

AUDITOR'S REPORT

NAGAR PALIKA PARISHAD KHATEGAON

DISTT. DEWAS

FINANCIAL YEAR 2023-24

SAHAJ & COMPANY

CHARTERED ACCOUNTANTS



INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR PALIKA PARISHAD KHATEGAON DISTT. DEWAS

**Report on the
Financial
Statements**

We have audited the accompanying financial statements of NAGAR PALIKA PARISHAD KHATEGAON ("the ULB"), which comprises of the Receipt & Payment Account, Profit & Loss Account for the year then ended, Balance Sheet as on year end and other explanatory information.

**Management's
Responsibility
for the
Financial
Statements**

The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the ULB in accordance with the provisions of Municipal Corporation Act, 1956 and accounting principles generally accepted in India, including the Municipal Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the Municipal Accounting Manual for safeguarding of 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 .

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doi:10.1371/journal.pone.0142872.g002

Auditor's Responsibility	Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report as per the letter issued by
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Directorate, Urban Administration & Development, M.P., Bhopal in this regard. The Commissioner/CMO has not directed us to perform audit of any other section in his office in addition to the above scope.

We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. 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. In making those risk assessments, the auditor considers internal financial control relevant to the ULB's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the ULB's officers, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the report attached below, the Receipt & Payment Account annexed to this report give true and fair view of financial transactions affected by ULB and recorded these transactions in cash book for the financial year ending as on 31st March, 2024. We would also like to report following observations :

1.) We were unable to check opening balances of the Parishad for the FY 23-24 as the Balance Sheet of FY 22-23 was not provided to us by the management..

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	2. We have observed few minor arithmetical and clerical errors in general in books, which was rectified at the year end by giving rectification effects.
Basis for Opinion	The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report.

Annexure '1'

Report on Internal Financial Controls over Financial Reporting

Report on the Internal Financial Controls of the ULB	We have audited the internal financial controls over financial reporting of NAGAR PALIKA PARISHAD KHATEGAON ("the ULB") as of March 31, 2024 in conjunction with our audit of the financial statements of the ULB for the year ended on that date.
Management's Responsibility for Internal Financial Controls	The ULB's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the ULB. 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 ULB'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 in accordance with the Municipal Corporation Act, 1956 including the Municipal Accounting Manual and accounting principles generally accepted in India applicable to the Urban Local Bodies.
Auditors' Responsibility	Our responsibility is to express an opinion on the ULB'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, to the extent applicable to an audit of internal financial controls, 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.

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	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 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 qualified audit opinion on the ULB's internal financial controls system over financial reporting.
Meaning of Internal Financial Controls Over financial Reporting	A ULB'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 ULB's internal financial control over financial reporting includes those policies and procedures that - pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB; - 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 ULB are being made only in accordance with authorizations of management and officers of the ULB; and - Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the ULB'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.
Opinion	In our opinion and to the best of our information and according to the explanation given to us the aforesaid receipt and payment accounts give a true and fair view Our observation and suggestion are mentioned in the annexure "A" Enclosed

For SAHAJ & COMPANY

Chartered Accountants

FRN : 020149C

ABHAY AGRAWAL

M. No. 430865



DATE - 11/12/2024

UDIN: 25430865BMOFON1507

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Annexure '2'

The Annexure referred to in paragraph 5 & 6 of Our Report:

1. Audit of Revenue

1)	The auditor is responsible for audit of revenue from various sources.	Details of revenue from various sources has been checked and then entered in the Receipt and Payment account by the management of ULB.
2)	He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account.	It was informed to us that the revenue/tax collector/officer straightaway deposits the amount collected by him, to the main cashier at the cash counter, who further deposits this amount directly to the bank account. ULB also collects its revenue through online modes. The counter foils or revenue receipts were made available to us for verification. A register is being maintained by revenue/tax collector/officer from which collected amount is posted into cashier cash book. A detailed statement containing outstanding demand and tax collected during the year was provided to us by the concerned department duly certified by the concerned officer.
3)	Percentage of revenue Collection increase or decrease in various heads in property tax, samekitkar, shikshaupkar, nagriyavikasupkar, and other tax compared to previous year shall be part of report.	See Annexure 3 attached to this report.
4)	Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO.	No such instances were noticed during the test check of entries conducted by us except the circumstances like public holidays, government or local holidays etc.





5)	The entries in Cash book shall be verified	Checked and verified on sample test basis from the tally data provided to us by the management.
6)	The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets any lapses in revenue recovery shall be a part of the report.	Details relating to revenue recovery against the quarterly and monthly targets were provided to us by management and further verified by us
7)	The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.	We have verified the interest income from FDR's and noticed that interest income is recognized in books of Accounts.
8)	The case where, the investments are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO.	All investments were made at competitive rate by ULB.


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2. Audit of Expenditure:

1)	The auditor is responsible for audit of expenditure under all the schemes.	Expenditure under various heads which was recognized and entered in the books of account produced before us was verified.
2)	He is also responsible for checking the entries in cash book and verifying them relevant vouchers.	We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets..
3)	He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.	Errors like totaling mistake etc. during year noticed and same were duly communicated to the responsible person for correction .
4)	He shall verify that the expenditure for a particular scheme is Limited to the funds allocated for that Particular scheme any over payment shall be brought to the notice of the Commissioner / CMO	As per the Sample Test Check Basis, there were no instances where expenditure is done beyond the limit of funds allocated for a particular scheme.
5)	He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government.	As explained to us, ULB follows the necessary guidelines , directives, acts and rules issued by Government of India and State Government in expense.

