AUDIT REPORT

OF

NAGAR PARISHAD, MOHGAON

DISTRICT: CHHINDWARA(M.P.)

FOR

FINANCIAL YEAR: 2023 - 2024

JAIN ALOK & ASSOCIATES **CHARTERED ACCOUNTANTS**

Shop No. 15, Inside Patni Complex Collectorate Road, Chhindwara (M.P.) Phone Nos. : (M)9425146739,7389844762



To,

Directorate, Urban Administration & Development, PlaikaBhawan, Shivaji Nagar, Bhopal

We have audited the cash book and relevant records for the year 2023-24 of Mohgaon Nagar Parishad.

Preparation of financial statement is the responsibility of Organisation. Organisation is responsible for its accuracy and completeness. Our responsibility is to express our opinion on these financial statements based on our audit. Financial statements have been prepared by Nagar Parishad, therefore we express our opinion on cash book maintained and prepared by Nagar Parishad.

We conducted our audit in accordance with Auditing Standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures used and significant estimates made by management, as well as evaluating the overall financial statement Presentation.

We believe that our audit provides a reasonable basis of our opinion and subject to our detailed observations in the enclosed annexure to this report and suspense amount in receipt & Payment account, we report that -

In case of Cash book for the year ending 31st March 2024, it gives true and fair view of the cash balance.

Place: Chhindwara Date: 10.02.2025

UDIN: 25076831BMLIQR7195

For Jain Alok & Associates **Chartered Accountants**

FRN 011896C

CA Alok Jain Partner

(M.No.076831)

Chhindwara 425146739

JAIN ALOK & ASSOCIATES CHARTERED ACCOUNTANTS

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Chief Municipality Officer, Nagar Parishad, Mohgaon

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The audit work is completed by undertaking the following scope of work:

T. **Audit of Revenue:**

1. Audit of revenue from various sources has been undertaken on test basis. Revnue Receipts are generated online through SAP.

2. Revenue receipts generated through SAP have been verified on test basis. No

inconsistency noticed in test checked s.

3. Percentage of revenue collection and increase/decrease in various heads in property Tax, Samekitkar, NagriyaVikasUpkar and Other Taxes compared to previous year has been pointed in annexure C.

4. Money received from daily cash receipts were verified on test basis and found that ULB has practice of depositing money collected into bank account within two

working day.

5. Entries in cash book has been duly verified on test basis, and found that ULB had practice of depositing revenue collected in bank account on next working day.

6. Quarterly and monthly targets were not maintained by ULB. So cannot verify variance in completion of them.

7. FDR Register has not been maintained by Nagar Parishad.

8. No case found where investments are made on lesser interest rate. However we noticed huge amount of cash left in saving and current account of bank throughout the year. If it had been converted into FDR, then it would have fetched higher interest rate.

II. Audit of Expenditure:

- 1. Expenditures under all schemes have been verified from grant details and their utilization. Inconsistencies found during the course of verification have been pointed out in point no. 5 of report attached.
- 2. Entries of expenditure in cash book has been verified on test basis and found them overall in consistent with vouchers and supporting.
- 3. Monthly balances of cash book has been verified and found to be consistent.
- 4. Expenditure against particular schemes has been verified. Issues relate to this has been listed out in point no. 5.
- 5. Expenditures are in accordance with the guidelines, directives, acts and rules issued by Government of India/State Government.
- 6. Financial Propriety of test checked transactions have been verified and found them in line.
- 7. No instance of absence of appropriate sanctions has been found on verification of test checked transaction.
- 8. Utilisation certificates are not available at Nagar Parishad.





Audit of Book Keeping: III.

1. Books of accounts audited have been listed in point no. 1 of report attached.

2. All books are not maintained as per accounting rules applicable. List of records not maintained is given in point no. 1 of report attached.

3. Advance register is not maintained by Nagar Parishad. However it has been informed to us no Advance is given by Nagar Parishad to any staff.

4. Bank reconciliation statements have been attached with this report and issues related to them has been pointed there in.

5. Grant Register and its utilization register are maintained by Nagar Parishad.

6. Fixed asset register has not been maintained by ULB.

7. Income and Expenditure Account have been prepared by ULB on the basis of records available at Nagar Parishad.

8. Nagar Parishad is maintaining Accounts on the Single Entry System. Data Entry on double entry system are done only upto 31.03.2018 but Balance Sheet is prepared upto 31.03.2024 on summarized basis.

IV. Audit of FDR:

- 1. FDR Register is not being maintained properly by Nagar Parishad.
- 2. FDR has been made at prevailing rate of Interest.
- 3. Entries of Interest on FDR are not recorded in Cash Book of Parishad.

Audit of Tenders/Bids: V.

- 1. Tenders and Bids invited by ULB has been verified on test basis and found them to be
- 2. Competitive tendering procedure has been followed in cases verified.
- 3. Receipt of Tender Fees/ Bid processing fees/ performance guarantee has been verified in cases verified.
- 4. No case of bank guarantee received in lieu of Processing Fees has been found in ULB.
- Not Applicable
- 6. Not Applicable
- 7. Contract Closures have been verified.

Audit of Grants and Loans: VI.

- 1. Grants given by Central Govt. and its utilization has been maintain and updated.
- 2. Grants given by State Govt. and its utilization has been maintain and updated.
- Nagar Parishad has not taken any loan.
- 4. On the basis of our Test Checks of Cash Book no Diversion of funds has been found by Nagar Parishad.



1. Accounting policies, procedures, book keeping and financial statement.

1.1 Consequent upon adoption of the budget (prepared at Nagar Parishad level) and accounts format, Nagar Parishad has prepared its books of accounts under single entry system, hence our opinion will be based on Single entry system only.

List of books of accounts maintained.

- 1) Main Cash Book & Subsidiary Cash book of revenue department.
- 2) Cheque Register
- 3) Collection Ledgers
- 4) Ward wise Property Tax, Water Tax Registers.

List of books of accounts not maintained

1) Fixed Assets Register -

No records were maintained at parishad level to account for fixed assets and to determine current value of assets.

2) Grant Register -

Incomplete records were maintained at parishad level to account grant received. Entries of Grant received is done under some heads only and entries of utilisation is not done.

1.2 All the major schemes are maintained in main cash book. There is no separate cash book for each scheme...

Nagar Parishad has prepared Income & Expenditure and financial statements. However Nagar Parishad prepared Budget, which shall be regarded as the final document on which we express our opinion.

2. Non recovery of taxes

Urban Local Bodies (ULB) earn revenue from their own resources through taxes, rent, fees, issue of licenses etc. In test checked Nagar Parishad as of 31st March 2024 a sum of Rs.23.84 lakhs (as shown in **Table Below**) plus Interest & Penalties was outstanding against the taxpayers, although the ULBs had powers under section 165 of Madhya Pradesh Municipalities Act, 1961 to approach a Magistrate to seek orders for recovery by distress and sale of any movable property of attachment and sale of immovable property belonging to defaulters, however they had not invoke these power to recover the outstanding taxes. Failure to invoke its powers resulted in non-recovery of outstanding taxes and resource crunch, leading to hindrance in development works.

Non Recovery Of Taxes

Amount in Rs.

SI. No.	Type of Tax	Due amount recoverable on 01/04/2023	Received From Previous Dues	Un- Recovered Due for More than a Year	Current Due	Current Received	Un- Recovered due of Curent Year	Total un- recovered amount
1	Sampatti kar	546028	252664	Not Available	873645	841125	Not Available	1994628
2	Samekit Kar	358711	Not Available	Not Available	455100		Not Available	A TOTAL ST

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3	Jal kar	394610	211240	183370	1149600	942915	206685	390055
	Bhawan Bhoomi Kiraya		A 2 196 7	215 2 197				
-	Shiksha Upkar	35549			196308			
5		14877	2208	12669	16509	10498	6011	18680
6	Upkar	0	0	0	208895	208895	0	0
7	Bazar Vasuli	0	0	0	190000	190000	0	0
8	Cattle Pounding Fees	To	otal Un-Reco					2384683

Nagar Parishad collected only 36.44% of current year demand of Property Tax, Samekit Kar, Shiksha Upkar and Nagriya Upkar and only 23.14% of old Demand under these heads which is very lower side. Also the bifurcation of collection under these four heads is not available at Nagar PArishad. Likewise collection of WaterTax against previous years demand is very low and it is about 53.53% only of total previous year demand outstanding. Efforts should be made for recovery of old dues as well as current due. Very low collection of old arrears should be taken care of as it may turn to bad debts.

