



नगर पालिक निगम रीवा

AUDIT REPORT
Of
Municipal Corporation Rewa
Dist. – Rewa (M.P.)
Financial Year- 2023-24



M/s SBA & Company
CHARTERED ACCOUNTANTS

AUDIT REPORT

We have examined the annexed Balance Sheet of the **Rewa Municipal Corporation, Rewa (M.P.)** as at 31.03.2024 along with the Income & Expenditure Account and Receipts & Payments Account for the period from 01.04.2023 to 31.03.2024 which is in agreement with the books of accounts, maintained by the corporation for the purpose.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion proper books of account have been kept by the Municipal Corporation so far as appears from our examination of books.

In our opinion and to the best of our information and according to the explanations given to us and subject to the audit observations of the even date annexed, the said accounts give a true and fair view: -

1. In case of the Balance Sheet, of the state of affairs of the **Rewa Municipal Corporation** as at **31.03.2024** and
2. In case of the Income & Expenditure account, of the Deficit for the period from **01.04.2023 to 31.03.2024**.
3. In case of the Receipts & Payments account, of the receipts & payments for the period from **01.04.2023 to 31.03.2024**.

Date: 20/03/2025
Place: Indore

For
SBA & COMPANY
Chartered Accountants
FRN. 004651C



CA VIKAS JAIN
(PARTNER)
M.No. 078245

UDIN:- 25078245BMLDSD2450



Management Letter

For the Period 01/04/2023 to 31/03/2024

To,
The Commissioner
Municipal Corporation, Rewa
REWA (M.P.)

Dear Sir,

We have recently completed our audit of Municipal Corporation Rewa. We conducted our audit in accordance with the standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

An audit also includes evaluating the appropriateness of accounting policies and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance in accordance with the accounting principles generally accepted in India.

We would like to thank the management and staff of Municipal Corporation Rewa for their assistance and co-operation during the audit.

We would be pleased to provide any clarification that you may require regarding this report.

Yours faithfully

For
SBA & COMPANY
Chartered Accountants
FRN. 004651C

CA VIKAS JAIN
(PARTNER)
M.No. 078245

UDIN:- 25078245BMLDSD2450



REWA
M.C. 15
15/04/2024

Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24

Annexure - C

Name of ULB - NAGAR PALIKA NIGAM REWA

Name of Auditor - S B A & Co.

S. No.		Parameters		Description				नगर पालिक निगम को नव निर्मित सम्पत्तियों को निगम में समय से दर्ज करना चाहिये एवं पुराने कर कि वसूली के लिये भी अधिक प्रयास करना चाहिये।
1		Audit of Revenue						
		राजस्व कर वसूली						
				Receipts in Rs.		% of Growth		
(i)		Year 2022-23	Year 2023-24	Year 2022-23	Year 2023-24	20.49		
	संपत्ति कर	14,94,79,414.80	18,01,02,402.87					
(ii)	समेकित कर	99,90,075.00	98,86,830.00			-1.03		
(iii)	नगरीय विकास उपकर	1,48,39,700.53	1,19,15,935.45			-19.70		
(iv)	शिक्षा उपकर	1,85,46,501.00	1,98,98,668.98			7.29		
	कुल योग	19,28,55,691.33	22,18,03,837.30			15.01		
	गैर राजस्व वसूली							
(i)	भवन / भूमि किराया एवं अधिमूल्य	33,67,54,838.04	15,75,43,311.10			-53.22		
(ii)	जल उपभोक्ता प्रभार	5,33,70,917.09	4,61,81,584.03			-13.47		
(iii)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	1,25,84,767.00	97,79,172.00			-22.29		
(iv)	अन्य कर / शुल्क	8,68,01,363.35	7,80,87,306.66			-10.04		
	कुल योग	48,95,11,885.48	29,15,91,373.79			-40.43		
	महा योग	68,23,67,576.81	51,33,95,211.09			-24.76		
				वित्तीय वर्ष 2023-24 में नगर निकाय द्वारा वसूल राजस्व कर राशि में चालू वर्ष 2023-24 एवं पिछले वित्तीय वर्षों की बकाया मांग की राशि का अंश भी सम्मिलित है।				
				वित्तीय वर्ष 2023-24 में नगर निकाय द्वारा वसूल गैर राजस्व कर राशि में चालू वर्ष 2023-24 एवं पिछले वित्तीय वर्षों की बकाया मांग की राशि का अंश भी सम्मिलित है				

नगर पालिक निगम को नव निर्मित सम्पत्तियों को निगम में समय से दर्ज करना चाहिये एवं पुराने कर कि वसूली के लिये भी अधिक प्रयास करना चाहिये।

वित्तीय वर्ष 2023-24 में नगर निकाय द्वारा वसूल राजस्व कर राशि में चालू वर्ष 2023-24 एवं पिछले वित्तीय वर्षों की बकाया मांग की राशि का अंश भी सम्मिलित है।

