RAMA K GUPTA & CO.

Chartered Accountants

STATUTORY AUDIT REPORT

****

KHANDWA MUNICIPAL CORPORATION

FINANCIAL YEAR:- 2023-24

OFFICE: 201, Block 3A, Ganesh Galaxy City, Ayodhya Bypass Road, Bhopal (M.P.) 462022.

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RAMA K. GUPTA & CO.
Chartered Accountants

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INDEPENDENT AUDITOR'S OPINION

To,
The Municipal Commissioner
Khandwa Municipal Corporation
Khandwa

REPORT ON THE FINANCIAL STATEMENTS

OPINION

We have audited the accompanying consolidated financial statements of **KHANDWA MUNICIPAL CORPORATION, KHANDWA**, which comprise the balance sheet as at March 31, 2024, and the Statement of Income & Expenditure and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the MPMAM in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Corporation as at March 31, 2024, its Income & Expenditure and cash flows for the year ended on that date.

BASIS FOR OPINION

We conducted our audit in accordance with the standards on auditing specified under double entry system of accounting under MPMAM. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Corporation in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Corporation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Corporation to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

We report the following observations and discrepancies which we are giving in "**ANNEXURE A**" to be read every time with this Statutory Audit Report. Subject to above: we report that:

a) The classification of tax revenue has not been accurately represented in the receipt and payment account. The classification of tax revenue in the receipt and payment account must be accurately carried out.

b) Segregation of revenue and capital nature income and expenses has not been properly reflected in the income and expenditure account. Proper classification of revenue and capital nature income & expenses in the income and expenditure account needs to be done.

c) Advances to suppliers & Contractors, Workers and Nigam Employees is not settled from Long time. It is advisable to settle the same into financial accounts at the earliest.

d) We further report that –

We have obtained all the information and explanations knowledge and belief were necessary for the purposes of our audit.

In our opinion, proper books of account as required by law have been kept by the corporation so far as it appears from our examination;

(a) The Balance Sheet, the Statement of Income & Expenditure dealt with by this Report are in agreement with the books of account.

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(b) In our opinion and to the best of our information and according to the explanations given to us:

i. The Corporation has disclosed the impact of pending litigations on its financial position in its financial statements.

ii. The Corporation has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts.

Date: 16-05-2025
Place: Bhopal

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For RAMA K GUPTA & CO.
Chartered Accountants

CA RAMAKANT GUPTA
(Partner)
M. N. 073853
UDIN: 25073853BMLFKL3931

REPORT ON THE INTERNAL FINANCIAL CONTROLS

We have audited the internal financial controls over financial reporting of KHANDWA MUNICIPAL CORPORATION, KHANDWA as of March 31, 2024 in conjunction with our audit of the financial statements of the Corporation for the year ended on that date.

MANAGEMENT'S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS

The Corporation's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Corporation considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Corporation's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on the Corporation's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of

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internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Corporation's internal financial controls system over financial reporting.

MEANING OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

A Corporation's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Corporation's internal financial control over financial reporting includes those policies and procedures that

(1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Corporation;

(2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Corporation are being made only in accordance with authorizations of management and directors of the Corporation; and

(3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Corporation's assets that could have a material effect on the financial statements.

INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

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Chartered Accountants

OPINION

In our opinion and reliance placed on the Accountant of Khandwa Municipal Corporation who has drawn books of accounts, Income & Expenditure and Balance Sheet of the Corporation for the audited year, the Corporation has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the internal control over financial reporting criteria established by the Corporation considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Date: 16-05-2025
Place: Bhopal

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For RAMA K GUPTA & CO.
Chartered Accountants

RAMA K. GUPTA & CO. Chartered Accountants

CA RAMAKANT GUPTA
(Partner)
M. N. 073853
UDIN: 25073853BMLFKL3931

"ANNEXURE A"

AUDIT REPORT:

1. We have audited the Accounts working together with Income and Expenditure of **Khandwa Municipal Corporation** for the financial Year 2023-24. Our responsibility is to express an opinion on financial statements based on our audit findings.
2. This audit report contains the comments and audit observation on financial transactions with regards to compliance with the Laws, Rules and Regulations (Propriety and Regularity Audit) and efficiency-cum-performance.
3. We have conducted our audit in accordance with the Auditing Standards generally accepted in India. These standards require that we plan and perform audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences 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 presentation of financial statements.
4. Based on our audit we report that:

A. AUDIT OF REVENUE:

1. BUDGET

The budget of Khandwa Municipal Corporation for the FY 2023-24 was recommended by mayor in council.

2. COMPARATIVE STATUS OF ACTUAL INCOME & EXPENDITURE WITH BUDGETED

Particular	Budgeted (Rs. In Lacs)	Actual (Rs. In Lacs)
Income	29215.35	11672.23
Expenditure	29190.35	11665.15

As per Section 97 of Madhya Pradesh Municipal Corporation Act 1956, the Municipal Commissioner should prepare and put the forthcoming budget before mayor in council till 30th November or earlier.

Mayor in Council consider the same and submit it before Municipal Corporation on or before 15 January. Thereafter as per Section 98 the

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Municipal Corporation adopts the budget after necessary changes till 31st March,

Therefore as per our observations the past budget was accepted by Mayor in Council after due date by non compliance of section 97 & 98 of Municipal Corporation Act.

3. CREATION AND MAINTAINANCE OF CONSOLIDATED FUNDS

As per section 97(1)(a)(3) of Madhya Pradesh Municipal Corporation Act 1956, 5% of Recurring Net Profit should be transferred to Consolidated Funds. But the required amount of 5% of recurring net profit was not transferred to such fund and thus non compliance of Budget Provisions.

As per the provisions of the Act the Corporation need to maintain the proper books for transfer of 5% of recurring profit to consolidated fund, but no such book either maintained or presented.

4. THE EXPECTED RECOVERY OF WATER TAX DUES OF RS. 1658.83 lakhs

As per Data and information provided to us, within the range of Nagar Palika Nigam, the Nigam has allotted many Water connections to Residential, Commercial & Industrial organizational consumers. On whom total amount of Rs.**1658.83 Lakhs** is receivable.

For the purpose of proper water supply in the Local Limits of Corporation many Tube wells, Reservoirs and Narmada Water Supply has been organized. On this amount expensed was much more and the amount recovered against Water Tax is very less. Municipality Administrator should have special attention towards same.

5. THE EXPECTED RECOVERY OF PROPERTY TAX AND OTHER RELATED TAX DUES OF RS. 436.35 Lakhs

Under the provisions of Nagar Palika Act, 1956, within the local limits of Nagar Palika Nigam the Property Tax on Land, Building and establishments is excessively due after due constructions. These dues include the House Owners, Commercial establishments, Government and semi government organizations. This is clear that the non recovery of taxes involves the negligence of corporation and due to non recovery of these taxes the corporation is suffering with heavy loss of revenues.

Despite of million amount of recovery of property tax dues, the concerned departments and employees is not having any efforts to recover the dues. Consequently the outstanding amount of Property Tax is continuously increasing. Special attention of Corporation is expected on the matter.

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6. THE RECOVERY FROM RENT

The shops and properties of Nagar Palika Nigam has been let-out through auctions. But there is amount of rent **Rs. 276.14 lakh** which remains due at the closing of the Year.

7. RECEIPTS (Other Observations)

While auditing the revenue part all the receipts are checked applying Sample Test Check. It is found that all the collection is deposited into bank accounts on same day. If any collection is made on later day the same is deposited within 2 days from the day it is collected.

AUDIT OF EXPENDITURE:

1. Our Responsibility is to give opinion on expenditure under all the schemes.
2. We have checked the vouchers and found all the expenditures fully supported & checked by residential auditor which is found satisfactory.
3. As per our observations and explanation given by the management the BRS of all the bank accounts are prepared. The expenditures for a particular scheme was limited to the funds allotments i.e., the respective payments were made according to sanctioned limits and accepted amounts except the TDS Penalties and interests. As these were due to negligence of the department. The detail of such penalties and interest is provided in below section of TDS Observations.
4. The expenditures are in accordance with the guidelines, directives, acts and rules issued by the Government of India / State Government.
5. All the expenditures are supported by financial and administrative sanctions accorded by competent authority and are under the limit of administrative and financial limits of the sanctioning authority.

C. AUDIT OF BOOK KEEPING:-

1. Our Responsibility is to check whether the books of accounts and stores been properly prepared as well as maintained.
2. We have checked the Advance Register. While auditing advance register there were some advances that have not been settled / adjusted on time. The detail of advances has been accounted in below section of Audit of Advances.
3. As per our observations and explanation given by the management the bank balance is arrived at after reconciliation with respective bank statements. Some of the bank balance are subject to confirmation and adjustments arising due to reconciliation. Also due to various reasons, as explained from time to time some entries in reconciliations could not be matched and may be outstanding on both sides in different groups.

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D. AUDIT OF FDRs:-

1. In audit of FDRs our responsibility is to check whether Deposits are timely and properly been made and all the interest and terms are been followed for higher revenue and lower risk purpose.
2. The proper procedure / tender for making in investment in FDs were not proper as a comparative interest rate from different banks was also not called up by concerned person. We have not found any reason to believe in what context these FDs are created in above respective banks. Also, the management need to refer the repayment schedule of loan. So that loss of revenue can be overcome.
3. The Interest actually received have been verified from the cash book and found to be correct. However it has been observed FDR interest is not taken up into accounts on accrual basis. The same is record at maturity.
4. It is observed that FD balance in Financial Statement doesn't match with that of FD statement received from the management. This is due to data entry operator didn't updated any change in FDR if made otherwise from Bank to bank.

E. AUDIT OF TENDERS OTHER TENDERS

The Internal Committee is formed for awarding the tenders. The internal control for the same is good and is in proper way. Also all the tender fees is timely collected with Performance Guarantee fees or Bank Guarantee. It has also been observed that on late completion of work in some tenders which are checked by us, penalty is also levied and a deduction is made from the Bill amount.

