AUDIT REPORT

OF

NAGAR PARISHAD, LODHIKHEDA

DISTRICT : CHHINDWARA(M.P.)

FOR

FINANCIAL YEAR : 2023 - 2024

JAIN ALOK & ASSOCIATES
CHARTERED ACCOUNTANTS

Shop No . 15 , Inside Patni Complex
Collectorate Road, Chhindwara (M.P.)
Phone Nos. : (M)9425146739, 7389844762

CA

To,

Directorate,
Urban Administration & Development,
PlaikaBhawan, Shivaji Nagar, Bhopal

We have audited the cash book and relevant records for the year 2023-24 of **Lodhikheda Nagar Parishad.**

Preparation of financial statement is the responsibility of Organisation. Organisation is responsible for its accuracy and completeness. Our responsibility is to express our opinion on these financial statements based on our audit. Financial statements have been prepared by Nagar Parishad, therefore we express our opinion on cash book maintained and prepared by Nagar Parishad.

We conducted our audit in accordance with Auditing Standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures used and significant estimates made by management, as well as evaluating the overall financial statement Presentation.

We believe that our audit provides a reasonable basis of our opinion and subject to our detailed observations in the enclosed annexure to this report and suspense amount in receipt & Payment account, we report that –

In case of Cash book for the year ending 31st March 2024, it gives true and fair view of the cash balance.

JAIN ALOK & ASSOCIATES
FRN. 011896C
Chhindwara
9425146739
Chartered Accountant

For Jain Alok & Associates
Chartered Accountants

CA Alok Jain
Partner

Place: Chhindwara
Date: 15.01.2025

UDIN : 25076831BMLIQL4556

मुख्य नगर पालिका अधिकारी
नगर परिषद लोधीखेड़ा

AIN ALOK & ASSOCIATES
HARTERED ACCOUNTANTS

Shop No. 15, Inside Patni Complex
Collectorate Road, Chhindwara (M.P.)
Phone Nos.: (M)9425146739, 7389844762

To,

Chief Municipality Officer,
Nagar Parishad, Lodhikheda

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The audit work is completed by undertaking the following scope of work :

I. **Audit of Revenue :**

1. Audit of revenue from various sources has been undertaken on test basis. Inconsistencies found in them were listed in point no. 2 of report attached.
2. Revenue receipts from counter foils have been verified on test basis. No inconsistency noticed in test checked counter foils.
3. Percentage of revenue collection and increase/decrease in various heads in property Tax, Samekitkar, NagriyaVikasUpkar and Other Taxes compared to previous year has been pointed in annexure C.
4. Money received from daily cash receipts were verified on test basis and found that ULB has practice of depositing money collected into bank account within two working day.
5. Entries in cash book has been duly verified on test basis, and found that practice of ULB that transaction entered in cashier cash book than entries entered into main cashbook on daily basis. But we have found that some of revenue receipt entries either not entered in main cash book or entered with less amount as reported in point no.2.
6. Quarterly and monthly targets were not maintained by ULB. So cannot verify variance in completion of them.
7. FDR Register has not been maintained by Nagar Parishad.
8. No case found where investments are made on lesser interest rate . However we noticed huge amount of cash left in saving and current account of bank throughout the year. If it had been converted into FDR, then it would have fetched higher interest rate.

II. **Audit of Expenditure :**

1. Expenditures under all schemes have been verified from grant details and their utilization. Inconsistencies found during the course of verification have been pointed out in point no. 5 of report attached.
2. Entries of expenditure in cash book has been verified on test basis and found them overall in consistent with vouchers and supporting.
3. Monthly balances of cash book has been verified and found to be consistent.
4. Expenditure against particular schemes has been verified. Issues relate to this has been listed out in point no. 5.
5. Expenditures are in accordance with the guidelines, directives, acts and rules issued by Government of India/State Government.
6. Financial Propriety of test checked transactions have been verified and found them in line.
7. No instance of absence of appropriate sanctions has been found on verification of test checked transaction.
8. Utilisation certificates are available at Nagar Parishad.

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III. **Audit of Book Keeping :**

1. Books of accounts audited have been listed in point no. 1 of report attached.
2. All books are not maintained as per accounting rules applicable. List of records not maintained is given in point no. 1 of report attached.
3. Bank reconciliation statements have been attached with this report and issues related to them has been pointed there in.
4. Grant Register is maintained by Nagar Parishad. However receipt entries under some heads are made in Grant Register and entries of Utilisation of Grant are not done.
5. Fixed asset register has not been maintained by ULB.
6. Receipts and payments have been prepared by ULB on the basis of records available at Nagar Parishad.
7. Nagar Palika Parishad is maintaining Accounts on the Single Entry System. Data Entry on double entry system are done but Balance Sheet is prepared upto 31.03.2024 on summarized basis.

IV. **Audit of FDR :**

1. FDR Register is not being maintained properly by Nagar Parishad.
2. FDR has been made at proper rate of Interest .
3. Entries of Interest on FDR are not recorded in Cash Book of Parishad on accrual basis. However at the time of maturity of FDR, receipt entry passed with interest amount.

V. **Audit of Tenders/Bids :**

1. Tenders and Bids invited by ULB has been verified on test basis and found them to be consistent.
2. Competitive tendering procedure has been followed in cases verified.
3. Receipt of Tender Fees/ Bid processing fees/ performance guarantee has been not verified because tender file was not available in concern department .
4. No case of bank guarantee received in lieu of Processing Fees has been found in ULB.
5. Not Applicable
6. Not Applicable
7. Contract Closures have not been verified as file was not available at concern department.

VI. **Audit of Grants and Loans :**

1. Grants given by Central Govt. and its utilization could not be verified as the Grant Register is not complete in all respect.
2. Grants given by State Govt. and its utilization could not be verified as the Grant Register is not complete in all respect.
3. Nagar Parishad has not taken any loan .
4. On the basis of our Test Checks of Cash Book no Diversion of funds has been found by Nagar Parishad.

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1. Accounting policies, procedures, book keeping and financial statement.

1.1 Consequent upon adoption of the budget (prepared at Nagar Palika Parishad level) and accounts format, Nagar Palika Parishad has prepared its books of accounts under single entry system, hence our opinion will be based on Single entry system only.

