# AUDIT REPORT

## OF

## MUNICPAL COUNCIL MANDLESHWAR

### DISTRICT – KHARGONE

## Year 2023-24

**Auditor**

## Rahul Rawat & co.

**Chartered Accountants**

# -: INDEX :-

AUDIT OBSERVATION
(अंकेक्षण अबलोकन)

BALANCE SHEET

INCOME & EXPENDITURE ACCOUNTS

CASH FLOW STATEMENTS

# MUNICIPAL COUNCIL MANDLESHWAR

# AUDIT OBSERVATIONS

## Audit of Revenue

- 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 also deposited in respective Bank Account.
- 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 the Revenue Receipt and also deposited to the Bank time to time.
- Cash Book has been verified with Receipts and payments vouchers & ROKARIYA receipts cash book.
- No, we have not seemed any Investment on lesser interest rate.

## Audit of Expenditures

- We covered the Expenditures on the sample basis during the process of Audit.
- While checking Accountant Cash Book, the bills and vouchers given to us were correct according to books. No such irregularities were found during the audit of vouchers which need to be reported.
- No mistake was found in monthly balance of the Cash Book.
- 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.

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- 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 cases occurred in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.

As per the ULB guideline, if the Fire Brigade going outside of Municipal area, there is some decided amount which has to be paid by the other MC is not taken by the ULB.

## Audit of Book Keeping

- We have checked some of the books of records which were maintained and provided by the Municipal Council.
- Except Cash book, some registers/records have not been maintained properly. Some observations in respect of records of ULB are as follows –

### Accounts Department

Although records have been maintained properly but some observations were found. Observations about accounts department are as follows -

- SD & EMD registers were not maintained.
- Loan register was not found during the audit.

### Store Department

During the examination of store records, we found that records were maintained properly and balances of items were brought forward properly from previous year. Some irregularities were found and rectified the audit.

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Some observations are as follow -

- Diesel Register was not maintained separately from store records.
- Fixed Assets Register was not found during the audit.

## Revenue Department

During the test check basis examination of revenue records, we found that proper records were maintained and balances of dues were brought forward from previous year properly. All the revenue collections were duly deposited during the year.

## Sanitation Department

During the audit, we have found some records of sanitation department. Our observations are as follow-

- Registration cards of some vehicle were available during the audit and duly verified by us.
- Separate records should be kept for vehicle and light repairing.

## Water Supply Department

- Separate record of repairing of motor pumps, hand pumps, pipe lines should be maintained. However, entries were made in the stock register.
- Record of chemical/bleaching powder usage should be updated regularly.

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### Establishment Department

- Charge list or register was not maintained by the ULB.

### PWD Department

- Construction Register was not maintained by the ULB.
- 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 during the year and.

## Audit of Tenders

- During the audit we have observed some tender files on sample basis. However, on the basis of examination of note sheets attached with the vouchers and files, we found that proper tender process had been followed by the ULB.
- No Bank guarantee has been received.

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## 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 its utilization which were made available to us during the 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 Rahul Rawat & CO.**
**Chartered Accountants**

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

**CA Rahul Rawat**
**(Partner)**
**FRN No. - 025933C**
**M. No. - 439685**

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# Balance Sheet of Municipal Council Mandleshwar
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 | 2,54,37,035.91 | 1,39,56,425.71 |
| | Earmarked Funds | B-2 | 19,58,866.00 | 19,58,866.00 |
| | Reserves | B-3 | 16,71,70,897.88 | 15,83,84,893.90 |
| | **Total Reserves and Surplus** | | **19,45,66,799.79** | **17,43,00,185.61** |
| | | | | |
| A2 | **Grants, Contributions for Specific Purpose** | B-4 | **8,59,46,627.19** | **6,12,92,452.19** |
| | **Loans** | | | |
| | | | | |
| A3 | Secured loans | B-5 | 0.00 | 0.00 |
| | Unsecured loans | B-6 | 2,32,65,642.54 | 2,39,15,174.74 |
| | **Total Loans** | | **2,32,65,642.54** | **2,39,15,174.74** |
| | | | | |
| | **TOTAL SOURCES OF FUNDS** | | **30,37,79,069.52** | **25,95,07,812.54** |
| | | | | |
| B | **APPLICATION OF FUNDS** | | | |
| | | | | |
| B1 | **Fixed Assets** | B-11 | | |
| | Gross Block | | 14,95,00,483.52 | 14,71,21,017.52 |
| | Less: Accumulated Depreciation | | 8,86,79,167.64 | 8,20,81,212.62 |
| | Net Block | | 6,08,21,315.88 | 6,50,39,804.90 |
| | Capital work-in-progress | | 11,56,34,140.40 | 10,26,29,647.40 |
| | **Total Fixed Assets** | | **17,64,55,456.28** | **16,76,69,452.30** |
| | | | | |
| B2 | **Investments** | | | |
| | Investment - General Fund | B-12 | 6481829.00 | 6481829.00 |
| | Investment - Other Funds | B-13 | - | - |
| | **Total Investment** | | **64,81,829.00** | **64,81,829.00** |
| | | | | |
| B3 | **Current assets, loans & advances** | | | |
| | Stock in hand (Inventories) | B-14 | 6,47,740.98 | 8,92,596.98 |
| | Sundry Debtors (Receivables) | B-15 | 3,47,37,286.98 | 2,79,55,364.98 |
| | Gross amount outstanding | | | |
| | Less: Accumulated provision against bad and doubtful receivables | | | |
| | Prepaid expenses | B-16 | 38,259.00 | 51,062.00 |
| | Cash and Bank Balances | B-17 | 8,92,30,593.00 | 6,17,14,622.00 |
| | Loans, advances and deposits | B-18 | 7,70,383.36 | 7,70,383.36 |
| | **Total Current Assets** | - | **12,54,24,263.32** | **9,13,84,029.32** |
| | | | | |
| B4 | **Current Liabilities and Provisions** | | | |
| | Deposits received | B-7 | 63,41,396.38 | 76,25,287.38 |