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6)	During the audit financial propriety shall also be Checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.	We have verified the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions Accorded by competent authority. ULB follows the hierarchy of sanctions and approvals depending upon the nature of the transactions and financial limits.
7)	All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit. Non- compliance of audit paras shall be brought to the notice of Commissioner / CMO.	No such instances were noticed during the test check of such entries conducted by us.
8)	The auditor shall be responsible for verification of scheme wise/ project wise Utilization Certificate (UC's). UC's shall be tallied with the Receipt & Payment Account and creation of Fixed Asset.	Utilization certificates of various schemes for verification of scheme wise project/ wise Utilization Certificate (UCS) were provided to us by the ULB. Hence same cannot be commented upon.
9)	He shall verify that all temporary advances of other than employees have been fully recovered.	Details regarding temporary advances were verified on sample basis seemed recovered.

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3.) Audit of Book Keeping

1)	The auditor is responsible for audit of the books of accounts as well as stores.	As per the information and explanation provided to us by the management of the ULB and on perusal, views on books of accounts can only be expressed.
2)	He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of Commissioner / CMO.	As stated in point no. 1 above, as the books stores are not provided for verification, so it was not possible for us to verify whether the same is maintained as per Accounting Rules applicable to the urban local Bodies.
3)	The auditor shall verify advance register and see that all the advance to employees are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.	As per the information and explanation provided to us by the management of the ULB, no specific condition related to advances arose.
4)	Bank reconciliation statement (BRS) shall be verified from the	Bank Reconciliation as provide by the UBL is in sink with the Bank statement and Books.


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	records of ULB and the bank concerned if bank reconciliation Statement are not prepared the auditor will help in the preparation of BRS's	
5)	He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book.	Grant registers were made available to us. The receipt & payments of grants were verified on cash basis and found to be correct. A summary statement of grants maintained by the ULB was also provided to us and same has been provided in paragraph 6.2 of this report.
6)	The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of Commissioner / CMO.	Fixed asset registers were not provided to us for verification. Therefore we were unable to verify the same and comment upon whether it is complete and correctly balanced.
7)	The auditor shall reconcile the account of receipt and payment especially for project funds.	ULB has maintained separate cash books for different schemes and projects and the receipt & payment statement were prepared on consolidated basis.


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4) Audit of FDR

1)	The auditor is responsible for audit of all fixed deposits and term deposits.	We have verified fixed deposits maintained by the ULB and provided to us for verification.
2)	It shall be ensured that proper record of FDR's are maintained and renewals are timely done.	FDR records are kept in physical copy form in a separate file. We suggest ULB to prepared separate register containing all the relevant details such as date of creation, date of maturity, ROI, renewal etc.
3)	The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/ CMO.	Investments are made by the ULB at competitive rate. No instance found where FDR's are kept at low rate of interest than the prevailing rate.
4)	Interest earned on FDR/TDR Shall be verified from entries in the cash book.	Interests on FDRs' are booked on cash basis, as on the maturity and realization of invested amount is recorded in the cash book & the same has been Reinvested again.


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5) Audit of Tenders / Bids

1) The auditor is responsible for audit of all tenders / bids invited by the ULB.	Tender related documents were provided to us on test check basis. On verification of produced documents we can conclude that procedure of tendering was followed by the ULB. Bids were invited online where the tender amount exceeding Rs. One Lakh and for value less than one lakh, manual bids were asked.
2) He shall check whether competitive tendering procedures are followed for all bids.	Tender related documents were provided to us on sampling basis, and except few minor irregularities we found them complete and appropriate. Competitive tendering procedures were followed for all bids.
3) He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period.	Tender related documents were provided on test check basis, and we have verified the receipts of tender fee / bid processing fee / performance guarantee etc. No major irregularities were found during our verification in the produced documents.
4) The bank guarantees, if received in lieu of bid processing fee / performance guarantee shall be verified from the issuing banks	No such bank guarantees were produced before us for verification.
5) The conditions of BG shall also be verified; any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner / CMO.	No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions of BG.

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6)	The cases of extension of BG shall be brought to the notice of Commissioner / CMO. Proper guidance to extend the BC's shall also be given to ULB.	No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions/extensions of BG.
7)	The contract closure shall also be verified by the auditor.	No contract closure documents were made available to us for verification.

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6) Audit of Grants and Loans

1) The auditor is responsible for audit of grants given by Central Government and its utilization.	Verification had been conducted for the grants received from the Central/state government. Details of grant receipt and utilized as per rules and regulation.
2) He is responsible for audit of grants received from State Government and its utilization.	Verification had been conducted for the total grants received from the State/Central government.
3) He shall perform audit of loans provided for physical infrastructure and its utilization. During his audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non-generation of revenue.	As per information provided by the ULB and according to our verification, ULB has accorded loan. The loan repayment has been timely made at each quarterly/annually (as applicable) rest. However, there was no document or information provided to verify whether the asset created out of the loan has generated the desired revenue or not. We cannot comment on the possible reasons for non-generation of revenue.

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4)	The auditor shall specifically point out any diversion of funds from capital receipts/ grants/ bans to revenue expenditure.	As per the information made available to us, and as per our verification, no such case found
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Reporting on Audit Paras for Financial Year 2023-24

NAGAR PALIKA PARISHAD KHATEGAON DISTT DEWAS

Auditor: SAHAJ & COMPANY, Chartered Accountants

S. no.	Parameters	Description	Observation in brief	Suggestions
2	Audit of Expenditure	Verification of Expenditures are as per guidelines, directives and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation certificate.	of in some of the instances the rates are not properly charged by the Palika further due to totaling errors in the bills excess payment has been observed.	The municipality should not pay the expenses. The over expenditure in terms paper from the decision demands. Recurrence in public transport should be encouraged.
3	Audit of Book keeping	Verification of books of accounts and stores are maintained as per accounting rules, except for advance register and check timely recovery, Bank reconciliation statement, grant register, fixed asset register	The municipality is following accrual basis except for interest on FDR of accounting which is not prescribed as per MPMAI	Double entry system accounting system should be adopted by the municipality.
4	Audit of FDR/TDR	Verify fixed deposits and term deposits and their maintenance	Interest Certificate from bank should be collected in order to record correct interest amount for the year.	Interest on FDR should be accounted for on accrual basis.

