17: Miscellaneous expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
27160	Penality And Fine		
27180	Other Miscellaneous Expenses		
	Total Miscellaneous Expenses	-	-

Schedule RP - 18: Loan Repaid

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

Schedule RP - 19: Deposits Received

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3401011	Security Deposit from Contractor		2,32,479
3401011	With Held & SD		
3402000	Revenue Deposit		
3408000	Other Deposit		7,23,763
	Total	-	**9,56,242**
	Less - Deposit Rec. EMD & SD	-	-
	Net Deposits Recevied	-	**9,56,242**

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

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
320100	Grant from Central Government	1,03,18,400	1,63,00,000
320200	Grant from State Government	2,48,19,074	1,04,18,000
320300	Grant from Other Govt. Agencies		-
	Other Grant		-
	Total	**3,51,37,474**	**2,67,18,000**
	Less - Grants	-	-
	Net Grant & Contribution for Specific Purpose Received	**3,51,37,474**	**2,67,18,000**

Schedule RP - 21: Earmarked Funds Paid

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

Schedule RP - 22: Deposit Works (Net)

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

Schedule RP - 23: Realisation from Sundry Debtors

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
4311000	Property Taxes		
4313000	Fees & User Charges		
4314000	Other Sources		
4312005	Other Taxes		
4315000	Receivable from Govt.		
	Total Realisation form Debtors	-	-

Schedule RP - 24: Payment to Sundry Creditors

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3501000	Creditors	6,62,92,876	
3501100	Employee Liabilities		
3501200	Interest Accrued and Due		
3502000	Recoveries Payable		
3503000	Govt. Dues Payable	24,30,400	
3508000	Other (Provisions)		
3504100	Advance Collection of Revenues		
3501031	Lok Swasthya Yantriki Vibhag (PHE)		
	Total Payment to Creditors	**6,87,23,276**	-

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Schedule RP - 25: Reserve Funds Paid

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

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

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
4101000	Land		
4102000	Building including Class-II Civil Structures		-
4103000	Roads & Bridges		7,91,131
4103100	Sewerage & Drainage		16,36,217
4103200	Water Ways		-
4103300	Public Lighting		42,12,871
4104000	Plant & Machinery		1,38,828
4105000	Vehicle		5,32,391
4106000	Office & Other Equipments		-
4107000	Furniture & Fixtures		-
41020	Other Structure		-
4120000	Work in Progress		5,38,497
4120000	Less:- Receipt		4,82,564
	Assets from Specific Grant		-
	Assets from Special Fund		-
			-
	Total Acquisition/Purchase of Fixed Assets	-	**83,32,499**

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

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

MEHTA & JAIN
PARTNER
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Schedule RP - 29: Loans & Advances

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

Schedule RP - 30 Loan Received

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

MEHTA & JAIN CHARTERED ACC... PARTNER

Karrapur Municipal Council

Statement of Cash Flow

As on 31 March 2024

Particulars	Current Year 2023-24 (Rs.)		Previous Year 2022-23 (Rs.)	
[A] Cash Flow from Operating Activities				
Revenue Receipts	2,62,13,890		2,97,09,200	
Recovery from Debtors	-		-	
Advances Received	-		-	
Deposits Received	-	**2,62,13,890**	9,56,242	**3,06,65,442**
Revenue Expenses	55,73,441	**7,42,96,717**	1,86,32,115	
Advances Paid	-		-	
Payment to Creditors	6,62,92,876		-	
Advance collection of revenue	-			
Payment for Employees Liability	-		-	
Payment Against Statutory Recoveries	24,30,400		-	
Deposits Repaid	-		-	
Previous Year Expenses Booked in Current Year	-		-	**1,86,32,115**
Net Cash Generated from/used in Operating Activities [A]		**(4,80,82,827)**		**1,20,33,327**
[B] Cash Flow from Investing Activities				
Proceeds from Disposal of Assets	-		-	
Proceeds from Disposal of Investments	-		-	
Investment Income Received	-		-	
Interest Income Received	4,70,649	**4,70,649**	3,03,738	3,03,738
Purchase of Fixed Assets	-		83,32,498	
Increase/(Decrease) in Special Funds/Grants	(3,51,37,474)		(2,67,18,000)	
Increase/(Decrease) in Earmarked Funds	-		-	
Purchase of Invesments	-	**(3,51,37,474)**	-	(1,83,85,502)
Net Cash Generated from/used in Investing Activities [B]		**3,56,08,123**		**1,86,89,241**
[C] Cash Flow from Financing Activities				
Loan from Banks/Others Received	-	-	-	-
Loan Repayment	-		-	
Interest & Finance Expenses	238	**238**	1,745	1,745
Net Cash Generated from/used in Financing Activities [C]		**(238)**		(1,745)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		**(1,24,74,942)**		**3,07,20,822**
Cash & Cash Equivalent at the beginning of Period		**3,07,20,822**		-
Cash & Cash Equivalent at the End of Period				
Cash & Cash Equivalent at the end of year comprises of the following Account Balances :-		**1,82,45,880**		**3,07,20,822**
Cash Balances	-		-	
Bank Balances	1,82,45,880		3,07,20,822	
Total of the Breakup of Cash & Cash Equivalent		**1,82,45,880**		**3,07,20,822**
Difference		-		-

Karrapur Municipal Council

मुख्य नगर पालिका अधिकारी
Chief Municipal Officer
नगर परिषद करांपुर
जिला सागर (म.प्र.)

लेखापाल
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जिला सागर (म.प्र.)

For Mehta & Jain
Chartered Accountants

MEHTA & JAIN CHARTERED ACCOUNTANTS PARTNER

CA Mayank Jain
Partner
M. No. 427725
UDIN:24427725BKCQDQ4299

NAGAR PARISHAD KARRAPU

DIST. SAGAR (M.P)

BANK RECONCILIATION STATEMENT AS ON 31.03.2024

Punjab National Bank (6978)

S. No.	PARTICULARS	AMOUNT	AMOUNT
	Balance as per the cashbook as on 31/03/2024		1,73,93,919.22
	Add :-		-
	Less :-		-
	Closing balance as per the bank statament as on 31/03/2024		1,73,93,919.22

Indian Bank (5870)

S. No.	PARTICULARS	AMOUNT	AMOUNT
	Closing balance as per the cashbook as on 31/03/2024		8,51,961.00
	Add :-		-
	Less :-		-
	Closing balance as per the bank statament as on 31/03/2024		8,51,961.00

MEHTA & JAIN
PARTNER
CHARTERED ACCOUNTANTS