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| | | | | | |
|---|---|---|---|---|---|
| | Deposit works | B-8 | | - | - |
| | Other liabilities (Sundry Creditors) | B-9 | | 10,37,868.70 | 10,43,808.70 |
| | Provisions | B-10 | | 2,57,210.00 | 4,12,398.00 |
| | **Total Current Liabilities** | | | **76,36,475.08** | **90,81,494.08** |
| B5 | **Net Current Assets (B3-B4)** | | | **11,77,87,788.24** | **8,23,02,535.24** |
| C | Other Assets | B-19 | | 3053996.00 | 3053996.00 |
| D | Miscellaneous Expenditure (to the extent not written off) | B-20 | | 0.00 | 0.00 |
| | **TOTAL APPLICATION OF FUNDS** | | | **30,37,79,069.52** | **25,95,07,812.54** |
| | | | | - | - |

For RAHUL RAWAT & CO.
Chartered Accountants
FRN No. - 025933C

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CA Rahul Rawat
(Partner)
M.No. - 439685

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

| Account Code | Particulars | Water Supply, Sewerage and Drainage | Road Development and Maintenance | Bustee Services | Commercial Projects | General Account | Total |
|---|---|---|---|---|---|---|---|
| 310 | **Balance as per last account** | | | | | 1,39,56,426 | 1,39,56,426 |
| | **Additions during the year** | | | | | | - |
| 31090-02 | • Surplus for the year | | | | | | 0.00 |
| | • Transfers | | | | | 12373159.00 | 12373159.00 |
| | • Opening Diffrence | | | | | | 0.00 |
| | **Total (Rs.)** | 0.00 | 0.00 | 0.00 | 0.00 | 1,23,73,159 | 12373159.00 |
| | **Deductions during the year** | | | | | | |
| | • Deficit for the year | | | | | 9,46,108 | 9,46,108 |
| | • Transfers | | | | | | - |
| | **Total (Rs.)** | 0.00 | 0.00 | 0.00 | 0.00 | 9,46,108 | 9,46,108 |
| 310 | **Balance at the end of the current year** | 0.00 | 0.00 | 0.00 | 0.00 | 2,53,83,477 | 2,53,83,477 |

### 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** | | | 19,58,866 | | - | 19,58,866 |
| **(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** | **1958866.00** | **0.00** | - | **19,58,866** |

### 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 | 15,83,84,894 | 1,53,83,959 | 17,37,68,853 | 65,97,955 | 16,71,70,898 |
| 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** | **15,83,84,894** | **1,53,83,959** | **17,37,68,853** | **6597955.02** | **16,71,70,898** |

## 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 | 19,91,356 | 5,92,99,096 | 0.00 | 0.00 | 2000.00 | 6,12,92,452 |
| (b) Additions to the Grants * | | | | | | |
| • Grant received during the year | 49,50,587 | 6,84,57,547 | | | | 7,34,08,134 |
| • 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 |
| **Total (b)** | **49,50,587** | **6,84,57,547** | **0.00** | **0.00** | **0.00** | **7,34,08,134** |
| **Total ( a + b)** | 69,41,943 | 12,77,56,643 | 0.00 | 0.00 | 2000.00 | 13,47,00,586 |
| **(c) Payments out of funds** | | | | | | |
| • Capital expenditure on Fixed | | 4,61,83,959.00 | | | | 4,61,83,959 |
| • Capital Expenditure on Other | 25,70,000 | | | | | 2570000.00 |
| • 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)** | 25,70,000 | 4,61,83,959 | 0.00 | 0.00 | 0.00 | 4,87,53,959 |
| **Net balance at the year end (a+b)- (c)** | **43,71,943** | **8,15,72,684** | - | - | **2,000** | **8,59,46,627** |

## Schedule B-5: Secured Loans

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

## Schedule B-6: Unsecured Loans

| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|---|---|---|---|
| 33110 | Loans from Central Government | | |
| 33120 | Loans from State government | | |
| 33130 | Loans from Govt. bodies & Associations | 2,32,65,643 | 2,39,15,175 |
| 33140 | Loans from international agencies | | |
| 33150 | Loans from banks & other financial institutions | | |
| 33160 | Other Term Loans | | |
| 33170 | Bonds & debentures | | |
| 33180 | Other Loans | | |
| | **Total Unsecured Loans** | **2,32,65,643** | **2,39,15,175** |

