नगर परिषद मानपुर

जिला – उमरिया (म.प्र.)

अंकेक्षण

वित्तीय वर्ष 2023–24

अंकेक्षण फर्म

प्रमोद के. शर्मा एण्ड कं.

(चार्टड एकाउंटेन्ट)

INDEX

PRAMOD K. SHARMA & CO.
Chartered Accountants

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AUDIT REPORT

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

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

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

3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Balance sheet as on 31st March 2024.

Date:-13/09/2024
Place:-Bhopal

For PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

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

UDIN ***24076883BKARGH6594***

मुख्य नगर पालिका अधिकारी
नगर परिषद मानपुर
जिला-उमरिया(म.प्र.)

MUNICIPAL COUNCIL MANPUR

AUDIT OBSERVATIONS

Audit of Revenue

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

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

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर परिषद मानपुर
जिला-उमरिया(म.प्र.)

Audit of Expenditures

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

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

PRAMOD K. SHARMA & CO. * CHARTERED ACCOUNTANTS *

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नगर परिषद मानपुर
जिला-उमरिया(म.प्र.)

Audit of Book Keeping

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

Accounts Department

Audit observations about accounts department are as follows -

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

मुख्य नगर पालिका अधिकारी
नगर परिषद मानपुर
जिला-उमरिया(म.प्र.)

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

Store Department

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

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

Revenue Department

During the examination of revenue records, we found that proper records were maintained and balances of dues were brought forward from previous year properly. Amount collected has been duly deposited on time. As per recovery sheet, a good revenue collection (collectively) has been done. Council must prepare such policies which can be helpful in recovery of revenue from various heads so that council can have much liquidity.

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधि०
नगर परिषद मानपुर
जिला-उमरिया(म.प्र.)

Water Supply Department

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

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

Establishment Department

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

Public Works Department

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

- As per section 139 (1) under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Construction register will be maintained by the council which was duly suggested to maintain.
- As per section 139 (2) under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, The council Engineer or PWD in charge has to examine the stock and construction register at least once in 6 months but we have not found such examination during the audit which is suggested to practice.

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर परिषद मानपुर
जिला-उमरिया(म.प्र.)

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

Audit of FDRs

➢ While auditing, we found that there was No any FDR made by the council.

Audit of Tenders

➢ During the audit we examined some tender files. On the basis of examination the given files and note sheets attached with the vouchers, we found that tender process has been followed by the council. Although some irregularities were found and suggested to rectify them and pay attention in future properly.

➢ As per section 121 read with section 86 under chapter-V of Madhya Pradesh Municipal (Accounts & Finance) Rule, 2018, E-tendering must be done in case of purchase costing above

मुख्य नगर पालिका अधिकारी
नगर परिषद मानपुर
जिला-उमरिया(म.प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA one lakh rupees. It is suggested to council to comply with the regulations.

- No Bank guarantee has been received by the council.

Audit of Grants & Loans

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

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

FOR PRAMOD K. SHARMA & CO.

CHARTERED ACCOUNTANTS

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

Date :

UDIN : 24076883BKARGH6594

CA Pramod Kumar Sharma

(Partner)

M. No 076883

FRN No .007857C

मुख्य नगर पालिका अधिकारी
नगर परिषद मानपुर
जिला-उमरिया(म.प्र.)