F. LOANS & GRANTS:-

The repayment of loan is done on timely basis as well as there is no delay or penal costs occurred on loan repayments.

The Grants are received by the UMC on different intervals. According to concerned person the corporation does not receive any detailed letters relating to some grant utilization, due to which they are unable to provide the detail of utilization of such grant and therefore could not forward the same for auditing. Thus no conclusion / comment can be drawn on same. However, management submits Utilization Certificate to UADD at proper timing.

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G. AUDIT OF ADVANCES:-

1. ADVANCES NOT SETTLED / ADJUSTED

Period	Responsible Person	Amount (In Rs.)
Prior Period	Suppliers and Contractors	85,55,417.00
Prior Period	Employee Nigam	1,29,36,442.13
Prior Period	Advances to others	1,19,36,083.00
Prior Period	Advances to Sundry Creditors	2,89,11,306.94
Prior Period	Advances to Mukhya Mantri Kanya Dan Yojna	34,03,659.00
TOTAL		**6,57,42,908.07**

CONCLUSION:

On auditing we came to conclusion that the internal Management Controls have been made and followed up by the corporation, however there is lack in application of those controls. The management should ensure that the Controls that been made being applied by each zone and sub zone / division.

For and on behalf of

Date: 16-05-2025
Place: Bhopal

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For RAMA K GUPTA & CO.
Chartered Accountants

RAMA K. GUPTA & CO. Chartered Accountants

CA RAMAKANT GUPTA
(Partner)
M. N. 073853
UDIN: 25073853BMLFKL3931

Abstract sheet to be attached with the report

Name :- Khandwa Municipal Corporation
Name of Auditors :- Rama K Gupta & Co.
Financial Year: 2023-24

(Rs. in Crores)

S. No	Parameters	Description			Observations in brief	Suggestions
		2023-24	2022-23	% of growth		
1.	**AUDIT OF REVENUE**					
	Revenue Collection					
	Property Tax	6.71	3.56	88.48%	A growth is found in collection of Revenue taxes. The classification of tax revenue has not been accurately represented in the receipt and payment account.	A discount or relaxation scheme should be introduced time to time. So that more collection can be seen in future. The classification of tax revenue in the receipt and payment account must be accurately carried out.
	Samekit kar	2.52	1.86	35.48%		
	Water Tax	7.07	4.83	46.38%		
	Nagar sudhar	0.07	0.04	75%		
	Nagriy vikas	0.46	1.06	-56.60%		
	Education Tax	1.04	1.44	-27.77%		
	Door to Door	1.06	0.63	68.25%		
	Solid Waste	0.39	0.51	-23.53%		
	Rental Income from Municipal Properties	1.61	1.82	-11.54%		
	Total	**20.93**	**15.75**	**32.88%**		
2.	Audit of Expenditure	Expenses and TDS related points			Expenses are done with proper supporting. However there are some expenses which are not done after proper deduction of TDS	Please consult TDS deduction before payments
3.	Audit of Book Keeping	Following keeping Books of accounts			All the mandatory books of accounts are maintained and updated.	Maintain the practice.
4.	Audit of FDR	Audit of FDR			Interest on Fixed deposits is taken in accounts.	A competitive Interest rate from banks should be asked for before such deposits.
5.	Audit of Tenders	Audit of Tenders			At various zones proper competitive procedures not followed.	The same need to be followed
6.	Audit of Loans and Grants	Audit of Loans and Grants			No such Observation found	NA
7.	Diversion of Funds				No such diversion found	–
8.	Other Points					
	% of revenue Exp. With	Revenue Receipts = **154.29%**			Segregation of revenue and capital nature	Proper classification of

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	respect to revenue receipts	66,98,33,331 Revenue Expenses = 1,03,34,75,783	income and expenses has not been properly reflected in the income and expenditure account.	revenue and capital nature income & expenses in the income and expenditure account needs to be done.
	% of Capital Expenditure with respect to Total Expenditure	**11.40%** Capital Expenses = 13,30,39,001 Total Expenses = 1,16,65,14,784	Segregation of revenue and capital nature income and expenses has not been properly reflected in the income and expenditure account.	Proper classification of revenue and capital nature income & expenses in the income and expenditure account needs to be done.
9.	Whether receipt of all temporary advances has been received or not		Advances to Workers, suppliers/contractor and Nigam Employees is not settled from Long time	It is advisable to settle the same into financial accounts at the earliest.
10	Whether the bank reconciliation statement is created in a continuous form		The bank reconciliation statement was prepared by the municipal corporation, which was found to be correct.	The municipal corporation should prepare the reconciliation statement after every month.

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TABLE :2

Municipal Corporation , Khandwa (M.P.)
Balance Sheet
As at 31st March 2024

	Particulars	Schedule No.	Amt(Rs)	Current Year (Rs.)	Previous Year (Rs.)
A	SOURCES OF FUNDS				
A1	Reserves and Surplus				
	Municipal (General) Fund	B-1		532,382,112	536,194,203
	Earmarked Funds	B-2		150,644,408	291,801,629
	Reserves	B-3		2,722,635,874	2,565,498,572
	Total Reserves and Surplus			3,405,662,393	3,393,494,403
A-2	Grants, Contributions for Specific Purpose	B-4		650,565,010	502,594,221
A3	Loans				
	Secured Loans	B-5		74,134,874	78,989,337
	Unsecured Loans	B-6		10,887,319	11,323,909
	Total Loans			85,022,193	90,313,246
	TOTAL SOURCES OF FUNDS (A1 to A3)			4,141,249,596	3,986,401,870
B	APPLICATION OF FUNDS				
B1	Fixed Assets	B-11			
	Gross Block		1,902,327,753		1,747,488,396
	Less : Accaumulated Depriciation		1,516,299,708		1,311,173,545
	Net Block		386,028,045	386,028,045	436,314,851
	Capital Work in Progress		3,004,408,645	3,004,408,645	2,823,253,676
	Total Fixed Assets			3,390,436,690	3,259,568,527
B2	Investments				
	Investments-General Fund	B-12		-	-
	Investments-other Fund	B-13		257,801,807	104,022,306
	Total Investment			257,801,807	104,022,306
B3	Current Assets, loans & Advance				
	Stock in hand (Inventories)	B-14		1,184,956	2,622,417
	Sundry Debtors (Receivables)	B-15		305,772,909	289,815,256
	Gross Amount outstanding		305,772,909		-
	Less: Accumulated Provision against bad and doubtful receivables		-	-	-
	Prepaid Expenses	B-16		-	-
	Cash and Bank Balance	B-17		429,321,545	543,301,649
	Loans , advances and deposits	B-18		32,638,015	32,356,725
	Total Current Assets			768,917,426	868,096,047
B4	Current Liabilities and Provisions				
	Deposits received	B-7		97,565,148	107,453,810
	Deposits Works	B-8		14,492,676	7,851,157
	Other liabilities(Sundry Creditors)	B-9		163,848,502	129,980,044
	Provisions	B-10		-	-
	Total Current Liabilities			275,906,325	245,285,010
B5	Net Current Assets (B3-B4)			493,011,100	622,811,037
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)			4,141,249,596	3,986,401,870

For Khandwa Municipal Corporation

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As per our Report of Even Date Anexxed

For RAMA K GUPTA & CO.
(Chartered Accountants)

RAMA K GUPTA & CO. Chartered Accountants

CA RAMAKANT GUPTA
(Partner)
M. N. 073853
UDIN: 25073853BMLFKL3931

Place: Bhopal
Date: 16-05-2025

Municipal Corporation , Khandwa (M.P.)
As On 31.03.2024

Sedule B-1 : Municipal (General) Fund (Rs.)

Account Code	Particulars	Water Supply Sewerage and Drainage	Road Developme nt and Maintenanc e	Bustee Service	Commercial Projects	General Account
	Balance as per last account	536,194,203	-	-	-	536,194,203
	Addition during the year					-
	. Surplus for the year	708,366	-	-	-	708,366
	Adjustments pertaining to last year	-				-
	. Transfers	-	-	-	-	-
	Total (Rs.)	536,902,569	-	-	-	536,902,569
	Deductions during the year	-				-
	. Deficit for the year	-	-	-	-	-
	Adjustments pertaining to last year	-			-	-
	. Transfers	4,520,457	-	-	-	4,520,457
	Balance at the end of the Current year	532,382,112	-	-	-	532,382,112

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

Particulars	Total
Account code	
(a) Opening Balance	291,801,629.00
(b) Additions to the Special Fund	-
* Transfer From Municipal Fund	-
* Interest / Dividend earned on Special Fund Investments	-
* Profit on disposal of Special Fund Investments	-
* Appreciation in Value of Special Fund Investments	-
* Other Addition (Balance Adjustment)	-
Colony fund	-
Sadak fund	-
Ashray Nidhi fund	2,103,016.00
Employee GPF	14,113,221.00
Special Fund	390,367.00
Pension Nidhi	13,373,849.00
Total (b)	29,980,453.00
(c) Payments out of Funds	-
[I] Capital Expenditure on	4,198,755.00
* Fixed Assets	-
* 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	-
Employee GPF	13,918,477.00
Asray Nidhi	-
Special Fund	150,596,746.00
Employee NPS	2,423,696.00
* Transferred to Municipal Fund	-
Total (c)	171,137,674.00
Advance For Expenses (d)	-
Net Balance at the year end (a+b)-(c+d)	150,644,408.00

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Schedule B-3 : Reserves

Account Code	Particulars	Opening Balance	Opening Balance Adjustment	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)
	Capital Contribution	2,125,275,655	-	281,793,290	2,407,068,945	205,126,163	2,201,942,782
	Capital Reserve	125,334,292	-	56,008,346	181,342,638	-	181,342,638
	Borrowing Redemption	-		-	-	-	-
	Special Funds (Utilised)	260,628,585		-	260,628,585	-	260,628,585
	Sanchit Nidhi	54,260,040		24,461,829	78,721,869	-	78,721,869
	Statutory Reserve	-		-	-	-	-
	General Reserve	-		-	-	-	-
	Revaluation Reserve	-		-	-	-	-
	Total Reserve Funds	2,565,498,572	-	362,263,465	2,927,762,037	205,126,163	2,722,635,874