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5	Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	While vouching the Tender/Bids files it was observed that the evidence proofs such as PAN card, Firm Registration Certificate, Tax Returns of the assessee were not self-certified nor certified by the Chartered Accountant	Procedure for Tenders opening and Performance review should be carefully monitored.
6	Audit of Grants & Loans	Verification of Grant received from Government and its utilisation	The grants received by nagar Palika is through proper channel and the payments are made by the municipality for the purpose for which the same is provided by government. The staff of the Palika is not sure of the head under which some grants are received as the same are directly without mentioning	Grant register is to be updated and and balanced regularly with its Utilization Certificate.


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7	Verify whether any diversion offunds from capital receipt /grants /Loans to revenue expenditure and from one scheme /projectto another.		We didn't came across any such diversion of fund.	
8	a) Percentage of revenue expenditure (Establishm ent, salary, Operation& Maintenance with respect to revenue receipts (Tax & Non Tax).			
	b) Percentage of Capital expenditure wrt Total expenditure.			
9	Whether all the temporary advances have been fully recovered ornot.		No Cases of outstanding advances have been found.	
10	Whether bank reconciliation statements is being regularly prepared		BRS prepared by the ULB	NA

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NAGAR PALIKA PARISHAD KHATEGAON
INCOME AND EXPENDITURE ACCOUNTS
For the period from 1 April 2023 to 31 March 2024

	Account Head	Schedule	Current Year 2023-24	Previous year 2022-23
A	Income			
	Revenue Income	IE-1	73,78,094.00	67,65,246.00
	Assigned Revenues & Compensations	IE-2	1,95,91,037.00	3,49,48,164.00
	Rental Income From Municipal Properties	IE-3	11,45,379.00	20,89,679.00
	Fees & User Charges	IE-4	31,03,236.00	20,11,209.64
	Sale & Hire Charges	IE-5	33,60,422.00	1,75,252.00
	Revenue Grants, Contribution & Subsidies	IE-6	3,23,37,501.00	4,06,69,220.00
	Income From Investments	IE-7	27,67,556.00	24,10,403.00
	Interest Earned	IE-8	-	-
	Other Income	IE-9	4,34,23,003.12	-
	Total Income		11,31,06,278.12	8,90,69,173.64
B	Expenditure			
	Establishment Expenses	IE-10	4,70,85,582.34	3,13,60,899.13
	Administrative Expenses	IE-11	52,80,735.23	2,45,01,441.20
	Operations & Maintenance	IE-12	1,48,56,473.92	1,15,53,516.56
	Interest & Finance Charges	IE-13	9,03,777.47	1,97,378.10
	Programme Expenses	IE-14	8,58,936.57	3,78,026.00
	Revenue Grants, Contribution and Subsidies	IE-15	-	-
	Provisions and Write Off	IE-16	18,22,802.60	-
	Miscellaneous Expenses	IE-17	35,082.00	1,56,200.00
	Depreciation		6,88,005.01	22,87,546.63
	Total Expenditure		7,15,31,395.14	7,04,35,007.62
C	Gross surplus/ (deficit) of income over expenditure except prior period items (A-B)		4,15,74,832.98	1,86,34,166.02
D	Add/Less: Prior period Items (Net)	IE-18	-	62,396.00
E	Gross surplus/ (deficit) of Income over expenditure after prior period items (C-D)		4,15,74,832.98	1,86,96,562.02
F	Less: Transfer to Reserved Fund		-	-
G	Net balance being surplus/ (deficit) carried over to Municipal Fund (E-F)		4,15,74,832.98	1,86,96,562.02

As per our Report of Even Date annexed

For : SAHAJ & COMPANY
Chartered Accountants
FRN : 020149C


ABHAY AGRAWAL
M. No. 430865



Date: 11/12/2024
Place: INDORE

UDIN : 25430865BMOFON1507

Schedule IE-1: Tax Revenue

	Particulars		Current Year (Rs.)	Previous year (Rs.)
11001	Property Tax			
11002	Water Tax		51,25,000.00	39,34,206.00
11003	Sewerage Tax		14,51,000.00	19,82,435.00
11004	Devlopment Tax		1,46,340.00	-
11005	Lighting Tax		-	-
11006	Education Tax		-	-
11007	Vehicle Tax		67,926.00	78,481.00
11008	Tax on Animals		-	-
11009	Electricity Tax		-	-
11010	Professional Tax		27,148.00	-
11011	Advertisement Tax		-	-
11012	Pilgrimage Tax		-	-
11013	Export Tax		-	-
11051	Octroi & Toll		-	-
11060	Cess		-	-
11080	Others Taxes		5,60,680.00	1,27,313.00
11090	Tax		-	6,42,811.00
	Sub Total		73,78,094.00	67,65,246.00
11090	Less: Tax Remissions & Refund [Schedule IE - 1(a)]		-	-
	Sub Total		73,78,094.00	67,65,246.00
	Total Tax Revenue		73,78,094.00	67,65,246.00

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

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

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Schedule IE-2: Assigned Revenues & Compensations

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
12010	Taxes and Duties Collected By Others	23,81,994.00	56,99,396.00
12020	Compensation in Lieu Of Taxes/Duties	1,72,09,043.00	2,92,48,768.00
12030	Compensation in Lieu Of Concession		
	Total Assigned Revenues & Compensations	1,95,91,037.00	3,49,48,164.00

Schedule IE-3: Rental Income From Municipal Properties

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
13010	Rent From Civic Amenities	4,12,487.00	20,89,679.00
13020	Rent From Office Buildings		
13030	Rent From Guest Houses		
13040	Rent From Lease of Lands		
13080	Other Rents	7,32,892.00	
	Sub Total	11,45,379.00	20,89,679.00
13090	Less: Rent remission and refunds		
	Sub Total	11,45,379.00	20,89,679.00
	Total Rental Income From Municipal Properties	11,45,379.00	20,89,679.00