List of books of accounts maintained.
1) Main Cash Book & Subsidiary Cash book of revenue department.
2) Cheque Register
3) Collection Ledgers
4) Ward wise Property Tax, Water Tax Registers.

List of books of accounts not maintained

1) Fixed Assets Register –
   No records were maintained at parishad level to account for fixed assets and to determine current value of assets.
2) Grant Register –
   Incomplete records were maintained at parishad level to account grant received. Entries of Grant received is done under some heads only and entries of utilisation is not done.

1.2 All the major schemes are maintained in main cash book. There is no separate cash book for each scheme except three Schemes.

Nagar Parishad has prepared Income & Expenditure and financial statements. However Nagar Palika Parishad prepared Budget, which shall be regarded as the final document on which we express our opinion.

2. Non recovery of taxes

Urban Local Bodies (ULB) earn revenue from their own resources through taxes, rent, fees, issue of licenses etc. In test checked Nagar Parishad as of 31st March, 2024 a sum of Rs. 22. lakhs (as shown in **Table Below**) plus Interest & Penalties was outstanding against the taxpayers, although the ULBs had powers under section 165 of Madhya Pradesh Municipalities Act, 1961 to approach a Magistrate to seek orders for recovery by distress and sale of any movable property of attachment and sale of immovable property belonging to defaulters, however they had not invoke these power to recover the outstanding taxes. Failure to invoke its powers resulted in non-recovery of outstanding taxes and resource crunch, leading to hindrance in development works.

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Non Recovery Of Taxes

Amount in Rs.

Sl. No.	Type of Tax	Due amount recoverable on 01/04/2023	Received From Previous Dues	Un-Recovered Due for More than a Year	Current Due	Current Received	Un-Recovered due of Curent Year	Total un-recovered amount
1	Sampatti kar	259871.00	49076.00	210795.00	106318.00	56732.00	49586.00	260381.00
2	Samekit Kar	1087499.00	215107.00	872392.00	314280.00	173262.00	141018.00	1013410.00
3	Jal kar	250100.00	168834.00	129700.00	1109280.00	903612.00	205668.00	335368.00
4	Bhawan Bhoomi Kiraya	651758.00	120400.00	531358.00	556200.00	501602.00	54598.00	585956.00
5	Shiksha Upkar	13877.0	2620.00	11257.00	1297.00	6921.00	6051.00	17308.00
6	Nagariya Vikas Upkar	16873.00	13688.00	3185.00	2660.00	1419.00	1241.00	12498.00
	Total							
	Total Un-Recovered amount							**2224921.00**

Nagar Parishad has made very low recovery for old outstanding of Jal Kar during the year. The old Water Tax is outstanding since more than two years and recovery of only48.14% is made for this . Likewise recovery of current dues of Sammpatti Kar is very low only 53% and recovery of old outstanding of Sampatti Kar is only 18.88% which is very low. Recovery of Samekit Kar is also low i.e.55% for current dues and 19% for old outstanding. Nagar Parishad should take necessary steps to recover dues.

2.1 Issues In collection of Revenue

In case of delay in payment of property tax, Interest will be required to be charged @ 10.00%p.a. of total tax calculated for delay in payment of each year or part of year. On our verification of property tax registers we noticed that interest has not been charged on late payment of property tax by Nagar Palika .

Apart from that, new registrations of properties and improvement in properties during the year required to be entered in property tax registers and tax is to be charged accordingly, on our verification we found no such practice is being followed by Nagar Parishad.

Following points have been observed during audit of revenue:

a. Collection of following revenue has been deposited late in Bank account :

Date of Collection / Cash book entry date	Date of deposit in Bank	Amount Collected	Amount as per Daily Collection Register	Remark
		Nil		

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3. Internal Audit System

As per Section 121 of Madhya Pradesh Municipalities act 1961, The annual accounts of each council shall be subject to audit under the said act, and copies of the audit report of the auditor on the annual accounts of the council shall be furnished to the state govt. or any authority specified by it in addition to the president and the Chief municipal officer in order to ensure the accountability of Nagar Parishad. It has been observed that No regular Internal audit has been conducted at Nagar Parishad level.

4. Submission of Utilisation Certificates (UCs)

Nagar Palika Parishad receives grants from State and Central Govt. for Expenditure in specific projects and general utilisation. Audit scrutiny of records revealed that in all cases of Grant has been received by ULB but proper Utilisation certificates have not been issued at the end of year wrt to usage of funds.

5. Issues In Payment vouchers

Date	Voucher No.	Amount
Deficiency in Vouchers is as follows :		
10.04.2023	17	8850.00
Remark : Payment made to Abacus Group of Computers for Website maintenance. Original Bill of the Firm is not available.		
12.05.2023	48	
Remark : Payment made to three hitgrahi under CM JanKalyan Sambal Yojna for anteyshtee sahayta. Letter of Sambal Yojna is not attached .		
25.10.2023	346	38655.00
Remark : Payment made to Adarsh Sound and Decoration for cleaning at Ganesh Pratima Visarjan Sthal. Quotation for such work is not obtained.		
25.07.2023	92	31225.00
Remark : Payment made to Adarsh Sound and Decoration for sitting arrangement for Ladli Bahna Camp. Quotation for such work is not obtained		
10.11.2023	373	49560.00
Remark : Payment made to Unique Enterprises, Indore for Auto Level Machine. Signature of proprietor of Firm is not found on Bill.		
20.11.2023	391	25975.00
Remark : Payment made to Satija Motors for purchase of other material. Quotation for such work is not obtained		

6. **Issues in Tender :**

i) Tender file not available at concern department. Tender register also not maintain by department.

ii) EMD are taken for Tenders in form of direct deposit in concern account. But no Register for EMD taken and Refunded is maintained by Nagar Parishad.

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7..**Issues in Stores Department** :

i) Store register of all the Department are not maintained/updated properly.

ii) Material issued by different departments from Stores are entered in Stores Register but the signatures and names of receiving staff members and CMO are not found on following dates :

Store Register No.2 - Page No. 2 to 87
Store Register No.1 - Page No.31 to 57.

8 **Issues relating to FDR**:

i) FDR Register is not maintained properly. Also the same is not updated timely.

ii) Entries of FDR renewed or auto renewed by Bank at the time of maturity of Nagar Parishad are not entered in Cash Book. Also Entries of Interest received on FDR are not done.