वित्तीय वर्ष 2023-24 में नगर निकाय द्वारा वसूल गैर राजस्व कर राशि में चालू वर्ष 2023-24 एवं पिछले वित्तीय वर्षों की बकाया मांग की राशि का अंश भी सम्मिलित है।

For
SBA & COMPANY
CHARTERED ACCOUNTANTS



CA VIKAS JAIN
(PARTNER)
M.N. - 078245
F.R.N. - 004651C
Date - 20/03/2025
UDIN:-25078245BMLDSD2450

प्रमाणित
नगर पालिक निगम
रेवा (मध्य प्रदेश)

अनुमोदित
नगर पालिक निगम
रेवा (मध्य प्रदेश)

RATIO ANALYSIS

Sr.No.	FY	2022-23	2023-24
8	Revenue Expenses	543855491	705817245
	Revenue Receipts	718783180	554302337.8
	Diffrence	174927689	-151514907.2
	Ratio/Percentage	75.66335804	127.3343439
9	Revenue Expenditure	1290571852	1554537909
	Capital Expenditure	404171940	1137760737
	Gross Expenditure	1694743792	2692298646
	Ratio/Percentage	23.84855704	42.25982651

For
SBA & COMPANY
CHARTERED ACCOUNTANTS



CA VIKAS JAIN
(PARTNER)

M.N. - 078245

F.R.N.- 004651C

Date -20/03/2025

UDIN:-25078245BMLDSD2450

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Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24

Name of ULB - NAGAR PALIKA NIGAM REWA		Name of Auditor - SBA & Co.	
S. No.	Parameters	Description	Any other
2	Audit of Expenditure	Auditor's liability to check all the expenses are accordance with the Sanction made for it and also check all expenses are made with proper Authentication.	Suggestion in Brief Officials of Nagar Nigam must continue validating all expenditures thoroughly to maintain compliance with applicable laws and guidelines.
3	Audit of Book Keeping	The Auditor Verified All The Books Of Accounts As Well As Stores.	Same should be continued for future, for Grant register should be maintained by the the ulbs
4	Audit of FDR	All Fixed Deposits And Term Deposits Are Verified.	A dedicated FDR register should be maintained, and all entries related to FDRs should be posted in both the register and cash book.
5	Audit of Tender/Bids	Audit of all tenders/bids invited by the Nagar Nigam are done	In this case nagar Nigam should be called tender with the revised clause of rate therefore they can take advantage as well as vendor also can setoff/averaging there cost of material when the prices fluctuated in the market and vise versa. Both can take advantage of market fluctuation.
6	Audit of Grants & Loans	Audit of all grants given by central/state Government and it's utilization are done.	ULB must maintain a proper register for grants and loans, ensuring all records are accurate and up-to-date.
7	Incidence related to diversion of funds from Capital Receipts/Grants/Loan to Any Other	any diversion of funds from capital receipts / grants / loan to revenue expenditure.	Proper bifurcation of grants is required to ensure clarity on asset creation and revenue nature expenditures.
8	a) Percentage of revenue expenditure, (Establishment, Salary, Operation & Maintenance, (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	a) Percentage of revenue expenditure, (Establishment, Salary, Operation & Maintenance) with respect to revenue receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	Any Other a) Percentage of revenue expenditure, (Establishment, Salary, Operation & Maintenance) with respect to revenue receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc is 127.33% of total tax and non tax receipts excluding above item's. RMC need to be improve there own source to generate more and more revenue from local level.
9	b) Percentage of Capital Expenditure, with respect to total expenditure.	b) Percentage of Capital Expenditure, with respect to total expenditure.	The increase in capital expenditure is notable; however, continued focus on effective utilization is advised.
10	Whether all the temporary advances have been fully	Auditor is liable to check all the advances given on temporary basis.	Prompt recovery or adjustment of temporary advances is necessary to maintain financial discipline.
11	Whether bank reconciliation statement have been regularly prepared.	As per the rules Nagar Nigam Should Prepared Bank Reconciliation Statement on Monthly Basis.	The BRS should be prepared on a monthly basis to ensure timely reconciliation of differences between the cash book and bank account balances.