Schedule IE-4: Fees & User Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
14010	Empanelment & Registration Charges	7,50,819.00	5,91,221.00
14011	Licensing Fees	15,000.00	17,000.00
14012	Fees for Grant of Permit		7,700.00
14013	Fees For Certificate Or Extract	76,235.00	20,062.00
14014	Development Charges		
14015	Regularisation Fees	4,95,962.00	
14020	Penalties And Fines	13,975.00	
14040	Other Fees	9,63,151.00	10,54,571.64
14050	User Charges	1,19,600.00	1,67,720.00
14060	Entry Fees	3,81,340.00	
14070	Service / Administrative Charges	5,000.00	46,445.00
14080	Other Charges	2,82,154.00	1,06,490.00
14090	Fees Remission and Refunds		
	Sub Total	31,03,236.00	20,11,209.64
14090	Less: Fees Remission and Refunds		
	Sub Total		
	Total Income from Fees & User Charges	31,03,236.00	20,11,209.64

मुख्य नगर पालिका अधिकारी
नगर परिषद, खातेगाँव
जिला-देवास (म.प्र.)



Schedule IE-5: Sale & Hire Charges			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
15,010.00	Sale Of Products		
15,011.00	Sale of Forms & Publications	1,000.00	
15,012.00	Sale of Stores & Scrap	2,53,000.00	
15,030.00	Sale of Others		1,75,252.00
15,040.00	Hire Charges for Vehicles	31,03,222.00	
15,041.00	Hire Charges for Equipments	3,200.00	
	Total Income from Sale & Hire Charges	33,60,422.00	1,75,252.00

Schedule IE-6: Revenue Grants, Contribution & Subsidies			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
16,010.00	Revenue Grants		
16,020.00	Reimbursement of Expenses	3,23,37,501.00	4,06,69,220.00
16,030.00	Contribution Towards Schemes		
	Total Revenue Grants, Contribution & Subsidies	3,23,37,501.00	4,06,69,220.00

Schedule IE-7: Income From Investments			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17,010.00	Interest on Investments	27,67,556.00	24,10,403.00
17,020.00	Dividend	-	-
17,030.00	Income From Project Taken Up On Commercial Basis	-	-
17,040.00	Profit on Sale of Investments	-	-
17,080.00	Others	-	-
	Total Income From Investments	27,67,556.00	24,10,403.00

Schedule IE-8:- Interest Earned			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17,110.00	Interest From Bank Accounts		
17,120.00	Interest On Loans And Advances To Em	-	-
17,130.00	Interest On Loans To Others	-	-
17,180.00	Other Interest		
	Total Interest Earned	-	-

मुख्य नगर पालिका अधिकारी
नगर परिषद, खातेगाँव
जिला-देवास (म.प्र.)



Schedule IE-9:- Other Income

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
18010	Deposits Forfeited		
18011	Lapsed Deposits		
18020	Insurance Claim Recovery		
18030	Profit on Disposal of Fixed Assets		
18040	Recovery From Employees		
18050	Unclaim Refund/ Liabilities		
18060	Excess Provisions Written Back		
18080	Miscellaneous Income	4,29,71,732.12	
19040	Transfer Into Activity Fund	4,23,770.00	
19220	Transfer Into Gratuity & Leave Salary F	27,501.00	
	Total Other Income	4,34,23,003.12	

Schedule IE-10:- Establishment Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
21010	Salaries, Wages And Bonus	4,55,76,321.90	2,94,18,628.13
21020	Benefits And Allowances	6,125.00	18,69,160.00
21030	Pension	15,03,135.44	73,111.00
21040	Other Terminal & Retirement Benefits		
	Total Establishment Expenses	4,70,85,582.34	3,13,60,899.13

Schedule IE-11:-Administrative Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
22010	Rent, Rates and Taxes	1,86,788.00	
22011	Office Maintenance	23,62,411.61	1,66,42,243.75
22012	Communication Expenses	5,000.00	86,427.00
22020	Books & Periodicals		23,384.00
22021	Printing and Stationery	2,72,774.50	5,82,531.00
22030	Travelling & Conveyance		
22040	Insurance(Vehicle)	1,11,871.00	5,56,562.00
22050	Audit Fees		2,99,010.00
22051	Legal Expenses	2,35,900.00	7,38,566.75
22052	Professional and Other Fees	29,000.00	
22060	Advertisement And Publicity	4,76,911.48	27,30,463.71
22061	Membership & Subscriptions		
22080	Other Administrative Expenses	16,00,078.64	28,42,252.99
	Total Administrative Expenses	52,80,735.23	2,45,01,441.20

मुख्य नगर पालिका अधिकारी
नगर परिषद, खातेगाँव
जिला-देवास (म.प्र.)



Schedule IE-12:- Operations & Maintenance

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
23010	Power & Fuel		
23020	Bulk Purchases	25,77,565.67	23,88,271.01
23030	Consumption of Stores	33,69,037.80	26,70,661.96
23040	Hire Charges		
23050	Repairs & Maintenance Infrastructure Assets	6,12,858.00	10,98,763.00
23051	Repairs & Maintenance Civic Amenities	33,37,526.31	30,97,882.58
23052	Repairs & Maintenance Buildings	9,76,859.31	4,26,181.00
23054	Repairs & Maintenance Vehicle	2,23,092.00	
23055	Repairs & Maintenance Office Equipments	6,65,521.17	12,82,570.01
23056	Repairs & Maintenance Electrical Appliances	46,840.00	2,28,658.00
23057	Repairs & Maintenance Heritage Building	6,41,002.00	
	Repairs & Maintenance Furniture	8,45,183.20	
	Repairs & Maintenance Others		3,37,157.00
23059	Other Operating & Maintenance Expenses	3,09,938.58	3,500.00
23080	Total Operations & Maintenance	1,48,56,473.92	1,15,53,516.56