9. **Issues in TDS/GST return** :

i) TDS returns and challans not available in accounts department.

ii) **GST Returns are being filed by the Nagar Parishad but no documents/copy of Retruns 3B , GSTR 1 are not provided to us for verification. And Record also not provided to us , so it is difficult to give any opinion on GST Matters.**

9 Insurance of Vehicles owned by Nagar Parishad are not renewed after expiry of Insurance of first time .

Place: Chhindwara
Date: 15.01.2025

JAIN ALOK & ASSOCIATES
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Reporting on Audit of Lodhikheda for Financial Year 2023-24

Name of ULB: Nagar Parishad, Lodhikheda , Dist. Chhindwara

Name of Auditor: Jain Alok & Associates, 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.	Grant register not maintained by ULB. Bank reconciliation has been prepared on yearly basis. Many payments made but GST TDS not deducted and Income tax TDS deducted at higher rate. Same are reported in Audit report.	ULB should maintain grant register and make entries of expenditure in them and should get verified by CMO on regular basis. ULB is recommended to prepare bank reconciliation statement on monthly basis
3	Audit of Book keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statement, grant register, fixed asset register	All books are not maintained as per accounting rules applicable. List of records not maintained is given in point no. 1 of report attached.	ULB should maintain books and registers as per accounting rules applicable.
4	Audit of FDR/TDR	Verify fixed deposits and term deposits and their maintenance	FDR Register is not maintained properly. .	Rate of Interest of FDR should be compared of three four Bank and FDR should be made with Maximum Rate of Interest.
5	Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	Work allotted after passing of Tender. But we are unable to verify proper tender process followed by department in absence of tender processing record.	Required procedure should be followed for Tender.
	Audit of	Verification of Grant	Could not be	Grant Register

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	Grants & Loans	received from Government and its utilisation	Verified properly as the Grant Register is not maintained.	should be maintained properly .
7	Verify whether any diversion of funds from capital receipt /grants /Loans to revenue expenditure and from one scheme /project to another.	Diversion of Funds verified from Cash Book on test basis	No Diversion of funds has been observed .	Grant register should be maintained to track diversion of funds
8	a) Percentage of revenue expenditure (Establishment, salary, Operation & Maintenance) with respect to revenue receipts (Tax & Non Tax).	104.68% (22003163/21018843)x100		
	b) Percentage of Capital expenditure wrt Total expenditure.	29.96% (9413633/31416796)x[100]		

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ANNUAL FINANCIAL STATEMENT

OF

NAGAR PARISHAD, LODHIKHEDA

DISTRICT : CHHINDWARA(M.P.)

FOR

FINANCIAL YEAR : 2023 - 2024

MP urban Local Body, Lodhikheda

INCOME AND EXPENDITURE STATEMENT

For the period from 1 April 2023 to 31 March 2024

	Account Head	Schdule	Current Year	Previous Year
	Income			
	Revenue Income	IE-1	1,529,938.00	-
	Assigned Revenues & Compensations	IE-2	14,865,221.00	-
	Rental Income From Municipal Properties	IE-3	1,007,844.00	542,443.00
	Fees & User Charges	IE-4	1,409,880.00	-
	Sale & Hire Charges	IE-5	20,180.00	-
	Revenue Grants, Contribution & Subsidies	IE-6	2,139,091.00	-
	Income From Investments	IE-7	21,422.00	-
	Accrued Interest	IE-8	546,660.00	-
	Other Income	IE-9	385.00	-
	Total Income		**21,540,621.00**	**542,443.00**
B	**Expenditure**			
	Establishment Expenses	IE-10	21,630,016.48	-
	Administrativ E Expenses	IE-11	3,374,443.00	-
	Operations & Maintenance	IE-12	6,008,516.00	-
	Interest & Finance Charges	IE-13	1,115.30	-
	Programme Expenses	IE-14	1,138,660.00	-
	Revenue Grants, Contribution and Subsidies	IE-15	-	-
	Provisions and Write Off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation		18,208,392.54	17,044,481.89
	Total Expenditure		**50,361,143.32**	**17,044,481.89**
C	***Gross surplus/ (deficit) of income over expenditure except prior period items (A-B)***		**(28,820,522.32)**	**(16,502,038.89)**
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	***Gross surplus/ (deficit) of Income over expenditure after prior period items (C-D)***		**(28,820,522.32)**	**(16,502,038.89)**
F	Less:Transfer to Reserved Fund		-	-
G	***Net balance being surplus/ (deficit) carried over to Municipal Fund (E-F)***		**(28,820,522.32)**	**(16,502,038.89)**

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MP urban Local Body, Lodhikheda

Schedule IE-1: Tax Revenue

Account code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
11001	Property Tax	396,744	346,181
11002	Water Tax	1,133,194	1,010,400
11003	Sewerage Tax	-	-
11004	Conservency Charge	-	-
11005	Lighting Tax	-	-
11006	Education Tax	-	-
11007	Vehicle Tax	-	-
11008	Tax on Anilals	-	-
11009	Electricity Tax	-	-
11010	Professional Tax	-	-
11011	Advertisement Tax	-	-
11012	Pilgremage Tax	-	-
11013	Export Tax	-	-
11051	Octroi & Toll	-	-
11060	Cess	-	-
11080	Others Taxes	-	-
	Sub Total	1,529,938	1,356,581
11090	Less: Tax Remissions & Refund [Schedule IE - 1(a)]	-	-
	Sub Total	1,529,938	1,356,581
	Total Tax Revenue	1,529,938	1,356,581

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	-	-

Schedule IE-2:Assigned Revenues & Compensations

Account code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
12010	Taxes and Duties Collected By Others	309,406	148,213
12020	Compensation in Lieu Of Taxes/Duties	14,555,815	14,185,925
12030	Compensation in Lieu Of Concession	-	-
	Total Assigned Revenues & Compensations	14,865,221	14,334,138

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Schedule IE-3:Rental Income From Municipal Properties

Account code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
13010	Rent From Civic Amenities	1,007,844	542,443
13020	Rent From Office Buildings	-	-
13030	Rent From Guest Houses	-	-
13040	Rent From Lease of Lands	-	-
13080	Other Rents	-	-
	Sub Total	**1,007,844**	**542,443**
13090	Less: Rent remission and refunds	-	-
	Sub Total	**1,007,844**	**542,443**
	Total Rental Income From Municipal Properties	**1,007,844**	**542,443**