Balance Sheet of Municipal Council Manpur
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	6,56,17,685.22	7,65,47,274.55
	Earmarked Funds	B-2	-	-
	Reserves	B-3	3,10,28,549.44	5,71,335.00
	Total Reserves and Surplus		**9,66,46,234.66**	**7,71,18,609.55**
A2	**Grants, Contributions for Specific Purpose**	B-4	**9,37,80,278.35**	**9,12,22,638.00**
	Loans			
A3	Secured loans	B-5	0.00	0.00
	Unsecured loans	B-6	-	-
	Total Loans		-	-
	TOTAL SOURCES OF FUNDS		**19,04,26,513.01**	**16,83,41,247.55**
B	**APPLICATION OF FUNDS**			
B1	**Fixed Assets**	B-11		
	Gross Block		80,38,352.53	10,89,489.00
	Less: Accumulated Depreciation		10,97,836.21	5,37,306.00
	Net Block		69,40,516.32	5,52,183.00
	Capital work-in-progress		2,40,88,033.12	19,152.00
	Total Fixed Assets		**3,10,28,549.44**	**5,71,335.00**
B2	**Investments**			
	Investment - General Fund	B-12	0.00	0.00
	Investment - Other Funds	B-13	-	-
	Total Investment		-	-
B3	**Current assets, loans & advances**			
	Stock in hand (Inventories)	B-14	2,49,844.00	1,33,500.00
	Sundry Debtors (Receivables)	B-15	3,46,320.00	2,20,960.00
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful receivables			
	Prepaid expenses	B-16	29,940.00	48,500.00
	Cash and Bank Balances	B-17	15,95,59,720.42	16,81,13,062.40
	Loans, advances and deposits	B-18	50,000.00	-
	Total Current Assets		**16,02,35,824.42**	**16,85,16,022.40**
B4	**Current Liabilities and Provisions**			
	Deposits received	B-7	16,106.00	51,590.00

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नगर परिषद मानपुर
जिला-उमरिया(म.प्र.)

PRAMOD R. SHARMA & CO. CHARTERED ACCOUNTANTS

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	Deposit works	B-8		-	-
	Other liabilities (Sundry Creditors)	B-9		6,06,338.85	5,12,019.85
	Provisions	B-10		2,15,416.00	1,82,500.00
	Total Current Liabilities			8,37,860.85	7,46,109.85
B5	**Net Current Assets (B3-B4)**			15,93,97,963.57	16,77,69,912.55
C	Other Assets	B-19		0.00	0.00
D	Miscellaneous Expenditure (to the extent not written off)	B-20		0.00	0.00
	TOTAL APPLICATION OF FUNDS			19,04,26,513.01	16,83,41,247.55

Notes to the Balance Sheet - Attached

FOR PRAMOD K. SHARMA & Co.
Chartered Accountants

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

UDIN : 24076883BKARGH6594
Date :

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

मुख्य नगर पालिका अधिकारी
नगर परिषद मानपुर
जिला-उमरिया(म.प्र.)

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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account	Total
310	Balance as per last account					7,65,47,275	7,65,47,275
	Additions during the year						-
31090-02	• Surplus for the year					-	0.00
	• Transfers					0.00	0.00
	• Opening Diffrence					0.00	0.00
	Total (Rs.)	0.00	0.00	0.00	0.00	-	0.00
	Deductions during the year						
	• Deficit for the year					-	-
	• Transfers					10929589.33	1,09,29,589
	Total (Rs.)	0.00	0.00	0.00	0.00	1,09,29,589	1,09,29,589
310	Balance at the end of the current year	0.00	0.00	0.00	0.00	6,56,17,685	6,56,17,685

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

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

Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
31210	Capital Contribution	5,52,183	3,10,17,745	3,15,69,928	5,60,530	3,10,09,397
31211	Capital Reserve	19,152	-	19152.00	0.00	19152.00
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	5,71,335	3,10,17,745	3,15,89,080	560530.21	3,10,28,549

मुख्य नगर पालिका अधिकारी
नगर परिषद मानपुर
जिला-उमरिया(म.प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

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	4,33,56,259	4,04,01,100	7465279.00	0.00	0.00	9,12,22,638
(b) Additions to the Grants *						
• Grant received during the year	1,06,41,134	2,29,34,251				3,35,75,385
• 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)	**1,06,41,134**	**2,29,34,251**	**0.00**	**0.00**	**0.00**	3,35,75,385
Total (a + b)	5,39,97,393	6,33,35,351	7465279.00	0.00	0.00	12,47,98,023
(c) Payments out of funds						
• Capital expenditure on Fixed						-
• Capital Expenditure on Other		3,10,17,745				31017744.65
• Revenue Expenditure on						
o Salary, Wages, allowances etc.						0.00
o Rent						0.00
• Other:						-
o Loss on disposal of Grant						0.00
o Grants Refunded						0.00
• Other administrative charges						0.00
Total (c)	-	3,10,17,745	0.00	0.00	0.00	3,10,17,745
Net balance at the year end (a+b)- (c)	**5,39,97,393**	**3,23,17,606**	**74,65,279**	**-**	**-**	**9,37,80,278**