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Schedule B-4: Grants & Contribution for Specific Purpose   Account code : 320

Particulars	Grants from central government	Grants from state government	Grants from other government agencies	Grants from financial institutions	Others, specify	Total
Account Code						
(a) Opening Balance	132,515,262	304,433,017	20,736,045	-	44,909,897	502,594,221
(b) Opening Balance Adjustment	-	-	-	-	-	-
Additions to the Grants	-	-	-		-	-
* Grant received during the year	390,430,660	403913358	110,000		30,833,515	825,287,533
* Interest / Dividend earned on	-	-	-		-	-
Grant Investments			-			-
* Profit on disposal of Grant	-	-	-	-	-	-
Investments						-
* Appreciation in Value of	-	-	-	-	-	-
Total (b)	390,430,660	403,913,358	110,000	-	30,833,515	825,287,533
Total (a+b)	522,945,922.23	708,346,374.62	20,846,045.00	-	75,743,412.20	1,327,881,754.05
(c) Payments out of Funds						
* Capital Expemditure on Fixed	379,841,836	266,759,638	4,274,462	-	26,440,808	677,316,744
Assets	-	-	-	-	-	-
* Capital Expemditure on other	-	-	-	-		-
* Capital Expemditure work deposit	-	-	-	-	-	-
* Revenue Expenditure on	-	-	-	-	-	-
* Salary , Wages and allowances	-	-	-	-		-
etc.	-	-	-	-		-
* Rent	-	-	-	-		-
* Other:	-	-	-	-		-
* Grants Refunded	-	-	-	-	-	-
* Other administrative Charges	-	-		-		-
Total (c)	379,841,836	266,759,638	4,274,462	-	26,440,808	677,316,744
Net Balance at the year end (a+b)-(c)	143,104,086	441,586,737	16,571,583	-	49,302,604	650,565,010

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Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Loans From Central Govt.	-	-
	Loans From State Govt.	-	-
	Loans From Govt.bodies & Associations	71,837,379	74,476,238
	Loans From International Agencies	-	-
	Loans From banks & other financial Institutions	2,297,495	4,513,099
	Other Terms Loans	-	-
	Bonds & debentures	-	-
	Other Loans	-	-
	Total Secured Loans	74,134,874	78,989,337

Notes:- The nature of the Security shall be specified in each of these categories;
* Particulars of any guarantees given shall be disclosed;
* Terms of redemption (if any) of bonds/ debentures issued shall be stated, together with the earliest date of redemption
* Rate of Interest and origional amount of loan and outstanding can be provided for every Loan under each of these categories separately;
* For Loans disburshed directly to an executing agency, please specify the name of the Project for which such loan is raised.

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Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Loans From Central Govt.	3,683,418.00	4,723,909.00
	Loans From State Govt.	7,203,901.00	6,600,000.00
	Loans From Govt.bodies & Associations	-	-
	Loans From International Agencies		
	Loans From banks & other financial Institutions		
	Other Terms Loans	-	-
	Bonds & debentures	-	-
	Other Loans	-	-
	Total Unsecured Loans	**10,887,319**	**11,323,909**
Notes : *	Rate of Interest and Original amount of loan and outstanding can be provided for every loan under each of these categories separately;		

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Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	From Contractors	88,965,348.00	98,854,010.00
	From Revenues	8,599,800.00	8,599,800.00
	From Staff	0.00	0.00
	From others	0.00	0.00
	Total Deposits Received	97,565,148.00	107,453,810.00

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Schedule B-8 : Deposits Works

Account Code	Particulars	Opening Balance as the beginning of the year (Rs.)	Transfer from 320 wrongly considered in last year	Additions during the Current year (Rs.)	Total	Utilization/ expenditure (Rs.)	Balance outstanding at the end of current year (Rs.)
	Civil Works	-		-	-	-	-
	Electrical Works	-		-	-	-	-
	Others	7,851,157	-	10,079,481	-	3,437,962	(3,437,962)
	Total Deposits Works	7,851,157	-	10,079,481	17,930,638	3,437,962	14,492,676

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Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Creditors	73,674,722	89,956,380
	Employee Liabilities	17,112,446	19,294,927
	Interest Accured and Due	-	-
	Recoveries Payable	537,317	3,242,182
	Govt. Dues Payable	70,946,194	15,923,672
	Refunds Payable	1,555,923	1,540,983
	Advance Collection of Revenues	21,300	21,300
	Others	600	600
	Total Other Liabilities (Sundry Creditors)	163,848,502	129,980,044

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Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Provisions for Expenses	0.00	0.00
	Provisions for Interest	0.00	0.00
	Provisions for Other Assets	0.00	0.00
	Total Provisions	**0.00**	**0.00**

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Schedule B-11 : Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deduction during the year/ Transfer CWIP to Assets	Cost at the end of the year	Opening Balance	Additions during the period	Deduction during the year	Total at the end of the year	At the end of current year	At the end of the Previous year
1	2	3	4	5	6	7	8	9	10	11	12
	Land	41,673,097	-	-	41,673,097	-	-	-	-	41,673,097	41,673,097
4102000	Building	298,272,000	13,820,877	-	312,092,877	81,198,655	13,384,972	-	94,583,627	217,509,250	217,073,345
		-		-	-	-			-	-	-
	Infrastructure Assets	-			-	-			-	-	-
	- Roads and Bridge	766,962,769	64,545,477	-	831,508,246	843,472,652	131,586,149	-	975,058,801	(143,550,555)	(76,509,883)
	- Sewerage and Drainage	259,877,890	32,067,340	-	291,945,230	137,072,635	19,120,135	-	156,192,770	135,752,460	122,805,255
	- Water Ways	76,512,876	5,567,605	-	82,080,481	23,836,374	2,954,661	-	26,791,035	55,289,446	52,676,502
	- Public Lighting	81,341,834	7,790,540	-	89,132,374	46,729,110	8,702,586	-	55,431,696	33,700,678	34,612,724
		-			-	-			-	-	-
	Other Assets	-			-	-			-	-	-
	- Plants & Machinary	70,787,312	9,492,497	-	80,279,809	52,243,841	6,723,122	-	58,966,963	21,312,847	18,543,472
	Vehicles &SWM	114,109,462	10,770,338	-	124,879,800	106,111,234	18,276,403	-	124,387,637	492,163	7,998,228
	- Office & other Equipments	23,714,986	3,210,671	-	26,925,657	13,355,483	3,308,401	-	16,663,884	10,261,774	10,359,503
	- Furniture , Fixture, Fittings	10,048,147	1,067,109	-	11,115,256	7,153,562	1,069,735	-	8,223,297	2,891,960	2,891,586
	and electrical appliances	-			-	-			-	-	-
4108000	- Other Fixed Assets	4,188,023	6,506,903	-	10,694,926	-	-	-	-	10,694,926	4,188,023
	Total	1,747,488,396	154,839,357	-	1,902,327,753	1,311,173,545	205,126,163	-	1,516,299,708	386,028,045	436,314,851
4120000	Capital Work In Progress	2,823,253,675.82	183,069,446.00	1,914,477.00	3,004,408,645	-	-	-	-	3,004,408,644.82	-

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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.)
	- Central Govt. Securities		-	-	-
	- State Govt. Securities		-	-	-
	- Debentures and Bonds		-	-	-
	- Preference Shares		-	-	-
	- Equity Shares		-	-	-
	- Units of Mutual Funds		-	-	-
	- Other Investments		-	-	-
	Total Investments General Fund		-	-	-

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Schedule B-13 : Investments- Other Funds (FD)

Account Code	Particulars	With whom invested	Face Value (Rs.)	Current Year Carrying Cost (Rs.)	Previous Year Carrying Cost (Rs.)
	- Central Govt. Securities		-	-	-
	- State Govt. Securities		-	-	-
	- Debentures and Bonds		-	-	-
	- Preference Shares		-	-	-
	- Equity Shares		-	-	-
	- Units of Mutual Funds		-	-	-
	- Other Investments	Banks	257,801,807	-	104,022,306
	Total Investments Other Fund	0.00	257,801,807	-	104,022,306

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Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Others	1,184,956	2,622,417
	Total Stock in hand	1,184,956	2,622,417

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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.)
	Receivable for Property Taxes				
	Less than 5 year	43,635,242	-	43,635,242	48,392,315
	More than 5year		-	-	
	Sub Total	43,635,242	-	43,635,242	48,392,315
	Less: State Government Cesses/Levies in Taxes-Control accounts	-	-	-	-
	Net Receivables of Property Taxes	43,635,242	-	43,635,242	48,392,315
	Receivable For Other Taxes				
	Less than 3 year	49,906,316	-	49,906,316	47,280,010
	More than 3year	-	-	-	-
	Sub Total	49,906,316	-	49,906,316	47,280,010
	Less: State Government Cesses/Levies in Taxes-Control accounts	-	-	-	-
	Net Receivables of Other Taxes	49,906,316	-	49,906,316	47,280,010
	Receivable For Cess Income				
	Less than 3 year	-	-	-	-
	More than 3year	-	-	-	-
	Sub Total	-	-	-	-
	Receivable For fees and User				
	Less than 3 year	167,920,896	-	167,920,896	154,927,863
	More than 3year	-	-	-	
	Sub Total	167,920,896	-	167,920,896	154,927,863
	Receivable For other Sources				
	Less than 3 year	44,310,455	-	44,310,455	39,215,068
	More than 3year	-	-	-	-
	Sub Total	44,310,455	-	44,310,455	39,215,068
	Receivable From Govt. (GST)	-	-		-
	Sub Total	-	-	-	-
	Total of Sundry Debtors (Receivables)	305,772,909	-	305,772,909	289,815,256

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Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4401000	Establishment	-	-
4402000	Administrative	-	-
4403000	Operations & Maintenance	-	-
	Total Prepaid Expenses	-	-