Schedule IE-13:- Interest & Finance Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
24010	Interest on Loans From Central Government	8,43,247.47	-
24020	Interest on Loans From State Government	10,000.00	-
24030	Interest on Loans From Govt. Bodies & Association		-
	Interest on Loans From International Agencies	-	-
24050	Inte.on Loans From Banks & Other Financial Institution	49,055.00	1,81,312.00
24060	Other Term Loans	-	-
24070	Bank Charges	1,475.00	16,066.10
24080	Other Finance Expenses		-
	Total Interest & Finance Charges	9,03,777.47	1,97,378.10

Schedule IE-14:- Programme Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
25010	Election expenses		
25020	Own Programme	8,58,936.57	-
25030	Share in Programme Of Others		3,78,026.00
	Total Programme Expenses	8,58,936.57	3,78,026.00

मुख्य नगर पालिका अधिकारी
नगर परिषद, खातेगाँव
जिला-देवास (म.प्र.)



Schedule IE-15: Revenue Grants, Contribution and Subsidies				
Account code	Particulars		Current Year (Rs.)	Previous year (Rs.)
26010	Grants			
26020	Contributions			
26030	Subsidies			
	TOTAL REVENUE GRANTS, CONTRIBUTION AND SUBSIDIES			
	Subsidies			

Schedule IE-16: Provisions and Write Off				
Account code	Particulars		Current Year (Rs.)	Previous year (Rs.)
27010	Provisions for Doubtful Receivables			
27020	Provision for Other Assets			
27030	Revenues Written Off			
27040	Assets Written Off			
27050	Miscellaneous Expense Written Off			
	Total Provisions and Write Off		18,22,802.60	
			18,22,802.60	

Schedule IE-17: Miscellaneous Expenses				
Account code	Particulars		Current Year (Rs.)	Previous year (Rs.)
27110	Loss on Disposal Of Assets			
27120	Loss on Disposal Of Investments			
29010	Transfer to General Activity Fund			
29040	Transfer to Water Supply			1,56,200.00
29220	Transfer to Gratuity & Leave Salary Fund			
29230	Provident Fund			
27180	Other Miscellaneous Expenses			
	Total Miscellaneous Expenses		35,082.00	
			35,082.00	1,56,200.00

Schedule IE-18: Prior Period				
Account code	Particulars		Current Year (Rs.)	Previous year (Rs.)
18500	Expenses			
18510	Other expenses Revenue			
18540	Other Income			
	Sub Total			64,217.00
28500	Expenses			
28550	Refund of Taxes			
28560	Refund of Other Revenues			1,821.00
28580	Other Expenses			
	Sub Total			-62,396.00
	Total Prior Period			-62,396.00

मुख्य नगर पालिका अधिकारी
नगर परिषद, खातेगाँव
जिला-देवास (म.प्र.)



BALANCE SHEET
As on 31 March 2024

As per our Report of Even Date annexed

ABHAY AGRAWAL
M. No. 430865



Date: 11/12/2024
Place: INDORE

मुख्य नगर पालिका अधिकारी
नगर परिषद, खातेगाँव
जिला-देवास (म.प्र.)

Schedule B-1: Municipal (General) Fund

Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account	Total
Balance as per last amount	-	-	-	-	4,44,32,672.00	4,44,32,672.00
Additions during the year	-	-	-	-	3,94,96,091.33	3,94,96,091.33
Surplus for the year	-	-	-	-	20,78,741.65	20,78,741.65
Transfers	-	-	-	-	8,60,07,504.98	8,60,07,504.98
Total (Rs)	-	-	-	-	1,09,25,981.90	1,09,25,981.90
Deductions during the year	-	-	-	-	-	-
Deficit for the year	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Balance at the end of the current year	-	-	-	-	7,50,81,523.08	7,50,81,523.08



मुख्य नगर पालिका अधिकारी
नगर परिषद, खातेगाँव
जिला-देवास (म.प्र.)



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

Particulars	Sanchit Nidhi 1	Special Fund 2	Special Fund 3	Special Fund 4	Particular Fund	Particular Fund
(a) Opening Balance						
(b) Addition 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 (General reserve)						
Total (b)						
(c) Payments Out of Funds						
(1) Capital expenditure on						
Fixed Asset						
Others						
(2) Revenue Expenditure on						
Salaries, Wages and allowances etc						
Rent/Other administrative charges						
(3) Other						
Loss on disposal of Special Fund						
Investments						
Diminution in Value of Special Fund						
Investments						
Transferred to Municipal Fund						
Total (c)						
Other Balance of Special Funds [(a+b)-(c)]						


 मुख्य नगरपालिका अधिकारी
 नगर परिषद, खातेगाँव
 जिला-देवास (म.प्र.)



Schedule H-3: RESERVES

Account Code	Particulars	Opening Balance (Rs)	Additions During the Year (Rs)	Total (Rs)	Reductions During the Year (Rs)	Balance at the End of Current Year (Rs)
1	2	3	4	5 (3+4)	6	7 (5-6)
11230	Capital Contribution	3,20,78,966.65	5,75,78,122.65	6,96,57,089.30		6,96,57,089.30
11235	Borrowing Redemption Reserve					
11238	Special Funds (Utilised)					
11240	Statutory Reserve					
11250	General Reserve					
11260	Revaluation Reserve					
11271	Capital Reserve					
	Total Reserve funds	3,20,78,966.65	5,75,78,122.65	6,96,57,089.30		6,96,57,089.30


 मुख्य नगर पालिका अधिकारी
 नगर परिषद, खातेगाँव
 जिला-देवास (म.प्र.)



Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from other Government Agencies	Grants from Financial Institutions	Others Specify	Total
Opening Balance	32,010	32,020	32,030	32,040	32,080	
Grants received during the year	3,65,07,054.00	2,84,80,698.00	-	-	51,58,460.00	7,01,46,212.00
Grants received during the year	1,24,78,454.00	5,35,62,245.00	-	-	-	6,60,40,699.00
Dividend earned on Grant investments	-	-	-	-	-	-
Disposal of Grant investments	-	-	-	-	-	-
Increase in Value of Grant investments	-	-	-	-	-	-
Reduction (Specify nature)	-	-	-	-	-	-
Total (b)	1,24,78,454.00	5,35,62,245.00	-	-	-	6,60,40,699.00
Total (a+b)	4,89,85,508.00	8,20,42,943.00	-	-	51,58,460.00	13,61,86,911.00
Expenditure out of funds	-	-	-	-	-	-
Expenditure of Fixed Assets	-	-	-	-	-	-
Expenditure of Other	-	-	-	-	-	-
Expenditure on	95,66,381.00	2,26,34,920.00	-	-	-	3,22,01,301.00
Salaries, allowances etc	-	-	-	-	-	-
Third party supervision exp	-	-	-	-	-	-
Disposal of Grant investments	-	-	-	-	-	-
Increase in Value of Grant investments	-	-	-	-	-	-
Administrative Charges	-	-	-	-	-	-
Total (C)	95,66,381.00	2,26,34,920.00	-	-	51,58,460.00	10,39,85,611.00
Balance at the year end (a+b) - (C)	3,94,19,127.00	5,94,08,023.00	-	-	-	-

मुख्य नगरपालिका अधिकारी
नगर परिषद, खातेगाँव
जिला-देवास (म.प्र.)



Schedule B-5: Secured Lons

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
330100	Loans from Central Government		
330200	Loans from State Government		
330300	Loans from Govt. bodies & Associations		
330400	Loans from international agencies		
330500	Loans from banks & other financial institutions		
330600	Other Term Loans		
330700	Bonds & debentures		
330800	Other Loans		
	Total Secured Loans		

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

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


 मुख्य नगर पालिका अधिकारी
 नगर परिषद, खातेगाँव
 जिला-देवास (म.प्र.)



Schedule B-6: Unsecured Loans

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

Note:

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

Schedule B-7: Deposits Received

Account Code	Particulars		Current Year (Rs)	Previous year (Rs)
34010	From Contractors		1,11,52,437	1,06,94,937
34020	From Revenues		1,11,69,938.00	-
34030	From Staff		-	-
34080	From other		3,400.00	3,400.00
	Total deposits received		2,23,25,775	1,06,98,337.00

मुख्य नगर पालिका अधिकारी
नगर परिषद, खातेगाँव
जिला-देवास (म.प्र.)



Schedule B-8: Deposits Works

Account Code	Particulars	Opening balance as the beginning of the year (Rs)	Utilization/expenditure (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 (Rs)	Previous year (Rs)
35010	Creditors	78,16,500.00	78,16,500.00
35011	Employee Liabilities	-	-
35012	Interest Accrued and Due	-	-
35013	Outstanding liabilities	25,202.00	-
35020	Recoveries Payable	-	-
35030	Government Dues Payable	-	-
35040	Refunds Payable	-	-
35041	Advance Collection of Revenues	6,05,000.00	6,05,000.00
35090	Others	84,46,702.00	84,21,500.00
	Total Other Liabilities (Sundry Creditors)		

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
36010	Provision for Expenses	22,46,500.00	22,46,500.00
36020	Provision for Interest	-	-
36030	Provision for Other Assets	22,46,500.00	22,46,500.00
	Total Provision		

मुख्य नगर पालिका अधिकारी
नगर परिषद, खातेगाँव
जिला-देवास (म.प्र.)



Schedule B-11: Fixed Assets

Particulars	Gross Block				Accumulated Depreciation					
	Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of Previous year
2	3	4	5	6	7	8	9	10	11	12
Land Buildings										
Land	9,73,238.86	1,94,53,265.80	-	2,04,26,504.66	-	-	-	-	2,04,26,504.66	-
Lakes and Pond	-	-	-	-	-	-	-	-	-	-
Buildings	4,39,632.00	38,28,939.87	-	42,68,571.87	14,654.40	1,27,611.33	-	1,42,265.73	41,26,285.54	4,24,977.3
Heritage Building	-	-	-	-	-	-	-	-	-	-
Infrastructure Assets										
Roads & Bridges	3,85,61,279.24	64,33,178.12	-	4,49,94,457.36	19,28,063.96	3,21,608.91	-	22,49,722.87	4,27,44,794.49	3,64,33,205.2
Sewerage and drainage	10,97,837.71	-	-	10,97,837.71	73,189.15	-	-	73,189.15	31,24,648.56	31,24,648.5
Water ways	17,70,982.91	21,24,206.82	-	38,95,189.73	44,274.57	53,105.17	-	97,379.74	37,37,808.99	37,37,808.9
Public lighting	-	-	-	-	-	-	-	-	-	-
Plants & Machinery	17,59,063.93	10,98,472.13	-	28,57,536.06	1,75,906.35	1,09,847.21	-	2,85,753.56	25,71,782.46	35,83,157.5
Vehicles	4,95,416.14	2,25,981.24	-	7,21,397.38	49,541.64	22,598.12	-	72,139.76	6,49,257.62	4,45,874.59
Office & other equipment	-	55,370.00	-	55,370.00	-	2,768.50	-	2,768.50	52,601.50	-
Furniture, fixtures, electrical appliances	19,169.22	73,206.20	-	92,375.42	1,916.82	7,310.62	-	9,227.44	83,137.98	17,252.48
Other fixed assets	-	5,83,043.42	-	5,83,043.42	-	29,152.17	-	29,152.17	5,53,891.25	-
Sub-Total	4,51,16,620.01	3,88,75,663.60	-	7,89,92,283.61	22,87,546.93	6,74,082.03	-	29,61,628.96	7,68,38,954.65	4,38,55,834.22
Capital Work in Progress	1,09,45,703.00	1,78,31,717.19	-	2,87,77,420.19	-	-	-	-	2,87,77,420.19	-
Total	5,60,62,323.01	5,17,07,380.79	-	10,77,69,703.80	22,87,546.93	6,74,082.03	-	29,61,628.96	10,48,08,074.84	4,38,55,834.22

Notes to the Schedule

1. Fixed assets under dispute or litigation shall be provided. The status of the legal case as at the reporting date of the financial statements shall also be mentioned.