2.1 Issues In collection of Revenue

In case of delay in payment of property tax, Interest will be required to be charged @ 10.00%p.a. of total tax calculated for delay in payment of each year or part of year. On our verification of property tax registers we noticed that interest has not been charged on late payment of property tax by Nagar Parishad.

Apart from that, new registrations of properties and improvement in properties during the year required to be entered in property tax registers and tax is to be charged accordingly, on our verification we found no such practice is being followed by Nagar Parishad.

There are many numbers of total mistakes in Receipt side of Cash Book. Page No.8, 15, 36, 100, 149, 164, 172, 184, 185, 201, 204.

3. Internal Audit System

As per Section 121 of Madhya Pradesh Municipalities act 1961, The annual accounts of each council shall be subject to audit under the said act, and copies of the audit report of the auditor on the annual accounts of the council shall be furnished to the state govt. or any authority specified by it in addition to the president and the Chief municipal officer in order to ensure the accountability of Nagar Parishad. It has been observed that No regular Internal audit has been conducted at Nagar Parishad level.

4. Submission of Utilisation Certificates (UCs)

Nagar Parishad receives grants from State and Central Govt. for Expenditure in specific projects and general utilisation. Audit scrutiny of records revealed that in all cases of Grant has been received by ULB and Utilisation certificates have been issued at the end of year wrt to usage of funds.

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5. Issues In Payment vouchers

Voucher No. **Amount** Date Deficiency in Vouchers is as follows : 19350.00 26.04.2023 Remark : Payment made to Pradeep Hardware & Electricals for Electrical

material. Quotation for such purchases not found.

20685.00 09.05.2023

Remark : Payment made to Krishna Flex, Sausar for Banner Printing . Quotation for such purchases not found.

93310.00 10.05.2023

Remark : Payment made to Tirupati Construction , Berdi for preparing DPR of

Kayakalp Yojna . Notesheet , Work Order and Quotation not found.

Payment made to following Contractor - TDS not done

Koutak Enterprises	498000.00	07.07.2023
Hajrat Construction	TDS not done	on any payment
Suyash Water Proofing	95926.00	21.07.2023
Agin Enterprises	255000.00	12.08.2023
Agin Enterprises	863000.00	12.09.2023
Koutak Enterprises	89680.00	12.09.2023
Tirupati Construction	92800.00	08.12.2023

6. Issues in Tender :

EMD are taken for Tenders in form of direct deposit in concern account. But no i) Register for EMD taken and Refunded is maintained by Nagar Parishad.

7.. Issues in Stores Department:

- Store register of all the Department are maintained/updated properly.
- Material issued by different departments from Stores are entered in Stores Register ii) but balance of material available in stores not mentioned in Stores Registers on regular basis.
- Material issued by different departments from Stores are entered in Stores Register iii) but the signatures of CMO not signed on Stores Registers in some entries.
- iv) Following irregularities are found in Stores Register:

Date	Page No.	Remark
24.01.2024 Remark : Sir	22 ngnature of Re	Material related to Printer issued. eceiver is not taken . Store register no.2.
29.01.2024	22	Material related to Swachata issued.





Remark: Singnature of Receiver is not taken. Store register no.2.

30.01.2024 33 Republic Day material issued.

Remark : Singnature of Receiver is not taken . Store register no.2.

26.03.2024 43 Disposable Item issued.

Remark : Singnature of Receiver is not taken . Store register no.2.

07.10.2023 45 Bleaching Powder issued.

Remark: Singnature of Receiver is not taken. Store register no.2.

20.02.2024 89 Table top and Safety Jacket issued. Remark: Singnature of Receiver is not taken. Store register no.2.

26.03.2024 91 Water supply Material issued.

Remark : Singnature of Receiver is not taken . Store register no.2.

08.01.2024 05 Plain Glass and Table Net issued. Remark: Singnature of Receiver is not taken. Store register no.1.

8. Issues relating to FDR:

- FDR Register is not maintained.
- ii) Entries of FDR renewed or auto renewed by Bank at the time of maturity of Nagar Parishad are not entered in Cash Book. Also Entries of Interest received on FDR are not done.

9. Issues in TDS/GST return:

- i) TDS returns are being filed by Nagar Parishad but no documents/copy of returns are provided to us for verification. So it is difficult to give any opinion on TDS return matters.
- ii) TDS challans are not made available to us for the financial year 2023-24
- iii) GSTTDS challans are not made available for the financial year 2023-24
- iv) GST Returns are being filed by the Nagar Parishad but no documents/copy of Retruns 3B, GSTR 1 are provided to us for verification.

 And Record also not provided to us, so it is difficult to give any opinion on GST Matters.

Place: Chhindwara Date: 10.02.2025

For Jain Alok & Associates Chartered Accountants FRN 011896C

> A Alok Jain Partner

UDIN: 25076831BMLIQR7195

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Chhindwara 9425146739 Reporting on Audit of Mohgaon for Financial Year 2023-24
Name of Auditor: Nagar Parishad, Mohgaon , Dist. Chhindwara
Jain Alok C. Torountants

5.	Parameters	r: Jain Alok & Associate	gaon , Dist. Chh:	countaires
8. no			Observation in	Suggestions
سنا	Audit of	Verifi	brief	
2	Expenditure:	guidelines, directives, and rules under	Grant register not maintained by ULB. Bank reconciliation has been prepared on yearly basis. Many payments made but GST TDS not deducted and Income tax TDS deducted at higher rate. Same are reported in	ULB should maintain grant register and make entries of expenditure in them and should get verified by CMO on regular basis. ULB is recommended to prepare bank reconciliation statement on monthly basis
3	Audit of Book keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statement, grant register, fixed asset register	Audit report. All books are not maintained as per accounting rules applicable. List of records not maintained is given in point no. 1 of report attached.	ULB should maintain books and registers as per accounting rules applicable.
4	Audit of FDR/TDR	Verify fixed deposits and term deposits and their maintenance	FDR Register is not maintained properly.	Rate of Interest of FDR should be compared of three four Bank and FDR should be made with Maximum Rate of Interest.
5	Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	Work allotted after passing of Tender. But we are unable to verify proper tender process followed by department in absence of tender processing record.	Required procedure should be followed for Tender.
6	Audit of Grants & Loans	Verification of Grant received from Governmen and its utilisation	Could not be Verified properly as t	should be

grati				
			Grant Register is not maintained.	- magister
7	Verify whether any diversion of funds from capital receipt /grants /Loans to revenue expenditure and from one scheme /project to another.	Diversion of Funds verified from Cash Book on test basis	No Diversion of funds has been observed .	Grant register should be maintained to track diversion of funds
8	a) Percentag e of revenue expenditu re (Establis hment, salary, Operation & Maintenan ce) with respect to revenue receipts (Tax & Non Tax).	105.18% (30116085/28630271)x100		
	b) Percentag e of Capital expenditu re wrt Total expenditu re.	33.33% (15061047/45177132)x100]		

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ANNUAL FINANCIAL STATEMENT

OF

NAGAR PARISHAD, MOHGAON

DISTRICT: CHHINDWARA(M.P.)