Schedule IE-4: Fees & User Charges

Account code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14010	Empanelment & Registration Charges	353,050	105,609
14011	Licensing Fees	154,950	658,280
14012	Fees for Grant of Permit	-	-
14013	Fees For Certificate Or Extract	16,730	28,107
14014	Development Charges	244,833	548,009
14015	Regularisation Fees	-	9,018
14020	Penalties And Fines	-	43
14040	Other Fees	179,579	236,476
14050	User Charges	451,649	172,429
14060	Entry Fees	-	-
14070	Service / Administrative Charges	-	-
14080	Other Charges	9,089	-
	Sub Total	**1,409,880**	**1,757,971**
14090	Less: Rent Remission and Refunds	-	-
	Sub Total	**1,409,880**	**1,757,971**
	Total Income from Fees & User Charges	**1,409,880**	**1,757,971**
		-	
		-	

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Schedule IE-5: Sale & Hire Charges

Account code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
15010	Sale Of Products	-	-
15011	Sale of Forms & Publications	20,180	9,650
15012	Sale of Stores & Scrap	-	-
15030	Sale of Others	-	1,350
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipments	-	-
	Total Income from Sale & Hire Charges	**20,180**	**11,000**

Schedule IE-6: Revenue Grants, Contribution & Subsidies

Account code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grants (CG)	1147813	10542108.5
16010	Revenue Grants (SG)	991278	8625361.5
16020	Reimbursement of Expenses	-	2,217,617
	Total Revenue Grants, Contribution & Subsidies	**2,139,091**	**21,385,087**

Schedule IE-7: Income From Investments

Account code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17010	Interest on Investments	21,422	521,484
17020	Dividend	-	-
17030	Income From Project TakenUp On Commercial Basis	-	-
17040	Profit on Sale of Investments	-	-
17080	Others	-	-
	Total Income From Investments	**21,422**	**521,484**
		21,422	

Schedule IE-8:- Interest Earned

Account code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17110	Interest From Bank Accounts	546,660	799,093
17120	Interest On Loans And Advances To Employees	-	-
17130	Interest On Loans To Others	-	-
17180	Other Interest		-
	Total Interest Earned	**546,660**	**799,093**

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Schedule IE-9:- Other Icome

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	385	-
19010	Transfer Int Activity Fund		
	Total Other Icome	**385**	**-**

Schedule IE-10:- Establishment Expenses

Account code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Salaries, Wages And Bonus	15,399,372.48	12,483,731.00
21020	Benefits And Allowances	265,200.00	56,844.00
21030	Pension	-	573,434.00
21040	Other Terminal & Retirement Benefits	5,965,444.00	1,731,782.00
	Total Establishment Expenses	**21,630,016.48**	**14,845,791.00**
		-	
		-	

Schedule IE-11:-Administrative Expenses

Account code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	Rent, Rates and Taxes	-	506,277.00
22011	Office Maintenance	1,351,595.00	2,518,132.00
22012	Communication Expenses	153,720.00	68,263.00
22020	Books & Periodicals	4,883.00	-
22021	Printing and Stationery	189,951.00	160,331.00
22030	Travelling & Conveyance	180,178.00	107,732.00
22040	Insurance	-	24,200.00
22050	Audit Fees	-	-
22051	Legal Expenses	77,300.00	-
22052	Professional and Other Fees	121,659.00	25,000.00
22060	Advertisement And Publicity	917,672.00	349,757.00
22061	Membership & Subscriptions		-
22080	Other Administrative Expenses	377,485.00	41,818.00
	Total Administrative Expenses	**3,374,443.00**	**3,801,510.00**

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Schedule IE-12:-Operations & Maintenance

Account code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010	Power & Fuel	1,407,004.00	652,952.00
23020	Bulk Purchases	376,450.00	19,843.00
23030	Consumption of Stores	2,077,772.00	967,960.00
23040	Hire Charges	218,547.00	146,753.00
23050	Repairs & Maintenance Infrastructure Assets	361,910.00	64,850.00
23051	Repairs & Maintenance Civic Amenities	845,027.00	
23052	Repairs & Maintenance Buildings	40,360.00	40,700.00
23053	Repairs & Maintenance Vehicles	488,563.00	492,075.00
23054	Repairs & Maintenance Furniture	9,600.00	5,015.00
23055	Repairs & Maintenance Office Equipments	93,888.00	46,736.00
23056	Repairs & Maintenance Electrical Appliances		
23057	Repairs & Maintenance Heritage Building	65,500.00	127,300.00
23059	Repairs & Maintenance Others	23,895.00	4,000.00
23080	Other Operating & Maintenance Expenses		-
	Total Operations & Maintenance	**6,008,516.00**	**2,568,184.00**

Schedule IE-13:- Interest & Finance Charges

Account code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
24010	Interest on Loans From Central Government	-	-
24020	Interest on Loans From State Government	-	-
24030	Interest on Loans From Govt. Bodies&Association	-	-
24040	Interest on Loans From International Agencies	-	-
24050	Inte.on Loans From Banks&Other Financial Institution	-	-
24060	Other Term Loans	-	-
24070	Bank Charges	1,115.30	6,031.33
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	**1,115.30**	**6,031.33**

Schedule IE-14:- Programme Expenses

Account code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election expenses	1,023,660.00	385,316.00
25020	Own Programme	115,000.00	257,000.00
25030	Share in Programme Of Others	-	-
	Total Programme Expenses	**1,138,660.00**	**642,316.00**

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

Accont code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010	Grants	-	139,330
26020	Contributions	-	-
26030	Subsidies	-	-
	Total Revenue Grants, Contribution and Subsidies	-	139,330

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	-	-

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	-	-
27180	Other Miscellaneous Expenses	-	-
	Total Miscellaneous Expenses	-	-

Schedule IE-18:- Prior Period

Account code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
18500	Expenses	-	-
18510	Other expenses Revenue	-	-
	Sub Total	-	-
28500	Expenses	-	-
28550	Refund of Taxes	-	-
28560	Refund of Other Revenues	-	-
28580	Other Expenses	-	-
	Sub Total	-	-
	Total Prior Period	-	-