Schedule B-5: Secured Loans

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

Schedule B-6; Unsecured Loans

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

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	16,106	51,590
34020	From Revenues		
34030	From staff		
34080	From Others		
	Total deposits received	**16,106**	**51,590**

मुख्य नगर पालिका अधिकारी
नगर परिषद मानपुर
जिला-उमरिया(म.प्र.)

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

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	3,51,650	5,12,020
35011	Employee Liabilities	-	-
35012	Interest Accrued and Due		
35020	Recoveries Payable	2,54,689	
35030	Government Dues Payable		
35040	Refunds Payable		
35041	Advance Collection of Revenues		
35080	Others	0.00	-
	Total Other liabilities (Sundry Creditors)	6,06,338.85	5,12,020

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	2,15,416	1,82,500
36020	Provision for Interest		
36030	Provision for Other Assets		
	Total Provisions	2,15,416	1,82,500

मुख्य नगर पालिका अधिकारी
नगर परिषद मानपुर
जिला-उमरिया(म.प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

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**				-				0.00	-	-
41,020	**Buildings**				-				-	-	-
	Infrastructure Assets										
41,030	• Roads and Bridges				-				-	-	-
41,031	• Sewerage and drainage				-				-	-	-
41,032	• Water ways	75,589			75,589	1,890	7,370		9,260	66,329	73,699
41,033	• Public Lighting				-				-	-	-
41,034	Sanitation & SWM				-				-	-	-
41,040	• Plants & Machinery	4,94,997	17,50,428		22,45,425	1,97,999	1,17,221		3,15,220	19,30,205	2,96,998
41,050	• Vehicles	4,86,961	42,56,001		47,42,962	3,24,640	3,52,531		6,77,171	40,65,792	1,62,321
41,060	• Office & other equipment		6,69,626		6,69,626		66,963		66,963	6,02,663	-
41,070	• Furniture, fixtures, fittings and electrical appliances	31,942	2,72,809		3,04,751	12,777	16,446		29,223	2,75,528	19,165
4,180	• Other fixed assets				-			-	-	-	-
	Total	10,89,489	69,48,864	0.00	80,38,353	5,37,306	5,60,530	0.00	10,97,836	69,40,516	5,52,183
41,210	Work-in-progress	19,152	2,40,68,881	-	2,40,88,033				0.00	24088033.12	19,152
	Total	11,08,641	3,10,17,745	-	3,21,26,386	5,37,306	5,60,530	0.00	10,97,836	3,10,28,549	5,71,335

मुख्य नगर पालिका अधिकारी
नगर परिषद मानपुर
जिला-उमरिया(म.प्र.)

PRAMOD K. SHARMA & CO. * CHARTERED ACCOUNTANTS *

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Schedule B-12: Investments - General Funds

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

Schedule B-13: Investments - Other Funds

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

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars			Current Year (Rs.)	Previous Year (Rs.)
43010	Stores			2,49,844	1,33,500
43020	Loose Tools				
43080	Others				
	Total Stock in hand			**2,49,844**	**1,33,500**

मुख्य नगर पालिका अधिकारी
नगर परिषद मानपुर
जिला-उमरिया(म.प्र.)