## Schedule B-7: Deposits Received

| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|---|---|---|---|
| 34010 | From Contractors | 62,88,946 | 75,72,837 |

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| | | | |
|---|---|---|---|
| 34020 | From Revenues | 52,450 | 52,450 |
| 34030 | From staff | | |
| 34080 | From Others | | |
| | **Total deposits received** | **63,41,396** | **76,25,287** |

## 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 | | |
| 35011 | Employee Liabilities | 7,65,758.00 | 7,91,568 |
| 35012 | Interest Accrued and Due | | |
| 35020 | Recoveries Payable | 2,72,111 | 2,52,241 |
| 35030 | Government Dues Payable | | |
| 35040 | Refunds Payable | | |
| 35041 | Advance Collection of Revenues | | |
| 35080 | Others | | |
| | **Total Other liabilities (Sundry Creditors)** | **10,37,868.70** | **10,43,809** |

## Schedule B-10: Provisions

| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|---|---|---|---|
| 36010 | Provision for Expenses | 2,57,210 | 4,12,398 |
| 36020 | Provision for Interest | | |
| 36030 | Provision for Other Assets | | |
| | **Total Provisions** | **2,57,210** | **4,12,398** |

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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** | 1 | | | 1 | | | | 0.00 | 1 | 1 |
| 41,011 | **Lakes** | 1,80,769 | | | 1,80,769 | | | | 0.00 | 1,80,769 | 1,80,769 |
| 41,020 | **Buildings** | 44,17,254 | | | 44,17,254 | 18,34,578 | 86,089 | | 19,20,667 | 24,96,587 | 25,82,676 |
| | **Infrastructure Assets** | | | | | | | | | | |
| 41,030 | • Roads and Bridges | 3,34,59,090 | | | 3,34,59,090 | 2,89,64,462 | 6,42,090 | | 2,96,06,552 | 38,52,538 | 44,94,628 |
| 41,031 | • Sewerage and drainage | 72,94,276 | | | 72,94,276 | 29,03,970 | 2,92,687 | | 31,96,657 | 40,97,619 | 43,90,306 |
| 41,032 | • Water ways | 8,40,38,086 | | | 8,40,38,086 | 4,03,27,226 | 43,71,086 | | 4,46,98,312 | 3,93,39,774 | 4,37,10,860 |
| 41,033 | • Public Lighting | 45,11,890 | | | 45,11,890 | 25,85,510 | 1,92,638 | | 27,78,148 | 17,33,742 | 19,26,380 |
| 41,034 | Sanitation & SWM | 1,47,000 | 8,06,694 | | 9,53,694 | 76,690 | 87,700 | | 1,64,391 | 7,89,303 | 70,310 |
| 41,040 | • Plants & Machinery | 10,16,668 | 4,15,349 | | 14,32,017 | 4,02,177 | 1,02,984 | | 5,05,161 | 9,26,856 | 6,14,491 |
| 41,050 | • Vehicles | 1,10,00,734 | 8,31,146 | | 1,18,31,880 | 45,96,038 | 7,23,584 | | 53,19,622 | 65,12,258 | 64,04,696 |
| 41,060 | • Office & other equipment | 2,26,145 | 2,53,500 | | 4,79,645 | 1,52,313 | 32,733 | | 1,85,046 | 2,94,599 | 73,832 |
| 41,070 | • Furniture, fixtures, fittings and electrical appliances | 7,03,510 | 46,317 | | 7,49,827 | 2,38,247 | 51,158 | | 2,89,405 | 4,60,422 | 4,65,263 |
| 4,180 | • Other fixed assets | 1,25,595.00 | 26,460 | | 1,52,055 | | 15,206 | - | 15,206 | 1,36,850 | 1,25,595 |
| | **Total** | 14,71,21,018 | 23,79,466 | 0.00 | 14,95,00,484 | 8,20,81,213 | 65,97,955 | 0.00 | 8,86,79,168 | 6,08,21,316 | 6,50,39,805 |
| 41,210 | Work-in-progress | 10,26,29,647 | 1,30,04,493 | | 11,56,34,140 | | | | 0.00 | 115634140.40 | 10,26,29,647 |
| | **Total** | 24,97,50,665 | 1,53,83,959 | - | 26,51,34,624 | 8,20,81,213 | 65,97,955 | 0.00 | 8,86,79,168 | 17,64,55,456 | 16,76,69,452 |

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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** | | | 64,81,829 | 64,81,829 |
| | **General Fund** | | **0.00** | **6481829.00** | **6481829.00** |

## 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 | | | 6,47,741 | 8,92,597 |
| 43020 | Loose Tools | | | | |
| 43080 | Others | | | | |
| | **Total Stock in hand** | | | **6,47,741** | **8,92,597** |

