



STATUTORY AUDIT REPORT

NAGAR PARISHAD, MAJHOLI

District -Jabalpur (M.P.)

(Financial Year: 2023-24)

KHARE PAMECHA & CO.
CHARTERED ACCOUNTANTS



Khare Pamecha & Co.

Chartered Accountants

🏠 M-343, Gautam Nagar, Bhopal - 462023 ☎ 0755-4280475

Independent Auditor's Report

To the Board of Municipal Council – Majholi (Jabalpur)

Opinion

We have Audited the financial statements of **MUNICIPAL COUNCIL MAJHOLI DISTRICT JABALPUR**, which comprises Receipt & Payment Account, Income & Expenditure Account, Cashflow statement for the year ended 31st March 2024 and Balance Sheet as on 31st March 2024.

In our opinion and to the best of our information and according to explanations given to us, except for the effects of the matters described in the 'Other Matter' section of our report, the said accounts are presented fairly in accordance with the generally accepted accounting practices.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with Generally Accepted Accounting Practices and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

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Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

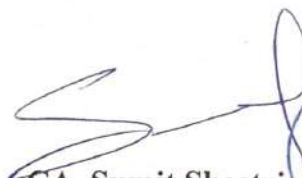
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee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

Other Matter

We would like to report significant audit matter identified during the course of audit in "Annexure I" which forms part of our audit report. Our Opinion is not modified in respect of these matters

For KHARE PAMECHA & CO

Chartered Accountants (FRN: 0006067C)


CA. Sumit Shastri
Partner

Membership No.: 161894

UDIN: 24161894BKFEEX8632

Date: 29-Jun-2024

Place: Bhopal




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Khare Pamecha & Co.

Chartered Accountants

🏠 M-343, Gautam Nagar, Bhopal - 462023 ☎ 0755-4280476

Municipal Council Majholi

Audit Observations

This report summarizes the findings of the audit conducted at the Municipal Council Majholi. The audit covered revenue, expenditure, bookkeeping, fixed deposits (FDRs), tenders, grants, and loans.

Revenue Audit

- All revenue sources were audited.
- Revenue receipts were verified against counterfoil receipts and corresponding bank deposits.
- Cash book entries were reconciled with receipts, payments, and cash memos.
- No lapses were found in revenue recovery, with payments received quarterly or monthly.
- No FDRs were created or physically located during the audit period.
- No investments with below-market interest rates were identified.
- Timely FDR renewal was not observed.

Expenditure Audit

- All expenditures were reviewed during the audit.
- Cashier and accountant cash books were examined. Bills and vouchers generally matched accounting records, with some minor exceptions:
 - GST/TDS was not deducted on certain bills.
- Monthly cash book balances were accurate.
- Expenditures for specific schemes adhered to budgetary limitations and relevant government guidelines.



- All expenses complied with financial propriety and received proper authorization.
- No instances requiring reporting to the Commissioner/CMO due to non-compliance were identified.
- Utilization certificates were verified against expense vouchers and reconciled with income and expenditure records.
- Revenue generated from fire brigade services rendered outside the municipal area, as per ULB guidelines, was not collected from the benefiting local bodies.

Bookkeeping Audit

- All municipal council account books were inspected. Stock register entries were found to be up-to-date.
- Registers were maintained electronically but not in physical form.
- No employee advances were issued during the year.
- Bank reconciliation statements were prepared by the municipal council.
- Grant receipts and payments were recorded in the grant register, which was complete.
- All special purpose fund receipts and payments were reconciled.

FDR Audit

- No FDRs or term deposits (TDRs) were found to be held at interest rates below prevailing market rates.
- Year-end FDR interest entries were recorded appropriately.

Tender Audit

- All tender/bid documents issued by the ULB were reviewed.
- Competitive tendering procedures were followed for all tenders.
- Tender fees, performance guarantees (construction and maintenance), and contract closure documents were verified. Bank guarantees were not received. The return of security deposits to contractors was confirmed.