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Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Cash Balance	6,369,982	5,272,888
	Balance with Bank-Municipal Funds		
	Nationalised Banks	420,274,330	535,351,528
	Other Schedule & Co-operative Banks	2,677,234	2,677,234
	Post Office	-	-
	Sub Total	422,951,564	538,028,761
	Balance with Bank-Special Funds		
	Nationalised Banks	-	-
	Other Schedule Banks	-	-
	Scheduled Co-operative Banks	-	-
	Post Office	-	-
	Sub Total	-	-
	Balance with Bank-Grant Funds		
	Nationalised Banks	-	-
	Other Schedule Banks	-	-
	Scheduled Co-operative Banks	-	-
	Post Office	-	-
	Sub Total	-	-
	Total Cash and Bank Balances	429,321,545	543,301,649

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Schedule B-18 : Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Difference in Opening Balance	Paid during the Current year (Rs.)	Interest	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
	- Loans and advances to employees	12,684,316		11,662,718	-	11,848,384	12,498,650
	- Employee Provident Fund Loans/GPF	-		-	-	-	-
	- Loans to others	-		-	-	-	-
	- Advance to Suppliers and Contractors	8,203,282		-	-	-	8,203,282
		-		-			-
	- Advance to others	11,409,324		466,956	-	-	11,876,280
	- Deposit with External Agencies	-		-	-	-	-
	-Other Current Assets	59,803		-	-	-	59,803
	Sub -Total	32,356,725	-	12,129,674	-	11,848,384	32,638,015
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-		-		-	-
	Total Loans, advances, and deposits	32,356,725	-	12,129,674	-	11,848,384	32,638,015

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Schedule B-19: Other Assets

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Deposits Works	0.00	0.00
	Other asset control accounts	0.00	0.00
	Total Other Assets	0.00	0.00

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

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Loan Issue Expenses	0.00	0.00
	Deferred Discount on Issue of Loans	0.00	0.00
	Deferred Revenue Expenses	0.00	0.00
	others	0.00	0.00
	Total Miscellaneous Assets	0.00	0.00

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TABLE :1

Municipal Corporation ,Khandwa(M.P.)
Income And Expenditure Statement
For The Period From 1st April 2023 to 31st March 2024

Account Code	ITEM/ HEAD OF ACCOUNT	Schedule No.	Current Year (Rs.)	Previous Year (Rs.)
A	INCOME			
110	Tax Revenue	IE-1	223,640,732	201,862,428
120	Assigned Revenues & Compensation	IE-2	354,098,428	339,205,446
130	Rental Income From Municipal Properties	IE-3	29,781,850	25,318,588
140	Fees & User Charges	IE-4	38,521,050	28,732,634
150	Sale & Hire Charges	IE-5	1,603,865	1,525,692
160	Revenue Grants, Contributions & Subsidies	IE-6	497,389,819	710,320,258
170	Income From investments	IE-7	6,055,769	139,276
171	Interest Earned	IE-8	7,537,912	6,807,083
180	Other Income	IE-9	8,593,726	11,533,072
190	Transfer into Public Health, Safety and Diseases Control Activity	Annexure	-	-
	TOTAL -INCOME		1,167,223,150	1,325,444,477
B	EXPENDITURE			
210	Establishment Expenses	IE-10	452,174,138	428,998,172
220	Administrative Expenses	IE-11	41,348,467	24,014,266
230	Operations & Maintenance	IE-12	286,321,280	209,957,710
240	Interest & Finance Expenses	IE-13	1,505,138	2,641,502
250	Programme Expenses	IE-14	16,318,846	19,394,136
260	Revenue Grants, Contributions & Subsidies	IE-15	133,039,001	392,344,796
270	Provisions & Write Off	IE-16	-	1,063,613
271	Miscellaneous Expenses	IE-17	-	-
272	Depreciation	Annexure	205,126,163	185,064,383
285	Prior Period Expenses	Annexure	168,000	209,758
290	Transfer to Sanchit / General Activity Fund	Annexure	25,087,879	27,099,080
291	Transfer into Transfer into Corporator Fund	Annexure	-	-
292	Transfer into Gratuity & Leave Salary Fund	Annexure	5,425,872	5,362,754
	TOTAL - EXPENDITURE		1,166,514,784	1,296,150,170
C	Gross Surplus / (deficit) of income over expenditure before prior period items (A-B)		708,366	29,294,307
D	Add/Less : Prior Period items (Net)	IE-18	168,000	209,758
E	Gross Surplus / (deficit) of income over expenditure after prior period items (C-D)		540,366	29,084,549
F	Less : Transfer to Reserve Funds			
G	Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		540,366	29,084,549

For Khandwa Municipal Corporation

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As per our Report of Even Date A

For RAMA K GUPTA & CO.
(Chartered Accountants)

RAMA K. GUPTA & CO. Chartered Accountants

CA RAMAKANT GUPTA
(Partner)
M.NO.- 073853
UDIN: 25073853BMLFKL3931

Place: Bhopal
Date: 16-05-2025

Municipal Corporation ,Khandwa(M.P.)

SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT

For The Period From 1st April 2023 to 31st March 2024

Schedule IE-1 : Tax Revenue

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1100100	Property Tax	91,612,282.00	68,025,497.00
1100200	Water Tax	86,996,776.00	85,183,187.00
1100400	Conservancy Tax	14,400,000.00	15,134,400.00
1100600	Education Tax	14,864,429.00	20,649,833.00
1100700	Vehicle Tax	-	69,308.00
1100800	Tax on Animals	12,100.00	140,000.00
1101000	Professional Tax	-	-
1101100	Advertisement Tax	354,822.00	-
1108000	Other Taxes	15,400,323.00	12,660,203.00
	Sub-Total	223,640,732.00	201,862,428.00
1109000	Less : Tax Remissions and Refund	-	-
	Sub-Total	223,640,732.00	201,862,428.00
	Total Tax Revenue	**223,640,732.00**	**201,862,428.00**

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RAMA K. GUPTA & CO.
Chartered Accountants

Municipal Corporation ,Khandwa(M.P.)

SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT

For The Period From 1st April 2023 to 31st March 2024

Schedule IE-1 : Tax Revenue

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1100100	Property Tax	91,612,282.00	68,025,497.00
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1100600	Education Tax	14,864,429.00	20,649,833.00
1100700	Vehicle Tax	-	69,308.00
1100800	Tax on Animals	12,100.00	140,000.00
1101000	Professional Tax	-	-
1101100	Advertisement Tax	354,822.00	-
1108000	Other Taxes	15,400,323.00	12,660,203.00
	Sub-Total	223,640,732.00	201,862,428.00
1109000	Less : Tax Remissions and Refund	-	-
	Sub-Total	223,640,732.00	201,862,428.00
	Total Tax Revenue	**223,640,732.00**	**201,862,428.00**

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RAMA K. GUPTA & CO.
Chartered Accountants

MUNICIPAL CORPORATION ,Khandwa(M.P.)

Schdule Forming Part Of Income And Expenditure Statement

For The Period From 1st April 2023 to 31st March 2024

Schedule IE-2 : Assigned Revenues & Compensation

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1201000	Taxes and Duties collected by others	27,135,084	19,425,285
1202000	Compensation in lieu of Taxes/ duties	326,963,344	319,780,161
	Total assigned revenues & Compensation	**354,098,428**	**339,205,446**

Schedule IE-3 : Rental Income from Municipal Properties

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1301000	Rent From Civic Amenities	26,482,363	23,455,046
1302000	Rent From Office Building	332,016	
1304000	Rent From lease of lands	2,598,591	1,777,135
1308000	Other Rents	368,880	86,407
	Sub-Total	29,781,850	25,318,588
1309000	Less : Rent Remissions and Refund	-	-
	Sub-Total	29,781,850	25,318,588
	Total Rental Income From Municipal Properties	**29,781,850**	**25,318,588**

RAMA K. GUPTA & CO. Accountants

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Municipal Corporation ,Khandwa(M.P.)
Schdule Forming Part Of Income And Expenditure Statement
For The Period From 1st April 2023 to 31st March 2024

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

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1401000	Empanelment & Registration Charges	1,007,293.00	1,403,887.00
1401100	Licensing Fees	1,453,343.00	1,882,970.00
1401200	Fees for Grant Permit	-	-
1401300	Fees for Certificate or Extract	369,039.00	1,399,858.00
1401400	Development Charges	640,500.00	1,083,983.00
1401500	Regulaziation fees	16,212,844.00	11,069,520.00
1402000	Penalties and Fines	335,469.00	1,097,837.00
1404000	other Fees	8,095,217.00	7,896,759.00
1405000	User Charges	1,375,853.00	1,033,807.00
1406000	Entry Fees	703,026.00	132,189.00
1407000	Service/ Administrative Charges	6,866,632.00	569,403.00
1408000	other Charges	1,461,834.00	1,162,421.00
	Sub-Total	38,521,050.00	28,732,634.00
1409000	Less : Rent Remissions and Refund	-	-
	Sub-Total	38,521,050.00	28,732,634.00
	Total Income from Fees & User Charges	38,521,050.00	28,732,634.00

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RAMA K. GUPTA & CO.
Chartered Accountants

Municipal Corporation ,Khandwa(M.P.)
Schdule Forming Part Of Income And Expenditure Statement
For The Period From 1st April 2023 to 31st March 2024

Schedule IE-5 : Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1501000	Sale of Products	4,500	23,400
1501100	Sale of Forms & Publications	1,599,365	1,502,292
1501200	Sale of Stores & scrap	-	-
	Total Income from sale & hire charges- income head wise	1,603,865	1,525,692

Schedule IE-6 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1601000	Revenue Grant	361,042,386	317,105,973
1602000	Re-imbursement of Expenses	-	-
1603000	Contribution towards schemes	136,347,433	393,214,285
	Total Revenue Grants ,Contributions & Subsidies	**497,389,819**	**710,320,258**

Schedule IE-7 : Income from Investments-General Fund

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1701000	Interest on Investments & Accured Interest	6,055,769	139,276
1701000	Less:- Interest Capitlized On FD	-	-
	Total Income from Investments	6,055,769	139,276

RAMA K. GUPTA & CO. Chartered Accountants

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Municipal Corporation ,Khandwa(M.P.)

