कार्यालय नगर पालिका परिषद मकरोनिया जिला–सागर (म0प्र0)

(E-mail : cmomakronia@mpurban.gov.in)

क्रमांक / लेखा / 2025 / 3856 मकरोनिया, दिनाँक 27/03/25

प्रति,

श्रीमान आयुक्त महोदय,
संचालनालय, नगरीय प्रशासन
एवं विकास मध्यप्रदेश भोपाल

विषय :– वित्तीय वर्ष 2023–24 की निकाय की लेखा की चार्टर्ड एकाउन्टेंट के द्वारा संपरीक्षा की ऑडिट रिपोर्ट भेजने के संबंध में।

संदर्भः– शासन का पत्र क्र. / ऑडिट / लेशा–4(क) / 265 / 7827 भोपाल दिनांक 24.04.2024।

महोदय,

उपरोक्त विषयांतर्गत शासन के संदर्भित पत्र के आदेशानुसार वित्तीय वर्ष 2023–24 के नगरीय निकायों के लेखाओं की संपरीक्षा चार्टर्ड एकाउन्टेंट के द्वारा कराई जाकर वित्तीय वर्ष 2023–24 की ऑडिट रिपोर्ट आपकी ओर सादर सम्प्रेषित है।

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नगर पालिका परिषद
मकरोनिया जिला–सागर (म.प्र.)

क्रमांक / न.पा.प. / 2025 / 3857 मकरोनिया, दिनांक 27/03/25

प्रतिलिपिः–

1. संयुक्त संचालक महोदय, नगरीय प्रशासन एवं विकास सागर संभाग सागर की ओर सूचनार्थ प्रेषित।

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मकरोनिया जिला–सागर (म.प्र.)

नगर पालिका परिषद मकरोनिया

जिला – सागर (म.प्र.)

अंकेक्षण

वित्तीय वर्ष 2023–24

अंकेक्षण फर्म

प्रमोद के. शर्मा एण्ड कं.

(चार्टड एकाउंटेन्ट)

AUDIT OBSERVATION
(अंकेक्षण अबलोकन)

BALANCE SHEET
(आर्थिक चिटठा)

INCOME & EXPENDITURE ACCOUNT
(आय व्यय खाता)

RECEIPT & PAYMENT ACCOUNT
(प्राप्ति भुगतान खाता)

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद मकरोनिया
जिला-सागर (म.प्र.)

PRAMOD K. SHARMA & CO.
Chartered Accountants

HEAD OFFICE 11 & 12, IInd Floor, Sarnath Commercial Complex, Opp. Board Office, Shivaji Nagar, Bhopal - 462016
MOBILE NO. (+91) 94250-15041, 95892-51041, Phone No. (0755) 4273005.
E-mail : pksharma_com@rediffmail.com, pramod360p@gmail.com

AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL MAKRONIYA, DISTRICT SAGAR (M.P)** for the year ended 31st March 2024, which are in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below:

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.

2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.

3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31st March 2024.

Date:-**26-03-2025**
Place:-Bhopal
UDIN:- **25076883BMIKNP3255**

For PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

CA. Pramod K Sharma
(Partner)
Mem. No. : 076883

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MUNICIPAL COUNCIL MAKRONIA

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.
- There was no FDR made by the council and found during the audit.
- 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.

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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.

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

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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.

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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.

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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.

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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 FDRs

- While auditing, we found that there was No any FDR made 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

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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.

FOR PRAMOD K. SHARMA & CO.

CHARTERED ACCOUNTANTS

PRAMOD K. SHARMA & CO. CA CHARTERED ACCOUNTANTS

Date :

UDIN :

CA Pramod Kumar Sharma

(Partner)

M. No 076883

FRN No .007857C

मुख्य नगर पालिका अधिकारी
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PRAMOD K. SHARMA & CO. CA CHARTERED ACCOUNTANTS