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BALANCE SHEET

As at 31 March 2024

	Particulars	Schedule no.	Current year (Rs)			Previous year (Rs)	
A	**SOURCES OF FUNDS**						
A1	**Reserves and Surplus**						
	Municipal (General) Fund	B-1		(76,815,215.89)		(47,877,095.36)	
	Earmaked Funds	B-2		13,056,467.30		8,507,467.30	
	Reserves	B-3		109,273,716.00		105,932,872.00	
	Total Reserves and Surplus				45,514,967.41		66,563,243.95
A2	**Grants,Contribution for Specific Purpose**	B-4		54,886,117.60	54,886,117.60	51,635,770.60	51,635,770.60
A3	**Loans**						
	Secured loans	B-5		-		-	
	Unsecured loans	B-6		-		-	
	Total Loans				-		-
	TOTAL SOURCES OF FUNDS [A1 - A3]				**100401085**		**118,199,014.55**
B	**APPLICATION Of FUNDS**						
B1	**Fixed Assets**	B-11					
	Gross Block			185,400,818.88		168,890,306.88	
	Less:Acumulated Depreciation			109,904,003.74		91,695,611.21	
	Net Block			75,496,815.14		77,194,695.68	
	Capital Work-in-Progress			12,038,621.70		12,038,621.70	
	Total Fixed Assets				**87,535,436.84**		**89,233,317.38**
B2	**Investments**						
	Investment- General Fund	B-12		1,224,245.00		1,224,245.00	
	Investment-Other Funds	B-13		6,918,153.00		6,918,153.00	
	Total investment				**8,142,398.00**		**8,142,398.00**
B3	**Current assets,loans & advances**						
	Stock in hand (inventories)	B-14		52,570.00		52,570.00	
	Sundry Debtors (Rceeivables)	B-15					
	Gross amount outstanding		1,130,451.00	1,130,451.00		993,457.00	
	Less: Accumulated Provision against bad and		-				
	Sundry Debtors (Rceeivables) - Net			1,130,451.00		993,457.00	
	Prepaid expenses	B-16		-		-	
	Cash and Bank Balances	B-17		13,458,794.16		33,995,797.14	
	Loans, advances and deposits	B-18		208,057.00		208,057.00	
	Total Current Assets			**14,849,872.16**		**35,249,881.14**	
B4	**Current Liabilities and Provisions**						
	Deposits received	B-7	423,291.00	423,291.00		1,866,810.00	
	Deposit Works	B-8	-	-		-	
	Other liabilities (Sundry Creditors)	B-9	16,340,786.00	16,340,786.00		15,901,495.00	
	Provisions	B-10	388,435.00	388,435.00		1,684,167.00	
	Total Current Liabilities			**17,152,512.00**		**19,452,472.00**	
	Net Current Assets (B3-B4)				(2,302,639.84)		15,797,409.14
C	**Other Assets**	B-19			7,025,890.00	5,025,890.00	5,025,890.00
D	**Miscellananeous ExpendiTure (to the extent not Written off)**	B-20			-		-
	TOTAL APPLICATION OF FUNDS [B1+B2+B5+C+D]				**100,401,085.01**		**118,199,014.55**

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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Develpoment and Maintenance	Bustee Services	Commercial Projects	General Account
31010	**Balnce as per last amount**	-	-	-	-	(47,877,095.36)
	Additions during the year	-	-	-	-	
31090	Surplus for the year	-	-	-	-	-
	Transfers	-	-	-	-	-
	Total (Rs)	-	-	-	-	**(47,877,095.36)**
	Deductions during the year	-	-	-	-	117598.22
31090	Deficit for the year	-	-	-	-	(28,820,522.32)
	Transfers	-	-	-	-	-
310	**Balance at the and of the current year**	-	-	-	-	(76,815,215.89)

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

Account Code	Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 4	Special Fund 5
		Old Age Pension	**Nishakt Pension**	Samajik Surksha Pension	Parivar Sahayata	National Family Welfare	B.R.G.F
31110	**(a) Opening Belance**	-	-	-	-	8,507,467.30	-
	(b) Additions to the Special Fund	-	-	-	-	-	-
	· Transfer from Municipal Fund	-	-	-	-	-	-
	· Intrest/Dividend earned on Soecial Fund Investments	-	-	-	-	-	-
	· Profit on disposal of Special Fund Investments	-	-	-	-	-	-
	· Appereciation in Value of Special Fund Investments	-	-	-	-	-	-
	· Other addition (Specify nature)	-	-	-	-	4,549,000.00	-
	Total (b)	-	-	-	-	**4,549,000.00**	-
	(c) Payments Out of Funds	-	-	-	-	-	-
	[1] Capital expenditure on	-	-	-	-	-	-
	· Fixed Asset	-	-	-	-	-	-
	· Others			-			
	[2] Revenue Expenditure on	-	-	-	-	-	-
	· Salary, 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)	-	-	-	-	-	-
311	**Net Balance of Special Funds [(a+b)-(c)]**	-	-	-	-	**13,056,467.30**	-

Schedule B-3: Reserves

Account Code	Particulars	Opening Balance (Rs)	Additions During the Year (Rs)	Total (Rs)	Deductions During the Year (Rs)	Balance at the End of Current Year (Rs)
1	2	3	4	5(3+4)	6	7(5-6)
31210	Capital Contribution	105,932,872	3,340,844.00	109,273,716.00	-	109,273,716.00
31220	Borrowing Redemption Reserve	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-

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31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	-	-	-	-	-
31260	Revaluation Reserve	-	-	-	-	-
31211	Capital Reserve	-	-	-	-	-
	Total Reserve funds	105,932,872	3,340,844.00	109,273,716.00	-	109,273,716.00

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Govermment	Grants from State Govermment	Grants from other Govermment Agencies	Grants from Financial Institutions	Others Specify MP/MLA	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	43,809,465.77	6,553,398.83	-	-	1,272,906	51,635,770.60
(b) Additions to the Grants						-
Grant received during the year	1,568,660.00	28,731,687.00	-	-	-	30,300,347.00
Interest/Dividend earned on Grant investments	-	-	-	-	-	-
Profit on disposal of Grant investments	-	-	-	-	-	-
Appreciation in Value of Grant investments	-	-	-	-	-	-
Other addition (Specify nature)	-	-	-	-	-	-
Total(b)	1,568,660	28,731,687.00	-	-	-	30,300,347
Total (a+b)	45,378,126	35,285,085.83	-	-	1,272,906	81,936,117.60
(C) Payment out of funds						-
Capital expenditure of Fixed Assets	-	0	-	-	-	-
Capaital Expenditure of Other	-	-	-	-	-	-
Revenue Expenditure on	-	-	-	-	-	-
Salary, Wages, allowances etc	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Other	-	27,050,000.00	-	-	-	27,050,000
Loss on disposal of Grant investments	-	-	-	-	-	-
Diminution in Value of Grant investments	-	-	-	-	-	-