Grant and Loan Audit

- The municipal council received grants from the central government.
- All state government grants and their utilization were examined.
- Loans obtained during the financial year did not generate new assets or physical infrastructure.


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- The audit identified certain grants with mixed capital and revenue components, making it difficult to segregate the utilized amounts between these categories. However, all grants were used for their intended purposes.

For KHARE PAMECHA & CO
Chartered Accountants (FRN: 0006067C)




CA. Sumit Shastri

Partner

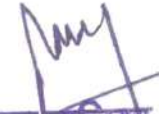
Membership No.: 161894

UDIN: 24161894BKFEEX8632

Date: 29-Jun-2024

Place: Bhopal

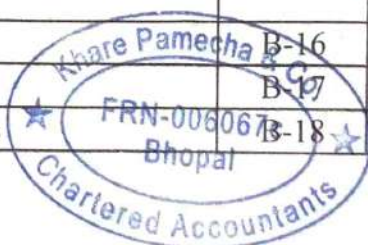

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Balance Sheet of Municipal Council Majholi, Dist. Jabalpur (M.P.)
as on 31st march 2024

	Particulars	Schedule No.	Current Year (Rs)	Previous Year (Rs)
A	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	1,89,62,480	1,90,21,790
	Earmarked Funds	B-2	8,01,049	8,01,049
	Reserves	B-3	4,21,79,618	4,55,29,801
	Total Reserves and Surplus		6,19,43,147	6,53,52,640
A2	Grants, Contributions for Specific Purpose	B-4	7,79,50,114	7,20,98,897
	Loans			
A3	Secured loans	B-5	-	-
	Unsecured loans	B-6	-	-
	Total Loans		-	-
	TOTAL SOURCES OF FUNDS		13,98,93,261	13,74,51,537
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		11,06,94,488	10,94,89,509
	Less: Accumulated Depreciation		6,85,14,870	6,39,59,707
	Net Block		4,21,79,618	4,55,29,801
	Capital work-in-progress		8,10,43,711	5,94,46,600
	Total Fixed Assets		12,32,23,328	10,49,76,401
B2	Investments			
	Investment - General Fund	B-12	17,87,060	17,87,060
	Investment - Other Funds	B-13	-	-
	Total Investment		17,87,060	17,87,060
B3	Current assets, loans & advances			
	Stock in hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivables)	B-15	60,53,311	55,09,502
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful receivables			
	Prepaid expenses	B-16	-	-
	Cash and Bank Balances	B-17	2,14,19,209	3,20,95,001
	Loans, advances and deposits	B-18	3,88,097	3,97,297

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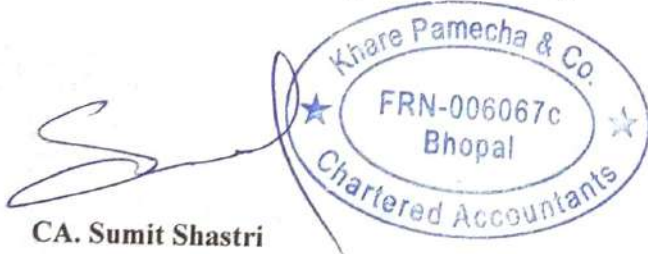
	Total Current Assets		2,78,60,617	3,80,01,800
B4	Current Liabilities and Provisions			
	Deposits received	B-7	91,42,353	41,86,617
	Deposit works	B-8	-	-
	Other liabilities (Sundry Creditors)	B-9	18,68,961	29,30,852
	Provisions	B-10	19,66,430	1,96,254
	Total Current Liabilities		1,29,77,744	73,13,724
B5	Net Current Assets (B3-B4)		1,48,82,873	3,06,88,076
C	Other Assets	B-19	-	-
D	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL APPLICATION OF FUNDS		13,98,93,261	13,74,51,537

Notes to the Balance Sheet - Attached

For KHARE PAMECHA & CO

Chartered Accountants (FRN: 0006067C)