PRAMOD K. SHASMAL & CO. CHARTERED ACCOUNTANTS

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	-		-	-
	More than 5 years*			-	
	Sub - total	-	0.00	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	-	0.00	-	-
43120	Receivable of Other Taxes				
	Less than 3 years	-		-	-
	More than 3 years*				
	Sub - total	-	0.00	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	-	0.00	-	-
43130	Receivables for Fees and User Charges				
	Less than 3 years	-		-	-
	More than 3 years*				
	Sub - total	-	0.00	-	-
43140	Receivables from Other Sources				
	Less than 3 years	3,46,320		3,46,320	2,20,960
	More than 3 years*				
	Sub - total	3,46,320	0.00	3,46,320	2,20,960
43150	Receivables from Government				
	Sub - total	0.00	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	**3,46,320**	**0.00**	**3,46,320**	**2,20,960**

Schedule B-16: Prepaid Expenses

Account Code	Particulars			Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment				
44020	Administrative			-	
44030	Operations & Maintenance			29,940	48,500
	Total Prepaid expenses			29,940	48,500

मुख्य नगर पालिका अधिकारी
नगर परिषद मानपुर
जिला-उमरिया(म.प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

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			15,95,59,720	16,81,13,062
45022	Other Scheduled Banks				
45023	Scheduled Co-operative Banks				
45024	Post Office				
	Sub-total			**15,95,59,720**	**16,81,13,062**
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			**15,95,59,720**	**16,81,13,062**

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		50000.00		50,000
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
46080	Other Current Assets				0.00
	Sub -Total	-	50000.00	-	50,000
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				0.00
	Total Loans, advances, and deposits	-	**50000.00**	-	**50,000**

मुख्य नगर पालिका अधिकारी
नगर परिषद मानपुर
जिला-उमरिया(म.प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

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

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

Schedule B-19: Other Assets

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

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

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

मुख्य नगरपालिका अधिकारी
नगर परिषद मानपुर
जिला-उमरिया(म.प्र.)

PRAMOD K. SHARMA & CO. * CHARTERED ACCOUNTANTS *

MUNICIPAL COUNCIL MANPUR
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	-	67,120
	Assigned Revenues & Compensation	IE-2	2,64,60,995	2,41,19,066
	Rental Income from Municipal Properties	IE-3	4,12,410.00	1,38,750
	Fees & User Charges	IE-4	4,498	2,01,88,481
	Sale & Hire Charges	IE-5	8,17,500	-
	Revenue Grants, Contributions & Subsidies	IE-6	5,60,530	-
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	-	-
	Other Income	IE-9	-	-
	Total - INCOME		**2,82,55,933**	**4,45,13,417**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	1,35,86,544	53,76,658
	Administrative Expenses	IE-11	46,94,530	2,33,984
	Operations & Maintenance	IE-12	89,66,437	18,78,520
	Interest & Finance Expenses	IE-13	-	-
	Programme Expenses	IE-14	12,60,194	-
	Revenue Grants, Contributions & subsidies	IE-15	-	-
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation		5,60,530	2,69,598
	Transfer Employee fund			
	Total - EXPENDITURE		**2,90,68,234**	**77,58,760**
C	***Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)***		(8,12,301)	3,67,54,657
D	Add/Less: Prior period Items (Net)	IE-18	4,76,240	-
E	***Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)***		**(3,36,061)**	**3,67,54,657**
F	**Less: Transfer to Reserve Funds**			
G	***Net balance being surplus/ deficit carried over to Municipal Fund (E-F)***		**(3,36,061)**	**3,67,54,657**

FOR PRAMOD K. SHARMA & Co.
Chartered Accountants

PRAMOD K. SHARMA & CO. * CHARTERED ACCOUNTANTS * CA

Date :
UDIN : 24076883BKARGH6594

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

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नगर परिषद मानपुर
जिला-उमरिया(म.प्र.)