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Other Administrative Charges	-	-	-	-	-	-
Total (C)	-	27,050,000.00	-	-	-	27,050,000.00
Net balance at the year end (a+b)- (C)	45,378,125.77	8,235,085.83	-	-	1,272,906	54,886,117.60

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Schedule B-5: Secured Loans

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

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 Un-Secured Loans	-	-

Schedule B-7: Deposits Received

Accont Code	Particulars	Current Year (Rs)	Previous Year (Rs)
34010	From Contractors	423,291	1,866,810
34020	From Revenues		-
34030	From Staff		-
34080	From other		-
	Total deposits received	**423,291**	**1,866,810**

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Schedule B-8: Deposits Works

Accont Code	Particulars	Opening balance as the beginning of the year (Rs)	Utilization/expenditure (Rs)	Balance outstanding at the end of the current year (Rs)
34110	Civil Works			-
34120	Electrical works	-	-	-
34180	Others	-	-	-
	Total of deposit works	-	-	-

Schedule B-9: Other Liabilites (Sundry Creditors)

Accont Code	Particulars	Current Year (Rs)	Previous Year (Rs)
35010	Creditors	13,952,885	14,536,514
35011	Employee Liabilities		
35012	Interst Accrued and Due	-	-
35013	Outstanding liabilities	-	-
35020	Recoveries Payable	2,764,050	1,741,130
35030	Government Dues Payable	-	-
35040	Refunds Payable	-	-
35041	Advance Collection of Revenues	1,250	1,250
35080	Others	-	-
	Total Other Liabilities (Sundry Creditors)	**16,340,786**	**15,901,495**

Schedule B-10: Provisions

Accont Code	Particulars	Current Year (Rs)	Previous Year (Rs)
36010	Provision for Expenses	388,435.00	1,684,167.00
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	Total Provision	**388,435.00**	**1,684,167.00**

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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block			Accumulated Depreciation			Net Block	
		Opening Balance	Additions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Total at the end of the year	At the end of current year	At the end of Pervious year
1	2	3	4	6	7	8	10	11	12
	Land Buildings								
41010	Land	900,004.00	-	900,004.00	-	-	-	900,004.00	900,004.00
4101003	Lakes and Pond	-	-	-	-	-	-	-	-
41020	Buildings	13,672,901.02	2,528,055.00	16,200,956.02	4,070,755.97	540,031.87	4,610,787.84	11,590,168.18	9,621,672.42
	Infrastructure Assets							-	-
41030	Roads and Bridges	92,552,985.22	1,481,513.00	94,034,498.22	68,956,500.84	13,433,499.75	82,390,000.59	11,644,497.63	33,311,815.41
41031	Sewerage and drainage	23,830,646.64	2,146,667.00	25,977,313.64	9,357,073.50	1,731,820.91	11,088,894.41	14,888,419.23	16,062,282.91
41032	Water ways	26,665,074.00	4,140,552.00	30,805,626.00	2,860,221.23	770,140.65	3,630,361.88	27,175,264.13	21,243,662.63
41033	Pubilic Lighting	1,335,690.00	-	1,335,690.00	826,781.10	267,138.00	1,093,919.10	241,770.90	776,046.90
41034	Sanitation and Solid Waste	2,233,676.00		2,233,676.00	101,473.87	74,455.87	175,929.73	2,057,746.27	243,162.00
41040	Plants & Machinery	464,962.00	98,882.00	563,844.00	322,253.80	56,384.40	378,638.20	185,205.80	189,204.40
41050	Vehicles	5,490,255.00	3,060,595.00	8,550,850.00	4,437,702.00	855,085.00	5,292,787.00	3,258,063.00	1,581,788.50
41060	Office & other equipment	707,065.00	231,273.00	938,338.00	338,705.10	93,833.80	432,538.90	505,799.10	182,996.40
41070	Furniture, Fixtures, electrical appliances	1,037,048.00	2,822,975.00	3,860,023.00	424,143.80	386,002.30	810,146.10	3,049,876.90	712,909.00
41080	Other fixed assets	-		-	-	-	-	-	-
	Total	168,890,306.88	16,510,512.00	185,400,818.88	91,695,611.21	18,208,392.54	109,904,003.74	75,496,815.14	77,194,695.68
412	**Capital Work in Progress**	-	-	-				-	12,038,621.70

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Schedule B-12: Investments- General Funds

Account code	Particulars	With whom invested	Face value (Rs)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42010	Central Government Securities		-	-	-
42020	State Government Securities		-	-	-
42030	Debentures and Bonds		-	-	-
42040	Preference Shares Equity Shares		-	-	-
42060	Units of Mutual Funds		-	-	-
42080	Other Investments	FD	-	1,224,245.00	1,224,245.00
	Total of Investments General Fund	0	-	1,224,245.00	1,224,245.00

Schedule B-13: Investments- Other Funds

Account code	Particulars	With whom invested	Face value (Rs)	Current year Carrying Cost (Rs.)	Prvious year Carrying Cost (Rs.)
42110	Central Government Securities		-	-	-
42120	State Government Securities		-	-	-
42130	Debentures and Bonds		-	-	-
42140	Preference Shares Equity Shares		-	-	-
42160	Units of Mutual Funds		-	-	-
42180	Other Investments		-	6,918,153.00	6,918,153.00
	Total of Investments General Fund	0	-	6,918,153.00	6,918,153.00

Schedule B-14 Stock in Hand (Inventories)

Account code	Particulars	Current year (Rs)	Previous Year (Rs)
43010	Stores Loose	52,570.00	52,570.00
43020	Tools Others	-	-
	Total Stock in hand	52,570.00	52,570.00

Schedule B-15 Sundry Debtors (Receivables)