FOR

FINANCIAL YEAR: 2023 - 2024

Nagar parishad, Mohgaon INCOME AND EXPENDITURE STATEMENT For the period from 1 April 2023 to 31 March 2024

- les	Account Head	Schdule	Current Year	Previous Year
A	Income			
	Revenue Income	IE-1	3,271,499.00	1,982,939.00
	Assigned Revenues & Compensations	IE-2	19,029,750.00	15,643,100.00
	Rental Income From Municipal Properties	IE-3	754,019.00	
	Fees & User Charges	IE-4	2,256,133.00	2,772,497.00
7.79	Sale & Hire Charges	IE-5	175,317.00	16,995.00
F.	Revenue Grants, Contribution & Subsidies	IE-6	1,179,383.00	12,970,501.76
	Income From Investments	IE-7	373,494.00	4,626,899.00
	Accrued Interest	IE-8	1,590,676.00	799,093.00
	Other Income	IE-9	The state of the s	7,626.00
	Total Income		28,630,271.00	38,819,650.76
В	Expenditure		The service of the	NOTE:
	Establishment Expenses	IE-10	18,542,451.87	13,959,410.13
	Administrativ E Expenses	IE-11	5,589,858.00	6,504,270.00
	Operations & Maintenance	IE-12	5,548,547.00	5,037,626.00
	Interest & Finance Charges	IE-13	5,908.85	8,719.48
	Programme Expenses	IE-14	316,319.00	447,157.00
	Revenue Grants, Contribution and Subsidies	IE-15	113,000.00	-
	Provisions and Write Off	IE-16		<u> </u>
	Miscellaneous Expenses	IE-17		
	Depreciation		16,365,518.76	14,961,566.18
	Total Expenditure		46,481,603.48	40,918,748.79
С	Gross surplus/ (deficit) of income over expenditure except prior period items (A-B)		(17,851,332.48)	(2,099,098.03
D	Add/Less: Prior period Items (Net)	IE-18		
E	Gross surplus/ (deficit) of Income over expenditure after prior period items (C-D)		(17,851,332.48)	(2,099,098.03
F	Less:Transfer to Reserved Fund	and the second		
G	Net balance being surplus/ (deficit) carried over to Municipal Fund (E-F)	- 1 - 44 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	(17,851,332.48)	(2,099,098.03

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MP urban Local Body, Mohgaon Schedule IE-1: Tax Revenue

Account code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Property Tax	1,328,745	717854
	Water Tax	1,149,600	1083600
	Sewerage Tax	1,525	111753
	Conservency Charge	and the second	
	Lighting Tax		
11006	Education Tax	595,321	69,732
	Vehicle Tax	11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	- 10 Tub - 14
	Tax on Anilals	-	
11009	Electricity Tax		
11010	Professional Tax		
11011	Advertisement Tax		_
	Pilgremage Tax		-
11013	Export Tax		To the second second
11051	Octroi & Toll	or a first the market and the	N In the second section
11060		NEW PROPERTY	
	Others Taxes		TENERSON EN
	Sub Total	196,308	1.00
11090	Less: Tax Remissions & Refund [Schedule IE - 1(a)]	3,271,499	1,982,939
	Sub Total		
+	Total Tax Revenue	3,271,499	1,982,939
ti e		3,271,499	1,982,939
	Schedule IE-1 (a):Tax Remission &	Refund	- WH
Account code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1109001	Property Tax		(1.10.)
1109002	Octroi & Toll		- N
	Surcharge		
1109004	Advertisement tax		
1109011	Others		
_ A.	Total refund and remission of tax revenues		
			- 10 m
Account code	Schedule IE-2:Assigned Revenues & Cor Particulars		
		Current Year (Rs.)	Previous Year (Rs.)
12010	Taxes and Duties Collected By Others	32,786	
12020	The street of th	18,996,964	52,26
12030	Compensation in Lieu Of Concession	20,550,564	1559083
	Total Assigned Pevenues 8.0		The state of the s

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Total Assigned Revenues & Compensations



19,029,750

15,643,100

Account code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
13010	Rent From Civic Amenities	754,019	•
13020	Rent From Office Buildings	12 1 E 4972 S	
13030	Rent From Guest Houses		
13040	Rent From Lease of Lands		
13080	Other Rents	4	THE WASTE
	Sub Total	754,019	•
13090	Less: Rent remission and refunds	-	
	Sub Total	754,019	E Parameter
	Total Rental Income From Municipal Properties	754,019	

Schedule IE-4: Fees & User Charges

Account code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14010	Empanelment & Registration Charges	411,134	379592
14011	Licensing Fees	399,684	851235
14012	Fees for Grant of Permit	-	- m -
14013	Fees For Certificate Or Extract	8,828	32,739
14014	Development Charges	5,250	48,661
14015	Regularisation Fees	-	100
14020	Penalties And Fines	42,440	5,631
14040	Other Fees	1,251,759	1314383
14050	User Charges	41,100	58,925
14060	Entry Fees		1-
14070	Service / Administrative Charges		- 5
14080	Other Charges	95,938	81,23
	Sub Total	2,256,133	2,772,497
14090	Less: Rent Remission and Refunds		5 6,4,61,40
	Sub Total	2,256,133	2,772,497
	Total Income from Fees & User Charges	2,256,133	



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Account code	Schedule IE-5: Sale & Hire Charges Particulars	Current Year (Rs.)	Previous Year (Rs.)
15010	Sale Of Products	THOUSE. President	
	Sale of Forms & Publications	175,317	16,995
Laboratory Control	Sale of Stores & Scrap	134 200	张林林山东西
V200.072.713.300	Sale of Others		
	Hire Charges for Vehicles		
128 (2000 AVV)	Hire Charges for Equipments		
	Total Income from Sale & Hire Charges	175,317	16,995
	Schedule IE-6: Revenue Grants, Contribution Particulars Revenue Grants (CG)	Current Year (Rs.)	Previous Year (Rs.) 8437953.46
	Revenue Grants (SG)	111,000	1661228.3
	Reimbursement of Expenses	-16.025	2871320
10020	Total Revenue Grants, Contribution & Subsidies	1,179,383	3 12,970,502
Account code	Schedule IE-7: Income From Invest	tments Current Year (Rs.)	Previous Year (Rs.)
17010	Interest on Investments	373,49	94 4626899
17020	Dividend	-	The state of the state of
17030	Unanna Franc Brainst Takan In On Commercial Basis	77-4-125	The same of the same
	Income From Project TakenUp On Commercial Basis	V = . U I	
1704	Profit on Sale of Investments		25.55
1000			
1000	Profit on Sale of Investments	373,	
1708	Profit on Sale of Investments Of Others Total Income From Investments Schedule IE-8:- Interest Ear	ned	 494 4,626,899
1000	Profit on Sale of Investments Of Others Total Income From Investments Schedule IE-8:- Interest Ear		494 4,626,899
Account code	Profit on Sale of Investments Of Others Total Income From Investments Schedule IE-8:- Interest Ear	ned Current Ye	
Account code	Profit on Sale of Investments Of Others Total Income From Investments Schedule IE-8:- Interest Ear	ned Current Ye	

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17130 Interest On Loans To Others

Total Interest Earned

17180 Other Interest

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1,590,676

Jan Alman

799,093

Account code	Schedule IE-9:- Othe Particulars	Current Year (Rs.)	Previous Year (Rs.)
18010	Deposits Forfeited		
18011	Lapsed Deposits		
	Insurance Claim Recovery	real posturity in	av av
18030	Profit on Disposal of Fixed Assets		1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -
	Recovery From Employees		
	Unclaim Refund/ Liabilities		H (1) (5) 218-014
	Excess Provisions Written Back		
18080	Miscellaneous Income		7,626
19010	Transfer Int Activity Fund		10 的名
1011Tax 7 - 11.	Total Other Icome	10 gr	7,62

Schedule IE-10:- Establishment Expenses

Account code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Salaries, Wages And Bonus	14,278,078.87	13,652,554.13
	Benefits And Allowances	549,400.00	90,920.00
21030	Pension	1,942,250.00	
21040	Other Terminal & Retirement Benefits	1,772,723.00	215,936.00
	Total Establishment Expenses	18,542,451.87	13,959,410.13

Schedule IE-11:-Administrative Expenses

Account code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	Rent, Rates and Taxes	99,708.00	1,132,748.00
22011	Office Maintenance	3,040,269.00	3,308,229.00
22012	Communication Expenses	92,000.00	28,090.00
22020	Books & Periodicals	4,077.00	2,196.00
22021	Printing and Stationery	152,314.00	208,071.00
22030	Travelling & Conveyance	153,075.00	194,170.00
22040	Insurance	12,875.00	9,703.00
22050	Audit Fees	-	35,000.00
22051	Legal Expenses		is in Villey
22052	Professional and Other Fees	665,039.00	103,500.00
22060	Advertisement And Publicity	1,315,398.00	856,936.00
22061	Membership & Subscriptions		1 100000
22080	Other Administrative Expenses	55,103.00	625,627.00
	Total Administrative Expenses	5,589,858.00	