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax		37,890
11002	Water tax		29,230
11003	Sewerage Tax		
11004	Conservancy Tax		
11005	Lighting Tax		
11006	Education tax		
11007	Vehicle Tax		
11008	Tax on Animals		
11009	Electricity Tax		
11010	Professional Tax		
11011	Advertisement tax		
11012	Pilgrimage Tax		
11013	Export Tax		
11031	Consolidates Tax		
11051	Octroi & Toll		
11080	Other taxes		
0	**Sub-total**	-	**67,120**
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	-	**67,120**

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	5,35,731	9,11,231
12020	Compensation in lieu of Taxes / duties	2,59,25,264	2,32,07,835
12030	Compensations in lieu of Concessions		
	Total assigned revenues & compensation	**2,64,60,995**	**2,41,19,066**

मुख्य नगर पालिका अधिकारी
नगर परिषद मानपुर
जिला-उमरिया(म.प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
13010	Rent from Civic Amenities	4,12,410	8,750
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		
13040	Rent from lease of lands		
13080	Other rents		1,30,000
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	**4,12,410.00**	**1,38,750**

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		
14013	Fees for Certificate or Extract		3,300
14014	Development Charges		
14015	Regularization Fees		
14020	Penalties and Fines		8,350
14040	Other Fees		2,00,33,930
14050	User Charges	4,498	1,42,901
14060	Entry Fees		
14070	Service / Administrative Charges		
14080	Other Charges		
	Sub-Total	**4,498**	**2,01,88,481**
14090	Less: Rent Remission and Refunds		
	Sub-total	-	-
	Total income from Fees & User Charges	**4,498**	**2,01,88,481**

मुख्य नगर पालिका अधिकारी
नगर परिषद मानपुर
जिला-उमरिया(म.प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
15010	Sale of Products	-	-
15011	Sale of Forms & Publications	8,17,500	
15012	Sale of stores & scrap		
15030	Sale of Others		
15040	Hire Charges for Vehicles		
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - Income head-wise	**8,17,500**	**-**

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grant		
16020	Re-imbursement of expenses	5,60,530	
16030	Contribution towards schemes		
	Total Revenue Grants, Contributions & Subsidies	**5,60,530**	**-**

Schedule IE-7: Income from Investments - General Fund

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

Schedule IE- 8: Interest Earned

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

मुख्य नगर पालिका अधिकारी
नगर परिषद मानपुर
जिला-उमरिया(म.प्र.)

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

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	-	
	Total Other Income	**-**	**-**

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Salaries, Wages and Bonus	1,21,32,420	53,05,458
21020	Benefits and Allowances	11,47,477	71,200
21030	Pension	3,06,647	
21040	Other Terminal & Retirement Benefits		
	Total establishment expenses	**1,35,86,544**	**53,76,658**

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	Rent, Rates and Taxes		
22011	Office maintenance	12,82,583	
22012	Communication Expenses	8,787	
22020	Books & Periodicals		
22021	Printing and Stationery	2,58,849	
22030	Traveling & Conveyance	16,41,287	
22040	Insurance	18,560	
22050	Audit Fees		
22051	Legal Expenses	30,000	1,36,600
22052	Professional and other Fees	3,27,130	
22060	Advertisement and Publicity	1,88,298	18,740
22061	Membership & subscriptions		
22080	Other Administrative Expenses	9,39,036	78,644
	Total administrative expenses	**46,94,530**	**2,33,984**

मुख्य नगर पालिका अधिकारी
नगर परिषद मानपुर
जिला-उमरिया(म.प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010	Power & Fuel		3,99,446
23020	Bulk Purchases	29,90,772	3,98,705
23030	Consumption of Stores		
23040	Hire Charges	11,46,254	
23050	Repairs & maintenance -Infrastructure	26,58,903	272368
23051	Repairs & maintenance - Civic Amenities	2,18,350	623407
23052	Repairs & maintenance - Buildings		
23053	Repairs & maintenance - Vehicles	3,92,304	
23054	Repairs & maintenance - Furnitures		
23055	Repairs & maintenance - Office Equipments	86,159	18502
23056	Repairs & maintenance - Electrical Appliances		
23057	Repairs & Maintenance- Plant & Machinery	14,73,695	
23059	Repairs & maintenance - Others		
23080	Other operating & maintenance expenses		1,66,092
	Total operations & maintenance	**89,66,437**	**18,78,520**

Schedule IE-13: Interest & Finance Charges

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

मुख्य नगर पालिका अधिकारी
नगर परिषद मानपुर
जिला-उमरिया(म.प्र.)