Account code	Particulars	Gross Amount (Rs)	Provision for Outstanding revenues (Rs)	Net Amount (Rs)	Previous Year (Rs)
43110	***Receivables for property taxes***				
	Less than 5 year	82,997	-	82,997	78,784
	More than 5 year	-	-	-	-
	Sub-total	**82,997**	-	**82,997**	**78,784**
	Less: State Government Cesses/Levies in Taxes-Control Acounts	-	-	-	-
	Net Receivables of property Taxes	**82,997**	-	**82,997**	**78,784**
43120	***Receivables of Other Taxes***				
	Less than 3 year	193,398	-	193,398	127,072
	More than 3 year		-	-	-
	Sub-total	**193,398**	-	**193,398**	**127,072**
	Less: State Government Cesses/Levies in Taxes-Control Acounts		-	-	-
	Net Receivables of Other Taxes	**193,398**	-	**193,398**	**127,072**
	Receivable of Cess Income				
	Less than 3 year	-	-	-	-
	More than 3 year		-	-	
	Sub-total	-	-	-	-

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43130	***Receivables for Fees and User Charges***				
	Less than 3 year				
	More than 3 year	1,248,612	-	1,248,612	1,041,079
		-	-	-	-
	Sub-total	**1,248,612**	-	**1,248,612**	**1,041,079**
43140	***Receivables from Other Sources***				
	Less than 3 year				
	More than 3 year	158,234	-	158,234	158,234
	Sub-total	-	-	-	-
		158,234	-	**158,234**	**158,234**
43150	Receivables from Government				
		-			
	Sub-total	**1,406,846**	-	**1,406,846**	**1,199,313**
43180	Receivables Control Account				
		-			
	Sub-total	-			
	Total of Sundry Debtors (Receivables)	**1,130,451**	-	**993,457**	**993,457**

Schedule B-16: Prepaid Exenses

Account code	Particulars	Current year (Rs)	Previous Year (Rs)
44010	Estabilshment	-	-
44020	Administrative	-	-
44030	Operation & Maintenance	-	-
	Total Prepaid expenses	-	-

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	13,458,794.16	33,995,797.14
45022	Other Schedule Banks	-	-
45023	Scheduled Co-Operative Bank	-	-
45024	Post Office	-	-
	Sub- Total	**13,458,794.16**	**33,995,797.14**
	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	-	-
	Total Cash and Bank balances	**13,458,794.16**	**33,995,797.14**

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Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs)	Paid during the current year (Rs)	Recovered during the year (Rs)	Balance outstanding at the end of the year (Rs)
46010	Loans and advances to employees	25,000	-	-	25,000
46020	Employees Provident Fund Loans	-	-	-	-
46030	Loans to Others	(21,235)	-	-	(21,235)

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46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies	204,292	-	-	204,292
46080	Other Current Assets	-	-	-	-
	Sub- Total	**208,057**	-	-	**208,057**
461	Less: Accumlated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	
	Total Loans, advances, and deposits	**208,057**	-	-	**208,057**

Schedule B-18 (a): Accumlated 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	-	-

Schedule B-19: Other Assets

Account Code	Particulars	Current year (Rs)	Previous Year (Rs)
47010	Deposit Works	7,025,890	5,025,890
47020	Other asset control accounts- GST Receivable		
47020	Other asset control accounts- Labour tax		
	Total Other Assets	**7,025,890**	**5,025,890**

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

Account Code	Particulars	Current year (Rs)	Previous Year (Rs)
48010	Loan Issue Expenses	-	-
48020	Deferred Discount on Issue of Loans	-	-
48021	Deferred Revenue Expenses	-	-
48030	Other	-	-
	Total Misscellaneous expenditure	-	-

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MP urban Local Body, Lodhikheda
STATEMENT OF CASHFLOW
(As On 31 March 2023)

(AMOUNT IN RUPEES)

Particulars	Current Year (Rs.) 2022-23		Current Year (Rs.) 2023-24	
sh Flows from Operating Activities				
Surplus Over Expenditure	1,138,668.78	1,138,668.78	(28,820,522.32)	(28,820,522.32)
Adjustments For				
ciation	17,044,481.89		18,208,392.54	
st And Finance Expenses	6,031.33	17,050,513.22	1,115.30	18,209,507.84
Adjustments For				
On Disposal Of Assets				
Adjustments Made To Municipal Funds				
ment Income	-		-	
fer To Reserves	5,267,530.00		3,340,844.00	
st Income Received	799,093.00	(6,066,623.00)	546,660.00	(3,887,504.00)
ted Income Over Expenditure Before Effecting Changes In nt Assets And Current Liabilities And Extraordinary Items		**24,255,805.00**		**(6,723,510.48)**
es In Current Assets And Current Liabilities				
se)/Decrease In Sundry Debtors	-		-	
se)/Decrease In Stock In Hand	-		-	
se)/Decrease In Prepaid Expenses	-		-	
se)/Decrease In Other Current Assets	-			
	-		-	
ease)/Increase In Deposits Received	167,108.10		1,443,519.00	
ease)/Increase In Deposits Work	-		-	
ease)/Increase In Other Current Liabilities	216,635.94		439,291.00	
ease)/Increase In Provisions	-		-	
ordinary items (please specify)	-	383,744.04	-	1,882,810.00
al contribution				
ash Generated from / (Used in) Operating Activities [A]		**24,639,549.04**		**(4,840,700.48)**
ash Flows from Investing Activities				
hase Of Fixed Assets And Cwip	9,413,633.00		16,510,512.00	
ease)/Decrease In Special Funds/ Grants	-		-	
ease)/Decrease In Earmarked Funds	-		-	
ease)/Decrease In Reserve ' Grant Against Fixed Asset'	3,049,913.00		3,340,844.00	
chase) Of Investments		12,463,546.00		19,851,356.00
eeds From Disposal Of Assets				
eeds From Disposal Of Investments	-		-	
stment Income Received				
st Income Received	799,093.00	799,093.00	546,660.00	546,660.00
ash generated from/(used in) investing activities [B]		**13,262,639.00**		**20,398,016.00**
Cash flows from Financing Activities				
d:				
ans From Banks/Others Received			-	
ss:				
erest & Finance Expenses	(6,031.33)	(6,031.33)	(1,115.30)	(1,115.30)
Cash Generated From/(Used In) Financing Activities [C]		**(6,031.33)**		**(1,115.30)**
t Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		**37,896,156.71**		**15,556,200.22**
sh And Cash Equivalent At Beginning Of The Period		31,815,838.47		33,995,797.14
sh and cash equivalent at end of the period		33,995,797.14		13,458,794.16
sh and cash equivalent at the end of the year comprises of the lowing account balances at the end of the year:				
sh balances	0		-	
nk balances	33,995,797.14	33,995,797.14	13,458,794.16	13,458,794.16
tal Of The Breakup Of Cash And Cash Equivalents				

