INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR PALIKA, MANDIDEEP

Report on the Financial Statements	We have audited the accompanying financial statements of NAGAR PALIKA, MANDIDEEP ("the ULB"), which comprise the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet for the year then ended, and other explanatory information.
Management's Responsibility for Financial Statements	The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair the view of the financial position and financial performance of the ULB in accordance with the provisions of Municipal Corporation Act, 1961 and accounting principles generally accepted in India, including the Municipal Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the Municipal Accounting Manual for safeguarding of the assets of the ULB and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
Auditor's Responsibility	Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report as per the letter issued by Directorate, Urban Administration & Development, M.P., Bhopal in this regard. The Commissioner/CMO has not directed us to perform audit of any other section in his office in addition to the above scope. We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the

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	risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the ULB's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the ULB's officers, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.
Qualified Opinion	In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the report attached below, the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet annexed to this report give true and fair view of financial transactions affected by ULB and recorded these transactions in cash book for the financial year ending as on 31st March, 2024,subject to the observations given below.
Basis for Qualified Opinion	The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report
Emphasis of Matters	We draw attention to the following matters reported in Annexure-2, annexed to this report. Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India. Revenue department's records related to recovery of revenue taxes and other revenue dues has minor differences with accounting records maintained by accounting department. Our opinion is not modified in respect of these matters.
We further report that:	a) We have sought and, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit; b) Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, in our opinion proper books of account as required by Municipal Accounting Manual have been kept by the ULB so far as appears from our examination of those books. c) The Receipt & Payment Account, Income & Expenditure Account and Balance Sheet deal with by this Report are in agreement with the books of account.

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	d) Except for the matter described in the Basis for Qualified Opinion paragraph above, the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet comply with the Municipal Accounting Manual and Accounting Standards applicable to the Urban Local Bodies. e) The matter described in the basis for Qualified Opinion paragraph above, in our opinion, may have an adverse effect on the functioning of the ULB. f) The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Data for Qualified Opinion paragraph above. With respect to the adequacy of the internal financial controls over financial reporting of the ULB and the operating effectiveness of such controls, refer to our separate Report in 'Annexure 1'.

For R.C. Baheti & Co.
Chartered Accountant

R.C. BAHETI & CO.
FRN
BHOPAL
CHARTERED ACCOUNTANTS

Ashish

CA Ashish Kumar Sharma
Partner
M.No.424861

मुख्य नगरपालिका अधिकारी

UDIN: 25424861BMGYWH4626

Annexure '1'

Report on Internal Financial Controls over Financial Reporting

Report on the Internal Financial Controls of the ULB ("the ULB")	We have audited the internal financial controls over financial reporting of NAGAR PALIKA, MANDIDEEP ("the ULB") as of March 31, 2024 in conjunction with our audit of the financial statements of the ULB for the year ended on that date.
Management's Responsibility for Internal Financial Controls	The ULB's management is responsible for establishing and maintaining Internal financial controls based on the internal control over financial reporting criteria established by the ULB. These responsibilities include the design, Implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to ULB's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required in accordance with the Municipal Corporation Act, 1961 including the Municipal Accounting Manual and accounting principles generally accepted in India applicable to the Urban Local Bodies.
Auditors' Responsibility	Our responsibility is to express an opinion on the ULB's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the Guidance Note") and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively In all material respects. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of Internal financial controls over financial reporting Included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the ULB's

	internal financial controls system over financial reporting.
Meaning Internal Financial Controls Over financial Reporting	A ULB's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for Over external purposes in accordance with generally accepted accounting principles. A ULB's internal financial control over financial reporting includes those policies and procedures that a) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB; b) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the ULB are being made only in accordance with authorizations of management and officers of the ULB; and c) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the ULB's assets that could have a material effect on the financial statements.
Inherent Limitations Internal Financial Controls Financial Reporting	Because of the inherent limitations of internal financial controls over of financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any Over evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.
Qualified opinion	According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified as at March 31, 2024: a) The ULB did not have an appropriate internal financial control system over financial reporting since the internal controls adopted by the ULB did not adequately consider risk assessment, which is one of the essential components of internal control, with regard to the potential for fraud when performing risk assessment b) The ULB did not have an appropriate internal control system for tax and user charges collection, tax demand evaluation, which could potentially result in the ULB recognizing revenue without establishing reasonable certainty of ultimate collection. c) The ULB did not have an appropriate internal control system for inventory with regard to receipts, issue for production and physical

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verification. Further, the internal control system for identification and allocation of overheads to inventory was also not adequate.

a) These could potentially result in material misstatements in the ULB's trade payables, consumption, Inventory and expense account balances.

d) The ULB did not have an appropriate internal control system for fixed asset with regard to purchase, construction, transfer and physical verification. Further, the internal control system for identification and allocation of overheads to fixed asset was also not adequate. These could potentially result in material misstatements in the ULB's grants, payable to contractors, tax and other statutory dues, fixed assets, capital work in process and accumulated depreciation account balances.

A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the ULB's annual or interim financial statements will not be prevented or detected on a timely basis. In our opinion, because of the effects/possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the ULB has not maintained adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were not operating effectively as of March 31, 2024 based on the criteria established by the ULB. We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2024 financial statements of the ULB, and these material weaknesses do not affect our opinion on the financial statements of the ULB.

For R.C. Baheti & Co.
Chartered Accountant

R.C. BAHETI & CO.
FRN 403034C
BHOPAL
CHARTERED ACCOUNTANTS

CA Ashish Kumar Sharma
Partner
M.No.424861

UDIN: 25424861BMGYWH4626

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	revenue recovery shall be a part of the report.	
7.	The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.	We have verified the interest income from FDR's and noticed that interest income is recognised in books of accounts on accrual basis.
8.	The case where, the investments are made on lesser interest rates shall be brought to the notice of Commissioner/CMO.	All FDR's as provided to us & were in the possession of ULB have been verified.