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election Expenses	61,410	
25020	Own Programs	7,78,784	
25030	Share in Programs of others		
25040	Others' Programme	4,20,000	
	Total Programme Expenses	**12,60,194**	-

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010	**Grants [specify details]**		
26020	**Contributions [specify details]**	-	
26030	**Subsidies [specify details]**		
	Total Revenue Grants, Contributions & Subsidies	-	-

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	-	-

मुख्य नगर पालिका अधिकारी
नगर परिषद मानपुर
जिला-उमरिया(म.प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27110	Loss on disposal of Assets	-	-
27120	Loss on disposal of Investments	-	-
27180	Other Miscellaneous Expenses	-	-
	Total Miscellaneous expenses	-	-

Schedule IE-18: Prior Period Items (Net)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Income		
18510	Taxes	-	-
18520	Other - Revenues		
18530	Recovery of revenues written off	-	-
18540	Other income	4,76,240	-
	Sub - Total Income (a)	4,76,240	-
	Expenses		
28550	Refund of Taxes	-	-
28560	Refund of Other Revenues	-	-
28580	Other Expenses	-	-
	Sub - Total expense (b)	-	-
	Total Prior Period (Net) (a-b)	4,76,240	-

मुख्य नगर पालिका अधिकारी
नगर परिषद मानपुर
जिला-उमरिया(म.प्र.)

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

MUNICIPAL COUNCIL MANPUR

RECEIPTS AND PAYMENTS ACCOUNT

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

Account Code	Head of Account	Current Period Receipts	Account Code	Head of Account	Current Period Payments
		Amount (Rs.)			Amount (Rs.)
	Opening Balances				
	Cash balances including Imprest Balance				
	Balances with Banks/Treasury (including in designated bank accounts)	16,81,13,062			
	Operating Receipts			**Operating Payments**	
110	Tax Revenue		210	Establishment Expenses	1,34,93,192
120	Assigned Revenues & Compensations	2,64,60,995	220	Administrative Expenses	46,75,970
130	Rental income from Municipal Properties	2,87,050	230	Operations and Maintenance	78,49,199
140	Fees & User Charges	4,498	240	Interest & Finance Charges	
150	Sale & Hire Charges	8,17,500	250	Programme Expenses	12,60,194
160	Revenue Grants, Contributions & Subsidies		260	Revenue Grants, Contributions & Subsidies	
170	Income from Investments		270	Purchase of Stores	
171	Interest Earned		271	Miscellaneous expenses	
180	Other Income	4,76,240	285	Prior Period	
185	Prior Period				
	Non-Operating Receipts-			**Non-Operating Payments**	
320	Grants and contribution for specific purposes	3,35,75,385	340	Refund of Deposits	35,484
340	Deposits Received		35011	Employees Liabilities	1,60,370
350	Other Liabilities		35020	Payment of Recoveries payable	9,78,893
341	Deposit works		330	Hudco Loan Payment	
35041	Revenue Collected in Advance		320	Grants returned - PMAY	
460	Loans, Advances and Deposits		412	Capital WIP	2,40,68,881
330	Loans Received		410	Acquisition / Purchase of Fixed Assets	69,48,864
311	Earmarked Funds		431	Debtors(receivable)	
310	Municipal Fund		360	Provisions	60,436
312	Reserve Fund		460	Loans, Advances and Deposits	50,000
331	Unsecured Loan		331	Unsecured Loan	
431	Sundry Debtors (Receivables)		430	Prepaid Expenses	
			310	Municipal Fund	
				Totaling Mistake	1,05,93,529
				Cash balances including Imprest Balance	
				Balances with Banks/Treasury (including in designated bank accounts)	15,95,59,720
	TOTAL	**22,97,34,730**		**TOTAL**	**22,97,34,730**

मुख्य नगर पालिका अधिकारी
नगर परिषद मानपुर
जिला-उमरिया(म.प्र.)

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS