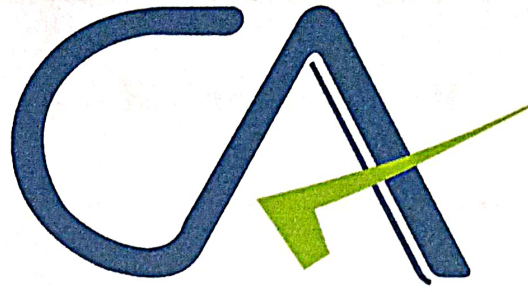


नगर परिषद महेश्वर
जिला – खरगोन (म.प्र.)



अंकेक्षण

वित्तीय वर्ष 2023–24

अंकेक्षण फर्म
राहुल रावत एण्ड कं.
(चार्टर्ड एकाउंटेंट)

↓ INDEX ↓

Audit Observation

Balance Sheet

Income & Expenditure Account

Cashflow Statement

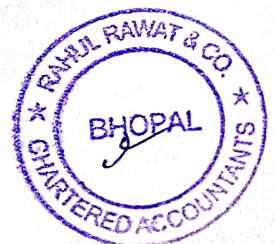
MUNICIPAL COUNCIL MAHESHWAR

AUDIT OBSERVATIONS

Audit of Revenue

We have checked the revenue resources On the basis of examination of council revenue, our audit observations are as follow -

- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter file of Receipt Book and verified that the money received is deposited timely in respective Bank Account on time.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in deposit the amount of revenue collected.
- Annual recovery sheet was provided and we comment that a good revenue collection was done by the council. Since quarterly sheet is not available so we are unable to comment upon comparison of quarter wise revenue collection.
- No, we have not seemed any Investment on lesser interest rate.
- Receipts & Payments Account, Income & Expenditure Account and Balance Sheet have been provided by the council which has been enclosed with this report. We are only to express our opinion upon them.



Audit of Expenditures

On the basis of examination of several expenses, our audit observations are as follow -

- We covered the Expenditures on the sample basis during the process of Audit.
- We have checked entries in cash book with respective vouchers and found them satisfactory.
- While checking Accountant Cash Book, all the bills and vouchers were satisfactory according to books. However some irregularities were found during the audit of vouchers which were rectified at the time and suggested to pay attention in future.
- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives, acts and rules issued by Government of India/ State Government.
- All the Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such material cases were observed in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.



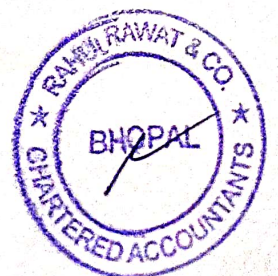
Audit of Book Keeping

- We checked the books of accounts which were maintained and provided during the audit by the Municipal Council.
- Double entry accounting system is being practiced by the council so necessary aspects of accounting were found satisfactory.
- Cash book & some of registers/records were found with irregularities regarding maintenance. Observations in respect of records of ULB are as follows –

Accounts Department

Audit observations about accounts department are as follows.

- Bank book, Journal book have not kept by the council which are necessary as per section 6, chapter 2 of Madhya Pradesh Municipal (Accounts and Finance) rule, 2018.
- EMD and SD registers were not found during the audit which should be prepared in a proper format.
- Grant register should be maintained in approved format and duly verified by CMO.
- Other necessary records have been maintained and found satisfactory.



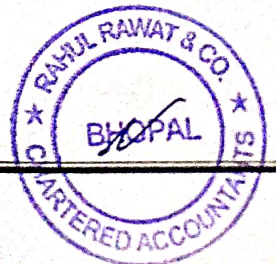
Store Department

During the examination of stock records, we found that proper records were maintained and balances of items were brought forward from previous year properly. Although at some pages, we found that signatures of recipient of materials were not found.

- As per section 147 (1) under chapter – VI of Madhya Pradesh (Accounts and Finance) Rules, 2018, all movable and immovable Fixed Assets will be recorded in the Fixed Assets Register which was not found during the audit.
- As per section 174 (1) under chapter – VIII of Madhya Pradesh (Accounts and Finance) Rules, 2018, Stock or material will be issued only after obtaining duly authorized demand letter from respective department. We suggest the council to obtain such demand letters for issuing the store material.

Revenue Department

During the examination of revenue records, we found that proper records were maintained and balances of dues were brought forward from previous year properly. Amount collected has been duly deposited on time. As per recovery sheet, a good revenue collection (collectively) has been done. Council must



prepare such policies which can be helpful in recovery of revenue from various heads so that council can have much liquidity.

Water Supply Department

During the examination of water supply records, we found that –

- Record of repairing of motor pumps, hand pumps, pipe lines was maintained in stock register only.
- Chemical usage register was not found during the audit.

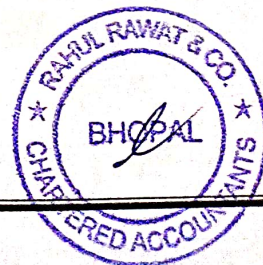
Establishment Department

- Charge file or register was not found during the audit. So we are unable to verify the accountability of staff.