ii. **Audit of Expenditure:**

1.	The auditor is responsible for audit of expenditure under all the schemes.	Expenditures were recorded in the cashbook and in the financial statement prepared by the ULB. The classification of expenditure as per their nature was made by the ULB and same has been relied upon. Correct categorisation and recording of such expenses is the responsibility of the ULB.
2.	He is also responsible for checking the entries in cash book and verifying them relevant vouchers.	We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets. However, considering the bulk quantum of entries and the weak internal control procedures, the discrepancies in the entries of cash book cannot be ruled out.
3.	He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.	Issues relating to totalling mistake were noticed during the year in the cashbook. Such issues were compiled in the Tally vs Cashbook reconciliation statement and duly communicated to ULB. Guidance has been provided to prevent such errors further.
4.	He shall verify that the expenditure for a par particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of the Commissioner / CMO.	ULB has not prepared any Scheme wise Cashbook & Scheme wise Expenditure Records. Grant Register Should be properly updated & maintained, where fund allocated to particular scheme can be ascertained. We have verified the Expenditure detail on test check basis provided to us & if there is any case where over payment done by Nagar Parishad, same are mention in attached Audit note sheet.
5.	He shall also verify that the expenditure is accordance with the guideline, directives, acts	As explained to us, ULB follows the necessary guidelines, directives, acts and rules issued by Government of India and State Government. However,

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Annexure '2'

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

i. Audit of Revenue

1.	The auditor is responsible for audit of revenue from various sources.	Revenue from own sources and assigned revenue were recorded in the cashbook and in the financial statement prepared by the ULB. The revenue classification as per their nature were made by the ULB and same has been relied upon. Correct categorisation and recording of the revenue is the responsibility of the ULB.
2.	He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account.	It was informed to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn deposit this amount directly to the bank account. The counter foils or revenue receipts were made available to us for verification. A register is being maintained by revenue/tax collector/officer from which collected amount move into cashier cash book. A detailed statement containing outstanding demand and tax collected during the year was provided to us by the concerned department duly certified by the concerned officer.
3.	Percentage of revenue collection increase or decrease in various heads in property tax, samekitkar, shikshaupkar, nagriyavikasupkar, and other tax compared to previous year shall be part of report.	See Annexure C attached to this report
4.	Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO.	No such instances were noticed during the test check days shall be of entries conducted by us except the circumstances immediately brought to like public holidays, government or local holidays etc.
5.	The entries in Cash book shall be verified	We have verified the entries in cash book on test check basis. Due to quantum of transactions and inherent limitation of audit we cannot provide our absolute assurance on the entries of the cash book. It is generally recommended that entries of the cash book should be duly supported by necessary documentary evidences and authorizations.
6.	The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets any lapses in	The details relating to, revenue recovery against the quarterly & monthly targets and any lapses thereto were not provided to us. Hence we cannot comment over delay or lapses in revenue recovery.

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	and rules issue by Government of India/ State Government.	ULB didn't provided such directives with written confirmation and hence it was not possible for us to verify the expenditures in accordance with such guidelines etc.
6.	During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.	We have verified the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions accorded by competent authority. ULB follows the hierarchy of sanctions and approvals depending upon the nature of the transactions and financial limits.
7.	All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit. Non-compliance of audit paras shall be brought to the notice Commissioner/CMO.	No such instances were noticed during the test check of such entries conducted by us.
8.	The auditor shall be responsible verification of scheme wise/ project wise Utilization Certificate (UC's). UC's shall be tallied with the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet and creation of Fixed Asset.	Utilization certificates of various schemes for verification of scheme wise project/ wise Utilization Certificate (UCS) were not provided to us by the ULB. Hence same cannot be commented upon. We are unable to verify the details of capitalization of expenditure since there is neither any proof available nor completion of work from respective department. There is no cross check mechanism exist to ensure the completion of project except payment of final bill. It is suggested that a proper internal control system should be framed to identify the fixed asset and its recognition in fixed asset register and books of account of the ULB.
9.	He shall verify that all temporary advances of other than employees have been fully recovered.	No advances provided by Nagar Parishad to other than Employees

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iii. <u>Audit of Book Keeping</u>

1.	The auditor is responsible for audit of the books of accounts as well as stores.	As per the information and explanation provided to us by the management of the ULB and on perusal of books of accounts, it was noticed by us that the ULB has maintained necessary records either in form of registers or in soft copy excel format, as prescribed under MP MAM.
2.	He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of Commissioner/CMO.	ULB has not provided stock register. Hence we could not comment over maintenance of stores register as per accounting rules applicable to the urban local bodies.
3.	The auditor shall verify advance register and see by that all the advance to employees are timely recovered according to the condition of advance. to All the case of non- recovery shall be specifically mentioned in audit report.	As per the information and explanation provided to us the management of the ULB, no specific condition related to advances are placed. Hence, it is not possible for us to verify the cases of timely recovery of advances, if any. During the year advances were given some employees and opening balance being reflecting in financial statement for most of the employee but there were no adjustment or recoveries from them. We suggest ULB to look into the advances and recoveries or adjustment in the expenditure, if made, and bring control over such advances.
4.	Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation Statement are not prepared the auditor will help in the preparation of BRS's	Bank Reconciliation is provided to us by the ULB and annexed with this report along with the financial statements as it is received from ULB.
5.	He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book.	Grant records were made available to us. The receipt & payments out of grants were verified on test check basis.
6.	The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of Commissioner/CMO.	Fixed asset registers prepared in soft copy form in MS Excel by the ULB. Records of FAR is in reconciliation with the books of accounts

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7.	The auditor shall reconcile the account of receipt and payment especially for project funds.	ULB maintain separate cash books for different schemes and projects and the transactions are recorded in consolidated financial statements prepared by the ULB.

iv. **Audit of FDR**

1.	The auditor is responsible for audit of all fixed deposits and term deposits.	During the Audit we have found that there is no FDR Register Maintained by ULB.
2.	It shall be ensured that proper record of FDR's are maintained and renewals are timely done.	FDR Register is not Prepare by the ULBs
3.	The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/ CMO.	No Case Found
4.	Interest earned on FDR/TDR Shall be verified from entries in the cash book.	NA

v. **Audit of Tenders/Bids**

1.	The auditor is responsible for audit of all tenders / bids Invited by the ULB.	Tender related documents were provided to us on test check basis. On verification of produced documents we can conclude that procedure of tendering was followed by the ULB.
2.	He shall check whether competitive tendering procedures are followed for all bids.	Competitive Tendering procedures are followed
3.	He shall verify the receipts of tender fee / bid processing fee / performance	All the Entries are verified
4.	The bank guarantees, if received in lieu of bid processing performance fee guarantee shall be verified from the issuing banks	No such bank guarantees were produced before us for verification.
5.	The conditions of BG shall also be verified; any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner /CMO.	Not Applicable
6.	The cases of extension of BG shall be brought to the notice of Commissioner	Not Applicable

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	/ CMO. Proper guidance to extend the BC's shall also be given to ULB	
7.	The contract closure shall also be verified by the auditor.	No contract closure documents were made available to us for verification.

vi.**Audit of Grants and Loans**

1.	The auditor is responsible for audit of grants given by Central Government and its utilization.	We have Covered all grant received from Central Government.
2.	He is responsible for audit of grants received from State Government and its utilization.	We have Covered all grant received from State Government.
3.	He shall perform audit of loans provided for physical infrastructure and its utilization. During his audit the auditor shall specifically comment on the revenue mechanism I.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non-generation of revenue.	Neither Assets/Physical Infrastructure has been generated out of Loan Taken.
4.	The auditor shall specifically point out any diversion of funds from capital receipts/grants/ bans to revenue expenditure.	Grant Registere has not produce before us During 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 Use For The Purpose For Which Grants Have Received.

For R.C. Baheti & Co.
Chartered Accountant

Ashish

CA Ashish Kumar Sharma
Partner
M.No.424861

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NAGAR PALIKA MANDIDEEP

ANNUAL FINANCIAL STATEMENT

For The Financial Year

2023-24

Balance Sheet, Income & Expenditure Account, Cash-Flow

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TABLE :2

Nagar Palika, Mandideep (M.P.)
BALANCE SHEET
As On 31ST MARCH 2024

	Particulars	Schedule No.	Current Year (23-24)	Previous Year (22-23)
A	*SOURCES OF FUNDS*			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	43,59,56,815.44	51,88,29,039.56
	Earmarked Funds	B-2	1,35,13,028.22	1,32,65,643.22
	Reserves	B-3	27,67,16,520.78	27,25,82,282.71
	Total Reserves and Surplus		72,61,86,364.44	80,46,76,965.49
A-2	Grants, Contributions for Specific Purpose	B-4	14,28,27,101.00	10,94,90,878.07
A3	Loans			
	Secured Loans	B-5	-	-
	Unsecured Loans	B-6	-	-
	Total Loans		-	-
	TOTAL SOURCES OF FUNDS (A1-A3)		86,90,13,465.44	91,41,67,843.56
B	*APPLICATION OF FUNDS*			
B1	Fixed Assets	B-11		
	Gross Block		73,57,04,163.96	72,82,08,609.58
	Less : Accumulated depreciation		40,41,00,844.49	34,42,70,721.65
	Net Block		33,16,03,319.47	38,39,37,887.93
	Capital Work in Progress		36,98,17,905.16	33,25,35,810.83
	Total Fixed Assets		70,14,21,224.63	71,64,73,698.76
B2	Investments			
	Investments-General Fund	B-12	4,59,47,929.00	4,35,87,782.00
	Investments-other Fund	B-13	-	-
	Total Investment		4,59,47,929.00	4,35,87,782.00
B3	Current Assets, loans & Advance			
	Stock in hand (Inventories)	B-14	8,53,000.00	8,53,000.00
	Sundry Debtors (Receivables)	B-15	10,44,12,489.00	14,94,16,289.00
	Gross Amount outstanding		-	-
	Less: Accumulated Provision against bad and doubtful receivables		-	-
	Prepaid Expenses	B-16	2,06,516.00	4,07,316.00
	Cash and Bank Balance	B-17	19,45,55,065.55	15,94,19,799.68
	Loans , advances and deposits	B-18	4,27,049.86	5,79,317.30
	Total Current Assets		30,04,54,120.41	31,06,75,721.98
B4	Current Liabilities and Provisions			
	Deposit received	B-7	4,08,49,741.00	3,61,49,337.55
	Deposit Works	B-8	8,23,98,661.00	7,95,65,338.00
	Other liabilities(Sundry Creditors)	B-9	5,70,35,721.60	4,27,39,050.63
	Provisions	B-10	35,95,031.00	-
	Total Current Liabilities		18,38,79,154.60	15,84,53,726.18
B5	**Net Current Assets (B3-B4)**		11,65,74,965.81	15,22,21,995.80
C	Other Assets.	B-19	50,69,346.00	18,84,367.00
D	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		86,90,13,465.44	91,41,67,843.56
	Notes to the Balance Sheet - Attached	B-21		
			0.00	0.00

Place: **Bhopal**

Date: 08-03-2025

UDIN: 25424861BMGYWH4626

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As per our Report of Even Date

R.C. BAHETI & CO.
FRN 403034C
BHOPAL
CHARTERED ACCOUNTANTS

For R.C. Baheti & Co.
Chartered Accountant

CA Ashish Kumar Sharma
Partner
M.No.424861

Nagar Palika,Mandideep (M.P)
AS ON 31.03.2024

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

ACCOUNT CODE : 3100000

Account Code	Particulars		General Account
3100000	Balance as per last account		51,88,29,039.56
	Addition during the year		-
	Surplus for the year		
	Transfers		24,413.86
	Total (Rs.)		51,88,53,453.42
	Deductions during the year		-
	. Deficit for the year		2,79,27,200.11
	. Transfers		5,49,69,437.87
	Balance at the end of the Current year		**43,59,56,815.44**

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Nagar Palika, Mandideep (M.P)

AS ON 31.03.2024

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

Particulars	Pension Fund	Vivah Sahayata	Sanchit Nidhi	Special Fund	Total
(a) Opening Balance	3,13,900.72	19,38,000.00	1,10,13,742.50	-	1,32,65,643.22
(b) Additions to the Special Fund		-			-
Grant Received from Govt.	-	-	-	2,47,385.00	2,47,385.00
* Transfer From Municipal Fund	-		-		-
* Interest / Dividend earned on Special Fund Investments	-		-		-
* Profit on disposal of Special Fund Investments					-
* Appreciation in Value of Special Fund Investments					-
* Other Addition	-				-
Total (b)	-	-	-	**2,47,385.00**	**2,47,385.00**
(c) Payments out of Funds					-
[I] Capital Expenditure on					-
* Fixed Assets	-		-		-
* others					-
[ii] Revenue Expenditure on					-
* Salary , Wages and allowances etc.					-
* Rent other administrative Charges	-				-
* [iii] Other:					-
* Loss on disposal of Special fund Investments					-
* Diminution in Value of Special Fund Investments					-
* Grats Returned	-	-			-
Total (c)	-	-	-	-	-
ADVANCE FOR EXPENSES (D)	-	-	-	-	-
Net Balance at the year end (a+b)-(c+d)	**3,13,900.72**	**19,38,000.00**	**1,10,13,742.50**	**2,47,385.00**	**1,35,13,028.22**

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Schedule B-3: Reserves

Accounting Code 3120000

Account Code	Particulars	Opening Balance	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)
3121000	Capital Contribution	27,25,82,282.71	4,00,32,312.07	31,26,14,594.78	3,58,98,074.00	27,67,16,520.78
3121100	Capital Reserve	-		-		-
3122000	Borrowing Redemption	-	-	-	-	-
3123000	Special Funds (Utilised)	-	-	-	-	-
3124000	Statutory Reserve	-	-	-	-	-
3125000	General Reserve	-	-	-	-	-
3126000	Revaluation Reserve	-	-	-	-	-
	Total Reserve Funds	**27,25,82,282.71**	**4,00,32,312.07**	**31,26,14,594.78**	**3,58,98,074.00**	**27,67,16,520.78**

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Schedule B-4: Grants & Contribution for Specific Purpose

Particulars	Grants From Central Government	Grants From State Government	Grants from other govt. agences	Grants - other	TOTAL
Account Code	32010	32020	32030	32080	
(a) Opening Balance	1,16,51,964.00	9,78,38,914.07	-	-	10,94,90,878.07
(b) Additions to the Grants*					-
* Grant received during the year	2,96,94,118.00	9,02,38,613.00		-	11,99,32,731.00
* Interest / Dividend earned on Grant Investments					
* Profit on disposal of Grant Investments					
* Grant Adjustment	-				-
Total (b)	2,96,94,118.00	9,02,38,613.00	-	-	11,99,32,731.00
Total (a+b)	4,13,46,082.00	18,80,77,527.07	-	-	22,94,23,609.07
(c) Payments out of Funds					
* Capital Expenditure on Fixed Assets	1,08,81,347.00	2,91,50,965.07			4,00,32,312.07
* Capital Expenditure on other					
* Revenue Expenditure	2,03,65,612.00	2,61,98,584.00			4,65,64,196.00
* Salary , Wages and allowances etc.					
* Rent					
* Other:- Individual Toilet					-
* Other:- PMAY	-				-
* Loss on disposal of Special fund Investments					
* Dimunition in Value of Special Fund Investments					
* Grants Returned	-	-			-
* Other administrative Charges					-
	3,12,46,959.00	5,53,49,549.07	-	-	8,65,96,508.07
t Balance at the year end (a+b)-(c)	1,00,99,123.00	13,27,27,978.00	-	-	14,28,27,101.00

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Schedule B-5: Secured Loans | **Accounting Code 3300000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3301000	Loans From Central Govt.	-	-
3302000	Loans From State Govt. & Associations UIDSSMT	-	-
3303000	Loans From Govt.bodies	-	-
3304000	Loans From International Agencies	-	-
3305000	Loans From banks & other financial Institutions	-	-
3306000	Other Terms Loans	-	-
3307000	Bonds & debentures	-	-
3308000	Other Loans		
	Total Secured Loans	-	-

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Schedule B-6: Unsecured Loans **Accounting Code 3310000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3311000	Loans From Central Govt.	-	-
3312000	Loans From State Govt.		
3313000	Loans From Govt.bodies & Associations	-	-
3314000	Loans From International Agencies	-	-
3315000	Loans From banks & other financial Institutions	-	-
3316000	Other Terms Loans	-	-
3317000	Bonds & debentures	-	-
3318000	Other Loans	-	-
	Total Unsecured Loans	-	-

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Schedule B-7: Deposits Received

Accounting Code 3400000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3401000	From Contractors (EMD)	12,98,237.43	12,98,237.43
3401011	Security deposit	3,49,87,125.65	3,02,86,722.20
3401012	P.G. depsoit	40,19,401.92	40,19,401.92
3401004	Royalty		
3402001	Water deposit	4,25,420.00	4,25,420.00
3408001	Others	1,19,556.00	1,19,556.00
	Total Deposits Received	**4,08,49,741.00**	**3,61,49,337.55**

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Schedule B-8 : Deposit Works

Accounting Code 3410000

Account Code	Particulars	Opening Balance as the beginning of the year (Rs.)	Additions during the Current year (Rs.)	TOTAL	Utilization/ expenditure (Rs.)	Balance outstanding at the end of current year (Rs.)
3411000	Civil Works	7,95,65,338.00	28,33,323.00	8,23,98,661.00	-	8,23,98,661.00
3412000	Electrical Works	-	-	-	-	-
3418000	Others (Contractors)		-	-	-	-
	Total Deposit Works	7,95,65,338.00	28,33,323.00	8,23,98,661.00	-	8,23,98,661.00

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Schedule B-9: Other Liabilities | **Accounting Code 3500000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3501000	Creditors	4,18,95,211.20	3,54,32,125.87
3501100	Employee Liabilities	52,200.00	60,840.00
3501200	Interest Accrued and due		
3502000	Recoveries Payable	1,50,88,310.40	72,46,084.76
3503000	Government Dues Payable	-	-
3504000	Refund Payable	-	-
3504100	Advance Collection of Revenues	-	-
3508000	others	-	-
	Total	**5,70,35,721.60**	**4,27,39,050.63**

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Schedule B-10: Provisions

Accounting Code 3600000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3601000	Provisions for Expenses	35,95,031.00	
3602000	Provisions for Interest	-	-
3603000	Provisions for Other Assets	-	-
	Total	**35,95,031.00**	-

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Schedule B-11 : Fixed Assets

Accounting Code 4100000

Account Code	Particulars	Gross Block				Accumulated Depreciation			Net Block	
		Opening Balance	Additions during the period	Deduction during the year	Cost at the end of the year	Opening Balance	Additions during the period	Total Dep. 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	10	11	12
4101000	Land	1,74,00,014.00	-	-	1,74,00,014.00	-	-	-	1,74,00,014.00	1,74,00,014.00
4102000	Building	5,08,69,336.13	-	-	5,08,69,336.13	1,76,89,427.48	17,85,166.00	1,94,74,593.48	3,13,94,742.65	3,31,79,908.65
4103000	Roads and Bridge	24,73,08,420.47	57,30,874.48	-	25,30,39,294.95	15,72,88,676.79	2,72,96,843.45	18,45,85,520.24	6,84,53,774.71	9,00,19,743.68
4103100	Sewerage and Drainage	10,08,05,844.82	-	-	10,08,05,844.82	5,33,56,925.97	54,68,676.34	5,88,25,602.31	4,19,80,242.51	4,74,48,918.85
4103200	Water Ways	21,07,50,200.88	-	-	21,07,50,200.88	5,08,74,156.00	1,78,15,566.00	6,86,89,722.00	14,20,60,478.88	15,98,76,044.88
4103300	Public Lighting	1,38,82,660.02	-	-	1,38,82,660.02	99,81,905.00	11,33,265.00	1,11,15,170.00	27,67,490.02	39,00,755.02
4103400	Sanitation & swm	78,32,633.73	-		78,32,633.73	40,10,956.00	7,74,853.00	47,85,809.00	30,46,824.73	38,21,677.73
4104000	Plants & Machinary	1,96,44,469.45	8,92,663.80	-	2,05,37,133.25	93,84,718.00	16,47,315.00	1,10,32,033.00	95,05,100.25	1,02,59,751.45
4106000	Office & other Equipments	81,86,165.79	1,90,014.00	-	83,76,179.79	51,15,337.51	7,93,379.00	59,08,716.51	24,67,463.28	30,70,828.28
4107000	Furniture , Fixture, Fittings	96,30,329.27	87,002.62	-	97,17,331.89	50,90,994.90	8,83,127.00	59,74,121.90	37,43,209.99	45,39,334.37
4108000	Other Fixed Assets	32,29,750.00	-	-	32,29,750.00	-	-	-	32,29,750.00	32,29,750.00
4105000	Vehicle	3,86,68,785.02	5,94,999.48	-	3,92,63,784.50	3,14,77,624.00	22,31,932.05	3,37,09,556.05	55,54,228.45	71,91,161.02
	Total	**72,82,08,609.58**	**74,95,554.38**	-	**73,57,04,163.96**	**34,42,70,721.65**	**5,98,30,122.84**	**40,41,00,844.49**	**33,16,03,319.46**	**38,39,37,887.93**
4120000	**Capital WIP**	**33,25,35,810.83**	**4,29,40,448.66**	**56,58,354.33**	**36,98,17,905.16**				**36,98,17,905.16**	**33,25,35,810.83**

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Schedule B-12 : Investments- General Funds

Accounting Code 4200000

Account Code	Particulars	With whom invested	Face Value (Rs.)	Current Year Carrying Cost (Rs.)	Previous Year Carrying Cost (Rs.)
	- Central Govt. Securities			-	-
	- State Govt. Securities			-	-
	- Debentures and Bonds			-	-
	- Preference Shares			-	-
	- Equity Shares			-	-
	- Units of Mutual Funds			-	-
	- Other Investments (Fixed Deposits)	Bank	4,59,47,929.00	4,59,47,929.00	4,59,47,929.00
	Total Investments General Fund		**4,59,47,929.00**	**4,59,47,929.00**	**4,59,47,929.00**

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Schedule B-13 : Investments- Other Funds **Accounting Code 42100000**

Account Code	Particulars	With whom invested	Face Value (Rs.)	Current Year Carrying Cost (Rs.)	Previous Year Carrying Cost (Rs.)
	- Central Govt. Securities			-	-
	- State Govt. Securities			-	-
	- Debentures and Bonds			-	-
	- Preference Shares			-	-
	- Equity Shares			-	-
	- Units of Mutual Funds			-	-
	- Other Investments			-	-
	-Fixed Deposit	Banks	0.00		0.00
	Total		-	-	-

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Schedule B-14: Stock in Hand (Inventories) **Accounting Code 4300000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4301000	Stores Loose	8,53,000.00	8,53,000.00
4302000	Loose Tools	-	-
4308000	Others	-	-
	Total Stock in hand	**8,53,000.00**	**8,53,000.00**

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Schedule B-15 : Sundry Debtors(Receivables)

Accounting Code 43100000

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
43110	Receivables for Property Taxes	4,17,03,563.00	-	4,17,03,563.00	6,33,16,475.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	4,17,03,563.00	-	4,17,03,563.00	6,33,16,475.00
	Net Receivables for Property Taxes	4,17,03,563.00	-	4,17,03,563.00	6,33,16,475.00
43110	Receivables for Other Taxes	4,55,14,219.00		4,55,14,219.00	7,08,29,487.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	4,55,14,219.00	-	4,55,14,219.00	7,08,29,487.00
	Net Receivables for Other Taxes	4,55,14,219.00	-	4,55,14,219.00	7,08,29,487.00
	Receivables for Fees & User Charges	-	-	-	-
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	-	-	-	-
	Net Receivables for Fees & User Charges	-	-	-	-
43111	Total Receivable Form Other Sources	1,71,94,707.00	-	1,71,94,707.00	1,52,70,327.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	1,71,94,707.00	-	1,71,94,707.00	1,52,70,327.00
	Net Receivable From Other Sources	1,71,94,707.00	-	1,71,94,707.00	1,52,70,327.00
	Total Sundry Debtors(Receivables)	**10,44,12,489.00**	-	**10,44,12,489.00**	**14,94,16,289.00**

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Schedule B-16: Prepaid Expenses **Accounting Code 4400000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4401000	Establishment	-	-
4402000	Administrative	-	-
4403000	Operations & Maintenance	2,06,516.00	4,31,035.00
	Total prepaid Expenses	**2,06,516.00**	**4,31,035.00**

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Schedule B-17: Cash and Bank Balances | **Accounting Code 4500000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4501000	Cash Balance	-	-
4502000	Balance with Bank-Municipal Funds	-	-
4502100	Nationalised Banks	18,79,45,450.55	15,28,10,184.68
4502200	Other Schedule Banks	-	-
4502300	Scheduled Co-operative Banks	-	-
4502400	Post Office	-	-
	Sub Total	18,79,45,450.55	15,28,10,184.68
4504000	Balance with Bank-Special Funds (EMPLOYEE GPF BANK)		
4504101	Nationalised Banks	66,09,615.00	66,09,615.00
4504200	Other Schedule Banks		
4504300	Scheduled Co-operative Banks	-	-
4504400	Post Office	-	-
	Sub Total	66,09,615.00	66,09,615.00
4506000	Balance with Bank-Grant Funds		
4506100	Nationalised Banks		
4506200	Other Schedule Banks		-
4506300	Scheduled Co-operative Banks	-	-
4506400	Post Office		-
	Sub Total	-	
	Total	**19,45,55,065.55**	**15,94,19,799.68**

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Schedule B-18 : Loans, advances, and deposits

Accounting Code 4600000

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the Current year (Rs.)	Interest	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
4601000	- Loans and advances to employees	13,988.00	95,443.86	-	71,030.00	38,401.86
4602000	Employee Provident Fund Loans	-	-	-	-	-
4603000	- Loans to others	-	-	-	-	-
4604000	- Advance to Suppliers and Contractors	-	-	-	-	-
4605000	Advance to Others	1,76,681.30	-	-	1,76,681.30	-
4606000	- Deposit with External Agencies (PHE)	3,88,648.00		-	-	3,88,648.00
4608000	-Other Current Assets					
	Sub -Total	5,79,317.30	95,443.86		2,47,711.30	4,27,049.86
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-	-
	Total Loans, advances, and deposits	**5,79,317.30**	**95,443.86**	-	**2,47,711.30**	**4,27,049.86**

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Schedule B-19: Other Assets

Accounting Code 4700000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4701000	Deposit Works	50,69,346.00	18,84,367.00
4703000	Other asset	-	
	Total Other Assets	50,69,346.00	18,84,367.00

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Schedule B-20: Miscellaneous Expenditure **Accounting Code 4800000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4801000	Loan Issue Expenses	-	-
4802000	Deferred Discount on Issue of Loans	-	-
	Deferred Revenue Expenses	-	-
4803000	others	-	-
	Total Miscellaneous Assets	-	-

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मण्डीदीप, जिला-रायसेन म०प्र०

Nagar Palika Mandideep
Income & Expenditure Account
For the Year Period from 1st April 2023 to 31st March 2024

Accounts Codes	Item / Head of Account	Schedule No.	Current Year (`) 2023-24	Previous Year (`) 2022-2
A	**Income**			
1100000	Tax Revenue	IE-1	6,26,56,864.00	6,22,88,164.00
1200000	Assigned Revenues & Compensation	IE-2	9,33,73,468.00	11,21,56,918.00
1300000	Rental Income from Municipal Properties	IE-3	64,21,865.00	81,91,584.00
1400000	Fees & User Charges	IE-4	60,46,778.00	48,92,590.16
1500000	Sale & Hire Charges	IE-5	20,29,286.00	20,99,912.00
1600000	Revenue Grants, Contributions & Subsidies	IE-6	8,24,62,270.00	8,80,46,106.69
1700000	Income from Investments	IE-7	24,60,400.00	24,99,100.00
1710000	Interest Earned	IE-8	70,49,216.00	63,20,377.00
1800000	Other Income	IE-9	19,834.00	38,391.00
	Total - Income		26,25,19,981.00	28,65,33,142.85
B	**Expenditure**			
2100000	Establishment Expenses	IE-10	13,38,06,046.79	13,03,97,523.32
2200000	Administrative Expenses	IE-11	4,35,51,493.86	5,61,14,088.93
2300000	Operation & Maintenance	IE-12	4,70,17,514.43	5,11,58,214.54
2400000	Interest & Finance Expenses	IE-13	3,48,338.11	10,188.00
2500000	Programme Expenses	IE-14	48,16,750.08	2,49,31,012.82
2600000	Revenue Grants, Contributions & Subsidies	IE-15	10,76,915.00	23,58,000.00
2710000	Provisions & Write off	IE-16	-	-
2900000	Miscellaneous Expenses	IE-17	-	-
	Depreciation		5,98,30,122.84	5,41,89,520.02
	Total - Expenditure		29,04,47,181.11	31,91,58,547.63
C	Gross Surplus of Income over Expenditure before Prior Period Items (A-B)		(2,79,27,200.11)	(3,26,25,404.78)
D	Less: Prior period Items (Net)	IE-18	-	63,52,081.36
E	Gross Surplus of Income over Expenditure after Prior Period Items (C-D)		(2,79,27,200.11)	(2,62,73,323.42)
F	Less: Transfer to Reserve Funds (5% of Total Income)		-	-
G	Net Balance being Surplus carried over to Municipal Fund (E-F)		(2,79,27,200.11)	(2,62,73,323.42)

Place: Bhopal

Date: 08-03-2025

UDIN: 25424861BMGYWH4626

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नगर पालिका परिषद मण्डीदीप

As per our Report of Even Date

For R.C. Baheti & Co.
Chartered Accountant

CA Ashish Kumar Sharma
Partner
M.No.424861

Schedule IE-1: Tax Revenue

Account code	Particulars	Current Year (`) 2023-24	Previous Year (`) 2022-23
1100100	Property Tax	3,92,25,154.00	3,92,23,954.00
1100200	Water Tax	56,18,400.00	56,18,400.00
1100300	Sewerage Tax	4,41,792.00	9,13,143.00
1100400	Conservancy Tax	-	-
1100500	Lighting Tax	-	-
1100600	Education Tax	59,05,491.00	59,05,491.00
1100700	Vehicle tax	-	-
1100800	Tax on Animals	-	-
1100900	Electricity Tax	-	-
1101000	Professional Tax	-	-
1101100	Advertisement Tax	-	-
1101200	Pilgimage Tax	-	-
1101300	Export Tax	-	-
1105100	Octroi & Toll	-	-
1108000	Cess & Other Taxes	1,14,66,027.00	1,06,27,176.00
119000	Tax Remission & Funds		
	Sub Total	6,26,56,864.00	6,22,88,164.00
1109000	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total Tax Revenue	6,26,56,864.00	6,22,88,164.00

Schedule IE-1 (a) Remission and Refund of Taxes

Account code	Particulars	Current Year (`) 2023-24	Previous Year (`) 2022-23
	Property Taxes	-	-
	Octroi & Toll	-	-
1109011	Cess Income	-	-
	Advertisement Tax	-	-
	Others	-	-
	Total refund and remission of tax revenues	-	-

Schedule IE-2: Assigned Revenues & Compensation

Account code	Particulars	Current Year (`) 2023-24	Previous Year (`) 2022-23
1201000	Taxes and Duties Collected by Others	2,38,20,834.00	1,43,91,135.00
1202000	Compensation in lieu of Taxes / Duties	6,95,52,634.00	9,77,65,783.00
1203000	Compensations in lieu of Concessions	-	-
	Total Assigned Revenues & Compensation	9,33,73,468.00	11,21,56,918.00

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R.C. BAHETI & CO. CHARTERED ACCOUNTANTS BHOPAL

Schedule IE-3: Rental Income from Municipal Properties

Account code	Particulars	Current Year (`) 2023-24	Previous Year (`) 2022-23
1301000	Rent from Civic Amenities	39,61,432.00	81,72,822.00
1302000	Rent from Office Buildings	-	-
1303000	Rent from Guest Houses	-	-
1304000	Rent from Lease of Lands	24,57,284.00	18,642.00
1308000	Other Rents	3,149.00	120.00
	Sub-total	64,21,865.00	81,91,584.00
	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	64,21,865.00	81,91,584.00

Schedule IE- 4: Fees & User Charges - Income Head-Wise

Account code	Particulars	Current Year (`) 2023-24	Previous Year (`) 2022-23
1401000	Empanelment & Registration Charges	12,315.00	26,760.16
1401100	Licensing Fees	10,000.00	7,252.00
1401200	Fees for Grant of Permit	9,00,548.00	11,25,461.00
1401300	Fees for Certificate or Extract	7,699.00	9,891.00
1401400	Development Charges	12,39,479.00	30,715.00
1401500	Regularization Fees	24,480.00	-
1402000	Penalties and Fines	15,926.00	3,170.00
1404000	Other Fees	8,81,071.00	3,64,435.00
1405000	User Charges	29,50,340.00	30,50,455.00
1406000	Entry Fees	600.00	
1407000	Service / Administrative Charges	4,320.00	7,650.00
1408000	Other Charges	-	2,66,801.00
	Sub-Total	60,46,778.00	48,92,590.16
1409000	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Income from Fees & User Charges	60,46,778.00	48,92,590.16

Schedule IE-5: Sale & Hire Charges

Account code	Particulars	Current Year (`) 2023-24	Previous Year (`) 2022-23
1501000	Sale of Products	2,65,550.00	78,224.00
1501100	Sale of Forms & Publications	16,97,836.00	8,09,100.00
1501200	Sale of stores & scrap	5,000.00	11,14,205.00
1503000	Sale of Others		-
1504000	Hire Charges for Vehicles	60,900.00	98,383.00
1504100	Hire Charges for Equipment		
	Total Income from Sale & Hire charges Income Head-wise	20,29,286.00	20,99,912.00

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Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account code	Particulars	Current Year (`) 2023-24	Previous Year (`) 2022-23
1601000	Revenue Grant	4,31,59,816.00	5,00,18,456.69
1602000	Re-imbursement of Expenses	34,04,380.00	-
1603000	Contribution towards schemes	-	-
1601091	Grant Revenue-Dep.on Grant Assets	3,58,98,074.00	3,80,27,650.00
	Total Revenue Grants, Contributions & Subsidies	8,24,62,270.00	8,80,46,106.69

Schedule IE-7: Income from Investments - General Fund

Account code	Particulars	Current Year (`) 2023-24	Previous Year (`) 2022-23
1701000	Interest on Investments	24,60,400.00	24,99,100.00
1702000	Dividend	-	-
1703000	Income from projects taken up on commercial basis	-	-
1704000	Profit in Sale of Investments		
1708000	Others	-	-
	Total Income from Investments	24,60,400.00	24,99,100.00

Schedule IE- 8: Interest Earned

Account code	Particulars	Current Year (`) 2023-24	Previous Year (`) 2022-23
1711000	Interest from Bank Accounts	70,49,216.00	63,20,377.00
1712000	Interest on Loans and Advances to Employees	-	-
1713000	Interest on Loans to others	-	-
1718000	Other Interest	-	-
	Total - Interest Earned	70,49,216.00	63,20,377.00

Schedule IE- 9: Other Income

Account code	Particulars	Current Year (`) 2023-24	Previous Year (`) 2022-23
1801000	Deposits Forfeited	-	-
1801100	Lapsed Deposits	-	-
1802000	Insurance Claim Recovery	-	-
1803000	Profit on Disposal of Fixed Assests	-	-
1804000	Recovery from Employees	-	-
1805000	Unclaimed Refund/ Liabilities	-	-
1806000	Excess Provisions Written Back		
1808000	Miscellaneous Income	19,834.00	9,591.00
1901000	Transfer from Activity Fund		
1921000	Pension Fund	-	28,800.00
	Total Other Income	19,834.00	38,391.00

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जिला छिंदवाड़ा (म.प्र.)

Schedule IE-10: Establishment Expenses

Account code	Particulars	Current Year (`) 2023-24	Previous Year (`) 2022-23
2101000	Salaries, Wages and Bonus	12,91,49,172.79	11,58,97,715.32
2102000	Benefits and Allowances	28,43,145.00	7,70,256.00
2103000	Pension	10,21,378.00	1,37,29,552.00
2104000	Other Terminal & Retirement Benefits	7,92,351.00	-
	Total Establishment Expenses	13,38,06,046.79	13,03,97,523.32

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (`) 2023-24	Previous Year (`) 2022-23
2201000	Rent, Rates and Taxes	-	-
2201100	Office Maintenance	2,53,66,586.80	3,93,67,519.00
2201200	Communication Expenses	51,029.99	83,616.53
2202000	Books & Periodicals	55,935.36	40,693.80
2202100	Printing and Stationery	6,81,425.84	4,78,445.85
2203000	Travelling & Conveyance	73,78,918.29	74,70,608.92
2204000	Insurance	8,59,188.00	7,14,182.00
2205000	Audit Fees	76,700.00	65,000.00
2205100	Legal Expenses	97,500.00	85,000.00
2205200	Professional and other Fees	39,10,290.16	40,18,814.93
2206000	Advertisement and Publicity	48,04,910.43	35,12,035.01
2206100	Membership & subscriptions	-	-
2208000	Other Administrative Expenses	2,69,008.99	2,78,172.89
	Total Administrative Expenses	4,35,51,493.86	5,61,14,088.93

Schedule IE-12: Operations & Maintenance

Account code	Particulars	Current Year (`) 2023-24	Previous Year (`) 2022-23
2301000	Power & Fuel	15,56,137.24	6,48,352.18
2302000	Bulk Purchases	2,29,96,896.69	2,08,43,474.67
2303000	Consumption of Stores	-	-
2304000	Hire Charges	19,15,713.90	15,17,398.06
2305000	Repairs & Maintenance -Infrastructure Assets	2,90,827.93	93,23,024.56
2305100	Repairs & Maintenance - Civic Amenities	14,55,591.79	35,02,288.22
2305200	Repairs & Maintenance - Buildings	11,65,339.08	89,053.36
2305300	Repairs & Maintenance - Vehicles	32,78,003.46	36,38,723.68
2305400	Repairs & Maintenance - Equipments	5,94,114.09	-
2305500	Repairs & Maintenance - Furniture	-	3,05,667.99
2305600	Repairs & Maintenance - Electrical	8,38,944.27	8,27,903.66
2305700	Repairs & Maintenance - Plant & Machinery	6,17,718.58	8,39,120.00
2305900	Repairs & Maintenance - Others	-	5,07,175.00
2308000	Other Operating & Maintenance Expenses	1,23,08,227.40	91,16,033.16
	Total Operations & Maintenance	4,70,17,514.43	5,11,58,214.54

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R.C. BAHETI & CO. CHARTERED ACCOUNTANTS BHOPAL

Schedule IE-13: Interest & Finance Charges

Account code	Particulars	Current Year (`) 2023-24	Previous Year (`) 2022-23
2401000	Interest on Loans from Central Government	-	-
2402000	Interest on Loans from State Government	-	-
2403000	Interest on Loans from Government Bodies & Associations	-	-
2404000	Interest on Loans from International Agencies	-	-
2405000	Interest on Loans from Banks & Other Financial Institutions	3,46,460.00	-
2406000	Other Interest	-	-
2407000	Bank Charges	1,878.11	10,188.00
2408000	Other Finance Expenses	-	-
	Total Interest & Finance Charges	**3,48,338.11**	**10,188.00**

Schedule IE-14: Programme Expenses

Account code	Particulars	Current Year (`) 2023-24	Previous Year (`) 2022-23
2501000	Election Expenses	1,51,400.00	25,61,954.70
2502000	Own Programs	46,65,350.08	2,23,69,058.12
2503000	Share in Programs of Others	-	-
	Total Programme Expenses	48,16,750.08	2,49,31,012.82

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account code	Particulars	Current Year (`) 2023-24	Previous Year (`) 2022-23
2601000	Grants	-	-
2602000	Contributions [Public]	10,76,915.00	23,58,000.00
2603000	Subsidies [specify details]	-	-
	Total Revenue Grants, Contributions & Subsidies	10,76,915.00	23,58,000.00

Schedule IE-16: Provisions & Write off

Account code	Particulars	Current Year (`) 2023-24	Previous Year (`) 2022-23
2701000	Provisions for Doubtful Receivables	-	-
2702000	Provision for Other Assets	-	-
2703000	Revenues Written Off		
2704000	Assets Written Off		
2705000	Miscellaneous Expense Written Off	-	-
	Total Provisions & Write off	-	-

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R.C. BAHETI & CO. CHARTERED ACCOUNTANTS BHOPAL

Schedule IE-17: Miscellaneous Expenses

Account code	Particulars	Current Year (`) 2023-24	Previous Year (`) 2022-23
2711000	Loss on Disposal of Assets	-	-
2712000	Loss on Disposal of Investments	-	-
2901000	Transfer to General Activity Fund	-	-
2718000	Other Miscellaneous Expenses	-	-
	Total Miscellaneous Expenses	-	-

Schedule IE-18: Prior Period Items (Net)

Account code	Particulars	Current Year (`) 2023-24	Previous Year (`) 2022-23
	Income		
1851001	Taxes Other - Revenues	-	-
1853000	Recovery of Revenues Written Off	-	-
1854001	Other Income	-	69,07,063.36
	Sub - Total Income (a)	-	69,07,063.36
	Expenses		
2805000	Prepaid Expenses	-	-
2856000	Refund of Other Revenues	-	-
2858000	Other Expenses	-	5,54,982.00
	Sub - Total Income (b)	-	5,54,982.00
	Total Prior Period (Net) (a-b)	-	63,52,081.36

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MANDIDEEP NAGAR PALIKA

RECEIPT AND PAYMENT ACCOUNT

(FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024)

(AMOUNT IN RUPEES)

HEAD OF ACCOUNT	Current Year 2022-23	HEAD OF ACCOUNT	Current Year 2022-23
Opening Balances	-	**Opening Balances**	
Cash &Bank Balances	15,94,19,799.68		
OPERATING RECEIPTS		**OPERATING PAYMENTS**	
Tax Revenue	4,26,92,699.00	Establishment Expenses	28,96,054.00
Assigned Revenues And Compensation	9,33,73,468.00	Administrative Expenses	619.00
Rental Income From Municipal Properties	58,37,777.00	Operations And Maintainance	
Fees And User Charges	60,50,936.00	Interest And Finance Charges	1,878.11
Sales And Hire Charges	20,29,286.00	Programme Expenses	
Revenue Grants, Contibution And Subsidies		Revenue, Grant & Contributions	7,84,000.00
Income From Investments		Purchase of Stores	
Interest Earned	70,49,216.00	Other Misc Expenses	
Other Income	19,834.00	Prior period	
Prior period			
Transfer into Employee Fund			
NON-OPERATING RECEIPTS		**NON-OPERATING PAYMENTS**	
		Municipal Fund	1,59,157.00
		other liabilities	2,72,965.00
		Other Payables - Sundry Creditors	12,02,03,270.59
Municipal Fund		Employee Liabilities	11,58,07,400.00
Loans Received Net		Acquisition / Purchase of Fixed Assets	
Deposits Received		Capital Work in Progress	
Grant and Contribution for Specific Purposes	11,99,32,731.00	Grant Refunded	
Earmarked Funds	2,47,385.00	Repayment of Loans	
Realisation of Investment- General Fund		Loans & Advances to Employees (Net)	71,030.00
Realisation of Investment- Special Fund		Loans and Advances to Contractors (Net)	
Deposit Works Net	28,33,323.00	Deposit Received	4,23,273.50
Realisation of Sundry Debtors	1,44,99,164.00	Investment	18,00,000.00
Loans advance & Deposit		Deposit Works Net	-
Recovery of loan Net		Recoveries Payable	1,70,10,905.93
Closing cash & Bank credit balance		Earmarked Funds	-
		Other Payments - Provisions	
		Closing Cash balance	19,45,55,065.55
		Closing cash & Bank balance (net)	-
TOTAL	**45,39,85,618.68**	**TOTAL**	**45,39,85,618.68**

Place: Bhopal

Date: 08-03-2025

UDIN: 25424861BMGYWH4626

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नगर पालिका परिषद मण्डीदीप

As per our Report of Even Date

R.C. BAHETI & CO. FRN 140303IC BHOPAL CHARTERED ACCOUNTANTS

For R.C. Baheti & Co.

Chartered Accountant

CA Ashish Kumar Sharma

Partner

M.No.424861