For Municipal Council Majholi



CA. Sumit Shastri
Partner

Membership No.: 161894

Date: 29-Jun-2024

Place: Bhopal

Accounts Officer
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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					1,90,21,790	1,90,21,790
	Additions during the year						
31090-02	• Surplus for the year					49,668	49,668
	• Transfers						-
	• Opening Diffrence						-
	Total (Rs.)	0.00	0.00	0.00	0.00	49,668	49,668
	Deductions during the year						
	• Deficit for the year					-	-
	• Transfers					1,08,977	1,08,977
	Total (Rs.)	0.00	0.00	0.00	0.00	1,08,977	1,08,977
310	Balance at the end of the current year	0.00	0.00	0.00	0.00	1,89,62,480	1,89,62,480

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					8,01,049	8,01,049
(b) Additions to the Special						
• Transfer from Municipal Fund						-
• Interest/Dividend earned on						0.00
• Profit on disposal of Special						0.00
• Appreciation in Value of						0.00
• Other addition (Specify nature)						0.00
Total (b)	0.00	0.00	0.00	0.00	-	-
(c) Payments out of funds						
[I] Capital expenditure on						
• Fixed Asset						0.00
• Others						0.00
[II] Revenue Expenditure on						
• Salary, Wages and allowances						0.00
• Rent Other administrative						0.00
[III] Other:						
• Loss on disposal of Special						0.00
• Diminution in Value of						0.00
• Transferred to Municipal						0.00
Total ©	0.00	0.00	0.00	0.00	-	0.00
(a + b) - ©	0.00	0.00	0.00	0.00	8,01,049	8,01,049


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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	4,55,29,801	12,04,979	4,67,34,780	45,55,163	4,21,79,618
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	Others Addition			0.00		0.00
	Total Reserve funds	4,55,29,801	12,04,979	4,67,34,780	45,55,163	4,21,79,618

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	3,59,74,839	3,61,24,058	0.00	0.00	0.00	7,20,98,897
(b) Additions to the Grants *						
• Grant received during the year	48,75,315	1,88,58,959				2,37,34,274
• Interest/Dividend earned on						-
• Profit on disposal of Grant						0.00
• Appreciation in Value of Grant						0.00
• Other addition (Specify)						0.00
Total (b)	48,75,315	1,88,58,959	0.00	0.00	0.00	2,37,34,274
Total (a + b)	4,08,50,154	5,49,83,017	0.00	0.00	0.00	9,58,33,171
(c) Payments out of funds						
• Capital expenditure on Fixed		12,04,979				12,04,979
• Capital Expenditure on Other						0.00
• Revenue Expenditure on						
o Salary, Wages, allowances						0.00
o Rent						0.00
• Other:	56,47,655	1,10,30,423				1,66,78,078
o Loss on disposal of Grant						0.00
o Grants Refunded						0.00
• Other administrative charges						0.00
Total (c)	56,47,655	1,22,35,402	0.00	0.00	0.00	1,78,83,057
Net balance at the year end	3,52,02,499	4,27,47,615	-	-	-	7,79,50,114


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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		
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	0.00	0.00

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	87,66,578	38,10,842
34020	From Revenues	98,000	98,000
34030	From staff		
34080	From Others	2,77,775	2,77,775
	Total deposits received	91,42,353	41,86,617


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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)
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	6,95,423	6,52,002
35011	Employee Liabilities	1,74,535	14,72,049
35012	Interest Accrued and Due		
35020	Recoveries Payable	8,08,634	6,33,395
35030	Government Dues Payable	1,90,369	1,73,406
35040	Refunds Payable		
35041	Advance Collection of Revenues		
35080	Others	-	-
	Total Other liabilities (Sundry Creditors)	18,68,961	29,30,852

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	19,66,430	1,96,254
36020	Provision for Interest		
36030	Provision for Other Assets		
	Total Provisions	19,66,430	1,96,254