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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 | 14,35,351 | | 14,35,351 | 6,48,914 |
| | More than 5 years* | | | - | |
| | **Sub - total** | 14,35,351 | 0.00 | 14,35,351 | 6,48,914 |
| | Less: State Government Cesses/Levies in Taxes - Control Accounts | | | | |
| | **Net Receivables of Property Taxes** | 14,35,351 | 0.00 | 14,35,351 | 6,48,914 |
| | | | | | |
| 43120 | **Receivable of Other Taxes** | | | | |
| | Less than 3 years | 45,76,997 | | 45,76,997 | 33,37,166 |
| | More than 3 years* | | | | |
| | **Sub - total** | 45,76,997 | 0.00 | 45,76,997 | 33,37,166 |
| | Less: State Government Cesses/Levies in Taxes - Control Accounts | | | | |
| | **Net Receivables of Other Taxes** | 45,76,997 | 0.00 | 45,76,997 | 33,37,166 |
| | | | | | |
| 43130 | **Receivables for Fees and User Charges** | | | | |
| | Less than 3 years | 81,98,150 | | 81,98,150 | 47,11,136 |
| | More than 3 years* | | | | |
| | **Sub - total** | 81,98,150 | 0.00 | 81,98,150 | 47,11,136 |
| | | | | | |
| 43140 | **Receivables from Other Sources** | | | | |
| | Less than 3 years | 51,58,024 | | 51,58,024 | 38,89,384 |
| | More than 3 years* | | | | |
| | **Sub - total** | 51,58,024 | 0.00 | 51,58,024 | 38,89,384 |
| | | | | | |
| 43150 | **Receivables from Government** | | | | |
| | **Sub - total** | 15368765.00 | 0.00 | 15368765.00 | 15368765.00 |
| | | | | | |
| | **Total of Sundry Debtors (Receivables)** | **3,47,37,287** | **0.00** | **3,47,37,287** | **2,79,55,365** |

## Schedule B-16: Prepaid Expenses

| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|---|---|---|---|
| 44010 | Establishment | | |
| 44020 | Administrative | - | |
| 44030 | Operations & Maintenance | 38,259 | 51,062 |
| | **Total Prepaid expenses** | 38,259 | 51,062 |

नगर परिषद, मण्डलेश्वर

## 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 | | |
| 45022 | Other Scheduled Banks | 8,91,77,034 | 6,17,14,622 |
| 45023 | Scheduled Co-operative Banks | | |
| 45024 | Post Office | | |
| | | | |
| | **Sub-total** | **8,91,77,034** | **6,17,14,622** |
| 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** | **8,91,77,034** | **6,17,14,622** |

## 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 | 2,49,002 | | - | 2,49,002 |
| 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 | 521381.00 | | | 521381.00 |
| | **Sub -Total** | 7,70,383 | 0.00 | - | 7,70,383 |
| 461 | Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)] | | | | 0.00 |
| | **Total Loans, advances, and deposits** | 7,70,383 | 0.00 | - | 7,70,383 |

मुख्य नगर पालिका अधिकारी
नगर परिषद मण्डलेश्वर

## 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 | 30,53,996 | 30,53,996 |
| 47020 | Other asset control accounts | | |
| | **Total Other Assets** | 3053996.00 | 3053996.00 |

## 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 |

मुख्य नगर पालिका अधिकारी
नगर परिषद मण्डलेश्वर

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

| | Item/ Head of Account | Schedule No | Current Year (Rs) | Previous Year (Rs) |
|---|---|---|---|---|
| A | **INCOME** | | | |
| | Tax Revenue | IE-1 | 71,21,261 | 58,21,234 |
| | Assigned Revenues & Compensation | IE-2 | 1,14,87,075 | 1,19,04,116 |
| | Rental Income from Municipal Properties | IE-3 | 19,04,698.00 | 11,78,521 |
| | Fees & User Charges | IE-4 | 16,56,509 | 7,58,371 |
| | Sale & Hire Charges | IE-5 | 9,850 | 35,100 |
| | Revenue Grants, Contributions & Subsidies | IE-6 | 2,75,97,955 | 1,64,36,020 |
| | Income from Investments | IE-7 | - | 27,43,456 |
| | Interest Earned | IE-8 | 1,30,790 | - |
| | Other Income | IE-9 | 23,38,037 | 3,03,355 |
| | **Total - INCOME** | | **5,22,46,175** | **3,91,80,173** |
| | | | | |
| B | **EXPENDITURE** | | | |
| | Establishment Expenses | IE-10 | 2,65,01,447 | 2,25,77,340 |
| | Administrative Expenses | IE-11 | 18,39,720 | 12,85,974 |
| | Operations & Maintenance | IE-12 | 1,33,86,575 | 1,07,75,181 |
| | Interest & Finance Expenses | IE-13 | 2,05,910 | 3,20,396 |
| | Programme Expenses | IE-14 | 19,96,492 | 15,30,906 |
| | Revenue Grants, Contributions & subsidies | IE-15 | 20,37,432 | 6,55,99,551 |
| | Provisions & Write off | IE-16 | - | - |
| | Miscellaneous Expenses | IE-17 | 5,73,193 | 14,96,617 |
| | Depreciation | | 65,97,955 | 70,49,275 |
| | Transfer general fund ( sanchit Nidhi ) | | - | - |
| | **Total - EXPENDITURE** | | **5,31,38,724** | **11,06,35,240** |
| | | | | |
| C | ***Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)*** | | (8,92,549) | (7,14,55,067) |
| D | Add/Less: Prior period Items (Net) | IE-18 | - | - |
| E | ***Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)*** | | **(8,92,549)** | **(7,14,55,067)** |
| F | **Less: Transfer to Reserve Funds** | | | |
| G | ***Net balance being surplus/ deficit carried over to Municipal Fund (E-F)*** | | **(8,92,549)** | **(7,14,55,067)** |