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लेखापाल नगर परिषद, मोहगांव

June June

Account code	Schedule IE-12:-Operations & Mal Particulars	Current Year (Rs.)	Previous Year (Rs.)	
23010	Power & Fuel	545,693.00	303,849.00	
23020	Bulk Purchases	1,111,911.00	2,210,513.00	
23030	Consumption of Stores	1,331,402.00	860,874.00	
23040	Hire Charges	775,279.00	216,541.00	
23050	Repairs & Maintenance Infrastructure Assets	102,975.00	141,107.00	
23051	Repairs & Maintenance Civic Amenities	940,331.00	45,808.00	
23052	Repairs & Maintenance Buildings	107,496.00	4,534.00 494,607.00	
23053	Repairs & Maintenance Vehicles	456,005.00		
23054	Repairs & Maintenance Furniture		4,700.00	
23055	Repairs & Maintenance Office Equipments	37,530.00	85,463.00	
23056	Repairs & Maintenance Electrical Appliances	6,800.00	99,176.00	
23057	Repairs & Maintenance Heritage Building	60,215.00	23,860.00	
23059	Repairs & Maintenance Others	72,910.00		
23080	and the second state of th		546,594.00	
	Total Operations & Maintenance	5,548,547.00	5,037,626.00	

	Schedule IE-13:- Interest & Finance C	MACHEN CONTRACTOR OF THE PARTY	- 1111E
Account code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
24010	Interest on Loans From Central Government	-	- Frederica
24020	Interest on Loans From State Government	e ≅ /1	-
24030	Interest on Loans From Govt. Bodies&Association	-	-
24040 Interest on Loans From International Agencies		_	-
24050 Inte.on Loans From Banks&Other Financial Institution		-	
24060	Other Term Loans	-	10 mg = 1 mg = 1
24070	Bank Charges	5,908.85	8,719.48
24080	Other Finance Expenses	-	
	Total Interest & Finance Charges	5,908.85	8,719.48
	Schedule IE-14:- Programme Exp	enses	
Account code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election expenses	87,570.00	
25020	Own Programme	228,749.00	447157.0
25030	Share in Programme Of Others		
	Total Programme Expenses	316,319.00	447,157,0



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Accont code	Schedule IE-15:- Revenue Grants, Contribu	Current Year (Rs.)	Previous Year (Rs.)
260	10 Grants	(1.57)	
260	20 Contributions	113,000	
2603	30 Subsidies	Contraction and	and the state of the
	Total Revenue Grants, Contribution and Subsidies	113,000	
Account code	Schedule IE-16:- Provisions and Particulars	Current Year	Previous Year
2701	O Decision for Decision Decision I	(Rs.)	(Rs.)
	0 Provisions for Doubtful Receivables	-	
	0 Provision for Other Assets	-	177
	Revenues Written Off	-	
	0 Assets Written Off	-	-
2/00	Miscellaneous Expense Written Off	(-	-
The second second	Total Provisions and Write Off	The section of the section of	and the same that the same of
27110	Particulars Loss on Disposal Of Assets	Current Year (Rs.)	Previous Year (Rs.)
	Loss on Disposal Of Assets	2 307 - 20 -	1.000
	Transfer to General Activity Fund		-
	Other Miscellaneous Expenses		A 1 12 50
	Total Miscellaneous Expenses		- 1
grade to the	Total Inicochanicous Expenses		The second second
ccount code	Schedule IE-18:- Prior P	Current Year	Previous Yea
E0= 1	le l	(Rs.)	(Rs.)
18500	Expenses	-	
	Other expenses Revenue		
	The state of the s		
i de	Sub Total	-	1.
i de	The state of the s	-	
28500	Sub Total		
28500 28550	Sub Total Expenses	-	
28500 28550 28560	Sub Total Expenses Refund of Taxes Refund of Other Revenues	-	
28500 28550 28560 28580	Sub Total Expenses Refund of Taxes	-	

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लेखापाल नगर परिषद, मोहगांव THE THE WAY

Nagar Parishad, Mohgaon BALANCE SHEET

As at 31 March 2024

	Particulars	Schedule no.		Current year (Rs)	A GENERAL SE	Previous ye	ar (Rs)
Α	SOURCES OF FUNDS						
A1	Reserves and Surplus					AND REAL PROPERTY.	
	Municipal (General) Fund	B-1		(6,865,211.41)		11,161,390.07	
	Earmaked Funds	B-2		(0,865,211.41)		11,101,330.07	
	Reserves	B-3		108,432,205.62		108,432,205.62	
	Total Reserves and Surplus			100,432,203.02	101,566,994.21	200,102,203.02	110 500 500
AZ	Grants, Contribution for Specific Purpose	B-4		48,272,873.31	48,272,873.31	30,666,170.31	119,593,595.69
A3	Loans			40,272,073.31	40,272,070.00	55/555/170:51	30,666,170.31
	Secured loans	B-5		-			
	Unsecured loans	B-6					
	Total Loans				-		
	TOTAL SOURCES OF FUNDS [A1 - A3]				149839867.5	2.10 Indian	150,259,766.00
В	APPLICATION OF FUNDS		***				
B1	Fixed Assets	B-11	ATTACAME	A PARTY OF THE REAL PROPERTY.	and the state of t	THE PARTY OF THE P	
	Gross Block	0-11	ALL CONTRACTOR	프로토스 경기 등을 보고	Section of the second	TAN POR BURGO	
	Less:Acumulated Depreciation		and the same of the same	190,598,493.29	ment of the state of	175,537,446.16	and the second
	Net Block		CV WEND STORY	108,166,585.83		91,801,067.07	
	Capital Work-in-Progress		Constitution of	82,431,907.46		83,736,379.09	
	Total Fixed Assets		- VISCENIE			1,427,647.13	
	Investments		and the State of the		82,431,907.46	The state of the s	85,164,026.22
	Investment- General Fund		1741			4.43	03,204,020.22
	nvestment-Other Funds	B-12				FA C 418 FA C 3	
1	Total investment	B-13	1110				
33 (Current assets, loans & advances					The state of the s	
5	tock in hand (inventories)					200	•
Is	undry Debtors (Rceeivables)	B-14		223,912.00		222.042.00	
10	ross amount outstanding	B-15	The second	223,512.00		223,912.00	
-	ess: Accumulated B		1,671,690.00	1,671,690.00		and the state of	entern of
	ess: Accumulated Provision against bad and			2,071,030.00		778,291.00	
151	undry Debtors (Rceeivables) - Net			4 6774 644		Total	
	repaid expenses	B-16		1,671,690.00	L S SINTER	778,291.00	
C	ash and Bank Balances	B-17					
Lo	ans, advances and deposits	B-18		77,113,007.76		75,842,123.61	1.0
To	tal Current Assets	5-16		158,074.00		158,074.00	
Cu	rrent Liabilities and Provisions			79,166,683.76		77,002,400.61	
De	posits received		TARE FIRST		and the same of	77,002,400.01	200
De	posit Works	B-7	6,001,449.00	6,001,449.00		F C00 202 00	15 15 15 15 15 15 15 15 15 15 15 15 15 1
	her liabilities (Sundry Creditors)	B-8	-			5,698,392.00	A CONTRACTOR OF THE PARTY
Pro	ovisions (Sandi y Creditors)	B-9	5,451,144.84	5,451,144.84		9//	11 10 10 10 10 10 10 10 10 10 10 10 10 1
	al Current Liabilities	B-10	1,680,619.00	1,680,619.00		5,932,758.00	
Net	t Current Assets (B3-B4)		1415141	13,133,212.84		1,650,000.00	199
Oth	er Assets (B3-B4)	15	All Shipping	20,233,212.84		13,281,150.00	
		B-19	Parameter		66,033,470.92	The constitution of	63,721,250.6
Wri	cellananeous ExpendiTure (to the extent not tten off)	B-20	AND THE REAL PROPERTY.		1,374,489.00	1,374,489.00	1,374,489.0
	TOTAL APPLICATION OF FUNDS [B1+B2+B5+C	(+D)			Acceptable 1		
_		A STANSA	Michigan Carlo		149,839,867.52	THE LIFE	150,259,766.0