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Schedule B-11: Fixed Assets

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	7	8	9	10	11	12
41,010	Land	32			32	0.00			0.00	32	32
41,020	Buildings	4,42,81,149	2,02,237		4,44,83,386	2,18,00,759	14,33,106		2,32,33,865	2,12,49,521	2,24,80,390
	Infrastructure Assets										
41,030	• Roads and Bridges	2,06,43,000			2,06,43,000	2,05,41,662	14,467		2,05,56,128	86,872	1,01,338
41,031	• Sewerage and drainage	61,37,335	1,11,351		62,48,686	37,15,708	4,09,155		41,24,863	21,23,823	24,21,627
41,032	• Water ways	1,40,32,740	1,92,260		1,42,25,000	91,91,004	3,38,982		95,29,986	46,95,014	48,41,736
41,033	• Public Lighting	65,95,790			65,95,790	16,10,075	6,59,559		22,69,634	43,26,155	49,85,714
41,034	• Sanitation and Solid Waste Management System	44,25,039	3,07,092		47,32,131	14,64,427	4,72,238		19,36,665	27,95,466	29,60,612
	Other assets										
41,040	• Plants & Machinery	37,44,992	25,523		37,70,515	10,51,828	3,63,796		14,15,624	23,54,891	26,93,164
41,050	• Vehicles	52,73,144			52,73,144	30,48,846	3,66,204		34,15,051	18,58,093	22,24,298
41,060	• Office & other equipment	23,59,672	15,863		23,75,535	8,36,884	3,18,352		11,55,236	12,20,299	15,22,788
41,070	• Furniture, fixtures, fittings and electrical appliances	19,96,616	3,50,653		23,47,269	6,98,514	1,79,305		8,77,818	14,69,451	12,98,102
4,180	• Other fixed assets	0.00	-		-	-	-	-	-	-	0.00
	Total	10,94,89,509	12,04,979	0.00	11,06,94,488	6,39,59,707	45,55,163	0.00	6,85,14,870	4,21,79,618	4,55,29,801
41,210	Work-in-progress	5,94,46,600	2,15,97,111		8,10,43,711				0.00	8,10,43,711	5,94,46,600
	Total	16,89,36,108	2,28,02,090	-	19,17,38,198	6,39,59,707	45,55,163	0.00	6,85,14,870	12,32,23,328	10,49,76,401

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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				
42070	• Other Investments			17,87,060	17,87,060
	Total of Investments General Fund		0.00	17,87,060	17,87,060

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		
43020	Loose Tools		
43080	Others		
	Total Stock in hand	-	-

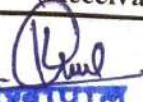

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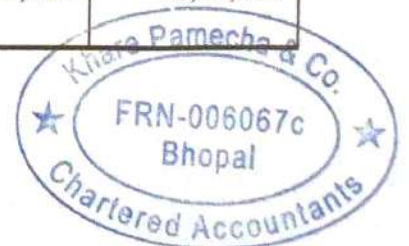


Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
43110	<u>Receivables for Property Taxes</u>				
	Less than 5 years	15,98,171		15,98,171	14,06,298
	More than 5 years*			-	
	Sub - total	15,98,171	0.00	15,98,171	14,06,298
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	15,98,171	0.00	15,98,171	14,06,298
43120	<u>Receivable of Other Taxes</u>				
	Less than 3 years	10,78,265		10,78,265	9,48,743
	More than 3 years*				
	Sub - total	10,78,265	0.00	10,78,265	9,48,743
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	10,78,265	0.00	10,78,265	9,48,743
43130	<u>Receivables for Fees and User Charges</u>				
	Less than 3 years	5,18,742		5,18,742	4,54,844
	More than 3 years*				
	Sub - total	5,18,742	0.00	5,18,742	4,54,844
43140	<u>Receivables from Other Sources</u>				
	Less than 3 years	28,58,134		28,58,134	26,99,617
	More than 3 years*				
	Sub - total	28,58,134	0.00	28,58,134	26,99,617
43150	<u>Receivables from Government</u>				
	Sub - total	0.00	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	60,53,311	0.00	60,53,311	55,09,502