मुख्य नगर पालिका अधिकारी
नगर परिषद मण्डलेश्वर

## Schedule IE - 1 : Tax Revenue

| Account Code | Particulars | Current year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 11001 | Property tax | 18,41,381 | 15,23,312 |
| 11002 | Water tax | 42,80,794 | 35,96,211 |
| 11003 | Sewerage Tax | 20,386 | |
| 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 | 33,000 | |
| 11012 | Pilgrimage Tax | | |
| 11013 | Export Tax | | |
| 11031 | Consolidates Tax | | |
| 11051 | Octroi & Toll | | |
| 11080 | Other taxes | 9,45,700 | 7,01,711 |
| 0 | **Sub-total** | **71,21,261** | **58,21,234** |
| 11090 | Less: Tax Remissions and Refund [Schedule IE- 1 (a)] | - | - |
| | **Sub-total** | - | - |
| | **Total tax revenue** | **71,21,261** | **58,21,234** |

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

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

## Schedule IE-2: Assigned Revenues & Compensation

| Account Code. | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|---|---|---|---|
| 12010 | Taxes and Duties collected by others | 7,78,389 | 7,60,914 |
| 12020 | Compensation in lieu of Taxes / duties | 1,07,08,686 | 1,11,43,202 |
| 12030 | Compensations in lieu of Concessions | | |
| | **Total assigned revenues & compensation** | **1,14,87,075** | **1,19,04,116** |

मुख्य नगरपालिका अधिकारी
नगर परिषद मण्डलेश्वर

## Schedule IE-3: Rental income from Municipal Properties

| Account Code. | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|---|---|---|---|
| 13010 | Rent from Civic Amenities | 18,45,050 | 10,69,890 |
| 13020 | Rent from Office Buildings | | |
| 13030 | Rent from Guest Houses | | |
| 13040 | Rent from lease of lands | 59,648 | |
| 13080 | Other rents | | |
| | **Sub-Total** | | 1,08,631 |
| 13090 | Less: Rent Remission and Refunds | | |
| | **Sub-total** | | |
| | **Total Rental Income from Municipal Properties** | **19,04,698.00** | **11,78,521** |

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

| Account Code. | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|---|---|---|---|
| 14010 | Empanelment & Registration Charges | | |
| 14011 | Licensing Fees | | |
| 14012 | Fees for Grant of Permit | 77,220 | 2,02,725 |
| 14013 | Fees for Certificate or Extract | 26,300 | 86,870 |
| 14014 | Development Charges | 10,36,943 | |
| 14015 | Regularization Fees | | |
| 14020 | Penalties and Fines | 2,910 | 694 |
| 14040 | Other Fees | 79,680 | 53,716 |
| 14050 | User Charges | 4,31,856 | 4,07,366 |
| 14060 | Entry Fees | | |
| 14070 | Service / Administrative Charges | 1,600 | |
| 14080 | Other Charges | | 7,000 |
| | **Sub-Total** | **16,56,509** | **7,58,371** |
| 14090 | Less: Rent Remission and Refunds | | |
| | **Sub-total** | - | - |
| | **Total income from Fees & User Charges** | **16,56,509** | **7,58,371** |

मुख्य नगर पालिका अधिकारी
नगर परिषद मण्डलेश्वर

## Schedule IE-5: Sale & Hire Charges

| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|---|---|---|---|
| 15010 | Sale of Products | | |
| 15011 | Sale of Forms & Publications | | |
| 15012 | Sale of stores & scrap | 9,850 | 35,100 |
| 15030 | Sale of Others | | |
| 15040 | Hire Charges for Vehicles | | |
| 15041 | Hire Charges for Equipment | - | - |
| | **Total Income from Sale & Hire charges - income head-wise** | **9,850** | 35,100 |

## Schedule IE-6: Revenue Grants, Contributions & Subsidies

| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|---|---|---|---|
| 16010 | Revenue Grant | 2,10,00,000 | 93,73,145 |
| 16020 | Re-imbursement of expenses | 65,97,955 | 70,49,275 |
| 16030 | Contribution towards schemes | | 13,600 |
| | **Total Revenue Grants, Contributions & Subsidies** | **2,75,97,955** | **1,64,36,020** |