0.00

0.00



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MP urban Local Body, Mohgaon Schedule B-1: Municipal (General) Fund (Re)

account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account
****	Baince as per last amount					11,161,390.07
	Additions during the year					•
	Surplus for the year					175,269
31090	Transfers			on the second	O Carried and American	A THEORY OF THE PARTY OF THE PA
	Total (Rs)		·	- v - ·	- W	10,986,121.07
100.0	Deductions during the year				Visit 1.	0.0
	Deficit for the year			7.0		(17,851,332.48
11.00						(175,269
	Transfers				U Partie	10 005 211 41
10	Balance at the and of the current year		•		201	(6,865,211.41

Schedule B.2: Fermarked Funds (Special Funds/Sinking Fund/Trust of Agency Fund)

Account Cod		Special Fund 1	Funds/Sinking Fund Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 4	Special Fun 5
		Old Age Pension	Nishakt Pension	Samajik Surksha Pension	Parivar Sahayata	National Family Welfare	B.R.G.F
3111	0 (a) Opening Belance		•		•	•	
	(b) Additions to the Special Fund					•	
	Transfer from Municipal Fund	•	1.0	1.00	•		
5	Intrest/Dividend earned on Soecial Fund Investments	5	- Wares	sudd a totall		L. Karalinian	STAFFE
	Profit on disposal of Special Fund Investments					THE E	1 100
	Appereciation in Value of Special Fund Investments						A LIKE J
AND A	· Other addition (Specify nature)		75 A				
	Total (b)		Jest • 1	•			-
	(c) Payments Out of Funds						
ALAST .	[1] Capital expenditure on	-					
	· Fixed Asset			•		1/4	4
3. 1	· Others		100				1.0.5
	[2] Revenue Expenditure on		ale U.V.				
	· Salary, Wages and allowances etc			-			14.14
1,000	· Rent Other administrative charges		- PER 1		record to		100
-	[3] Other.	2					
Marie la	· Loss on disposal of Special Fund investments	*			-		
e gan	Diminution in Value of Special Fund investments		-122	I reals.	1 1 2		
enter.	Transferred to Municipal Fund		•		-		
	Total (c)				•		
	Net Balance of Special Funds [(a+b)- c)]		1				TIME TO SERVICE STATE OF THE PARTY OF THE PA

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 1 1 1 2 2	4 4	5(3+4)	6	7(5-6)
31210	Capital Contribution	108,432,206	STATE OF B	1 to 1		•
31220	Borrowing Redemption Reserve	ARABASINE F		alian .		1 4 4 4
31230	Special Funds (Utilised)	INCOME.	Let excellent	4400 CO		21
31240	Statutory Reserve			AMERICA .	•	
31250	General Reserve				•	
31260	Revaluation Reserve			The state of the s	- * o •	
31211	Capital Reserve	•	•	THE REAL PROPERTY.		
	Total Reserve funds	108,432,206		Carry Top State	**	

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Particulars	Grants from Central Government	C	for Specific Purposes			
	Grants from Central Government	Grants from State Government	Grants from other Government Agencies	Grants from Financial Institutions	Others Specify MP/MLA	Total
Account Code	32010	32020	22020		17 (04)	
(a) Opening Balance	25,313,860.40	4,983,684.91	32030 368,625	32040	32080	30,666,170.31
(b) Additions to the Grants		Maria Tari	100			
Grant received during the year	17,561,703.00	45,000.00	* A.S.	•		17,606,703.00
Interest/Dividen d earned on Grant investments			•			•
Profit on disposal of Grant		117				
investments	The second second					
Appreciation in Value of Grant investments				-		I Last A
Other addition (Specify nature)	The part of the second	12				
Total(b)	17,561,703	45,000.00				
Total (a+b)	42,875,563	5,028,684.91	*****	•		17,606,70
(C) Payment out of funds		3,020,004.91	368,625	m - 100 - 20		48,272,873.3
Capital expenditure of Fixed Assets	-	0	•			
Capaital		-				
Expenditure of Revenue		•			^	
Salary, Wages,	141	1.00	•	•	•	(1) E
allowances etc		27.1-		. Se.		
lent		a military				the same
ther						
oss on		10.0		10.00	•	
sposal of iminution in		A STATE OF THE STA			•	2 2 2 10
alue of Grant vestments					LT	
ther Iministrative larges			ineral			
Total (C)	AND DESCRIPTION OF THE PERSON		K. STATE			
t balance at e year end b)- (C)	42,875,563.40	5,028,684.91	368,625	uda.	de Service	48,272,873.

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Schedule B-5: Secured Loans

Current Year (Rs)	Previous Year (Rs	
And the second s	THE STATE OF THE STATE OF	
The state of the state of	Control Time See	
	Service of the Party of the	
N		
military is fine as		
	•	
	in the same of	
	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	

Schedule B-6: Unsecured Loans

Code No.	Particulars	Current Year (Rs)	Previous Year (Rs)
33110	Loans from Central Government	-	-
33120	Loans from State Government	-	-
33130	Loans from Govt. bodies & Associations	ZOSENSKY NAME OF THE	ALMERINA I VE-1
33140	Loans from international agencies	CARLES OF FEBRUARY	工作品等性用数据
33150	Loans from banks & other financial institutions	19 + 01 + 01 - 11 - 12 - 13 - 13 - 13 - 13 - 13 - 1	
33160	Other Term Loans	-	
33170	Bonds & debentures	SI BETTER TO BELL	
	Other Loans		
HANT OF	Total Un-Secured Loans		The state of

Schedule B-7: Deposits Received

Accont Code	Particulars	Current Year (Rs)	Previous Year (Rs)
34010	From Contractors	5,934,199	5631142
34020	From Revenues	65,250	65,250
34030	From Staff	393	-
34080	From other	2,000	2,000
Marie Constitution of the	Total deposits received	6,001,449	5,698,392

Schedule B-8: Deposits Works

Accont Code	Particulars	Opening balance as the beginning of the year (Rs)	Utilization/expenditu re (Rs)	Balance outstanding at the end of the current year (Rs)
34110	Civil Works	0f 180		(110)
34120	Electrical works	W Rock	The second	
34180	Others	-	1 - 7 - 12 - 13	
445.7	Total of deposit works	7 2 market	THE SECOND	

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Schedule B-9: Other Liabilites (Sundry Creditors)

Accont Code	Particulars (
35010	Creditors	Current Year (Rs)	Previous Year (Rs)
	Employee Liabilities	4,647,561	5,155,261
35012	Interst Accrued and Due		
35013	Outstanding liabilities	-	
35020	Recoveries Payable	-	-
	Government Dues Payable	803,584	777,497
35040	Refunds Payable		1-1
	Advance Collection of Revenues	·	-
35080	Others	-	-
	Total Other Liabilities (Sundry Creditors)	- F 451 145	-
		5,451,145	5,932,75

Schedule B-10: Provisions

Accont Code	Particulars		
	i di titulai s	Current Year (Rs)	Previous Year (Rs)
	Provision for Expenses	1,680,619.00	
36020	Provision for Interest	2,000,015.00	1650000
	Provision for Other Assets	-	-
10000000000000000000000000000000000000	Total Provision	1,680,619.00	-
THE PARTY OF THE P		1,000,619.00	1,650,000.00