Public Works Department

During the examination of PWD records, we observed & suggested that –

- As per section 139 (1) under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Construction register will be maintained by the council which was duly suggested to maintain.
- As per section 139 (2) under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, The council Engineer or PWD in charge has to examine the stock and construction register at least once in 6 months but we

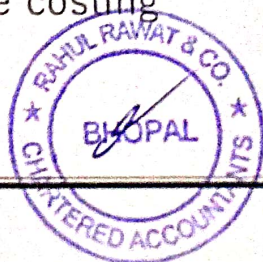


have not found such examination during the audit which is suggested to practice.

- As per section 141 read with section 138 under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Engineer or department in-charge will have to maintained stock record for recording each and every purchase of materials. During the audit of the PWD department we have suggested to maintain such record for better understanding and maintenance of record. Tender Register was not found during the audit.
- Repairing and maintenance register should be maintained and updated timely.
- Tender register was not maintained by the council.

Audit of Tenders

- During the audit we examined some tender files. On the basis of examination the given files and note sheets attached with the vouchers, we found that tender process has been followed by the council. Although some irregularities were found and suggested to rectify them and pay attention in future properly.
- As per section 121 read with section 86 under chapter-V of Madhya Pradesh Municipal (Accounts & Finance) Rule, 2018, E-tendering must be done in case of purchase costing



above one lakh rupees. It is suggested to council to comply with the regulations.

- No Bank guarantee has been received by the council.

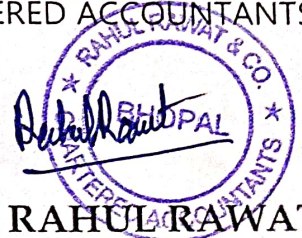
Audit of Grants & Loans

During the audit, we found some observations about grants are as follows -

- We examined all the grants received from the Central/State government and their utilization on sample basis.
- Grants utilization certificates were not found during the course of audit.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital except that all grants have been used for the purpose for which grants have received.

Date :
UDIN :

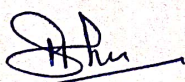
FOR RAHUL RAWAT & CO.
CHARTERED ACCOUNTANTS



CA RAHUL RAWAT
(Partner)
FRN NO. 025933C

Balance Sheet of Municipal Council Maheshwar
as on 31st march 2024

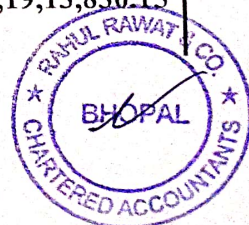
	Particulars	Schedule No.	Current Year (Rs)	Previous Year (Rs)
A	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	7,53,40,919.63	7,84,04,132.34
	Earmarked Funds	B-2	23,07,023.00	23,07,023.00
	Reserves	B-3	13,01,83,572.03	11,44,63,150.08
	Total Reserves and Surplus		20,78,31,514.66	19,51,74,305.42
A2	Grants, Contributions for Specific Purpose	B-4	11,37,20,032.00	10,20,89,943.00
	Loans			
A3	Secured loans	B-5	0.00	0.00
	Unsecured loans	B-6	2,25,10,101.00	2,25,10,101.00
	Total Loans		2,25,10,101.00	2,25,10,101.00
	TOTAL SOURCES OF FUNDS		34,40,61,647.66	31,97,74,349.42
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		18,52,41,215.00	18,49,75,341.00
	Less: Accumulated Depreciation		8,99,21,105.97	8,31,81,797.92
	Net Block		9,53,20,109.03	10,17,93,543.08
	Capital work-in-progress		10,28,91,805.19	8,16,25,580.19
	Total Fixed Assets		19,82,11,914.22	18,34,19,123.27
B2	Investments			
	Investment - General Fund	B-12	25000000.00	25000000.00
	Investment - Other Funds	B-13	-	-
	Total Investment		2,50,00,000.00	2,50,00,000.00
B3	Current assets, loans & advances			
	Stock in hand (Inventories)	B-14	1,17,014.00	1,61,794.00
	Sundry Debtors (Receivables)	B-15	79,80,794.00	75,31,487.00
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful receivables			
	Prepaid expenses	B-16	-	-
	Cash and Bank Balances	B-17	11,37,46,522.44	10,42,00,549.15
	Loans, advances and deposits	B-18	20,000.00	20,000.00
	Total Current Assets		12,18,64,330.44	11,19,13,830.15



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B4	Current Liabilities and Provisions			
	Deposits received	B-7	1,00,474.00	1,11,010.00
	Deposit works	B-8	-	-
	Other liabilities (Sundry Creditors)	B-9	6,73,110.00	90,612.00
	Provisions	B-10	2,41,013.00	3,56,982.00
	Total Current Liabilities		10,14,597.00	5,58,604.00
B5	Net Current Assets (B3-B4)		12,08,49,733.44	11,13,55,226.15
C	Other Assets	B-19	0.00	0.00
D	Miscellaneous Expenditure (to the extent not written off)	B-20	0.00	0.00
	TOTAL APPLICATION OF FUNDS		34,40,61,647.66	31,97,74,349.42