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नगर परिषद, मझौली


मुख्य नगरपालिका अधिकारी
नगर परिषद, मझौली



Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment		
44020	Administrative		
44030	Operations & Maintenance		
	Total Prepaid expenses	0.00	0.00

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	2,14,19,209	3,20,95,001
45022	Other Scheduled Banks		
45023	Scheduled Co-operative Banks		
45024	Post Office		
	Sub-total	2,14,19,209	3,20,95,001
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	2,14,19,209	3,20,95,001


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नगर परिषद, मझौली


मुख्य नगर पालिका अधिकारी
नगर परिषद, मझौली



Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year(Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
46010	Loans and advances to employees	1,59,829		9200.00	1,50,629
46020	Employee Provident Fund Loans	0.00			0.00
46030	Loans to Others	0.00			0.00
46040	Advance to Suppliers and Contractors	0.00			0.00
46050	Advance to Others	0.00			0.00
46060	Deposit with External	2,37,468			2,37,468
46080	Other Current Assets	0.00			0.00
	Sub -Total	3,97,297	0.00	9200.00	3,88,097
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				0.00
	Total Loans, advances, and deposits	3,97,297	0.00	9200.00	3,88,097

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

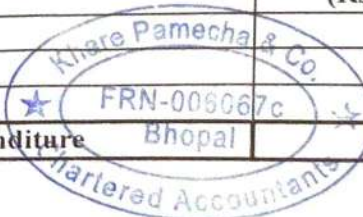
Schedule B-19: Other Assets

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

नगर पंचायत मझौली



मुख्य नगर पालिका अधिकारी
नगर पंचायत, मझौली

Municipal Council Majholi, Dist. Jabalpur
INCOME AND EXPENDITURE STATEMENT
For the period from 1 April 2023 to 31 March 2024

	Item/ Head of Account	Schedule No	Current Year (Rs)	Previous Year (Rs)
A	INCOME			
	Tax Revenue	IE-1	20,54,816	19,76,380
	Assigned Revenues & Compensation	IE-2	1,26,67,845	1,63,15,405
	Rental Income from Municipal Properties	IE-3	67,14,762	9,56,877
	Fees & User Charges	IE-4	2,86,513	1,45,653
	Sale & Hire Charges	IE-5	1,14,100	2,94,044
	Revenue Grants, Contributions & Subsidies	IE-6	2,12,33,241	3,03,74,892
	Income from Investments	IE-7	2,87,715	2,66,371
	Interest Earned	IE-8	6,72,147	8,43,089
	Other Income	IE-9	15,02,010	5,45,240
	Total - INCOME		4,55,33,149	5,17,17,950
B	EXPENDITURE			
	Establishment Expenses	IE-10	2,15,68,679	1,84,16,843
	Administrative Expenses	IE-11	40,67,330	59,30,910
	Operations & Maintenance	IE-12	1,36,20,847	1,96,80,984
	Interest & Finance Expenses	IE-13	49,023	45,922
	Programme Expenses	IE-14	10,34,881	23,58,376
	Revenue Grants, Contributions & subsidies	IE-15	5,87,559	8,57,054
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation		45,55,163	43,63,913
	Total - EXPENDITURE		4,54,83,482	5,16,54,001
C	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)</i>		49,668	63,949
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>		49,668	63,949
F	Less: Transfer to Reserve Funds			-
G	<i>Net balance being surplus/ deficit carried over to Municipal Fund (E-F)</i>		49,668	63,949

For KHARE PAMECHA & CO
Chartered Accountants (FRN: 0006067C)

For Municipal Council Majholi

CA. Sumit Shastri
Partner

Membership No.: 161894

Date: 29-Jun-2024

Place: Bhopal



Accounts Officer

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CMO
नगर परिषद, मझौली

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	13,85,424	8,45,191
11002	Water tax	4,26,240	3,92,000
11003	Samekit Kar	3,747	4,22,400
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		
11051	Octroi & Toll		
11080	Other taxes	2,39,405	3,16,789
	Sub-total	20,54,816	19,76,380
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	20,54,816	19,76,380

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	1,19,516	3,84,615
12020	Compensation in lieu of Taxes / duties	1,25,48,329	1,59,30,790
12030	Compensations in lieu of Concessions		
	Total assigned revenues & compensation	1,26,67,845	1,63,15,405


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नगर परिषद, मझौली


मुख्य नगर पालिका अधिकारी
नगर परिषद, मझौली



Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
13010	Rent from Civic Amenities	67,14,762	7,32,774
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		
13040	Rent from lease of lands		2,24,103
13080	Other rents		
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	67,14,762	9,56,877

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

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14010	Empanelment & Registration Charges		
14011	Licensing Fees	54,600	
14012	Fees for Grant of Permit	30,000	
14013	Fees for Certificate or Extract	498	11,260
14014	Development Charges	1,42,000	
14015	Regularization Fees		
14020	Penalties and Fines		94,603
14040	Other Fees	38,715	37,090
14050	User Charges	20,700	2,700
14060	Entry Fees		
14070	Service / Administrative Charges		
14080	Other Charges		
	Sub-Total	2,86,513	1,45,653
14090	Less: Rent Remission and Refunds		
	Sub-total	-	-
	Total income from Fees & User Charges	2,86,513	1,45,653

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
15010	Sale of Products	500	55,044
15011	Sale of Forms & Publications	1,13,600	2,39,000
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	1,14,100	2,94,044

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नगर परिषद, मझौली



मुख्य नगर पालिका अधिकारी
नगर परिषद, मझौली

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grant	2,12,33,241	3,03,74,892
16020	Re-imbursement of expenses		
16030	Contribution towards schemes		
	Total Revenue Grants, Contributions & Subsidies	2,12,33,241	3,03,74,892

Schedule IE-7: Income from Investments - General Fund

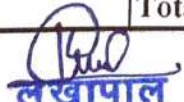
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17010	Interest on Investments	2,87,715	2,66,371
17020	Dividend		
17030	Income from projects taken up on commercial basis		
17040	Profit in Sale of Investments		
17080	Others		
	Total Income from Investments	2,87,715	2,66,371

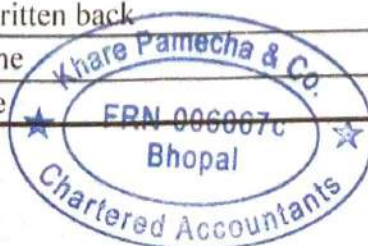
Schedule IE- 8: Interest Earned

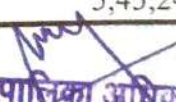
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17110	Interest from Bank Accounts	6,72,147	8,43,089
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	6,72,147	8,43,089

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	15,02,010	5,45,240
	Total Other Income	15,02,010	5,45,240


लेखापाल
नगर परिषद, भझौली




मुख्य नगर पालिका अधिकारी
नगर परिषद, भझौली

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Salaries, Wages and Bonus	1,80,73,521	1,62,85,101
21020	Benefits and Allowances	4,92,000	1,24,900
21030	Pension		
21040	Other Terminal & Retirement Benefits	30,03,158	20,06,842
	Total establishment expenses	2,15,68,679	1,84,16,843

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	Rent, Rates and Taxes		
22011	Office maintenance	1,15,800	25,925
22012	Communication Expenses	78,057	45,565
22020	Books & Periodicals	12,800	
22021	Printing and Stationery	4,23,646	5,68,033
22030	Traveling & Conveyance	8,92,636	11,45,204
22040	Insurance	20,160	60,509
22050	Audit Fees	41,300	41,300
22051	Legal Expenses		5,000
22052	Professional and other Fees	14,01,464	16,42,800
22060	Advertisement and Publicity	10,10,477	7,21,984
22061	Membership & subscriptions		
22080	Other Administrative Expenses	70,990	16,74,590
	Total administrative expenses	40,67,330	59,30,910

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010	Power & Fuel	16,77,345	44,54,034
23020	Bulk Purchases	28,60,818	4,06,864
23030	Consumption of Stores	2,03,894	
23040	Hire Charges	5,24,011	7,41,303
23050	Repairs & maintenance -Infrastructure Assets	19,11,774	53,19,528
23051	Repairs & maintenance - Civic Amenities	5,64,987	24,53,516
23052	Repairs & maintenance - Buildings	10,64,685	46,97,465
23053	Repairs & maintenance - Vehicles	4,90,625	4,27,760
23054	Repairs & maintenance - Furnitures	94,125	
23055	Repairs & maintenance - Office Equipments	84,363	1,29,731
23056	Repairs & maintenance - Electrical Appliances	2,14,222	
23057	R & M- Plant & Machinery		
23059	Repairs & maintenance - Others		
23080	Other operating & maintenance expenses	39,29,998	10,50,782
	Total operations & maintenance	36,29,847	1,96,80,984

नगर परिषद, मझौली

सुब्रह्मण्यम चरणमणि & Co.
Chartered Accountants
Bhopal
FRN-006067c
नगर परिषद, मझौली

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 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	49,023	45,922
24080	Other Finance Expenses		
	Total Interest & Finance Charges	49,023	45,922

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election Expenses		4,42,705
25020	Own Programs	10,34,881	19,15,671
25030	Share in Programs of others		
	Total Programme Expenses	10,34,881	23,58,376

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010	Grants [specify details]	5,87,559	8,57,054
26020	Contributions [specify details]		
26030	Subsidies [specify details]	-	-
	Total Revenue Grants, Contributions & Subsidies	5,87,559	8,57,054

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		



नगर पालिका, मझौली

मुख्य नगर पालिका, मझौली

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		-
	Total Miscellaneous expenses	-	-

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 Income (b)		
	Total Prior Period (Net) (a-b)	-	-