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אררחתווו בחתב	Particulars		Gross Block	The state of the s		Accumulated Depreciation	preciation	and the second second	4	Net Block
		Opening Balance	ng	Cost at the end of	Opening Balance	Additions during	Deductions	Total at the end	At the end of	At the end of Pervious
			the period	the year		the period	during the period	of the year	current year	year
1	2	3	4 4	9	7	8	6	10	11	12
	Land Buildings	361	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1							
41010 Land	Land	4.00		4.00	1	•		7.	4.00	4.00
4101003	4101003 Lakes and Pond	•	•				•			
41020	41020 Buildings	36,151,234.62	2,842,013.00	38,993,247.62	7.200.921.86	1 299 774 92	•	8 500 695 78	30 492 550 84	2 89 50 312 75
	Infrastructure Assets		34			Tour Monde		0.00000	10.000,301,00	
41030	41030 Roads and Bridges	65,810,776.58	6.134.830.00	71 945 606 58	30 721 127 35	סט רגיי דרר טי		11,000,000		
41031	41031 Sewerape and drainage	24 301 114 10	A 447 270 42	מניססימריידי	00,701,452.33	10,277,343.80		/1,039,396.15	906,210.43	50,49,324.23
41022	Water and a second seco	01.411,100,42	4,142,378.13	28,443,492.23	9,918,518.06	1,896,232.82	•	11,814,750.88	16,628,741.35	1,43,82,596.04
41032	41032 Water ways	30,277,679.00	390,666.00	30,668,345.00	4,135,289.42	766,708,63	•	4 901 998 04	25 756 246 00	261 42 380 60
41033	41033 Pubilic Lighting	1,405,994.18		1.405.994.18	947 056 96	100 001		ייייייייייייייייייייייייייייייייייייי	60,040,007,02	2,01,42,009.09
41034	41034 Sanitation and Solid Waste	934,409.00	123.400.00	1 057 809 00	00.000,000	4070707		1,228,255.79	177,738.39	(2,06,920.90)
41040	41040 Plants & Machinery	1 156 272 00	200001	00.600,100,1	148,921.20	35,260.30		184,181.50	873,627.50	7,85,487.80
41050	41050 Vehicles	7,450,272,00		1,456,272.00	1,034,885.00	145,627.20	٠	1.180.512.20	275 750 PA	A 24 307 00
A1050	CONTRACTOR OF THE PARTY OF THE	1,419,614.36		7,219,612.36	3,802,002.88	721.961.74		A E22 OCA 42	00.501,013.00	4,21,387.00
STORY	41020 Office & other equipment	1,628,981.24	1,219,610.00	2,848,591.24	1.078.862.43	28/ 950 13		71.406,626,4	2,695,648.24	34,17,609.48
4107	410/0 Furniture, Fixtures, electrical	6,281,965.08	208,150.00	6 490 115 08	2 720 454 04	71.600,402		1,363,721.56	1,484,869.68	(2,16,382.39)
V .	appliances			000000000000000000000000000000000000000	T6.404/00//	649,011.51	•	3,387,466.42	3,102,648.66	35,43,510,18
41080	41080 Other fixed assets	69,404.00	1 10 10 10 10 10 10 10 10 10 10 10 10 10	00 101 00						
	Total	175 537 446 16	45 004 041 45	02,404.00	34,702.00	6,940.40		A1 6A2 AD		
412	Camital Ment 1- m	0T.0++/100/01	15,061,047.13	190,598,493.29	91,801,067,07	16 365 519 75	100	47,642.40	27,761.60	34,702.00
1	TTE Capital Work in Progress		•			מויסדרייסהיסד	The state of the s	108,166,585.83	82,431,907.46	8,23,04,019,78
										7
										1 427 647 12







code Particulars	Schedule B-12: Investments- Gen	ierai runus	Current year	Previous year
200	With whom	Face value (Rs)	- ing Cost	Carrying Cost (Rs.)
42010 Central Government Security	Invested		Carrying Cost (Rs.)	
42020 State Government Securities	Carlotte Committee Committ	The second second	The section of	
42030 Debentures and Bonds	2,754,76		1 - 1 - 44/0120	Sales and Sales
42040 Preference Shares Equity Shares		The second		No.
42060 Units of Mutual Funds	the same of the sa			
42080 Other Investments	5 A 32 F	The second of the second		The state of the s
Total of Investments General Fund	FD			
Same Reneral Fund	TO .			

Account code		With whom invested	Face value (Rs)	Current year Carrying Cost (Rs.)	Prvious year Carrying Cost (Rs.)
42120 State Gove	vernment Securities			-	
42130 Debenture	rnment Securities		-		TV TERRETTY
42140 Preference	Shares Equity Shares		-	<u> -</u>	
42160 Units of M	utual Funds		-		
42180 Other Inve	stments		5	0 IT	
Total of In	vestments General Fund		120	-	

Account	Schedule B-14 Stock in	Hand (Inventories)	The state of the state of
code	Particulars		Previous Year (Rs)
43010	Stores Loose	The state of the s	Facility (Section 2)
43020	Tools Others	223912	223912
	Total Stock in hand	-	
	L	223,912.00	223,912.00

count	Particulars	Sundry Debtors (Rece Gross Amount (Rs)	Provision for Outstanding revenues (Rs)	Net Amount (Rs)	Previous Year (Rs)
43110	Receivables for property taxes			11 45	20
	Less than 5 year	863,113		863,113	170932
	More than 5 year			- 78	N -
	Sub-total	863,113	(4)	863,113	170,932
	Less: State Government Cesses/Levies in Taxes- Control Acounts	-	N 200 -		G
1	Net Receivables of property Taxes	863,113		863,113	
43120	Receivables of Other Taxes			7.3	
	Less than 3 year	512,931	-	512,931	239416
	More than 3 year		-	- a r 2=5.	
	Sub-tota	512,931	-	512,931	239,416
	Less: State Government Cesses/Levies in Taxes- Control Acounts		. 9		
/-	Net Receivables of Other Taxes	512,931	-	512,931	
J. De I	Receivable of Cess Income				
A 32- 67	Less than 3 year	-	-	. T	
	More than 3 year		W	× 100 000 000	THE STATE OF
	Sub-tota	al -	-	Salara d' Gr	Technic Street
43130	Receivables for Fees and User Charges	5 5		La transfer de la compansión de la compa	- 107 L
6750	Less than 3 year	264,970	and the state of	264,97	0 33726
	More than 3 year	TO BEAUTY -			
COLES	Sub-tot:	al 264,970		264,97	70 337,267
43140	Receivables from Other Sources	2000年1000年	MERSON	The street is	
SASTEMENT OF	Less than 3 year	30,676		30,6	76 30,6
AND SERVICE	More than 3 year	· · · · · · · · · · · · · · · · · · ·		· water w/-	
Alexant -	Sub-total	30,676		- 30,6	76 30,67
			120		20 (99) at
WATER TO THE PARTY OF THE PARTY			NON & A	ADDOC EN	

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मगर देनिय, मोर्थान

Chhindwara 9425146739

The State State Section 1			
43150 Receivables from Government	The second of th	1907 S. Mary 87 (4)	1 - 1 - 1
Receivables Control Account	Sub-total 30,676	30,676	30,676
Total of Sundry Debtors (Receivables)	Sub-total 30,676		
hadule B-16: Prepaid Exenses	1,671,690	1,671,690	778,291

Current year (Rs)	Previous Year (Rs)
	net that the
•	-
	2.0
	Current year (Rs)

Schedule B-17: Cast

Account	Particulars		la
45010	Cash Balance	Current year (Rs)	Previous Year (Rs
	Balance with Bank - Mustal		
45021	The second balliks		
45022	Other Schedule Banks	77,113,007.76	75,842,124
45023	Scheduled Co-Operative Bank	Hardway (a. T.)	THE LANGE OF STREET
45024	Post Office	BURNET BEEF	on carline
			1 1 1 1 1 1 1 1 1 1 1
	Balance with Bank - Special Funds	77,113,007.76	75,842,123.61
45041	Nationalised Banks	love (egy nu	
45042	Other Schedule Banks		
45043	Scheduled Co-Operative Bank		D = All
45044	Post Office		-
			7-1
	Sub- Total Balance with Bank - Grant Funds		-
45061	Nationalised Banks		16/1
	Other Schedule Banks		10227-19
	Scheduled Co-Operative Bank		
45064	Post Office	-	-
·	Sub- Total		
	Total Cash and Bank balances	77,113,007.76	75,842,123.61