## Schedule IE-7: Income from Investments - General Fund

| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|---|---|---|---|
| 17010 | Interest on Investments | - | 27,43,456 |
| 17020 | Dividend | | - |
| 17030 | Income from projects taken up on commercial basis | | - |
| 17040 | Profit in Sale of Investments | - | - |
| 17080 | Others | | |
| | **Total Income from Investments** | - | 27,43,456 |

मुख्य नगरपालिका अधिकारी
नगर परिषद मण्डलेश्वर

## Schedule IE- 8: Interest Earned

| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|---|---|---|---|
| 17110 | Interest from Bank Accounts | 1,30,790 | - |
| 17120 | Interest on Loans and advances to Employees | - | - |
| 17130 | Interest on loans to others | - | - |
| 17180 | Other Interest | - | - |
| | **Total - Interest Earned** | **1,30,790** | **-** |

## Schedule IE- 9: Other Income

| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|---|---|---|---|
| 18010 | Deposits Forfeited | - | - |
| 18011 | Lapsed Deposits | - | - |
| 18020 | Insurance Claim Recovery | - | - |
| 18030 | Profit on Disposal of Fixed assests | - | - |
| 18040 | Recovery from Employees | - | - |
| 18050 | Unclaimed Refund/ Liabilities | - | - |
| 18060 | Excess Provisions written back | | |
| 18080 | Miscellaneous Income | 23,38,037 | 3,03,355 |
| | **Total Other Income** | **23,38,037** | **3,03,355** |

## Schedule IE-10: Establishment Expenses

| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|---|---|---|---|
| 21010 | Salaries, Wages and Bonus | 2,54,17,574 | 1,97,60,442 |
| 21020 | Benefits and Allowances | 8,05,673 | 1,00,000 |
| 21030 | Pension | 77,800 | 9,83,790 |
| 21040 | Other Terminal & Retirement Benefits | 2,00,400 | 17,33,108 |
| | **Total establishment expenses** | **2,65,01,447** | **2,25,77,340** |

मुख्य नगर पालिका अधिकारी
नगर परिषद मण्डलेश्वर

## Schedule IE-11: Administrative Expenses

| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|---|---|---|---|
| 22010 | Rent, Rates and Taxes | | |
| 22011 | Office maintenance | 2,31,466 | |
| 22012 | Communication Expenses | 59,100 | 65,341 |
| 22020 | Books & Periodicals | 58,962 | 69,882 |
| 22021 | Printing and Stationery | 2,60,832 | 3,11,073 |
| 22030 | Traveling & Conveyance | | 68,852 |
| 22040 | Insurance | | 1,70,749 |
| 22050 | Audit Fees | | 53,000 |
| 22051 | Legal Expenses | 96,600 | 1,40,655 |
| 22052 | Professional and other Fees | 6,19,098 | 1,14,060 |
| 22060 | Advertisement and Publicity | 5,13,662 | 1,72,511 |
| 22061 | Membership & subscriptions | | |
| 22080 | Other Administrative Expenses | | 1,19,851 |
| | **Total administrative expenses** | **18,39,720** | **12,85,974** |

## Schedule IE-12: Operations & Maintenance

| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|---|---|---|---|
| 23010 | Power & Fuel | 38,20,143 | 49,82,996 |
| 23020 | Bulk Purchases | 45,58,462 | 33,74,846 |
| 23030 | Consumption of Stores | | |
| 23040 | Hire Charges | 6,38,605 | 1,09,793 |
| 23050 | Repairs & maintenance -Infrastructure | 20,82,170 | 16,96,456 |
| 23051 | Repairs & maintenance - Civic Amenities | 1,55,775 | 85,168 |
| 23052 | Repairs & maintenance - Buildings | | |
| 23053 | Repairs & maintenance - Vehicles | 8,86,144 | 4,72,062 |
| 23054 | Repairs & maintenance - Furnitures | | |
| 23055 | Repairs & maintenance - Office Equipments | 63,303 | 53,860 |
| 23056 | Repairs & maintenance - Electrical Appliances | 38,220 | |
| 23057 | Repairs & Maintenance- Plant & Machinery | 6,40,207 | |
| 23059 | Repairs & maintenance - Others | 5,03,546 | |
| 23080 | Other operating & maintenance expenses | | |
| | **Total operations & maintenance** | **1,33,86,575** | **1,07,75,181** |

मुख्य नगर पालिका अधिकारी
नगर परिषद मण्डलेश्वर

## Schedule IE-13: Interest & Finance Charges

| Account | Particulars | Current Year | Previous Year |
|---|---|---|---|
| 24010 | Interest on Loans from Central Government | - | - |
| 24020 | Interest on Loans from State Government | | |
| 24030 | Interest on Loans from Government Bodies & Associations | | 3,16,486 |
| 24040 | Interest on Loans from International Agencies | | |
| 24050 | Interest on Loans from Banks & Other Financial Institutions | 1,05,738 | |
| 24060 | Other Interest | | |
| 24070 | Bank Charges | 172 | 3,910 |
| 24080 | Other Finance Expenses | 1,00,000 | |
| | **Total Interest & Finance Charges** | **2,05,909.80** | **3,20,396** |