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BANK RECONCILIATION STATEMENT
AS ON 31/3/24

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CENTRAL BANK A/C NO. 2332620570

Balance as per Cash Book as on 31.03.2024			Amount
	Difference in Opening balance on 01.04.2023		3078051.00 Dr
	Balance as per cash book on 01.04.2023	2,816,924.00	1,010.00
Less	Balance as per Bank Statement as on 01.04.2023	2,817,934.00	

Closing Balance as per bank statement as on 31.03.2024	3,079,061.00 Cr

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BANK RECONCILIATION STATEMENT
AS ON 31/3/24

CENTRAL BANK A/C NO.2332580568

		Amount
Balance as per Cash Book as on 31.03.2024		997289.77 Dr
Amount Debited in Bank Statement but not credited in Cash book		5,448,783.00

Date	Particular	Amount
13.04.23		67904
18.4.23		7992
18.4.23		8500
8.5.23	11317	217211
9.5.23		38480
11.5.23	204266	856218
8.6.23	11603	113298
9.6.23	37858	1038276
11.7.23	11603	157141
12.07.23	65929	999729
25.7.23		1207
6.9.23	289921	761123
8.9.23	48944	91202
11.9.23		1776
25.10.23		11757
8.11.23	7696	173029
9.11.23	392530	693900
10.11.23	7696	75480
6.12.23	7696	106560
7.12.23	7696	15392
12.12.23		4144
4.1.24		8464

Amount credited in Bank Statement but not debited in cash book -

Date	Particular	Amount

Amount Debited in Cash book but not credited in Bank Statement -

Date	Particular	Amount

Amount credited in Cash book but not debited in Bank Statement 4,536,818.00

Date	Particular	Amount
9.5.23		46176
8.6.23		394832
8.6.23		212685
8.6.23		437280
8.6.23		13200
8.6.23		44400
11.7.23		276694

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11.7.23	181610
11.7.23	205643
11.7.23	443723
11.7.23	49200
25.7.23	750
25.7.23	730
6.9.23	450036
6.9.23	434748
8.9.23	7992
8.9.23	13200
8.11.23	425031
8.11.23	435303
8.11.23	120120
5.12.23	111888
4.1.24	222931
4.1.24	8646

	Difference in Opening balance on 01.04.2023		283,874.60
	Balance as per cash book on 01.04.2023	2344248.35	
Less	Balance as per Bank Statement as on 01.04.2023	2,628,122.95	

Closing Balance as per bank statement as on 31.03.2024 369,199.37 Cr

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AS ON 1/4/23 31/3/24

SBI BANK A/C NO. 33215330770

				Amount	
	Balance as per Cash Book as on 31.03.2024			207,180.80 Dr	
Less	**Amount Debited in Bank Statement but not credited in Cash book**				179,018.00
	Date	Particular	Amount		
	10.10.23		11603		
	10.10.23		11603		
	10.10.23		13200		
	10.10.23		10459		
	10.10.23		38675		
	10.10.23		48944		
	10.10.23		36042		
Add	**Amount credited in Cash book but not debited in Bank Statement**				173,810.00
	Date	Particular	Amount		
	8.9.23		7992.00		
	10.10.23		123661		
	10.10.23		42157		
	21.11.23				
	Difference in Opening balance on 01.04.2023			0.00	
	Balance as per cash book on 01.04.2023				
Less	Balance as per Bank Statement as on 01.04.2023			0.00	
	Closing Balance as per bank statement as on 31.03.2024			201,972.80 Cr	

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Central Bank of India 3445384488

		Amount
Balance as per Cash Book as on 31.03.2024		811,849.32 Dr
Difference in Opening balance on 01.04.2023		33,303.00
Balance as per cash book on 01.04.2023	593,232.32	
Balance as per Bank Statement as on 01.04.2023	626,535.32	
Closing Balance as per bank statement as on 31.03.2024		**845,152.32** Cr

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BANK RECONCILIATION STATEMENT

AS ON 1/4/23 31/3/24

CANARA BANK 5920101002997

		Amount
Balance as per Cash Book as on 31.03.2024		20,259.00 Dr
Difference in Opening balance on 01.04.2023		59,346.00
Balance as per cash book on 01.04.2023	1,563,815.00	
Balance as per Bank Statement as on 01.04.2023	1,623,161.00	
Closing Balance as per bank statement as on 31.03.2024		**79,605.00** Cr

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BANK RECONCILIATION STATEMENT

AS ON 1/4/23 31/3/24

SBI BANK A/C NO. 11223120187

				Amount		
	Balance as per Cash Book as on 31.03.2024			6,841,893.27 Dr		
Less	**Amount Debited in Bank Statement but not credited in Cash book**					161,194.00
	Date	Particular	Amount			
	14.7.23		6143.00			
	28.7.23		5200			
	6.9.23		3000			
	11.9.23		38675			
	10.10.23		108176			
Add	**Amount credited in Cash book but not debited in Bank Statement**					254,229.00
	Date	Particular	Amount			
	17.5.23		1000.00			
	11.7.23		5,899.00			
	11.7.23		3,351.00			
	11.7.23		9,119.00			
	11.7.23		638.00			
	14.7.23		19,559.00			
	14.7.23		9,782.00			
	28.7.23		4530.00			
	22.8.23		8798			
	24.8.23		3446			
	24.8.23		7767			
	8.9.23		40650			
	12.10.23		3788			
	12.10.23		1678			
	12.10.23		6490			
	25.10.23		9097			
	10.11.23		5514			
	10.11.23		8424			
	6.2.24		1013			
	4.3.24		3958			
	4.3.24		4606			
	4.3.24		5175			
	7.3.24		3526			
	15.3.24		17138			
	15.3.24		26636			
	18.3.24		42647			
	Difference in Opening balance on 01.04.2023			(758,561.00)		
	Balance as per cash book on 01.04.2023		24,614,932.47			
Less	Balance as per Bank Statement as on 01.04.2023		23,856,371.47			
	Closing Balance as per bank statement as on 31.03.2024			6,176,367.27 Cr		

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