लेखापाल
नगर परिषद, भद्रौली

मुख्य नगर पालिका अधिकारी
नगर परिषद, भद्रौली



MUNICIPAL COUNCIL MAJHAULI, DIST- JABALPUR

RECEIPT & PAYMENT ACCOUNT

For the period from 1 April 2023 to 31 March 2024

RECEIPTS	Current Year 2023-24 AMOUNT	Previous Year 2022-23 AMOUNT	PAYMENTS	Current Year 2023-24 AMOUNT	Previous Year 2022-23 AMOUNT
Opening Balance			Establishment Expenses		
Cash in Hand		-	Salaries, Wages and Bonus	1,80,73,521	1,66,02,872
Cash in Bank	3,20,95,001	3,34,10,676	Benefits and Allowances	4,92,000	1,00,300
			Pension		
			Other Terminal & Retirement Benefits	30,03,158	
Tax Revenue			Administrative Expenses		
Water Tax	3,62,342	3,92,000	Office Maintenance	1,15,800	25,925
Consolidated Tax	3,87,082	4,22,400	Communication Expenses	78,057	45,565
Property Tax	7,43,791	8,45,191	Books & Periodicals	12,800	
Town Development Cess	97,569	1,74,521	Printing and Stationery	4,23,646	5,68,033
Education Cess	74,992	42,268	Travelling & Conveyance	8,92,636	11,45,204
Surcharge	3,747		Insurance	20,160	60,509
Assigned Revenues & Compensation			Audit Fees	41,300	41,300
Stamp Value	1,19,516	3,84,615	Legal Expenses		5,000
Compensation in lieu of Octroi	1,25,48,329	1,57,78,790	Professional and Other Fees	14,01,464	15,71,750
Compensation in lieu of Passenger Tax		1,52,000	Advertisement And Publicity	10,10,477	7,21,984
			Other Administrative Expenses	70,990	16,72,170
Rental Income from Municipal Properties			Operations & Maintenance		
Shop Rent		3,11,000	Electricity Exp.	16,77,345	42,57,780
Market Rent	4,43,184	4,01,102	Bulk Purchases	30,75,040	
Rent from Community Hall	15,500	20,672	Hire Charges- Machinery	3,57,211	7,17,981
Lease rent of Land		2,24,103	Hire Charges- Vehicles	1,66,800	23,322
Shop Premium	63,85,277		Repair & Maintenance-Infrastructure Assets	4,45,137	50,75,215
Fees & Charges			Repair & Maintenance-Civic Amenities	5,64,987	25,24,566
Licence Fee	54,600		Repair & Maintenance Office Building	10,64,685	46,97,465
Building Permission	30,000		Repair & Maintenance-Vehicle	4,90,625	4,27,760
Fees From Certificate or Extracts	498	11,260	Repair & Maintenance-Furniture	94,125	
Development Charges	1,42,000		Repair & Maintenance-Office Equipments	84,363	1,29,731
NOC Charges	16,200	4,548	Testing & Inspection Charges		1,76,736
Fines & penalties		94,603	Garbage & Clearance Expenses		7,54,919
RTI Fee	200	27,720	Cleaning by Private Agencies	37,02,028	1,19,127
Application Fee	1,015	1,374			
Other Fee	6,500	1,028	Interest & Finance Charges		
Nal Connection Charges	15,000		Bank Charges	49,023	45,922
Septic Tank Cleaning Charges	3,100				
Water Tanker Charges	4,800	2,700	Own Programme Exp.		
Bhavan Cleaning	12,600		Election Exp.		4,42,705
Sale & Hire Charges			Swachha Bharat Mission Exp.	2,12,500	7,27,591
Sale of Garbage & Rubbish	500	55,044	Programme Exp	8,22,381	16,83,339
Sale of Tender Papers	1,13,600	2,39,000	Covid Exp.		1,61,795
Other Income			Ladli Bahna Program Exp.	1,22,559	
Interest Income	6,72,147	8,43,089			
Other Income	15,02,000	5,45,240			


लेखापाल
नगर परिषद, मझौली

मुख्य नगर पालिका अधिकारी
नगर परिषद, मझौली



			Revenue Grants, Contribution & Subsidy		
			Anugrah Sahayta	4,00,000	2,00,000
			Anteyeshti Sahayta	65,000	
Grants, Contributions & Subsidies Rec.	2,37,34,274	3,61,08,771			
Deposits			Miscellaneous Exp.		
EMD & Security Deposits	83,42,350	1,22,000	Other Miscellaneous Exp.		9,42,882
Loans & Advances			Other Deduction		
Advance Recovery	9,200		Recoveries Payable		6,65,921
			Recoveries Payable Gst TDS		6,21,006
			Fixed Assets	12,04,979	11,00,307
			Capital Work-in-progress	2,15,97,111	1,01,89,608
			Deposit & Recoveries		
			EMD & Security Deposit	44,89,543	2,47,092
			Loans & Advances		27,332
			Provisions for Exp.	1,96,254	
			Closing Balance		
			Cash in Hand		-
			Cash in Bank	2,14,19,209	3,20,95,001
TOTAL	8,79,36,914	9,06,15,714	TOTAL	8,79,36,914	9,06,15,714

For KHARE PAMECHA & CO
Chartered Accountants (FRN: 0006067C)

For Municipal Council of Majholi

CA. Sumit Shastri
Partner
Membership No.: 161894
Date: 29-Jun-2024
Place: Bhopal



Account Officers
लेखापाल
नगर परिषद, मझौली

मुख्य नगर पालिका अधिकारी
CMO
नगर परिषद, मझौली