## Schedule IE-14: Programme Expenses

| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|---|---|---|---|
| 25010 | Election Expenses | 36,065 | 1,78,850 |
| 25020 | Own Programs | 19,60,427 | 13,52,056 |
| 25030 | Share in Programs of others | | |
| 25040 | Others' Programme | | |
| | **Total Programme Expenses** | **19,96,492** | **15,30,906** |

## Schedule IE-15: Revenue Grants, Contributions & Subsidies

| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|---|---|---|---|
| 26010 | **Grants [specify details]** | 20,37,432 | 5,29,480 |
| | | | |
| 26020 | **Contributions [specify details]** | | 1,10,000 |
| | | | |
| 26030 | **Subsidies [specify details]** | | 6,49,60,071 |
| | **Total Revenue Grants, Contributions & Subsidies** | **20,37,432** | 6,55,99,551 |

मुख्य नगर पालिका अधिकारी
नगर परिषद मण्डलेश्वर

## Schedule IE-16: Provisions & Write off

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

## Schedule IE-17: Miscellaneous Expenses

| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|---|---|---|---|
| 27110 | Loss on disposal of Assets | - | - |
| 27120 | Loss on disposal of Investments | - | - |
| 27180 | Other Miscellaneous Expenses | 5,73,193 | 14,96,617 |
| | **Total Miscellaneous expenses** | 5,73,193 | 14,96,617 |

## Schedule IE-18: Prior Period Items (Net)

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

मुख्य नगर पालिका अधिकारी
नगर परिषद मण्डलेश्वर

# MUNICIPAL COUNCIL MANDLESWAR

## RECEIPTS AND PAYMENTS ACCOUNT

For the Period From 1st April 2023 to 31st March 2024

| Account Code | Head of Account | Current Period Receipts | Previous Period Receipts | Account Code | Head of Account | Current Period Payments | Previous Period Payments |
|---|---|---|---|---|---|---|---|
| | **Opening Balances** | Amount (Rs.) | Amount (Rs.) | | | Amount (Rs.) | Amount (Rs.) |
| | Cash balances including Imprest Balance | | | | | | |
| | Balances with Banks/Treasury (including in designated bank accounts) | 6,17,14,622 | 6,06,62,270 | | | - | |
| | **Operating Receipts** | | | | | | |
| 110 | Tax Revenue | 13,42,068 | 29,09,081 | | **Operating Payments** | | |
| 120 | Assigned Revenues & Compensations | 1,14,87,075 | 1,19,04,116 | 210 | Establishment Expenses | 2,65,01,447 | 2,17,85,772 |
| 130 | Rental income from Municipal Properties | 6,35,308 | 5,41,837 | 220 | Administrative Expenses | 18,26,917 | 12,85,974 |
| 140 | Fees & User Charges | 16,56,509 | 7,58,371 | 230 | Operations and Maintenance | 1,31,41,719 | 86,01,117 |
| 150 | Sale & Hire Charges | 9,850 | 35,100 | 240 | Interest & Finance Charges | 8,55,442 | 3,20,396 |
| 160 | Revenue Grants, Contributions & Subsidies | | 5,03,000 | 250 | Programme Expenses | 19,96,492 | 15,30,906 |
| 170 | Income from Investments | | | 260 | Revenue Grants, Contributions & Subsidies | 20,37,432 | 6,39,480 |
| 171 | Interest Earned | 1,30,790 | 27,43,456 | 270 | Purchase of Stores | | |
| 180 | Other Income | 23,38,037 | 3,03,355 | 271 | Miscellaneous expenses | 5,73,193 | 14,96,617 |
| | | | | 285 | Prior Period | | |
| | **Non-Operating Receipts-** | | | | | | |
| | | | | | **Non-Operating Payments** | | |
| 320 | Grants and contribution for specific purposes | 7,34,08,134 | 3,21,61,649 | 340 | Refund of Deposits | 73,000 | 1,22,000 |
| 340 | Deposits Received | 60,000 | 1,19,500 | 35011 | Employees Liabilities | | 8,90,124 |
| 350 | Other Liabilities | 45,968 | 62,767 | 35010 | Creditors | - | |
| 341 | Deposit works | | | 35020 | Payment of Recoveries payable | 13,22,799 | 10,27,420 |
| 35041 | Revenue Collected in Advance | | | 331 | Hudco Loan Payment | | 6,81,700 |
| 431 | Debtors(receivable) | 2,66,661 | 4,52,289 | 320 | Grants returned - PMAY | | |
| 330 | Loans Received | | | 412 | Capital WIP | 1,30,04,493 | 1,07,75,359 |
| 311 | Earmarked Funds | | | 410 | Acquisition / Purchase of Fixed Assets | 23,79,466 | 3,12,679 |
| 310 | Municipal Fund | | | 340 | Deposit refunded | | |
| 312 | Reserve Fund | | | 360 | Provisions | 1,55,188 | 4,73,900 |
| 331 | Unsecured Loan | | | 460 | Loans, Advances and Deposits | | |
| | | | | 421 | Investment | | |
| | | | | 430 | Stock | | 10,60,540 |
| | | | | 310 | Municipal Fund | | |
| | | | | 311 | Sanchit Nidhi | | |
| | **Totalling Mistake** | 3,159 | | | **Totalling Mistake** | | 4,38,184 |
| | | | | | Cash balances including Imprest Balance | | |
| | | | | | Balances with Banks/Treasury (including in designated bank accounts) | 8,92,30,593 | 6,17,14,622 |
| | **TOTAL** | **15,30,98,181** | **11,31,56,790** | | **TOTAL** | **15,30,98,181** | **11,31,56,790** |

लेखापाल
नगर परिषद् मंडलेश्वर
जिला- खरगौन , मध्यप्रदेश

मुख्य नगर पालिका अधिकारी
नगर परिषद् मंडलेश्वर
जिला- खरगौन , मध्यप्रदेश

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

| Particulars | (AMOUNT IN RUPEES) Current Year (Rs.) 2023-24 | | Previous Year 2022-23 |
|---|---|---|---|
| **[A] Cash Flows from Operating Activities** | | | |
| Gross Surplus Over Expenditure | (8,92,548.80) | (8,92,548.80) | (65,08,595.92) |
| **Add: Adjustments For** | | | |
| Depreciation | 65,97,955.02 | | 70,49,275.02 |
| Interest And Finance Expenses | 2,05,909.80 | 68,03,864.82 | 3,20,396.00 |
| | | | |
| **Less: Adjustments For** | | | |
| Profit On Disposal Of Assets | | | |
| Net Of Adjustments Made To Municipal Funds | | | |
| Investment Income | 3,159.00 | | 4,38,183.60 |
| Transfer To Reserves | | | |
| Interest Income Received | 1,30,790.00 | (1,33,949.00) | 27,43,456.00 |
| | | | |
| **Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items** | | **60,45,265.02** | **(14,44,197.30)** |
| | | | |
| **Changes In Current Assets And Current Liabilities** | | | |
| (Increase)/Decrease In Sundry Debtors | (67,81,922.00) | | (30,96,548.98) |
| (Increase)/Decrease In Stock In Hand | 244856 | | -189607 |
| (Increase)/Decrease In Prepaid Expenses | 12,803.00 | | |
| (Increase)/Decrease In Other Current Assets | - | | |
| | | | |
| (Decrease)/Increase In Deposits Received | (12,83,891.00) | | (2,500.00) |
| (Decrease)/Increase In Deposits Work | - | | - |
| (Decrease)/Increase In Other Current Liabilities | (5,940.00) | | (1,72,476.50) |
| (Decrease)/Increase In Provisions | (1,55,188.00) | | (61,502.00) |
| Extra ordinary items (please specify) | | (79,69,282.00) | |
| | | | |
| Capital contribution | | | |
| **Net Cash Generated from / (Used in) Operating Activities [A]** | | **(19,24,016.98)** | **(49,66,831.78)** |
| | | | |
| **[B] Cash Flows from Investing Activities** | | | |
| Purchase Of Fixed Assets And Cwip | 1,53,83,959.00 | | 1,64,12,375.00 |
| (Increase)/Decrease In Special Funds/ Grants | (2,46,54,175.00) | | (68,79,129.00) |
| (Increase)/Decrease In Earmarked Funds | - | | |
| (Increase)/Decrease In Reserve ' Grant Against Fixed A | (87,86,003.98) | | (93,63,099.98) |
| Purchase Of Investment | | (1,80,56,219.98) | |

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| | | | |
|---|---|---|---|
| | | | |
| <u>Add:</u> | | | |
| Proceeds From Disposal Of Assets | | | |
| Proceeds From Disposal Of Investments | | | |
| Investment Income Received | - | | |
| Interest Income Received | 1,30,790.00 | 1,30,790.00 | |
| **Net cash generated from/(used in) investing activities [B]** | | (1,79,25,429.98) | 1,70,146.02 |
| | | | |
| **<u>[C] Cash flows from Financing Activities</u>** | | | |
| <u>Add:</u> | | | |
| Loans From Banks/Others Received | 2,32,65,642.54 | | 2,39,15,174.74 |
| <u>Less:</u> | | | |
| Interest & Finance Expenses | (2,05,909.80) | | (3,20,396.00) |
| | | 2,30,59,732.74 | |
| **Net Cash Generated From/(Used In) Financing Activities [C]** | | 2,30,59,732.74 | 2,35,94,778.74 |
| **Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)** | | 32,10,285.78 | 1,87,98,092.98 |
| **Cash And Cash Equivalent At Beginning Of The Period** | | 6,17,14,622.00 | 6,06,62,270.40 |
| **Cash and cash equivalent at end of the period** | | 8,92,30,593.00 | 6,17,14,622.40 |
| Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year: | | | |
| Cash balances | - | | |
| Bank balances | 8,92,30,593.00 | 8,92,30,593.00 | 6,17,14,622.40 |
| **Total Of The Breakup Of Cash And Cash Equivalents** | | - | |

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