Notes to the Balance Sheet - Attached



For Municipal Council Maheshwar

Accountant
लेखापाल

नगर पंचायत, महेश्वर

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

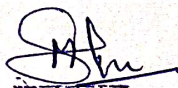
Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account	Total
310	Balance as per last account					7,84,04,132	7,84,04,132
	Additions during the year						0.00
31090-02	• Surplus for the year					0.00	0.00
	• Transfers						0.00
	• Opening Diffrence					-	0.00
	Total (Rs.)	0.00	0.00	0.00	0.00		
	Deductions during the year					30,62,027	30,62,027
	• Deficit for the year					1,186	1,186
	• Transfers					30,63,213	30,63,213
	Total (Rs.)	0.00	0.00	0.00	0.00		
310	Balance at the end of the current year	0.00	0.00	0.00	0.00	7,53,40,920	7,53,40,920

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

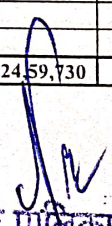
Particulars	Special Fund 1	Special Fund 2	Sanchit Nidhi	Pension Fund	General Reserve (Sanchit Nidhi)	Total
(a) Opening Balance			23,07,023		-	23,07,023
(b) Additions to the Special Fund					-	-
• Transfer from Municipal Fund						0.00
• Interest/Dividend earned on Special Fund						0.00
• Profit on disposal of Special Fund Investments						0.00
• Appreciation in Value of Special Fund Investments						0.00
• Other addition (Specify nature)					-	-
Total (b)	0.00	0.00	0.00	0.00		
(c) Payments out of funds						
[I] Capital expenditure on						0.00
• Fixed Asset						0.00
• Others						
[II] Revenue Expenditure on						0.00
• Salary, Wages and allowances etc						0.00
• Rent Other administrative charges						
[III] Other:						0.00
• Loss on disposal of Special Fund Investments						0.00
• Diminution in Value of Special Fund Investments						0.00
• Transferred to Municipal Fund					-	0.00
Total ©	0.00	0.00	0.00	0.00	0.00	0.00
Net Balance of Special Funds (a + b) – ©	0.00	0.00	2307023.00	0.00	-	23,07,023

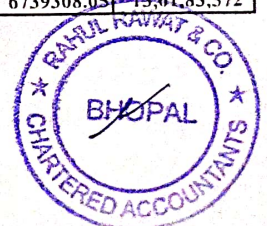
Schedule B-3: Reserves

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	11,44,63,150	2,24,59,730	13,69,22,880	67,39,308	13,01,83,572
31211	Capital Reserve			0.00		0.00
31220	Borrowing Redemption			0.00		0.00
31230	Special Funds (Utilised)			0.00		0.00
31240	Statutory Reserve			0.00		0.00
31250	General Reserve			0.00		0.00
31260	Revaluation Reserve			0.00		0.00
	Total Reserve funds	11,44,63,150	2,24,59,730	13,69,22,880	6739308.05	13,01,83,572


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Schedule B-4: Grants & Contribution for Specific Purposes

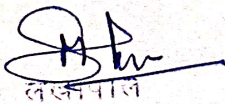
Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others, specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	79,64,444	9,14,05,499	0.00	0.00	2720000.00	10,20,89,943
(b) Additions to the Grants *						6,26,60,724
• Grant received during the year	90,75,370	5,35,85,354				-
• Interest Dividend earned on Grant Investments						0.00
• Profit on disposal of Grant						0.00
• Appreciation in Value of Grant						0.00
• Other addition (Specify nature)						
Total (b)	90,75,370	5,35,85,354	0.00	0.00	0.00	6,26,60,724
Total (a + b)	1,70,39,814	14,49,90,853	0.00	0.00	2720000.00	16,47,50,667
(c) Payments out of funds						48,75,950
• Capital expenditure on Fixed	48,75,950					46154685.00
• Capital Expenditure on Other		4,61,54,685				
• Revenue Expenditure on						0.00
o Salary, Wages, allowances etc						0.00
o Rent						-
• Other						0.00
o Loss on disposal of Grant						0.00
o Grants Refunded						0.00
• Other administrative charges						
Total (c)	48,75,950	4,61,54,685	0.00	0.00	0.00	5,10,30,635
Net balance at the year end (a+b)- (c)	1,21,63,864	9,88,36,168	-	-	27,20,000	11,37,20,032

Schedule B-5: Secured Loans

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

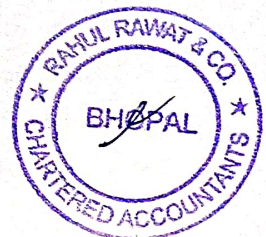
Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33110	Loans from Central Government		
33120	Loans from State government		
33130	Loans from Govt. bodies & Associations	2,25,10,101	2,25,10,101
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	2,25,10,101	2,25,10,101