2. Cost & value of assets, which are not yet physically identified/traced, shall be disclosed separately.

3. Value of assets under leases and hire purchase needs to be disclosed as a note.

4. This includes fixed asset created out of Earmarked Funds and Grants transferred to Urban Local Body's fixed block as referred to in Schedule B-2 and B-4.

5. Opening balance as on 1 April 2017 shall be equal to the closing balance of the previous year. For instance, the opening balance as on 1 April 2017 shall be equal to the closing balance as on 31 March 2017.

6. Land means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year. For instance, the opening balance as on 1 April 2017 shall be equal to the closing balance as on 31 March 2017.

7. Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, godowns etc.

8. Buildings include office and works buildings, commercial buildings, residential buildings, school and college, hospital buildings, public buildings temporary structures and sheds, etc.

9. Roads and bridges include roads and streets, pavements, pathways, bridges, culverts and subways.

10. Sewerage and drainage include sewerage lines, storm-water drainage lines and other similar drainage system.

11. Water works include water storage tank, water wells, bore wells, Water pumping station, Water transmission & distribution system etc.

12. Land is to be charged on Land.

मुख्य नगर पालिका अधिकारी
नगर परिषद, खातेगाँव
जिला-देवास (म.प्र.)



Schedule B-12: Investments- General Funds

Account code	Particulars	With whom Invested	Face value (Rs)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42010	Central Government Securities				
42020	State Government Securities				
42030	Debentures and Bonds				
42040	Preference Shares Equity Shares				
42060	Units of Mutual Funds				
42080	Other Investments				
	Total of Investments General Fund				

Schedule B-13: Investments- Other Funds

Account code	Particulars	With whom Invested	Face value (Rs)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42110	Central Government Securities			7,08,04,315.00	1,85,00,000.00
42120	State Government Securities				
42130	Debentures and Bonds				
42140	Preference Shares Equity Shares				
42160	Units of Mutual Funds				
42180	Other Investments				
	Fixed Deposit				
	Total of Investments General Fund	0.00	0.00	70804315.00	18500000.00

Schedule B-14 Stock in Hand (Inventories)

Account code	Particulars	Current year (Rs)	Previous year (Rs)
43010	Stores Loose	67,64,993.00	52,38,013.00
43080	Others		
	Total Stock in hand	67,64,993.00	52,38,013.00

मुख्य नगर पालिका अधिकारी
नगर परिषद, खातेगाँव
जिला-देवास (म.प्र.)



Schedule B-15 Sundry Debtors (Receivables)

Account code	Particulars	Gross Amount (Rs)	Provision for Outstanding revenues (Rs)	Net Amount (Rs)	Previous year Net amount (Rs)
43110	<u>Receivables for property taxes</u>				
	Less than 5 year	-	-	-	-
	More than 5 year	3,61,000.00	-	-	20,04,000.98
	Sub-total	3,61,000.00	-	-	20,04,000.98
	Less: State Government Cesses/Levies in Taxes-Control Accounts	-	-	-	-
	Net Receivables of property Taxes	3,61,000.00	-	-	20,04,000.98
43120	<u>Receivables of Other Taxes</u>				
	Less than 3 year	-	-	-	-
	More than 3 year	22,24,000.00	-	-	20,35,000.00
	Sub-total	22,24,000.00	-	-	20,35,000.00
	Less: State Government Cesses/Levies in Taxes-Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	22,24,000.00	-	-	20,35,000.00
	<u>Receivable of Cess Income</u>				
	Less than 3 year	-	-	-	-
	More than 3 year	-	-	-	-
	Sub-total	-	-	-	-
43130	<u>Receivables for Fees and User Charges</u>				
	Less than 3 year	-	-	-	-
	More than 3 year	-	-	-	-
	Sub-total	-	-	-	-
43140	<u>Receivables from Other Sources</u>				
	Less than 3 year	-	-	-	-
	More than 3 year	-	-	-	-
	Sub-total	-	-	-	-
43150	Receivables from Government	-	-	-	-
43180	Receivables -Control Accounts	-	-	-	-
	Sub-total	-	-	-	-
	Total of Sundry Debtors (Receivables)	25,85,000.00	-	25,85,000.00	40,39,000.98


 मुख्य नगर पालिका अधिकारी
 नगर परिषद, खातेगाँव
 जिला-देवास (म.प्र.)



Schedule B-16: Prepaid Expenses

Account code	Particulars	Current year (Rs)	Previous year (Rs)
44010	Establishment		
44020	Administrative	-	-
44030	Operation & Maintenance	-	-
	Total Prepaid expenses	25,52,390.00	3,490.00
		25,52,390.00	3,490.00

Schedule B-17: Cash and Bank Balances

Account code	Particulars	Current year (Rs)	Previous year (Rs)
45010	Cash Balance		
	Balance with Bank - Municipal Funds		
45021	Nationalised Banks	6,29,17,780.47	7,59,20,364.19
45022	Other Schedule Banks	-	-
45023	Scheduled Co-Operative Bank	-	-
45024	Post Office	-	-
	Sub- Total	6,29,17,780.47	7,59,20,364.19
	Balance with Bank - Special Funds		
45041	Nationalised Banks		
45042	Other Schedule Banks	-	-
45043	Scheduled Co-Operative Bank	-	-
45044	Post Office	-	-
	Sub- Total	-	-
	Balance with Bank - Grant Funds		
45061	Nationalised Banks	-	-
45062	Other Schedule Banks	-	-
45063	Scheduled Co-Operative Bank	-	-
45064	Post Office	-	-
	Sub- Total	-	-
		6,29,17,780.47	7,59,20,364.19
	Total Cash and Bank balances		

मुख्य नगर पालिका अधिकारी
नगर परिषद, खातेगाँव
जिला-देवास (म.प्र.)



Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs)	Paid during the current year (Rs)	Recovered during the year (Rs)	Balance outstanding at the end of the year (Rs)
46010	Loans and advances to employees	1,05,48,476.80	1,56,83,980.00		2,62,32,456.80
46020	Employees Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies	-	-	-	-
46080	Other Current Assets	-	-	-	-
	Sub- Total	1,05,48,476.80	1,56,83,980.00	-	2,62,32,456.80
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	1,05,48,476.80	1,56,83,980.00	-	2,62,32,456.80

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

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


 मुख्य नगर पालिका अधिकारी
 नगर परिषद, खातेगाँव
 जिला-देवास (म.प्र.)



Schedule B-19: Other Assets

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
67010	Deposit Works		
67020	Other asset control accounts		
	Total Other Assets		

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

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
68010	Loan Issue Expenses		
68020	Deferred Discount on Issue of Loans		
68021	Deferred Revenue Expenses		
68030	Other(TDS)		
	Total Miscellaneous expenditure		


 मुख्य नगरपालिका अधिकारी
 नगर परिषद, खातेगाँव
 जिला-देवास (म.प्र.)



Particulars	Previous Year (Rs.)	2022-23	Current Year (Rs.)	2023-24
[A] Cash Flows from Operating Activities				
Gross Surplus Over Expenditure		1,77,61,734.86		1,33,54,880.00
Add: Adjustments For				
Depreciation	22,87,546.94		6,88,005.00	
Interest And Finance Expenses	1,97,378.10	24,84,925.00	9,03,777.87	15,91,780.00
Less: Adjustments For				
Profit On Disposal Of Assets				
Net Of Adjustments Made To Municipal Funds	2,83,92,699.84		3,87,49,168.87	
Investment Income	24,10,403.00		2,87,556.00	
Transfer To Reserves			3,25,00,000.00	
Interest Income Received		3,08,03,102.84		5,50,21,700.00
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		5,10,49,762.74		9,36,56,105.41
Changes In Current Assets And Current Liabilities				
(Increase)/Decrease In Sundry Debtors			14,54,001.00	
(Increase)/Decrease In Stock In Hand			(15,26,980.00)	
(Increase)/Decrease In Prepaid Expenses			(25,48,900.00)	
(Increase)/Decrease In Other Current Assets			(1,56,83,980.00)	
(Decrease)/Increase In Deposits Received	3,400.00		1,16,27,438.00	
(Decrease)/Increase In Deposits Work			25,202.00	
(Decrease)/Increase In Other Current Liabilities		3,400.00		1,00,51,210.00
(Decrease)/Increase In Provisions				
Extra ordinary items (please specify)				
Capital contribution		5,10,53,162.74		(3,85,03,326.41)
Net Cash Generated from / (Used in) Operating Activities [A]				

मुख्य नगर पालिका अधिकारी
नगर परिषद, खातगौव
जिला-देवास (म.प्र.)



Nagar Palika Parishad Khategaon

STATEMENT OF CASHFLOW

(As On 31 March 2024)

(AMOUNT IN RUPEES)

Particulars	Previous Year (Rs.) 2022-23	Current Year (Rs.) 2023-24
[B] Cash Flows from Investing Activities		
Purchase Of Fixed Assets And Equip	(3,20,47,317.44)	(3,17,07,380.79)
(Increase)/Decrease In Special Funds/ Grants		
(Increase)/Decrease In Farnarked Funds		
(Increase)/Decrease In Reserve 'Grant Against Fixed Asset'	(1,73,44,341.00)	(1,18,39,198.00)
(Purchase) Of Investments	(4,93,91,838.44)	(8,35,46,778.79)
Add:		
Proceeds From Disposal Of Assets		
Proceeds From Disposal Of Investments		5,23,04,113.00
Investment Income Received	24,10,403.00	27,67,556.00
Interest Income Received		5,50,71,871.00
Net cash generated from/(used in) investing activities [B]	(4,69,81,455.44)	(3,04,74,907.79)
[C] Cash flows from Financing Activities		
Add:		
Loans From Banks/Others Received		
Less:		
Interest & Finance Expenses	1,97,378.10	9,03,777.47
	(1,97,378.10)	9,03,777.47
Net Cash Generated From/(Used In) Financing Activities [C]	22,13,024.90	5,59,75,648.47
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)	62,84,732.20	(1,30,02,583.73)
Cash And Cash Equivalent At Beginning Of The Period	6,96,35,632.00	7,59,20,364.20
Cash and cash equivalent at end of the period	7,59,20,364.20	6,29,17,780.47
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:	7,59,20,364.20	6,29,17,780.47
Cash balances		
Bank balances	7,59,20,364.20	6,29,17,780.47
Total Of The Breakup Of Cash And Cash Equivalents	7,59,20,364.20	

As per our Report of Even Date annexed

For : SAHAJ & COMPANY
Chartered Accountants

FRN : 020149C

Abhay

ABHAY AGRAWAL
M. No. 430865



UDIN : 25430865BMOFON1507

Date: 11/12/2024

Place: INDORE

Abhay
मुख्य नगर पालिका अधिकारी
नगर परिषद, खातेगाँव
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