Schdule Forming Part Of Income And Expenditure Statement

For The Period From 1st April 2023 to 31st March 2024

Schedule IE-8 : Interest Earned

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1711000	Interest From Bank Accounts	9,953,989	8,456,282
1711000	Less:- Interest Capitlized On Scheme	2,416,077	1,649,199
	Total Interest Earned	7,537,911.57	6,807,083.06

Schedule IE-9 : Other Income

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1801000	Deposits Forfeited	-	4,183,892.95
1804000	Recovery from Employees	140,175	349,617
1805000	Unclaimed Refund / Liabilities	5,000	-
1808000	Miscellaneous Income	8,448,551	6,999,562
1803000	Sale of Immovable Assets	-	-
	Total other Income	8,593,726	11,533,072

Schedule IE- Annexure : Transfer into Public Health, Safety and Diseases Control Activity

Account Code	Particulars	Current Year (Rs.)	0.00
1900000	Transfer into General Activity	-	-

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Municipal Corporation ,Khandwa(M.P.)

Schdule Forming Part Of Income And Expenditure Statement

For The Period From 1st April 2023 to 31st March 2024

Schedule IE-10 : Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2101000	Salaries, Wages and Bonus	249,361,070	245,853,116
2102000	Benefits and Allownce	118,024,641	105,827,393
2103000	Pension	62,336,160	62,329,846
2104000	Other Terminal & Retirement Benefits	22,452,267	14,987,817
	Total Establishment Expenses	**452,174,138**	**428,998,172**

Schedule IE-11 : Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2201000	Rent, Rates and Taxes	-	-
2201100	Office Maintenance	1,599,700	3,855,194
2201200	Communication Expenses	1,211,722	1,231,890
2202000	Books & Periodicals	34,830	13,635
2202100	Printing & Stationary	5,128,725	3,078,069
2203000	Travelling & Conveyance	2,423,661	442,701
2204000	Insurance	1,538,688	313,500
2205000	Audit Fees	3,118,000	3,000,000
2205100	Leagal Expenses	290,000	1,075,856
2205200	Professional and other Fees	5,451,262	2,358,941
2206000	Advertisement and Publicity	11,937,441	6,848,708
2206100	Membership & subscriptions	-	-
2208000	Other Administrative Expenses	8,614,438	1,779,568
	Penaliteis & charges	-	16,204
	E-Nagar Palika	-	-
	Total Administrative Expenses	**41,348,467**	**24,014,266**

K. GUPTA & CO. Chartered Accountants

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Schdule Forming Part Of Income And Expenditure Statement
For The Period From 1st April 2023 to 31st March 2024

Schedule IE-12 : Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2301000	Power & Fuel	98,243,032	63,825,780
2302000	Bulk Purchase	88,291,098	41,009,771
2303000	Consumption of Stores	2,622,417	2,526,804
2304000	Hire Charges	13,045,838	15,589,355
2305000	Repairs & Maintenance - Infrastructure Assets	28,063,705	22,240,922
2305100	Repairs & Maintenance - Civic Amenities	9,286,377	8,422,871
2305200	Repairs & Maintenance - Building	4,584,231	1,988,113
2305300	Repairs & Maintenance - Vehicles	4,815,753	2,110,695
2305400	Repairs & Maintenance - Furniture	18,080	126,214
2305500	Repairs & Maintenance - Office Equipments	54,240	366,724
2305600	Repairs & Maintenance - Electrical Appliances	927,897	181,595
2305700	Repairs & Maintenance- Plant & Machinary	7,580,317	4,366,528
2305900	Repairs & Maintenance - Others	186,558	334,607
2308000	Other Operating & Maintenance Expenses	28,601,737	46,867,731
	Total Operations & Maintenance	286,321,280	209,957,710

Schedule IE-13 : Interest & Finance Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2403000	Interest on Loans from Government Bodies & associations	170,021.00	210,750.00
2405000	Interest on Loans From Banks & other Financial Institutions	1,303,465.00	2,386,489.00
2407000	Bank Charges	31,652.00	20,545.50
2408000	Other Finance Expense	-	23,718.00
	Total Interest & Finance Charges	1,505,138	2,641,502

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RAMA K. GUPTA & CO.
Chartered Accountants

Municipal Corporation ,Khandwa(M.P.)
Schdule Forming Part Of Income And Expenditure Statement
For The Period From 1st April 2023 to 31st March 2024

Schedule IE-14 : Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2501000	Election Expenses	4,068,567	3,563,524
2502000	Own Programms	2,279,366	14,587,874
2503000	Share in Programs of others	9,970,913	1,242,738
2504000	Social Security Schemes Expense	-	-
	Total Programme Expenses	16,318,846	19,394,136

Schedule IE-15 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2601000	Grants	133,039,001	392,344,796
2602000	Contributions [specify details]	-	
2603000	Subsidies [specify details]	-	
	Total Revenue Grants, Contributions & Subsidies	133,039,001	392,344,796

Schedule IE-16 : Provisions & Write off

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2701000	Provisions for doubtful receivables	-	1,063,613
2702000	Provision for other assets	-	-
2703000	Revenues written off	-	-
2704000	Assets Written off	-	-
2705000	Miscellaneous Expenses Written Off		
	Total Provisions & Write off	-	1,063,613

RAMA K. GUPTA & CO. Chartered Accountants

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Municipal Corporation ,Khandwa(M.P.)
Schdule Forming Part Of Income And Expenditure Statement
For The Period From 1st April 2023 to 31st March 2024

Schedule IE-17 : Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year
2711000	Loss on disposal of Assets	-	-
2712000	Loss on disposal of Investments	-	-
2718000	Other Miscellaneous Expenses	-	-
	Total Miscellaneous Expenses	-	-

Schedule IE-18 : Prior Period Items (Net)

Account Code	Particulars	Current Year (Rs.)	Previous Year
1850000	Income	-	-
1851001	Taxes	-	-
1852001	Other- Revenues	-	-
1853001	Recovery of revenues written off	-	-
1854001	Other Income	-	-
	Sub Total Income (a)	-	-
2850000	Expenses	168,000	209,758
2855001	Refund of Taxes	-	-
2856001	Refund of other Revenues	-	-
2858080	other Expenses	-	-
	Sub Total Expense (b)	168,000	209,758
	Total Prior Period (Net) (a-b)	168,000	209,758

Schedule - Annexure

2901000	Transfer to General Activity Fund	24,084,938	18,934,446
2904000	Transfer to Water Supply	304,731	1,731,268
2905000	Transfer to Public Health, Safety, and Diseases Control Activity	698,210.00	6,433,366.00
2906000	Transfer to Town Planning and Environmen	-	-
2907000	Transfer to Urban Poor Settlements (Slums) and Social Welfare	-	-
	Total	25,087,879.00	27,099,080.00

Schedule - Annexure

2910000	Transfer into Transfer into Corporator Fund	-	-
	Total	-	0.00

Schedule - Annexure

2920000	Transfer into Gratuity & Leave Salary Fund	5,425,872.00	5,362,754.00
	Total	5,425,872.00	5,362,754.00

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RAMA K. GUPTA & CO. Chartered Accountants

RECEIPT AND PAYMENT ACCOUNT

(FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024)

(AMOUNT IN RUPEES)

HEAD OF ACCOUNT	Schedules	Current Year	Previous Year	HEAD OF ACCOUNT	Schedules	Current Year	Previous Year
Opening Balances		-	-				
Cash Balances (Including Imprest)		5,272,887.63	6,897,643.57				
Balances with Banks		538,028,761.11	345,437,660.17				
OPERATING RECEIPTS				**OPERATING PAYMENTS**			
Tax Revenue	RP - 1	8,487,177.17	498,059.00	Establishment Expenses	RP - 10	86,867,082.00	73,936,919.00
Assigned Revenues And Compensation	RP - 2	354,098,428.00	339,205,446.00	Administrative Expenses	RP - 11	3,564,626.00	3,575,634.00
Rental Income From Municipal Properties	RP - 3	25,910,883.00	13,610,037.00	Operations And Maintainance	RP - 12	228,980.00	16,097.00
Fees And User Charges	RP - 4	37,295,195.00	27,652,401.00	Interest And Finance Charges	RP - 13	1,505,138.20	2,641,502.50
Sales And Hire Charges	RP - 5	1,603,865.00	1,643,817.00	Programme Expenses	RP - 14	159,061.00	26,000.00
Revenue Grants, Contibution And Subsidies	RP - 6	-	-	Revenue Grants, Contribution And Subsidies	RP - 15	133,602,000.00	380,863,351.00
Income From Investments	RP - 7	3,458,880.00	139,276.00	Purchase of Stores	RP - 16	-	-
Interest Earned	RP - 8	9,953,988.57	8,400,612.06	Prior-Period Expenses (Net)	RP - 17	-	-
Other Income	RP - 9	8,543,645.70	11,385,763.95	Miscelleneous exp.		-	-
				Transfer to General Activity Fund EXP.		-	-
NON-OPERATING RECEIPTS				Revenues written off		-	1,063,613.00
				NON-OPERATING PAYMENTS			
				Municipal Fund		-	-
Loans Received	RP - 18	-	-	Other Payables - Sundry Creditors	RP - 24	969,402,302.00	776,641,044.00
Deposits Received	RP - 19	24,609.00	47,900.00	Earmarked Funds	RP - 25	16,342,173.00	19,809,146.00
Grant and Contribution for Specific Purposes	RP - 20	683,846,304.20	805,876,661.00	Acquisition / Purchase of Fixed Assets	RP - 26	-	-
Earmarked Funds	RP - 21	3,113,075.00	147,234,623.00	Capital Work in Progress		-	911,230.00
Realisation of Investment- Special Fund		-	-	Grant and Contribution for Specific Purposes	RP - 27	49,818,308.00	11,350,463.00
Realisation of Investment- General Fund		200,954,688.00	2,210,947.00	Repayment of Loans		9,678,654.00	9,194,996.00
Deposit Works	RP - 22	10,065,000.00	-	Loans & Advances to Employees (Net)		11,662,718.00	14,609,690.00
fund in transit		-	-	Loans and Advances to Contractors (Net)			-
Adv recoverd from contractor		-	-	Loans and Advances to Others (Net)		75,514.00	
Realisation of Sundry Debtors	RP - 23	204,233,444.30	168,780,860.90	Investment - Special Fund			
other Adjustment		2,302,665.25	-	Investment - General Fund(other Fund) FD		352,137,300.00	40,000,000.00
Adv recoverd from Employee		125,299.00	343,760.00	Deposits with External Agencies			
Sale Fixed Asset		292,930.00	-	Prepaid Expenses			
other income		787,350.00	200.00	Excess Payments		-	-
Recovery payable		645,760.00	-	Other Payments - Deposit work(341)		2,818,240.00	357,000.00
Recovery Advance Revenue		21,440.00	-	Other Payments - Deposit Received(340)		29,631,937.00	3,583,093.00
Sundry Creditors		37,055.00	3,658,489.00	Other-Payments		10,087.00	1,142,729.00
				Closing Balances		-	-
				Cash Balances (Including Imprest)		6,369,981.63	5,272,887.63
TOTAL		2,099,103,330.93	1,883,024,156.75	Balances with Banks / Treasury/		425,229,229.10	538,028,751.11
				TOTAL		2,099,103,330.93	1,883,024,156.24