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Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	1,00,474	1,11,010
34020	From Revenues		
34030	From staff		
34080	From Others	1,00,474	1,11,010
	Total deposits received		

Schedule B-8: Deposits Works

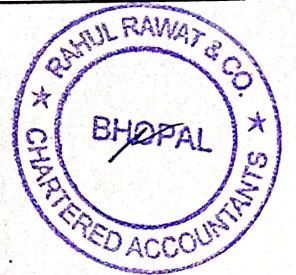
Account Code.	Particulars	Opening balance as the beginning of the year (Rs)	Additions during the current year (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the current year (Rs)
					0.00
34110	Civil Works				0.00
34120	Electrical works				0.00
34180	Others				0.00
	Total of deposit works	0.00	0.00	0.00	0.00

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors		
35011	Employee Liabilities	5,70,894.00	
35012	Interest Accrued and Due		
35020	Recoveries Payable	1,02,216	90,612
35030	Government Dues Payable		
35040	Refunds Payable		
35041	Advance Collection of Revenues		
35080	Others		
	Total Other liabilities (Sundry Creditors)	6,73,110.00	90,612

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	2,41,013	3,56,982
36020	Provision for Interest		
36030	Provision for Other Assets		
	Total Provisions	2,41,013	3,56,982

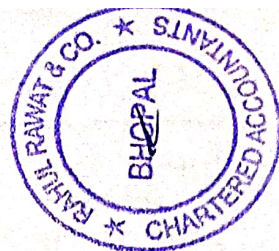


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Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6			9	10	11	12
41,010	Land	19,33,262			19,33,262				0.00	19,33,262	19,33,262
41,011	Lakes				-				0.00	-	-
41,020	Buildings	1,69,95,112			1,69,95,112	89,56,251	2,67,962		92,24,213	77,70,899	80,38,861
	Infrastructure Assets										
41,030	• Roads and Bridges	1,34,15,000			1,34,15,000	1,28,39,289	82,244		1,29,21,533	4,93,467	5,75,711
41,031	• Sewerage and drainage	13,29,41,335			13,29,41,335	5,00,79,635	55,24,113		5,56,03,748	7,73,37,587	8,28,61,700
41,032	• Water ways	5,33,749			5,33,749	1,63,035	37,071		2,00,106	3,33,643	3,70,714
41,033	• Public Lighting	52,44,667			52,44,667	36,19,354	1,62,531		37,81,885	14,62,782	16,25,313
41,034	Sanitation & SWM				-				-	-	-
41,040	• Plants & Machinery	12,12,609	1,85,507		13,98,116	7,81,098	61,702		8,42,799	5,55,317	4,31,511
41,050	• Vehicles	99,69,245	57,624		1,00,26,869	52,96,918	4,72,995		57,69,913	42,56,956	46,72,327
41,060	• Office & other equipment	14,35,255	13,139		14,48,394	10,21,230	42,716		10,63,947	3,84,447	4,14,025
	• Furniture, fixtures, fittings and electrical appliances	12,95,107	9,604		13,04,711	4,24,989	87,972		5,12,961	7,91,750	8,70,118
4,180	• Other fixed assets				-				-	-	-
	Total	18,49,75,341	2,65,874	0.00	18,52,41,215	8,31,81,798	67,39,308	0.00	8,99,21,106	9,53,20,109	10,17,93,543
41,210	Work-in-progress	8,16,25,580	2,21,93,856	9,27,631	10,28,91,805				0.00	102891805.19	8,16,25,580
	Total	26,66,00,921	2,24,59,730	9,27,631	28,81,33,020	8,31,81,798	67,39,308	0.00	8,99,21,106	19,82,11,914	18,34,19,123



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Schedule B-12: Investments - General Funds

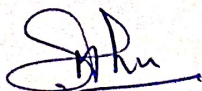
Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42010	• Central Government Securities				
42020	• State Government Securities				
42030	• Debentures and Bonds				
42040	• Preference Shares				
42050	• Equity Shares				
42060	• Units of Mutual Funds			2,50,00,000	2,50,00,000
42070	• Other Investments				
	Total of Investments General Fund		0.00	25000000.00	25000000.00

Schedule B-13: Investments - Other Funds

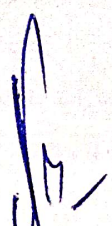
Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42110	• Central Government Securities				
42120	• State Government Securities				
42130	• Debentures and Bonds				
42140	• Preference Shares				
42150	• Equity Shares				
42160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

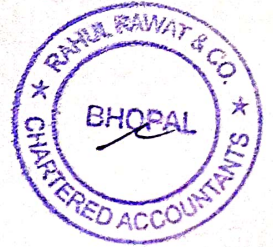
Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
43010	Stores	1,17,014	1,61,794
43020	Loose Tools		
43080	Others		
	Total Stock in hand	1,17,014	1,61,794


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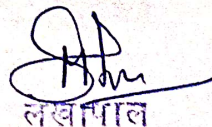
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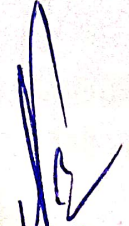


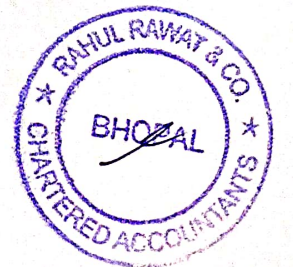
Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
43110	Receivables for Property Taxes				
	Less than 5 years	1,53,275		1,53,275	5,02,959
	More than 5 years*			-	
	Sub - total	1,53,275	0.00	1,53,275	5,02,959
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	1,53,275	0.00	1,53,275	5,02,959
43120	Receivable of Other Taxes				
	Less than 3 years	51,29,234		51,29,234	46,52,724
	More than 3 years*				
	Sub - total	51,29,234	0.00	51,29,234	46,52,724
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	51,29,234	0.00	51,29,234	46,52,724
43130	Receivables for Fees and User Charges				
	Less than 3 years	14,22,015		14,22,015	10,99,534
	More than 3 years*				
	Sub - total	14,22,015	0.00	14,22,015	10,99,534
43140	Receivables from Other Sources				
	Less than 3 years	12,76,270		12,76,270	12,76,270
	More than 3 years*				
	Sub - total	12,76,270	0.00	12,76,270	12,76,270
43150	Receivables from Government				
	Sub - total	0.00	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	79,80,794	0.00	79,80,794	75,31,487


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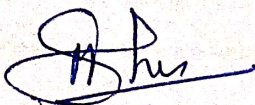


Schedule B-16: Prepaid Expenses

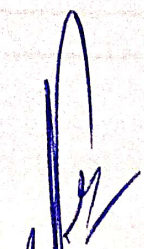
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment		
44020	Administrative	-	
44030	Operations & Maintenance		
	Total Prepaid expenses	-	-

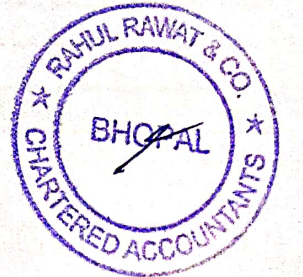
Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010	Cash		
45020	Balance with Bank - Municipal Funds		
45021	Nationalised Banks	11,37,46,522	10,42,00,549
45022	Other Scheduled Banks		
45023	Scheduled Co-operative Banks		
45024	Post Office		
	Sub-total	11,37,46,522	10,42,00,549
45040	Balance with Bank - Special Funds		-
45041	Nationalised Banks	-	
45042	Other Scheduled Banks		
45043	Scheduled Co-operative Banks		
45044	Post Office		
	Sub-total	-	-
45060	Balance with Bank - Grant Funds		
45061	Nationalised Banks		
45062	Other Scheduled Banks		
45063	Scheduled Co-operative Banks		
45064	Post Office		
	Sub-total	-	-
	Total Cash and Bank balances	11,37,46,522	10,42,00,549



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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				0.00
46020	Employee Provident Fund Loans				0.00
46030	Loans to Others				0.00
46040	Advance to Suppliers and Contractors				20000.00
46050	Advance to Others	20000.00			0.00
46060	Deposit with External Agencies	0.00			0.00
46080	Other Current Assets				20,000
	Sub -Total	20,000	0.00	-	20,000
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				0.00
	Total Loans, advances, and deposits	20,000	0.00	-	20,000

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

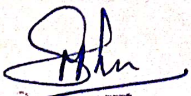
Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
46110	Loans to Others		
46120	Advances		
46130	Deposits		
	Total Accumulated Provision	0.00	0.00

Schedule B-19: Other Assets

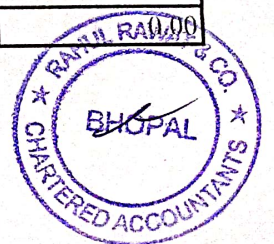
Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
47010	Deposit Works		
47020	Other asset control accounts		
	Total Other Assets	0.00	0.00

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

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
48010	Loan Issue Expenses		
48020	Discount on Issue of Loans		
48030	Others		
	Total Miscellaneous expenditure	0.00	0.00

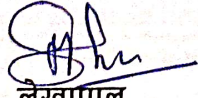

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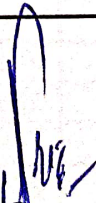
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MUNICIPAL COUNCIL MAHESWAR
INCOME AND EXPENDITURE STATEMENT
For the Period From 1st April 2023 to 31st March 2024

	Item/ Head of Account	Schedule No	Current Year (Rs)	Previous Year (Rs)
A	INCOME			
	Tax Revenue	IE-1	70,39,966	68,09,538
	Assigned Revenues & Compensation	IE-2	2,43,97,676	3,20,12,969
	Rental Income from Municipal Properties	IE-3	23,26,809.00	25,42,628
	Fees & User Charges	IE-4	59,38,913	42,10,234
	Sale & Hire Charges	IE-5	1,48,843	1,46,000
	Revenue Grants, Contributions & Subsidies	IE-6	3,56,23,513	4,49,34,844
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	13,19,649	23,68,778
	Other Income	IE-9	23,50,774	4,70,206
	Total - INCOME		7,91,46,143	9,34,95,197
B	EXPENDITURE			
	Establishment Expenses	IE-10	3,55,69,655	3,97,03,047
	Administrative Expenses	IE-11	30,05,744	49,63,106
	Operations & Maintenance	IE-12	3,04,86,487	3,45,20,958
	Interest & Finance Expenses	IE-13	649	5,290
	Programme Expenses	IE-14	45,78,359	16,60,109
	Revenue Grants, Contributions & subsidies	IE-15	17,88,027	67,96,080
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	39,941	21,71,517
	Depreciation		67,39,308	68,28,824
	Transfer general fund (sanchit Nidhi)		-	-
	Total - EXPENDITURE		8,22,08,170	9,66,48,930
C	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)</i>		(30,62,027)	(31,53,734)
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)</i>		(30,62,027)	(31,53,734)
F	Less: Transfer to Reserve Funds			
G	<i>Net balance being surplus/ deficit carried over to Municipal Fund (E-F)</i>		(30,62,027)	(31,53,734)


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Schedule IE - 1 : Tax Revenue

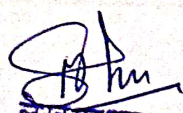
Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	28,41,410	27,60,439
11002	Water tax	30,60,458	29,60,321
11003	Sewerage Tax	95,309	96,960
11004	Conservancy Tax		
11005	Lighting Tax		
11006	Education tax		
11007	Vehicle Tax		
11008	Tax on Animals		
11009	Electricity Tax		
11010	Professional Tax		
11011	Advertisement tax		
11012	Pilgrimage Tax		
11013	Export Tax		
11031	Consolidates Tax		
11051	Octroi & Toll		
11080	Other taxes	10,42,789	9,91,818
0	Sub-total	70,39,966	68,09,538
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	70,39,966	68,09,538

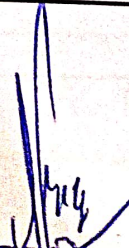
Schedule IE-1 (a): Remission and Refund of taxes

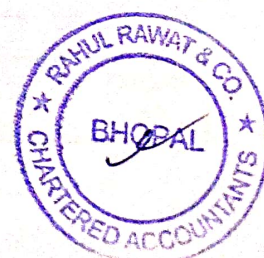
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
11090-01	Property taxes	-	-
11090-11	Other Tax	-	-
	Total refund and remission of tax revenues	-	-

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
12010	Taxes and Duties collected by others	24,31,639	21,81,392
12020	Compensation in lieu of Taxes / duties	2,19,66,037	2,98,31,577
12030	Compensations in lieu of Concessions		
	Total assigned revenues & compensation	2,43,97,676	3,20,12,969


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Schedule IE-3: Rental Income from Municipal Properties

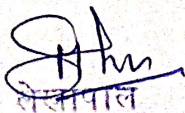
Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
13010	Rent from Civic Amenities	23,11,889	25,42,628
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		
13040	Rent from lease of lands	14,920	
13080	Other rents		
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	23,26,809.00	25,42,628

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

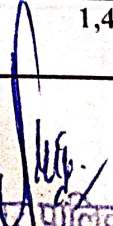
Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14010	Empanelment & Registration Charges	6,50,845	
14011	Licensing Fees		
14012	Fees for Grant of Permit	6,00,304	1,81,875
14013	Fees for Certificate or Extract	40	40
14014	Development Charges	1,21,302	6,080
14015	Regularization Fees		
14020	Penalties and Fines	1,500	
14040	Other Fees	5,60,732	39,25,139
14050	User Charges	1,41,910	97,100
14060	Entry Fees	38,62,280	
14070	Service / Administrative Charges		
14080	Other Charges		
	Sub-Total	59,38,913	42,10,234
14090	Less: Rent Remission and Refunds		
	Sub-total	-	-
	Total income from Fees & User Charges	59,38,913	42,10,234

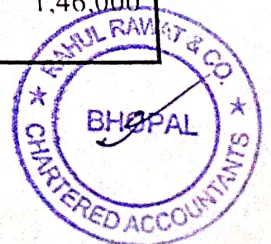
Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
15010	Sale of Products		
15011	Sale of Forms & Publications	1,48,843	1,46,000
15012	Sale of stores & scrap		
15030	Sale of Others		
15040	Hire Charges for Vehicles		
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - income head-wise	1,48,843	1,46,000


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Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grant	2,88,84,205	3,81,05,000
16020	Re-imbursement of expenses	67,39,308	68,28,824
16030	Contribution towards schemes		1,020
	Total Revenue Grants, Contributions & Subsidies	3,56,23,513	4,49,34,844

Schedule IE-7: Income from Investments - General Fund

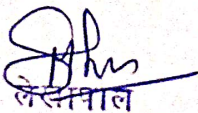
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17010	Interest on Investments		-
17020	Dividend		-
17030	Income from projects taken up on commercial basis		-
17040	Profit in Sale of Investments	-	-
17080	Others		-
	Total Income from Investments	-	-

Schedule IE- 8: Interest Earned

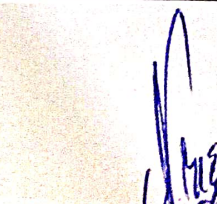
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17110	Interest from Bank Accounts	13,19,649	23,68,778
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	-	-
17180	Other Interest	-	-
	Total - Interest Earned	13,19,649	23,68,778

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 assests	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities	-	-
18060	Excess Provisions written back		
18080	Miscellaneous Income	23,50,774	4,70,206
	Total Other Income	23,50,774	4,70,206


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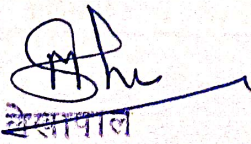


Schedule IE-10: Establishment Expenses

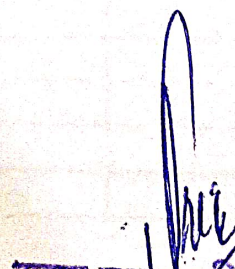
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Salaries, Wages and Bonus	3,19,54,331	3,67,48,739
21020	Benefits and Allowances	20,66,061	2,50,480
21030	Pension	3,03,120	3,07,900
21040	Other Terminal & Retirement Benefits	12,46,143	23,95,928
	Total establishment expenses	3,55,69,655	3,97,03,047

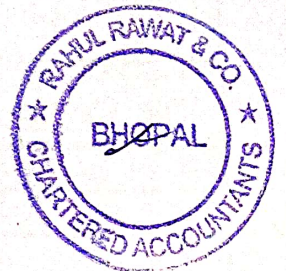
Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	Rent, Rates and Taxes		
22011	Office maintenance	2,22,143	1,49,788
22012	Communication Expenses	1,790	1,020
22020	Books & Periodicals	44,787	70,683
22021	Printing and Stationery	3,55,512	8,54,051
22030	Traveling & Conveyance		94,260
22040	Insurance	86,175	5,24,678
22050	Audit Fees	16,800	1,29,200
22051	Legal Expenses	1,47,875	1,34,915
22052	Professional and other Fees	13,09,541	3,19,688
22060	Advertisement and Publicity	7,79,388	26,84,823
22061	Membership & subscriptions		
22080	Other Administrative Expenses	41,733	
	Total administrative expenses	30,05,744	49,63,106


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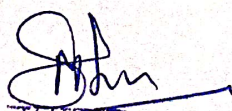


Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010	Power & Fuel	1,17,53,199	1,59,21,908
23020	Bulk Purchases	1,04,45,148	97,93,248
23030	Consumption of Stores		
23040	Hire Charges	2,86,613	
23050	Repairs & maintenance -Infrastructure	63,67,326	63,87,642
23051	Repairs & maintenance - Civic Amenities	2,01,152	1,13,582
23052	Repairs & maintenance - Buildings	7,920	
23053	Repairs & maintenance - Vehicles	6,58,536	14,64,966
23054	Repairs & maintenance - Furnitures		
23055	Repairs & maintenance - Office Equipments	63,637	2,59,816
23056	Repairs & maintenance - Electrical Appliances		
23057	Repairs & Maintenance- Plant & Machinery	7,02,956	
23059	Repairs & maintenance - Others		
23080	Other operating & maintenance expenses		5,79,796
	Total operations & maintenance	3,04,86,487	3,45,20,958

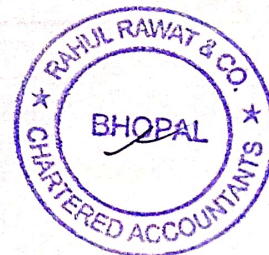
Schedule IE-13: Interest & Finance Charges

Account	Particulars	Current Year	Previous Year
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government		
24030	Interest on Loans from Government Bodies & Associations		
24040	Interest on Loans from International Agencies		
24050	Interest on Loans from Banks & Other Financial Institutions		
24060	Other Interest		
24070	Bank Charges	649	5,290
24080	Other Finance Expenses		
	Total Interest & Finance Charges	649.00	5,290


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Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election Expenses		8,52,056
25020	Own Programs	45,78,359	8,08,053
25030	Share in Programs of others		
25040	Others' Programme		
	Total Programme Expenses	45,78,359	16,60,109

Schedule IE-15: Revenue Grants, Contributions & Subsidies

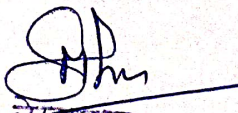
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010	Grants [specify details]	17,88,027	65,40,885
26020	Contributions [specify details]		2,30,000
26030	Subsidies [specify details]		25,195
	Total Revenue Grants, Contributions & Subsidies	17,88,027	67,96,080

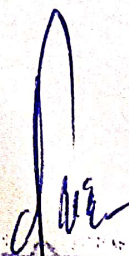
Schedule IE-16: Provisions & Write off

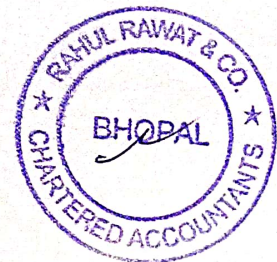
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27010	Provisions for doubtful receivables	-	-
27020	Provision for other Assets	-	-
27030	Revenues written off	-	-
27040	Assets written off	-	-
27050	Miscellaneous Expense written off	-	-
	Total Provisions & Write off	-	-

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	-	-
27180	Other Miscellaneous Expenses	39,941	21,71,517
	Total Miscellaneous expenses	39,941	21,71,517

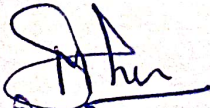

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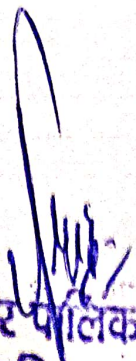


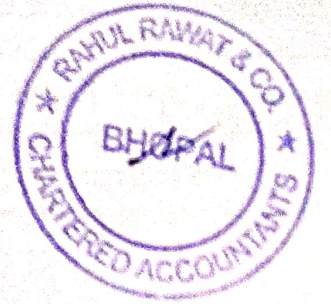
Schedule IE-18: Prior Period Items (Net)

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


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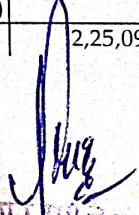


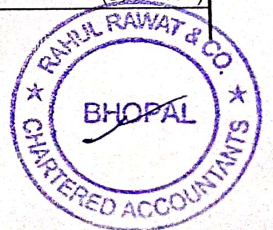
Municipal Council Maheshwar
STATEMENT OF CASHFLOW
(As On 31 March 2024)

(AMOUNT IN RUPEES)

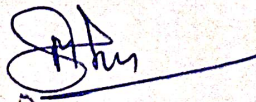
Particulars	Current Year (Rs.) 2023-24		Previous Year 2022-23
[A] Cash Flows from Operating Activities			
Gross Surplus Over Expenditure	(30,62,026.92)	(30,62,026.92)	(31,54,753.66)
Add: Adjustments For			
Depreciation	67,39,308.05		68,28,823.77
Interest And Finance Expenses	649.00	67,39,957.05	5,290.00
Less: Adjustments For			
Profit On Disposal Of Assets	0.64		
Net Of Adjustments Made To Municipal Funds			
Investment Income			
Transfer To Reserves	13,19,649.00	(13,19,649.64)	23,68,778.00
Interest Income Received			
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		49,97,579.77	(55,18,241.66)
Changes In Current Assets And Current Liabilities			
(Increase)/Decrease In Sundry Debtors	(4,49,307.00)		(12,18,266.00)
(Increase)/Decrease In Stock In Hand	44,780.00		25,369.00
(Increase)/Decrease In Prepaid Expenses	-		-
(Increase)/Decrease In Other Current Assets	-		-
(Decrease)/Increase In Deposits Received	(10,536.00)		(1,97,348.00)
(Decrease)/Increase In Deposits Work	-		-
(Decrease)/Increase In Other Current Liabilities	5,82,498.00		(25,108.00)
(Decrease)/Increase In Provisions	(1,15,969.00)		(36,641.00)
Extra ordinary items (please specify)		51,466.00	
Capital contribution			
Net Cash Generated from / (Used in) Operating Activities [A]		50,49,045.77	(69,70,235.66)
[B] Cash Flows from Investing Activities			
Purchase Of Fixed Assets And Cwip	2,24,59,730.00		2,51,18,445.00
(Increase)/Decrease In Special Funds/ Grants	(1,16,30,089.00)		60,84,285.00
(Increase)/Decrease In Earmarked Funds	-		-
(Increase)/Decrease In Reserve ' Grant Against Fixed Asse	(1,57,20,421.95)		(1,82,89,621.23)
Purchase Of Investment		(48,90,780.95)	
Add:			
Proceeds From Disposal Of Assets			
Proceeds From Disposal Of Investments			
Investment Income Received	-		-
Interest Income Received	13,19,649.00	13,19,649.00	23,68,778.00
Net cash generated from/(used in) investing activities [B]		(35,71,131.95)	23,68,778.00
[C] Cash flows from Financing Activities			
Add:			
Loans From Banks/Others Received	2,25,10,101.00		2,25,10,101.00
Less:			
Interest & Finance Expenses	(649.00)		(5,290.00)
		2,25,09,452.00	


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Net Cash Generated From/(Used In) Financing Activities [C]		2,25,09,452.00	2,25,04,811.00
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		2,39,87,365.82	1,79,03,353.34
Cash And Cash Equivalent At Beginning Of The Period		10,42,00,549.15	11,48,91,581.81
Cash and cash equivalent at end of the period		11,37,46,522.44	10,42,00,549.15
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:			
Cash balances	-		
Bank balances	11,37,46,522.44	11,37,46,522.44	10,42,00,549.15
Total Of The Breakup Of Cash And Cash Equivalents		-	


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