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		<u>-</u>		
46020	Employees Provident Fund Loans	-		- 1	To the first
46030	Loans to Others	操 41			to the stay - my
46040	Advance to Suppliers and Contractors	FR		gi ko'e :	THE DESIGN THE
46050	Advance to Others	WORLD .	o w Localita	- IT/TE(1.5 b)	Table West Table
46060	Deposit with External Agencies	131324	-	The Land	131,324
	Other Current Assets	26,750		- I	26,750
	Sub- Total	158,074	HE THE STATE OF	Marie Del	158,074
461	Less: Accumlated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				
	Total Loans, advances, and deposits	158,074		Section 1911	158,074

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Schedule B-18 (a): Accumlated provision 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	-	-	

Schedule B-19: Other Assets

Account Code	Particulars	Current year (Rs)	Previous Year (Rs)	
47010	Deposit Works			
47020	Other asset control accounts- GST Receivable	1091880.00	1091880.00	
47020	Other asset control accounts- Labour tax	282609.00		
	Total Other Assets	1,374,489	1,374,489	

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	Deferred Discount on Issue of Loans		-	
48021	Deferred Revenue Expenses		-	
48030	Other	A STATE OF THE STATE OF	1 1	
	Total Misscellaneous expenditure			

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MP urban Local Body, Mohgaon STATEMENT OF CASHFLOW (As On 31 March 2024)

(AMOUNT IN RUPEES)

> Particulars	Previous Year	(Rs.) 2022-23	Current Year (Rs.) 2023-24		
[A] Cash Flows from Operating Activities					
Gross Surplus Over Expenditure	(2,897,991.02)	(2.007.004.02)	(17,851,332.48)	(17,851,332.48)	
Add: Adjustments For	(2,057,751,02)	(2,897,991.02)	(17,000)		
Depreciation	14,961,566.18		16,365,518.76		
Interest And Finance Expenses	8,719.48	14,970,285.66	5,908.85	16,371,427.61	
Less: Adjustments For					
Profit On Disposal Of Assets					
Net Of Adjustments Made To Municipal Funds	F 450 - 100 miles	The second second			
Investment Income Transfer To Reserves	•	16 m 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
Interest Income Received	8,931,524.00 4,626,899.00	(13,558,423.00)	1,590,676.00	(1,590,676.00)	
Adjusted Income Over Expenditure Before Effecting Changes is Current Assets And Current Liabilities And Extraordinary Items	n	NI LANGE		110,771.13	
AND THE PROPERTY OF THE PARTY.		25,630,717.64	THE STATE OF	110,771.13	
Changes In Current Assets And Current Liabilities (Increase)/Decrease in Sundry Debtors					
(Increase)/Decrease in Stock in Hand	179,098.44		III IA IŠERIOV		
(Increase)/Decrease In Prepaid Expenses	10 to	the same and a provider	Statement of the last	The same of the sa	
(Increase)/Decrease In Other Current Assets		The same species			
	Takka Sira				
(Decrease)/Increase In Deposits Received	50 400 44		(303,057.00)		
(Decrease)/Increase In Deposits Work	50,423.14				
(Decrease)/Increase In Other Current Liabilities	303,393.00		(481,613.16)		
Decrease)/Increase In Provisions	(228,868.00)	The second second			
extra ordinary items (please specify)		(54,150.30)		(784,670.16)	
capital contribution				A STATE	
et Cash Generated from / (Used In) Operating Activities [A]		25,576,567.34		(673,899.03)	
	14		anno a fill to the	Robert .	
B] Cash Flows from Investing Activities	to the second		100		
urchase Of Fixed Assets And Cwip	8,931,524.00		15,061,047.13		
ncrease)/Decrease In Special Funds/ Grants					
ncrease)/Decrease In Earmarked Funds	-				
crease)/Decrease In Reserve ' Grant Against Fixed Asset'	6,060,204.00	4 4 9 9 4 9 9 9 9 9		15 0/1 047 13	
urchase) Of Investments		14,991,728.00		15,061,047.13	
And the second of the second o	1.30				
d:		2 1			
occeds From Disposal Of Assets					
ceeds From Disposal Of Investments		- CAR			
rest Income Received	4 626 600 00	4,626,899.00	1,590,676.00	1,590,676.0	
cash generated from/(used in) Investing activities [B]	4,626,899.00	19,618,627.00	1,370,070.00	16,651,723.1	
334	英 法				
Cash flows from Financing Activities	Prince light		1 1 1 1 1 1		
s From Banks/Others Received	And the second second	9 In 12 In 15			
	(0.710.40)	There is a	(# 655 55)		
est & Finance Expenses	(8,719.48)	(8,719.48)	(5,908.85)	(5,908.	
cash Generated From/(Used In) Financing Activities [C]		(8,719.48)		(5,908.	
ncrease /(Decrease) In Cash And Cash Equivalents (A+B+C)		45,186,474.86			
	-1057-16	77,113,007.76	1 10 10 10 10 10	15,971,915.	
				75,842,123	
And Cash Equivalent At Beginning Of The Period	The state of the s	75 942 122 64		77,113,007	
And Cash Equivalent At Beginning Of The Period and cash equivalent at end of the period	The second second	75,842,123.61			
And Cash Equivalent At Beginning Of The Period and cash equivalent at end of the period and cash equivalent at the end of the year comprises of the		75,842,123.61	A STATE OF THE STATE OF		
And Cash Equivalent At Beginning Of The Period and cash equivalent at end of the period and cash equivalent at the end of the year comprises of the ring account balances at the end of the year:		75,842,123.61			
And Cash Equivalent At Beginning Of The Period and cash equivalent at end of the period and cash equivalent at the end of the year comprises of the ring account balances at the end of the year; balances balances	0 75,842,123.61	75,842,123.61 75,842,123.61	- 77,113,007.76	77,113,007	



Nagar parishad, Mohgaon INCOME AND EXPENDITURE STATEMENT For the period from 1 April 2023 to 31 March 2024

	Account Head	Schdule	Current Year	Previous Year
Α	Income			4 000 000 00
-	Revenue Income	IE-1	3,271,499.00	1,982,939.00
Approx	Assigned Revenues & Compensations	IE-2	19,029,750.00	15,643,100.00
	Rental Income From Municipal Properties	IE-3	754,019.00	
10-11-	Fees & User Charges	IE-4	2,256,133.00	2,772,497.00
	Sale & Hire Charges	IE-5	175,317.00	16,995.00
	Revenue Grants, Contribution & Subsidies	IE-6	1,179,383.00	12,970,501.76
	Income From Investments	IE-7	373,494.00	4,626,899.00
	Accrued Interest	IE-8	1,590,676.00	799,093.00
	Other Income	IE-9	The same and a second second as	7,626.00
	Total Income	IE-9	28,630,271.00	38,819,650.76
В				THE PARTY OF THE P
ь	Expenditure	IE-10	18,542,451.87	13,959,410.13
	Establishment Expenses	DESCRIPTION OF THE PROPERTY OF	5,589,858.00	6,504,270.00
	Administrativ E Expenses	IE-11 IE-12	5,548,547.00	5,037,626.00
	Operations & Maintenance	IE-12	5,908.85	8,719.48
	Interest & Finance Charges	Brand Brand	316,319.00	447,157.00
	Programme Expenses	IE-14	113,000.00	The state of the s
	Revenue Grants, Contribution and Subsidies	IE-15	110,000.00	
	Provisions and Write Off	IE-16		i i oficial
	Miscellaneous Expenses	IE-17	1	
24	Depreciation	Edward Company	16,365,518.76	14,961,566.18
	Total Expenditure	Name -	46,481,603.48	40,918,748.79
С	Gross surplus/ (deficit) of income over expenditure except prior period items (A-B)		(17,851,332.48)	(2,099,098.03)
D	Add/Less: Prior period Items (Net)	IE-18		Control of Section 19 to 200 y
E	Gross surplus/ (deficit) of Income over expenditure after prior period items (C-D)		(17,851,332.48)	(2,099,098.03
F	Less:Transfer to Reserved Fund			
G	Net balance being surplus/ (deficit) carried over to Municipal Fund (E-F)		(17,851,332.48)	(2,099,098.03



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Nagar Parishad, Mohgaon BALANCE SHEET