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As per our Report of Even Date Annexed

For RAMA K GUPTA & CO.
(Chartered Accountants)

CA RAMAKANT GUPTA
(Partner)
M.NO.- 073853
UDIN: 25073853BMLFKL3931

Place: Bhopal
Date: 16-05-2025

KHANDWA MUNICIPAL CORPORATION

Schedules to Receipt and Payment Account 2023-24

SCHEDULE RP - 1: Tax Revenue

(For the year ending on 31.03.2024)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
11001	Property Tax		
11002	Water Tax		-
11005	Lighting Tax	37,003.00	-
11003	Nagar Vikas / Sudhar Kar	-	-
11041	Education Tax	-	-
110040	Conservancy Tax	-	-
11008	Animal tax	-	-
11007	Vehicla tax	12,100.00	69,308.00
11011	Advetisement Tax	-	-
11008	Other Taxes	354,822.00	140,000.00
	Sub Total Tax Revenue	8,083,252.17	288,751.00
	Less: Rent Remission and Refund	**8,487,177.17**	**498,059.00**
	Sub - Total	-	-
	Total Rental Income from Municipal Properties	**8,487,177.17**	**498,059.00**

SCHEDULE RP - 2 : Assigned Revenues & Compensation

(For the year ending on 31.03.2024)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
12010	Taxes And Duties Collected By Others	27,135,084.00	19,425,285.00
12020	Compensation In Lieu Of Taxes And Duties	326,963,344.00	319,780,161.00
12030	Compensation In Lieu Of Concessions	-	-
	Sub Total Assigned Revenues & Compensation	**354,098,428.00**	**339,205,446.00**

SCHEDULE RP - 3: Rental Income from Municipal Properties

(For the year ending on 31.03.2024)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
13010	Rent From Civic Amenities	22,670,676.00	11,832,902.00
13020	Rent From Office Building	332,016.00	-
13030	Rent From Guest Houses	-	-
13040	Rent From Lease Of Lands	2,598,591.00	1,777,135.00
13080	Other Rents	309,600.00	-
	Sub - Total	25,910,883.00	13,610,037.00
	Less: Rent Remission and Refund		
	Sub - Total	-	-
	Total Rental Income from Municipal Properties	**25,910,883.00**	**13,610,037.00**

SCHEDULE RP - 4: Fees and User Charges - Income Head Wise

(For the year ending on 31.03.2024)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14010	Empanelment And Registration Charges	1,007,293.00	1,403,887.00
14011	Licensing Fees	1,453,343.00	1,882,970.00
14012	Fees For Grant Of Permit	-	
14013	Fees For Cetificate Or Extract	369,039.00	1,399,858.00
14014	Development Charges	6,000.00	3,750.00
14015	Regularisation Fees	16,212,844.00	11,069,520.00
14020	Penalties And Fines	335,469.00	1,097,837.00
14040	Other Fees	8,095,217.00	7,896,759.00
14050	Consumption Cess	784,498.00	1,033,807.00
14060	Entry fee	703,026.00	132,189.00
14070	Services / Administrative Charges	6,866,632.00	569,403.00
14080	Other Charges	1,461,834.00	1,162,421.00
	Sub - Total	**37,295,195.00**	**27,652,401.00**
	Less: Fee Remission and Refund	-	-
	Sub - Total	-	-
	Total Income from Fees & User Charges	**37,295,195.00**	**27,652,401.00**

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Chartered Accountants

KHANDWA MUNICIPAL CORPORATION

SCHEDULE RP - 5: Sale & Hire Charges

(For the year ending on 31.03.2024)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
15010	sale of Trees	4,500.00	23,400.00
15011	Sale Of Forms And Publications	1,599,365.00	1,620,417.00
15012	Sale Of Stores & Scrap	-	-
15040	Hire Charges For Vehicles		
15030	Sale Others	-	-
15041	Hire Charges On Equipments		
	Total Income from Sale & Hire Charges	1,603,865.00	1,643,817.00

SCHEDULE RP - 6: Revenue Grants, Contributions & Subsidies

(For the year ending on 31.03.2024)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grants	-	
	Total Revenue Grants, Contributions & Subsidies	-	-

SCHEDULE RP - 7: Income from Investments - General Fund

(For the year ending on 31.03.2024)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17010	Interest From Fixed Deposit	3,458,880.00	139,276.00
	Total Income from Investments	3,458,880.00	139,276.00

SCHEDULE RP - 8: Interest Earned

(For the year ending on 31.03.2024)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17110	Interest From Bank Account	9,953,988.57	8,400,612.06
17180	Other Interest	-	
	Total - Interest Earned	9,953,988.57	8,400,612.06

SCHEDULE RP - 9: Other Income

(For the year ending on 31.03.2024)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
18010	Deposits Forfeited	-	4,183,892.95
18011	Lapsed Deposit		
18030	Profit on Disposal of Fixed assets	-	-
18040	Recovery From Employees	90,095.00	202,309.00
18050	Unclaimed refund	5,000.00	-
18080	Miscellaneous Income	8,448,550.70	6,999,562.00
	Total - Other Income	8,543,645.70	11,385,763.95

SCHEDULE RP - 10: Establishment Expenses

(For the year ending on 31.03.2024)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Salaries, Wages And Bonus	5,463,827.00	4,500,170.00
21020	Benefits And Allowances	6,254,758.00	1,488,739.00
21030	Pension	62,336,160.00	62,329,846.00
21040	Other Terminal And Retirement Benefits	12,812,337.00	5,618,164.00
21028	6th Pay Arrear		
	Total - Establishment Expenses	86,867,082.00	73,936,919.00

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KHANDWA MUNICIPAL CORPORATION

SCHEDULE RP - 11: Administrative Expenses

(For the year ending on 31.03.2024)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	Rent Rates and Taxes	-	-
22011	Office Maintenane		
22012	Communication Expenses	-	32,781.00
22020	Books And Periodicals	-	-
22021	Printing And Stationary	22,147.00	100,397.00
22030	Travelling And Conveyance	23,723.00	338,030.00
22040	Insurance	-	-
22050	Audit Fees	3,000,000.00	3,000,000.00
22051	Legal Expenses	20,000.00	-
22052	Professional And Other Fees	332,500.00	-
22060	Advertisement And Publicity	165,061.00	5,985.00
22061	Donation & other exp.	-	-
22080	Other Administrative Expense	1,195.00	98,441.00
	Sub Total - Administrative Expenses (a)	**3,564,626.00**	**3,575,634.00**
	Refund of Administrative Expenses		-
	Sub - Total Administrative Expenses (b)		-
	Total - Administrative Expenses (Net) (a-b)	**3,564,626.00**	**3,575,634.00**

SCHEDULE RP - 12: Operations & Maintenance Expenses

(For the year ending on 31.03.2024)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010	Power And Fuel	-	-
23020	Bulk Purchases	-	-
23030	Consumption of Stores	-	-
23040	Hire Charges	-	-
23050	Repair And Maintainance-Infrastructure Asset	-	-
23051	Repair And Maintainance-Civic Amenities	19,360.00	14,547.00
23052	Repair And Maintainance-Buildings	-	-
23053	Repair And Maintainance-Vehicles	3,000.00	-
23054	Repair And Maintainance-Furniture	-	-
23055	Repair And Maintainance-Office Equipments	2,420.00	1,550.00
23056	Repair And Maintainance-Electrical Appliances	-	-
23057	Repair And Maintainance-Others/ Plant & Machinary	-	-
23080	Other Operating And Maintainance Expenses	204,200.00	-
	Total - Operations & Maintenance Expenses	**228,980.00**	**16,097.00**

SCHEDULE RP - 13: Interest & Finance Charges

(For the year ending on 31.03.2024)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
24020	Interest-Loans from State Govt.	-	-
24030	Interest-Loans from Othre Agencies & associations	170,021.00	210,750.00
24050	Bank-Intrest	1,303,465.00	2,386,489.00
24070	Bank Charges	31,652.20	44,263.50
24080	Other Finance Expenses	-	-
	Total - Interest & Finance Charges	**1,505,138.20**	**2,641,502.50**

SCHEDULE RP - 14: Programme Expenses

(For the year ending on 31.03.2024)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election Expenses	-	-
25020	Own Programme	-	-
25030	Share In Programme Of Others	159,061.00	26,000.00
25040	Others' Programme	-	-
	Total - Programme Expenses	**159,061.00**	**26,000.00**

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KHANDWA MUNICIPAL CORPORATION

SCHEDULE RP - 15: Revenue Grants, Contributions & Subsidies

(For the year ending on 31.03.2024)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010	Grants	133,602,000.00	380,863,351.00
26020	Contributions	-	-
	Total - Revenue Grants, Contributions & Subsidies	133,602,000.00	380,863,351.00

270000	Provisions and Write off		
270300	Revenues written off	-	1,063,613.00
	Toal - Provisions and Write off	-	1,063,613.00

SCHEDULE RP - : Miscellaneous Exp.