Balance Sheet of Municipal Council Makronia
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	31,64,87,861.65	30,40,30,813.00
	Earmarked Funds	B-2	-	-
	Reserves	B-3	29,26,58,613.66	19,47,07,017.81
	Total Reserves and Surplus		**60,91,46,475.31**	**49,87,37,830.81**
A2	**Grants, Contributions for Specific Purpose**	B-4	**22,43,29,742.05**	**24,68,85,452.05**
	Loans			
A3	Secured loans	B-5	0.00	0.00
	Unsecured loans	B-6	-	-
	Total Loans		-	-
	TOTAL SOURCES OF FUNDS		**83,34,76,217.36**	**74,56,23,282.86**
B	**APPLICATION OF FUNDS**			
B1	**Fixed Assets**	B-11		
	Gross Block		15,64,76,461.00	15,53,46,936.00
	Less: Accumulated Depreciation		7,11,66,376.74	6,21,20,003.59
	Net Block		8,53,10,084.26	9,32,26,932.41
	Capital work-in-progress		35,54,78,023.26	24,96,09,579.26
	Total Fixed Assets		**44,07,88,107.52**	**34,28,36,511.67**
B2	**Investments**			
	Investment - General Fund	B-12	0.00	0.00
	Investment - Other Funds	B-13	-	-
	Total Investment		-	-
B3	**Current assets, loans & advances**			
	Stock in hand (Inventories)	B-14	1,64,343.00	2,21,152.00
	Sundry Debtors (Receivables)	B-15	9,43,37,526.13	-
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful receivables			
	Prepaid expenses	B-16	12,192.00	15,650.00
	Cash and Bank Balances	B-17	30,45,38,148.35	35,23,90,680.20
	Loans, advances and deposits	B-18	-	-
	Total Current Assets		**39,90,52,209.48**	**35,26,27,482.20**
B4	**Current Liabilities and Provisions**			
	Deposits received	B-7	47,79,420.00	96,87,944.00

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	Deposit works	B-8			
	Other liabilities (Sundry Creditors)	B-9		11,16,193.64	43,88,570.64
	Provisions	B-10		4,68,486.00	7,63,920.00
	Total Current Liabilities			**63,64,099.64**	**1,48,40,434.64**
B5	**Net Current Assets (B3-B4)**			**39,26,88,109.84**	**33,77,87,047.56**
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			**83,34,76,217.36**	**68,06,23,559.23**
				-	(6,49,99,723.63)

Notes to the Balance Sheet - Attached

FOR PRAMOD K. SHARMA & Co.
Chartered Accountants

For Municipal Council Makronia

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

CA Pramod K. Sharma
(Partner)
M. No 076883
FRN No .007857C

Account Officer

CMO

Date :
UDIN :

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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					30,40,30,813	30,40,30,813
	Additions during the year						
31090-02	• Surplus for the year						-
	• Transfers					1,24,57,049	12457048.65
	• Opening Diffrence					0.00	0.00
	Total (Rs.)	0.00	0.00	0.00	0.00	1,24,57,049	0.00 12457048.65
	Deductions during the year						
	• Deficit for the year						
	• Transfers						-
	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	31,64,87,862	31,64,87,862

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					-	-
(b) Additions to the Special Fund						
• Transfer from Municipal Fund					-	-
• 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)						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 etc						0.00
• Rent Other administrative charges						0.00
[III] Other:						
• 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	0.00	0.00	-	-

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	19,47,07,018	10,69,97,969	30,17,04,987	90,46,373	29,26,58,614
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	19,47,07,018	10,69,97,969	30,17,04,987	9046373.15	29,26,58,614

PRAMOD K SHARMA & CO CHARTERED ACCOUNTANTS

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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	6,53,76,138	18,15,09,314	0.00	0.00	0.00	24,68,85,452
(b) Additions to the Grants *						
• Grant received during the year	2,18,35,720	6,26,06,539				8,44,42,259
• Interest/Dividend earned on Grant Investments						-
• Profit on disposal of Grant						0.00
• Appreciation in Value of Grant						0.00
• Other addition (Specify nature)						0.00
Date :	2,18,35,720	6,26,06,539	0.00	0.00	0.00	8,44,42,259
UDIN :						
Total (a + b)	8,72,11,858	24,41,15,853	0.00	0.00	0.00	33,13,27,711
(c) Payments out of funds						
• Capital expenditure on Fixed	3,88,91,138					3,88,91,138
• Capital Expenditure on Other		6,81,06,831				68106831.00
• Revenue Expenditure on						
o Salary, Wages, allowances etc.						0.00
o Rent						0.00
• Other:						-
o Loss on disposal of Grant						0.00
o Grants Refunded						0.00
• Other administrative charges						0.00
Total (c)	3,88,91,138	6,81,06,831	0.00	0.00	0.00	10,69,97,969
Net balance at the year end (a+b)- (c)	4,83,20,720	17,60,09,022	-	-	-	22,43,29,742