1	Particulars	s at 31 March 2 Schedule		Current year (Rs)		Previous	(oar (Rs)
A		no.		can ent year (no)	S N. 10 Per L		(43)
A1	Reserves and Surplus				and a second and the second		
NA.	Municipal (General) Fund						1 - 1 - 1 - 1 - 1 - 1
1	Earmaked Funds	B-1		(6,865,211.41)		11,161,390.07	
	Reserves	B-2					
	Total Reserves and Surplus	B-3		108,432,205.62		108,432,205.62	
A2	Grants, Contribution for Specific Purpose Loans			200,152,205.02	101,566,994.21		119,593,595.69
АЗ	Loans Loans	B-4		48,272,873.31	48,272,873.31	30,666,170.31	30,666,170.3
4	Secured loans		H-1800 No. 200 (1977)	10/2/2/0/01012	index idelial tescents	Q Dell'all	50,000,170.3
	Unsecured loans	B-5	A attention of the con-	FREE CANDENS	PORT BUTTER STOWN	GENESALO:	
	Total Loans	B-6	Marine Market	10 1960 04 1		PROBLEM .	
-611			YORK SINESS	-		1 corrección	
	TOTAL SOURCES OF FUNDS [A1 - A3	777	The first of the same	THE RESERVED	149839867.5	THE PROPERTY	450 550 555
В	APPLICATION OF FUNDS	13.13	- T	Part State Principle	149839807.3		150,259,766.0
B1	Fixed Assets	20120				A TOWN	
10 10	Gross Block	B-11					
	Less Agueral			100 500 400 00		475 507 446 44	
	Less:Acumulated Depreciation			190,598,493.29		175,537,446.16	
	Net Block			108,166,585.83		91,801,067.07	
12	Capital Work-in-Progress			82,431,907.46		83,736,379.09	
	Total Fixed Assets			•		1,427,647.13	
B2	Investments				82,431,907.46	746	85,164,026.2
	Investment- General Fund	D 42				II. No.	E 6
1100	Investment-Other Funds	B-12		• •			
	Total investment	B-13		•		-	
B3	Current assets, loans & advances				-	mark.	10.2
	Stock in hand (inventories)					2.0	
	Sundry Debtors (Rceeivables)	B-14		223,912.00		223,912.00	
	Gross amount outstanding	B-15					
	Less: Accumulated Provision against bad and		1,671,690.00	1,671,690.00		778,291.00	
	Sundan Date of Provision against bad and	200	3.50		V - 1	770,232.00	
_	Sundry Debtors (Rceeivables) - Net			1,671,690.00		770 004 00	
	Prepaid expenses	B-16		2,072,050.00		778,291.00	
-	Cash and Bank Balances	B-17		77,113,007.76			
_	Loans, advances and deposits	B-18		158,074.00		75,842,123.61	1
	Total Current Assets	EDEMATE I				158,074.00	
4	Current Liabilities and Provisions	45 5 5 5		79,166,683.76		77,002,400.61	537 %
	Deposits received	B-7	6,001,449.00				(F10) - 104 - (1) - (2)
	Deposit Works	B-8	6,001,449.00	6,001,449.00		5,698,392.00	THE WAS THE
	Other liabilities (Sundry Creditors)	B-9	F 454 4 4 4 4 4 4	•	14 11 7	er graat	
	Provisions		5,451,144.84	5,451,144.84	3.3	5,932,758.00	Barrier B
_	Total Current Liabilities	B-10	1,680,619.00	1,680,619.00		1,650,000.00	
	Net Current Assets (B3-B4)	the training		13,133,212.84		13,281,150.00	
		100			66,033,470.92		62 721 250 /
	Other Assets	B-19	-22;46\rs-		1,374,489.00	1,374,489.00	63,721,250.
	Miscellananeous ExpendiTure (to the extent not Written off)	B-20		August 1	3,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4	1,374,489.00	1,374,489.
3	TOTAL APPLICATION OF FUNDS [B1+B2+B5+	C+D]			149,839,867.52		150,259,766.

0.00

0.00



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MP urban Local Body, Mohgaon STATEMENT OF CASHFLOW (As On 31 March 2024)

(AMOUNT IN RUPEES)

Particulars	Previous Year (Rs.) 2022-23	Current Year (Rs.) 2023-24		
[A] Cash Flows from Operating Activities				degree of	
Gross Surplus Over Expenditure	(2,897,991.02)	(2,897,991.02)	(17,851,332.48)	(17,851,332.48)	
Add: Adjustments For			***************************************		
Depreciation	14,961,566.18		16,365,518.76 5,908.85	16,371,427,61	
Interest And Finance Expenses	8,719.48	14,970,285.66	5,900.03	10,371,427.61	
Less: Adjustments For		The Country of the Co			
Profit On Disposal Of Assets	7 7 7 7 7 7				
Net Of Adjustments Made To Municipal Funds		7 7 7 7 7 7 7 7 7			
Investment Income	340				
Transfer To Reserves	8,931,524.00	(10 550 153 00)	1,590,676.00	(1,590,676.00)	
Interest Income Received	4,626,899.00	(13,558,423.00)	1,570,07 0.00	(2,000,000)	
Adjusted Income Over Expenditure Before Effecting Changes in Current Assets And Current Liabilities And Extraordinary Items	1	25,630,717.64		110,771.13	
Changes In Current Assets And Current Liabilities	0.000000	1 1			
(Increase)/Decrease In Sundry Debtors (Increase)/Decrease In Stock In Hand	179,098.44		10 to		
(Increase)/Decrease in Stock in Hand		And the second second			
(Increase)/Decrease In Other Current Assets					
(Decrease)/Increase In Deposits Received	50,423.14		(303,057.00)		
Decrease)/Increase In Deposits Work		September 1981	William P. Co.		
Decrease)/Increase In Other Current Liabilities	303,393.00		(481,613.16)		
Decrease)/Increase In Provisions Extra ordinary items (please specify)	(228,868.00)	(54450.20)		(784,670.16	
country herris (please specify)	118	(54,150.30)		(701,070.10	
apital contribution			A Section of the Control of the Cont		
et Cash Generated from / (Used In) Operating Activities [A]	TOTAL CHARGE TO STREET, SEE	25,576,567.34	在145万以前 。	(673,899.03	
3] Cash Flows from Investing Activities	West -	L 20 10 10 10 10			
urchase Of Fixed Assets And Cwip	8,931,524.00		15,061,047.13		
ncrease)/Decrease In Special Funds/ Grants	-	F31 1	add		
ncrease)/Decrease In Earmarked Funds	400		- 103		
crease)/Decrease In Reserve ' Grant Against Fixed Asset'	6,060,204.00		7.44		
urchase) Of Investments		14,991,728.00	to the second second	15,061,047.1	
26.07 Page 12.00 Page 12.00 Page 13.00 Page 1		9	1- 6 - 6		
<u>id:</u>			and the state of		
oceeds From Disposal Of Assets			4.51		
oceeds From Disposal Of Investments	7 Te la	- 15 1 . 7 5 1			
restment Income Received	4,626,899.00	4,626,899.00	1,590,676.00	1,590,676.0	
t cash generated from/(used in) investing activities [B]		19,618,627.00	and the property of	16,651,723.1	
Out flow for Flooring Assisting		,50 × 0 × 0			
Cash flows from Financing Activities d:			The same of the sa		
ans From Banks/Others Received					
ss:	14 (2 - 14) To 14 (14)				
erest & Finance Expenses	(8,719.48)		(5,908.85)		
		(8,719.48)		(5,908.	
t Cash Generated From/(Used In) Financing Activities [C]		(8,719.48)	数据的数据数据	(5,908.	
t Increase /(Decrease) in Cash And Cash Equivalents (A+B+C)		45,186,474.86		15,971,915.	
sh And Cash Equivalent At Beginning Of The Period	THE PLANE REPORT	77,113,007.76	The state of the s	75,842,123	
sh and cash equivalent at end of the period	THE PLANE OF THE PARTY OF THE P	75,842,123.61		77,113,007	
sh and cash equivalent at the end of the year comprises of the	South South		The Year Control	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
owing account balances at the end of the year:	THE PART SE				
sh balances	0	HE O LO LOS	Para sy faith • Fig.	A STATE OF THE STA	
ir naiances	75,842,123.61	75,842,123.61	77,113,007.76	77,113,007	



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