(For the year ending on 31.03.2024)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27100	Miscellaneous Exp.	-	-
	Total - Revenue Grants, Contributions & Subsidies	-	-

SCHEDULE RP - : Transfer to General Activity Fund EXP.

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
29050	Transfer to Public Health, Safety, and Diseases Control Activity	-	-
29060	Transfer to Town Planning and Environment	-	-
29070	Transfer to Urban Poor Settlements (Slums) and Social Welfare	-	-
29091	Transfer into Transfer into Corporator Fund	-	-
29192	Transfer into Gratuity & Leave Salary Fund	-	-
	Total	-	-

SCHEDULE RP - 16: Stores Purchased

(For the year ending on 31.03.2024)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4301000	Stores - PHE Stores - Aushdhalya		
	Total - Stores Purchased	-	-

SCHEDULE RP - 17: Prior Period Items (Net)

(For the year ending on 31.03.2024)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
28520	Other-Revenues	-	
	Sub - Total Income (a)	-	-
28500	Expenses	-	-
28550	Refund Of Taxes		
	Sub - Total Expenses (b)	-	-
	Total - Prior Period (Net) (a-b)	-	-

SCHEDULE RP - 18: Loan Received

(For the year ending on 31.03.2024)

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(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3312000	Loan from State Government		
3313000	Loan from Other Government Agencies		
33110	Swachta Udyami yojana(NSKFDC)		
	Ashray Nidhi - Collector, KHANDWA/IHSDP	-	-
	Loan from Hudco	-	-
3305001	Loan-Cmuid II Fhase	-	-
3313100	Joint Director (Sanyukt Sanchalak)	-	-
	For Janbhagidari Work - Nadi Safai		
	Total - Loans Received	-	-

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KHANDWA MUNICIPAL CORPORATION

SCHEDULE RP - 19: Deposits Received (Net)

(For the year ending on 31.03.2024)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3401011	From Contractors	15,800.00	47,900.00
3303001	From Employee	8,809.00	
3402000	From Revenues /Rain water Harvesting System	-	-
3408000	From Others		
	Total - Deposits Received (Net)	**24,609.00**	**47,900.00**

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

(For the year ending on 31.03.2024)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
320100	**Grant from Central Government**		
	census	-	-
	M.P. Fund	599,400.00	2,263,000.00
	BRGF	-	-
	12th Finance Commission	-	-
	13th Finance Commission	-	-
	14th Finance Commission	-	-
	15th Finance Commission	69,408,750.00	109,613,000.00
	Ray	-	-
	Amrut Yojana	113,647,026.00	-
	P.M. Aavas Yojana (PFMS)	133,730,000.00	368,630,000.00
	Swachh Bharat Mission (PFMS)	137,900.00	8,330,202.00
	UIDSSMT	71,841,766.20	-
	Dindayal Antyoday Rasoi Yojana	466,070.00	-
	NULM	-	14,651,089.00
320200	**Grant from State Government**		
	MLA Fund	11,904,711.00	7,931,632.00
	Mulbhut	31,647,217.00	45,526,000.00
	State Finance Commision	61,931,211.00	39,026,000.00
	Special Fund	-	-
	Socail Security	-	-
	Swm	-	-
	Kanyaddan	-	-
	CM Infra	7,716,160.00	-
	Antodaya	-	-
	DUDA	-	-
	colony Vikash	-	-
	Janbhagidaari	-	-
	Adim Jati Kalyan	2,000,000.00	634,000.00
	sadak Anurakhsan	31,910,024.00	31,910,000.00
	0-14 child survey	-	-
	CM Swachta	-	-
	SDRF	54,919,000.00	76,355,000.00
	RAY	-	-
	Saniirman	-	-
	Samabal Yojana	1,953,000.00	2,320,000.00
	Singhast	-	-
	Grant-Others	12,435,740.00	1,571,004.00
	Samekit Anudan	7,975,000.00	7,975,000.00
	Kayakalp Yojana	30,000,000.00	43,200,000.00
	Grant-Others- Kishore Sanskrti perna Munch	-	-
	CM Sanjivani Clinic	8,789,814.00	
	Water Distribution pipe line	-	-
320300	Grant form Other Govt. Agencies		
	Fund For water tanker	-	17,595,000.00
	Fund For Fire Tender	-	-
	Jan Ganna Sarvey Fund	-	-
	UIDSSMT		
	MPUSP		
	MPUIIP		
	Rain Basera		
	Covid -19	-	3,272,488.00
	Other Govt Grant	-	6,448,260.00
	IHSDP		

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320 800	Grant-Others		
	Beneficiary Contribution-IHSDP	1,063,000.00	-
	Beneficiary Contribution-Toilet	-	734,400.00
	Benificiary Contribution-PM Aavas Yojana For RERA	-	1,357,500.00
	Benificiary Contribution-PM Aavas Yojana For LIG	29,770,515.00	16,310,836.00
	Beneficiary Contribution-Pm Aavas Yojana	-	222,250.00
	Total - Grant & Contribution for Specific Purpose	683,846,304.20	805,876,661.00

KHANDWA MUNICIPAL CORPORATION

SCHEDULE RP - 21: Earmarked Funds Received

(For the year ending on 31.03.2024)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3111001	Special-Fund	-	140,000,000.00
3117002	General Provident Fund	1,748.00	-
3117001	NPS	1,008,311.00	
3111030	Colony Development Fund	-	-
3111022	Ashray Nidhi	2,103,016.00	7,234,623.00
	Total - Earmarked Funds Received	3,113,075.00	147,234,623.00

SCHEDULE RP - 22: Deposits Works (Net)

(For the year ending on 31.03.2024)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3411000	Civil Works	-	-
3418001	Labour Board	10,065,000.00	-
34118013	GoI-Social Security Schemes (Old Age Pension)	-	-
3418015	Central -Gov-Viklang Pension	-	-
3418022	CM Kanyadan Yojana	-	-
3418023	Antyoday Mela		
3418000	Others		
	Total - Deposits Works (Net)	10,065,000.00	-

SCHEDULE RP - 23: Realisation of Sundry Debtors

(For the year ending on 31.03.2024)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4311000	Property Taxes	142,756,803.33	103,232,575.32
4313005	Water Taxes	58,972,791.97	46,410,815.58
4312000	Other Taxes	-	22,000.00
4313015	Fees and User Charges	-	-
4314000	Other	2,503,849.00	19,115,470.00
4315001	Compensation in Lieu of Octroi	-	-
4315004	Compensation in Lieu of Travellers Tax	-	-
	Total - Realisation of Sundry Debtors	204,233,444.30	168,780,860.90

SCHEDULE RP - 24: Payment to Sundry Creditors (Net)

(For the year ending on 31.03.2024)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3501000	Creditors	610,268,465.00	429,759,282.00
3501100	Employee Liabilities	306,549,259.00	293,735,531.00
3502000	Recoveries Payable (Net)	32,187,508.00	31,520,539.00
3503000	Government Dues Payable	20,392,570.00	20,799,158.00
3504000	Refunds payable	4,500.00	-
3504100	Advance Collection of Revenues		
3508000	Others	-	826,534.00
	Total - Payment to Sundry Creditors (Net)	969,402,302.00	776,641,044.00

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SCHEDULE RP - 25: Earmarked Funds Paid
(For the year ending on 31.03.2024)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3111002	GPF	13,918,477.00	14,875,385.00
3111022	Ashray Nidhi	-	-
3117001	Paribhashit Pension	2,423,696.00	4,933,761.00
3101002-1	Social Security Fund	-	-
		-	-
	Total - Earmarked Funds Paid	16,342,173.00	19,809,146.00

KHANDWA MUNICIPAL CORPORATION

SCHEDULE RP - 26: Acquisition / Purchase of Fixed Assets (Including WIP) (Payment)
(For the year ending on 31.03.2024)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4101000	Land		
4102000	- Building including Class -II Civil structures (IHSDP)	-	-
4103000	- Roads & Bridges	-	-
4103100	- Sewerage and Drainage	-	-
4103200	- Water Ways	-	-
4103300	- Public Lighting	-	-
4103400	Swm	-	-
4104000	- Plant & Machinery	-	-
4105000	- Vechicle	-	-
4106000	- Office & Other Equipment	-	-
4107000	- Furniture & Fixture	-	-
4108000	- Statue & Heritage	-	-
4108300	- Parks & Playgrounds	-	-
4130000	- Assets from Specific Grants	-	-
4121012	CWIP	-	-
4140000	- Assets from Special Fund	-	-
	Total - Acquisition / Purchase of Fixed Assets	-	-

SCHEDULE RP - 27: Grant & Contribution for Specific Purpose (Payments)
(For the year ending on 31.03.2024)

(AMOUNT IN RUPEES)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
320100	**Grant from Central Government**		
	NULM	-	-
	Ray	-	-
	BRGF		
	12th Finance Commission		
	13th Finance Commission		
	SSA		
	MP Fund	485,000.00	1,016,000.00
	PM Aavas Yojana	3,987,500.00	-
	National Famaly walfaire Programme	-	-
	SBM	-	-
	Amrut	-	-
	Mid Day Meal		
320200	**Grant from State Government**	-	-
	MLA Fund	7,225,000.00	4,255,000.00
	Sambal Yojana	11,570,000.00	2,800,000.00
	BPL		
	Mulbhut/ Rajya Vitta / Sadak		
	Sanniraman		
	Jeela Sahari vikash Abhikaran		
	DUDA		
	CM Knayadaan		
	Socail Security		
	Antoyadaya Mela		
	Janbhagidaari		
	Water Distribution		