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	-	-

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	47,79,420	96,87,944
34020	From Revenues		
34030	From staff		
34080	From Other		
	Total deposits received	47,79,420	96,87,944

PRAMOD K SHARMA & CO CHARTERED ACCOUNTANTS

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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	-	7,35,818
35011	Employee Liabilities	9,33,644.00	11,89,833
35012	Interest Accrued and Due		
35020	Recoveries Payable	1,82,550	24,62,920
35030	Government Dues Payable		
35040	Refunds Payable		
35041	Advance Collection of Revenues		
35080	Others		
	Total Other liabilities (Sundry Creditors)	11,16,193.64	43,88,571

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	4,68,486	7,63,920
36020	Provision for Interest		
36030	Provision for Other Assets		
	Total Provisions	4,68,486	7,63,920

PRAMOD K. SHARMA & CO * CHARTERED ACCOUNTANTS *

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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block: Opening Balance	Gross Block: Additions during the period	Gross Block: Deduction s during the period	Gross Block: Cost at the end of the year	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions during the period	Accumulated Depreciation: Deducti o ns during the period	Accumulated Depreciation: Total at the end of the year	Net Block: At the end of current year	Net Block: At the end of the previous year
1	2	3	4	5	6			9	10	11	12
41,010	Land	8			8				0.00	8	8
41,011	Lakes				-				0.00	-	-
41,020	Buildings	1,38,94,837			1,38,94,837	31,91,911	3,56,764		35,48,676	1,03,46,161	1,07,02,926
	Infrastructure Assets										
41,030	• Roads and Bridges	4,98,92,756			4,98,92,756	2,56,63,849	34,61,272		2,91,25,122	2,07,67,634	2,42,28,907
41,031	• Sewerage and drainage	3,01,57,801			3,01,57,801	87,34,050	14,28,250		1,01,62,300	1,99,95,501	2,14,23,751
41,032	• Water ways	1,83,85,615			1,83,85,615	1,09,97,794	7,38,782		1,17,36,576	66,49,039	73,87,821
41,033	• Public Lighting	2,21,42,936			2,21,42,936	70,28,780	15,11,416		85,40,195	1,36,02,741	1,51,14,156
41,034	Sanitation & SWM	17,640	4,82,130		4,99,770	1,764	49,801		51,565	4,48,205	15,876
41,040	• Plants & Machinery	27,99,944	96,860		28,96,804	8,69,644	2,02,716		10,72,360	18,24,444	19,30,300
41,050	• Vehicles	1,23,34,839	2,98,134		1,26,32,973	40,69,919	8,56,305		49,26,225	77,06,748	82,64,920
41,060	• Office & other equipment	34,06,637	1,94,183		36,00,820	10,63,654	2,53,717		13,17,371	22,83,449	23,42,983
41,070	• Furniture, fixtures, fittings and electrical appliances	18,20,680	58,218		18,78,898	4,49,313	1,42,958		5,92,272	12,86,626	13,71,367
4,180	• Other fixed assets	4,93,243.00			4,93,243	49,324	44,392	-	93,716	3,99,527	4,43,919
	Total	15,53,46,936	11,29,525	0.00	15,64,76,461	6,21,20,004	90,46,373	0.00	7,11,66,377	8,53,10,084	9,32,26,932
41,210	Work-in-progress	24,96,09,579	10,58,68,444		35,54,78,023				0.00	355478023.26	24,96,09,579
	Total	40,49,56,515	10,69,97,969	-	51,19,54,484	6,21,20,004	90,46,373	0.00	7,11,66,377	44,07,88,108	34,28,36,512

PRAMOD K. SHARMA & CO ★ CHARTERED ACCOUNTANTS ★

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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				
	Total of Investments General Fund		**0.00**	**0.00**	**0.00**

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			1,64,343	2,21,152
43020	Loose Tools				
43080	Others				
	Total Stock in hand			**1,64,343**	**2,21,152**

PRAMOD K SHARMA & CO
CA
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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	7,19,23,273		7,19,23,273	4,90,42,490
	More than 5 years*			-	
	Sub - total	7,19,23,273	0.00	7,19,23,273	4,90,42,490
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	7,19,23,273	0.00	7,19,23,273	4,90,42,490
43120	**Receivable of Other Taxes**				
	Less than 3 years	2,18,91,986		2,18,91,986	1,55,32,984
	More than 3 years*				
	Sub - total	2,18,91,986	0.00	2,18,91,986	1,55,32,984
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	2,18,91,986	0.00	2,18,91,986	1,55,32,984
43130	**Receivables for Fees and User Charges**				
	Less than 3 years	5,22,268		5,22,268	4,24,250
	More than 3 years*				
	Sub - total	5,22,268	0.00	5,22,268	4,24,250
43140	**Receivables from Other Sources**				2,20,960
	Less than 3 years	-		-	
	More than 3 years*				2,20,960
	Sub - total	-	0.00	-	
43150	**Receivables from Government**				0.00
	Sub - total	0.00	0.00	0.00	
					2,20,960
Date :	**Total of Sundry Debtors (Receivables)**	**9,43,37,526**	**0.00**	**9,43,37,526**	

UDIN :

Schedule B-16: Prepaid Expenses

Account Code	Particulars			Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment			12,192	15,650
44020	Administrative				
44030	Operations & Maintenance				
	Total Prepaid expenses			12,192	15,650

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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			30,45,38,148	35,23,90,680
45022	Other Scheduled Banks				
45023	Scheduled Co-operative Banks				
45024	Post Office				
	Sub-total			**30,45,38,148**	**35,23,90,680**
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			**30,45,38,148**	**35,23,90,680**

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

PRAMOD K. SHARMA & CO
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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

FOR PRAMOD K. SHARMA & Co.
Chartered Accountants

Date :
UDIN :

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

CA Pramod K. Sharma
(Partner)
M. No 076883
FRN No .007857C

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद मकरोनिया
जिला-सागर (म.प्र.)

Municipal Council Makronia
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	4,02,56,034	4,06,93,556
	Assigned Revenues & Compensation	IE-2	8,21,68,065	5,25,66,726
	Rental Income from Municipal Properties	IE-3	10,98,160	17,90,710
	Fees & User Charges	IE-4	3,53,773	97,39,461
	Sale & Hire Charges	IE-5	13,01,500	13,89,751
	Revenue Grants, Contributions & Subsidies	IE-6	90,46,373	99,32,283
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	77,64,304	29,62,840
	Other Income	IE-9	86,39,101	1,59,07,520
	Total - INCOME		**15,06,27,310**	**13,49,82,847**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	7,27,23,544	6,29,84,951
	Administrative Expenses	IE-11	81,16,541	1,38,44,947
	Operations & Maintenance	IE-12	3,84,12,172	5,21,45,883
	Interest & Finance Expenses	IE-13	1,64,693	18,204
	Programme Expenses	IE-14	41,24,653	-
	Revenue Grants, Contributions & subsidies	IE-15	28,36,540	1,10,86,570
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	27,45,745	5,18,817
	Depreciation		90,46,373	99,32,283
	Total - EXPENDITURE		**13,81,70,261**	**15,05,31,655**
C	*Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)*		1,24,57,049	(1,55,48,809)
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	***Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)***		**1,24,57,049**	**(1,55,48,809)**
F	**Less: Transfer to Reserve Funds**		-	-
G	***Net balance being surplus/ deficit carried over to Municipal Fund (E-F)***		**1,24,57,049**	**(1,55,48,809)**

For Municipal Council Makronia

Chief Municipal Officer

Date :
UDIN :

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद मकरोनिया
जिला-सागर (म.प्र.)

FOR PRAMOD K. SHARMA & Co.
Chartered Accountants

PRAMOD K. SHARMA & Co. CA CHARTERED ACCOUNTANTS

CA Pramod K. Sharma
(Partner)
M. No 076883
FRN No .007857C

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	3,39,10,058	3,39,23,780
11002	Water tax	3,65,760	7,89,560
11003	Sewerage Tax		
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	59,80,216	59,80,216
	Sub-total	**4,02,56,034**	**4,06,93,556**
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	**4,02,56,034**	**4,06,93,556**

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

Account Code	Particulars	Current Year (Rs.)	Current 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.)	Current Year (Rs.)
12010	Taxes and Duties collected by others	1,94,09,739	93,95,177
12020	Compensation in lieu of Taxes / duties	6,27,58,326	4,31,71,549
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	**8,21,68,065**	**5,25,66,726**

PRAMOD K. SHARMA & CO CHARTERED ACCOUNTANTS

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जिला-सागर (म.प्र.)

Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Current Year (Rs.)
13010	Rent from Civic Amenities	10,98,160	17,82,080
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		
13040	Rent from lease of lands		
13080	Other rents		8,630
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	**10,98,160**	**17,90,710**

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

Account Code.	Particulars	Current Year (Rs.)	Current Year (Rs.)
14010	Empanelment & Registration Charges		
14011	Licensing Fees	3,390	1,830
14012	Fees for Grant of Permit		67,694
14013	Fees for Certificate or Extract		
14014	Development Charges		33,440
14015	Regularization Fees		
14020	Penalties and Fines	11,350	10,000
14040	Other Fees	50,084	90,38,026
14050	User Charges	2,88,949	5,88,471
14060	Entry Fees		
14070	Service / Administrative Charges		
14080	Other Charges		
	Sub-Total	**3,53,773**	**97,39,461**
14090	Less: Rent Remission and Refunds		
	Sub-total	-	-
	Total income from Fees & User Charges	**3,53,773**	**97,39,461**

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
15010	Sale of Products		
15011	Sale of Forms & Publications	13,01,500	13,89,751
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	**13,01,500**	**13,89,751**

PRAMOD K. SHARMA & CO. CA CHARTERED ACCOUNTANTS

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Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
16010	Revenue Grant		
16020	Re-imbursement of expenses		
16030	Contribution towards schemes	90,46,373	99,32,283
	Total Revenue Grants, Contributions & Subsidies	**90,46,373**	**99,32,283**

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year (Rs.)	Current 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.)	Current Year (Rs.)
17110	Interest from Bank Accounts	77,64,304	29,62,840
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	**77,64,304**	**29,62,840**

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year (Rs.)	Current 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	86,39,101	1,59,07,520
	Total Other Income	86,39,101	1,59,07,520

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Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
21010	Salaries, Wages and Bonus	6,55,65,436	6,06,00,773
21020	Benefits and Allowances	21,44,098	7,20,162
21030	Pension	17,24,286	
21040	Other Terminal & Retirement Benefits	32,89,724	16,64,016
	Total establishment expenses	**7,27,23,544**	**6,29,84,951**

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
22010	Rent, Rates and Taxes		
22011	Office maintenance	91,322	7,61,900
22012	Communication Expenses	1,72,543	1,30,908
22020	Books & Periodicals	80,354	3,52,654
22021	Printing and Stationery	17,25,242	14,23,209
22030	Traveling & Conveyance		34,24,428
22040	Insurance		2,11,749
22050	Audit Fees		70,200
22051	Legal Expenses	6,85,775	36,800
22052	Professional and other Fees	5,43,124	2,77,465
22060	Advertisement and Publicity	44,87,692	68,38,409
22061	Membership & subscriptions		
22080	Other Administrative Expenses	3,30,489	3,17,225
	Total administrative expenses	**81,16,541**	**1,38,44,947**

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
23010	Power & Fuel	1,04,34,665	55,26,496
23020	Bulk Purchases	1,44,56,415	1,98,25,813
23030	Consumption of Stores		
23040	Hire Charges	2,82,119	1,50,290
23050	Repairs & maintenance -Infrastructure Assets	68,36,405	73,65,029
23051	Repairs & maintenance - Civic Amenities	26,38,205	59,17,576
23052	Repairs & maintenance - Buildings		41,41,347
23053	Repairs & maintenance - Vehicles	14,70,841	9,56,735
23054	Repairs & maintenance - Furniture		
23055	Repairs & maintenance - Office Equipments	2,32,841	1,01,693
23056	Repairs & maintenance -Electrical Appliances		
23057	Repairs & maintenance - Plant & Machinery	17,91,575	7,61,614
23059	Repairs & maintenance - Others		
23080	Other operating & maintenance expenses	2,69,106	73,99,290
	Total operations & maintenance	**3,84,12,172**	**5,21,45,883**

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PRAMOD K. SHARMA & CO
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Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year (Rs.)	Current 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	1,64,693	18,204
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	**1,64,693**	**18,204**

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
25010	Election Expenses	2,81,370	
25020	Own Programs	38,43,283	
25030	Share in Programs of others		
	Total Programme Expenses	**41,24,653**	-

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
26010	**Grants [specify details]**	5,58,540	1,10,86,570
26020	**Contributions [specify details]**		
		22,78,000	
26030	**Subsidies [specify details]**	-	
	Total Revenue Grants, Contributions & Subsidies	28,36,540	1,10,86,570

Schedule IE-15: Provisions and Write off

Account Code	Particulars	Current Year (Rs.)	Current 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	-	-

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PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
27110	Loss on disposal of Assets		
27120	Loss on disposal of Investments		
27180	Other Miscellaneous Expenses	27,45,745	5,18,817
	Total Miscellaneous expenses	27,45,745	5,18,817

Schedule IE-18: Prior Period Items (Net)

Account Code	Particulars	Current Year (Rs.)	Current 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)	-	-

PRAMOD K. SHARMA & CO. ★ CHARTERED ACCOUNTANTS ★

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नगर पालिका परिषद मकरोनिया
जिला-सागर (म.प्र.)

Municipal Council Makronia

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	1,24,57,048.65	1,24,57,048.65	(1,55,48,808.70)
Add: Adjustments For			
Depreciation	90,46,373.15		99,32,283.19
Interest And Finance Expenses	1,64,692.89	92,11,066.04	18,204.00
Less: Adjustments For			
Profit On Disposal Of Assets			
Net Of Adjustments Made To Municipal Funds			4,38,53,096.06
Investment Income			
Transfer To Reserves			
Interest Income Received	77,64,304.00	(77,64,304.00)	29,62,840.00
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		2,94,32,418.69	(1,84,93,444.70)
Changes In Current Assets And Current Liabilities			
(Increase)/Decrease In Sundry Debtors	(2,93,37,802.50)		(3,10,20,666.50)
(Increase)/Decrease In Stock In Hand	56,809.00		19,263.00
(Increase)/Decrease In Prepaid Expenses	3,458.00		(15,650.00)
(Increase)/Decrease In Other Current Assets	-		-
(Decrease)/Increase In Deposits Received	(49,08,524.00)		(6,23,972.00)
(Decrease)/Increase In Deposits Work	-		-
(Decrease)/Increase In Other Current Liabilities	(32,72,377.00)		(1,09,44,504.00)
(Decrease)/Increase In Provisions	(2,95,434.00)		7,63,920.00
Extra ordinary items (please specify)		(3,77,53,870.50)	
Capital contribution			
Net Cash Generated from / (Used in) Operating Activities [A]		(83,21,451.81)	(6,03,15,054.20)
[B] Cash Flows from Investing Activities			
Purchase Of Fixed Assets And Cwip	10,69,97,969.00		6,21,06,651.00
(Increase)/Decrease In Special Funds/ Grants	2,25,55,710.00		(11,12,38,224.05)
(Increase)/Decrease In Earmarked Funds	-		-
(Increase)/Decrease In Reserve ' Grant Against Fixed Ass	(9,79,51,595.85)		(19,47,07,017.81)
Purchase Of Investment		3,16,02,083.15	
Add:			
Proceeds From Disposal Of Assets			
Proceeds From Disposal Of Investments			
Investment Income Received	-		-
Interest Income Received	77,64,304.00	77,64,304.00	29,62,840.00
Net cash generated from/(used in) investing activities [B]		3,93,66,387.15	29,62,840.00
[C] Cash flows from Financing Activities			
Add:			
Loans From Banks/Others Received	-		-
Less:			
Interest & Finance Expenses	(1,64,692.89)		(18,204.00)
		(1,64,692.89)	

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद मकरोनिया
जिला-सागर (म.प्र.)

Net Cash Generated From/(Used In) Financing Activities [C]			
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		(1,64,692.89)	(18,204.00)
Cash And Cash Equivalent At Beginning Of The Period		3,08,80,242.45	(5,73,70,418.20)
Cash and cash equivalent at end of the period		35,23,90,680.96	34,23,75,971.17
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:		30,45,38,149.11	35,23,90,680.96
Cash balances	-		
Bank balances	30,45,38,149.11	30,45,38,149.11	35,23,90,680.96
Total Of The Breakup Of Cash And Cash Equivalents		-	

Date :
UDIN :

FOR PRAMOD K. SHARMA & Co.
Chartered Accountants

PRAMOD K. SHARMA & CO. * CHARTERED ACCOUNTANTS *

CA Pramod K. Sharma
(Partner)
M. No 076883
FRN No .007857C

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