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320300	Grant form Other Govt. Agencies		
	UIDSSMT		
	MPUIIP		
	Up Sanchalak Samijik Nayay	110,000.00	
M	MPUSP		
320 800	**Grant-Others**		
	Beneficiary Contribution-IHSDP	49,000.00	318,500.00
	Beneficiary Contribution-PM Aavas Yojana	-	35,000.00
	Beneficiary Contribution-House hold Toilet	-	-
	Beneficiary Contribution-PM Aavas RERA	-	-
	Beneficiary Contribution-PM Aavas LIG	26,391,808.00	2,925,963.00
	Total - Grant & Contribution for Specific Purpose	**49,818,308.00**	**11,350,463.00**

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RAMA K. GUPTA & CO.
Chartered Accountants

KHANDWA MUNICIPAL CORPORATION

STATEMENT OF CASHFLOW

(As at 31 March 2024)

Particulars	Current year		Previous year	
[A] Cash Flows from Operating Activities				
Gross Surplus Over Expenditure	708,365.94	708,365.94	-	29,294,306.91
Add: Adjustments For				
Depreciation	205,126,163.40		185,064,383.00	
Transfer To Reserves	24,461,829.00		18,934,446.00	
Interest And Finance Expenses	1,505,138.20	231,093,130.60	2,641,502.50	206,640,331.50
Less: Adjustments For				
Profit On Diaposal Of Assets	-		-	
Net Of Adjustments Made To Municipal Funds	-		-	
Investment Income	-		-	
Interest Income Received	7,537,911.57	7,537,911.57	6,807,083.06	6,807,083.06
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		**239,339,408.11**		**242,741,721.47**
Changes In Current Assets And Current Liabilities				
(Increase)/Decrease In Sundry Debtors	(15,957,653.00)		(51,243,245.10)	
(Increase)/Decrease In Stock In Hand	1,437,461.00		(5,613.00)	
(Increase)/Decrease In Prepaid Expenses	-		-	
Investment	(153,779,501.00)		(37,789,053.00)	
(Increase)/Decrease In Other Current Assets	11,369,814.00	(156,929,879.00)	193,266,012.41	104,228,101.31
(Decrease)/Increase In Deposits Received	(9,888,662.00)		6,139,834.00	
(Decrease)/Increase In Deposits Work	6,641,519.00		(576,040.00)	
(Decrease)/Increase In Other Current Liabilities	33,868,458.00		27,260,615.60	
(Decrease)/Increase In Provisions	-	30,621,315.00	-	32,824,409.60
Extra ordinary items (please specify)				
Net Cash Generated from / (Used in) Operating Activities [A]		113,030,844.11		379,794,232.38
[B] Cash Flows from Investing Activities				
Purchase Of Fixed Assets And Cwip	337,908,803.00		(187,463,689.26)	
(Increase)/Decrease In Special Funds/ Grants	(147,970,789.00)		112,662,968.68	
(Increase)/Decrease In Earmarked Funds	141,157,221.00		154,381,621.00	
(Increase)/Decrease In Reserve ' Grant Against Fixed Asset'-capital	(157,137,302.00)	173,957,933.00	28,270,923.38	107,851,823.80
Add:				
Proceeds From Disposal Of Assets	-		-	
Proceeds From Disposal Of Investments	-		-	
Investment Income Received	6,055,769.00		139,276.00	
Interest Income Received	7,537,911.57	13,593,680.57	6,807,083.06	6,946,359.06
Net cash generated from/(used in) investing activities [B]		187,551,613.57		114,798,182.86
[C] Cash flows from Financing Activities				
Add:				
Loans From Banks/Others Received/ (Repaid)	9,694,258.00	9,694,258.00	-	-
Less:				
Interest & Finance Expenses	(1,505,138.20)		2,641,502.50	
Net Cash Generated From/(Used In) Financing Activities [C]		(1,505,138.20)		2,641,502.50
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		8,189,119.80		2,641,502.50
Cash And Cash Equivalent At Beginning Of The Period		308,771,577.48		497,233,917.74
Cash and cash equivalent at end of the period		543,301,648.74		351,310,074.33
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:		-		
Cash balances	-	5,272,887.63	5,272,887.63	543,301,648.74
Bank balances	-	538,028,761.11	538,028,761.11	
Total Of The Breakup Of Cash And Cash Equivalents	-		543,301,648.74	

As per our Report of Even Date Anexxed

For RAMA K GUPTA & CO.
(Chartered Accountants)

CA RAMAKANT GUPTA
(Partner)
M.NO.- 073853
UDIN: 25073853BMLFKL3931

RAMA K. GUPTA & CO. Chartered Accountants

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Place: Bhopal
Date:16-05-2025

NAGAR PALIK NIGAM KHANDWA
BRS SUMMARY- 2022-23

.o.	Bank Name	Account No.	Fund Name	Balance As Per Cash Book -31.03.24	Balance As per Bank Book -31.03.24	Add:- Payment Issue But But Not Presented at Bank	Less:-Amount Receved But Not Deposit at Bank
1	Axis bank	910010028990720	Education Upkar	4,551,938.49	4,424,194.49	10,133.00	137,877.00
2	BOI Civil line	952920110000028	U I D S S M T	76,845,911.78	76,845,911.78		
3	BOI Civil line (Auto Sweep)	952920110000028	U I D S S M T Auto sweep	22,565,105.20	22,565,105.20		
4	BOI Civil line	952910110008982	Ashray Nidhi	9,576,010.43	9,576,010.43		
	BOI	95022010009979	5% Sanchit Nidhi	31,221,868.87	31,221,857.78		
	BOI	C-12490	¼fuxe en½	15,721.00	-		15,721.00
7	BOI	C-954810210000002	IIHSDP	1,814,602.54	1,863,602.54	49,000.00	
8	BOI	C-950210210000002	हितग्राही -एल आई. जी. रेरा	587,445.06	655,291.06	67,846.00	
9	BOI	C-952910110017753	Coloy Vikas	1,231,380.29	1,231,380.29		
	BOI	C-952910110017753	Auto Sweep	50,000.00			
11	BOI	c-953310110007714		8,645,562.39	8,645,562.39		
12	Bom	60348751830	Rera	10,569,824.00	10,759,824.00	190,000.00	
	A U Small Finance bank	c-1881231517691839		61,498.00	61,498.00		
	Canera Bank	25446101007960	(आ.जा.वि.सयुक्त.)	11,466,373.00	11,466,373.00		
15	Canera Bank	254610109076	(कालोनी विकास)	4,708,223.95	5,238,890.95	530,667.00	
16	Central bank of india	S1436501379	(जीपीएफ सेवानिवृत्त)	4,837,250.19	5,430,704.19	1,124,121.00	530,667.00
	Central bank of india	1436455377	(बीआरजीएफ)	14,379,243.46	14,379,243.46		
18	Central bank of india		(निगम मद)	15,000.00	15,000.00		
19	Citizen bank	C-70	(निगम मद)	1,151,094.58	1,151,094.58		
	Citizen bank	C-1610	(निगम मद)	21,134.00	21,134.00		
	Bank Of Baroda-88030100006576 (Dena Bank Old A/c no 30110026434	30110026434	(karm kar)	1,158,501.42	3,707,501.00	2,549,000.00	
2	Dindayal nagrik sahkari bank	C-164	(निगम मद)	2,267.00	2,267.00		
	Dindayal nagrik sahkari bank	S-8056	MP Fund	1,476,874.00	1,476,874.00		
4	HDFC	C-50100132588878	Building parmis	1,339.06	1,339.06		
5	HDFC	50200001661859	(निगम मद)	40,275.00	38,297.00		1,978.00
	HDFC	50100207549188		619,202.22	572,053.22	32,506.00	79,655.00
7	HDFC	50100381080171		-1,117,922.44	4,299.56	1,117,922.44	
8	HDFC	502000066159217		0.88	0.88		
	HDFC	50100429606455		13,996,974.80	14,990,492.64	1,422,385.00	428,867.00
	HDFC	5010016867416		70,304,967.13	70,358,732.13	53,765.00	
1	ICICI BANK	94405006305		-1,159,742.81	0.19	1,390,598.00	230,855.00
	ICICI BANK	94401001616		97,472,488.41	97,059,269.41		413,219.00
	Punjab national bank	s-0264000105088734	CM Kanyadan Yojana	523,163.12	543,953.12	20,790.00	
4	Punjab national bank			7,516,251.00	7,516,251.00		
5	SBI	SN-228-53045866871	Govt Grant	2,618,916.08	7,097,811.08	5,509,336.12	1,076,124.00
	SBI	SA-606-53045866598	(MLA Fund)	10,062,033.07	11,948,585.07	1,886,522.00	
	SBI	607-53045866600	MP Fund	1,185,911.75	1,362,911.75	177,000.00	
8	State bank of indore		(निगम मद)	10,864.00	10,864.00		
	Union Bank	4486020-10112770	Amrut Yojna	280,964.23	576,744.00	295,780.00	
	IDBI	57104000114073	Special Fund	7,777,526.00	7,777,526.00		
	IDBI	0547104000141062	Deendyal Antyoday Rasoi Yojana-2nd Fhase	3,554,743.00	3,733,723.00	178,980.00	
2	IDFC	10050114617		2,199,517.00	2,199,517.00		
3	Bank Of Maharashtra	60336646773		111,262.70	111,262.70		
			TOTAL	422,951,563.85	436,642,952.95	16,606,351.56	2,914,963.00

	Balance As per Cash Book As On 31.03.2024	***422,951,563.85***
Add:-	*Payment Issue But Not Present at Bank*	16,606,351.56
Less :-	*Amount Received But Not Present at bank*	2,914,963.00
	Balance As Per Bank Book As On 31.03.2024	***436,642,952.41***

उपायुक्त
वित्त एवं लेखा
नगर पालिक निगम खण्डवा

RAMA K. GUPTA & CO.
Chartered Accountants