For
SBA & COMPANY
CHARTERED ACCOUNTANTS



(Signature)

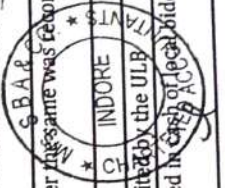
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S.No.	Particular's	Auditor's Observations
1	Audit of Revenue : The auditor is responsible for verification of revenue from various sources.	We have verified cash book for revenue audit of Nagar Nigam from various sources i.e tax revenues, rental & premium from municipal properties, fees & other user charges, revenue grants, interest earned and other revenue receipts.
1	Whether all the revenue receipts from the counterfoils of receipt books are duly deposited in bank accounts.	We have done audited of Revenue Receipts with there whier counterfoils, on sysematic sample and we have observed that money received duly deposited in respective bank account.
2	Percentage of revenue collection increase/decrease in various heads in property tax, Samekit kar, Shiksha upkar, Nagriya Vikash Upkar and Other tax, compared to previous year shall be part of report.	Collection were deposited in bank same day or next morning of working day if needed, except for bank holiday.
3	Deleay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.	A few instances were found where tax deposits were delayed beyond two working days. This was brought to the attention of the ACF.
4	The entries in cash book shall be verified.	All Cash Book have been verified With The Receipts And Payments Voucher And Rokariya Receipts.
5	The auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets. Any lapses in revenue recovery shall be part of report.	Monthly and quarterly targets are prepared by RMC. However, the quarterly targets were not achieved, and recovery rates were not compared for each quarter. Regular meetings or actions should be taken by ULB to address the lower recovery on a monthly and quarterly basis to review recovery performance, take corrective actions for the gaps in monthly and quarterly recovery, and ensure that targets are consistently met.
6	The Auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in cash book.	We have verified FDR's receipts with FDR register and found that FDR's were kept and recorded properly but interest income from FDR were not recorded in cash book on yearly basis. So it has been suggested to account for interest income on yearly basis.
7	Whether there is any investments are made on lesser interest rates. If yes than it has been brought to the notice of the Commissioner/CMO.	We have verified that Investment were made in various bank, and explanation has been given, that It is the policy of the MCR to maintain and invest in all banks to maintain harmony between banks and MCR.
8		
2	Audit of Expenditure :	All expenditure under various schemes was audited, and no overpayments were found.
1	The Auditor is responsible for audit of expenditure under all the scheme.	We have checked and verified cash book entries against the relevant vouchers. Discrepancies observed are detailed in the attached audit note sheet.
2	He is also responsible for checking the entries in cash book and verifying them from relevant vouchers.	
3	He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any.	We have reviewed the monthly closing balances of the cash book, and any errors identified have been reported to the CMO/Accountant.
4	He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of Commissioner/CMO.	We have verified all expenditure details provided to us, and any instances of overpayment by the Nagar Nigam have been reported to the ACF.



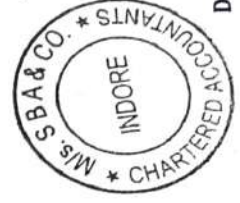
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5	Audit shall also verify that expenditure is in accordance with the guidelines, rules and rules issued by Government of India/State Government	expenditure have been made in accordance with the guidelines, rules and rules issued by the Government of India and the State Government
6	During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.	All expenses were in compliance with financial propriety and were incurred in accordance with the financial and administrative sanctions approved by the competent authority.
7	All the cases where appropriate sanctions have not been obtained shall be reported and compliances of audit observations shall be ensured during the audit. Non compliances of audit paras shall be brought to the notice of Commissioner/CMO.	No issues were found regarding payments that lacked proper sanctions. All payments adhered to the necessary administrative and financial approval processes
8	The auditor shall be responsible for verification of scheme project wise Utilization Certificates (UCs). UC's shall be tallied with the income & expenditure records and creation of Fixed Asset.	the utilisation certificates has been prepared by the ULB for some of the schemes & projects but not for all the schemes & projects.
9	The Auditor shall verify that all the temporary advances have been fully recovered.	Advances not adjusted till 31.3.2024 has been taken as current asset.
3	Audit of Book Keeping :	
1	Whether all the books of accounts and stores are checked.	We have audited all the books of accounts.
2	Whether all the Books of accounts and stores are maintained as per the Accounting Rules applicable to Urban Local Bodies.	We have checked all the books of account and the same were maintained as per accounting rules applicable to urban local bodies.
3	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non recovery shall be specifically mentioned in audit report.	Yes, advance registers has maintained by ULB and timely recovered according to the conditions of advances.
4	The auditor shall verify that all the temporary advances have been fully recovered.	All advances not recovered and adjusted till 31.3.2024
5	Whether Bank Reconciliation statements are tallied with the records of ULB and the bank concerned.	BRS are tallied with the records of ULB & bank pass book. Further the cash book shows a balance of Rs. 1,31,265/- under the head "various Bank Account". This balance recorded in the cash book is being brought forward since long back RMC has no information that how many bank account and which branch are involved under this balance.
6	Whether Grant Register is prepared by ULB and reconciled with cash book.	Yes
7	Whether Fixed assets register is prepared and reconciled with all other records.	Yes
8	Whether project funds are reconciled.	We have audited and reconciled the accounts of receipts and payment of project funds.
4	Audit of FDR :	
1	Whether all the fixed deposit and term deposit checked.	We have done audit of all fixed deposits and term deposit.
2	Whether proper records are maintained regarding Fixed deposits and term deposits	Proper records of FDR's were maintained and all renewals were timely done.
3	Whether renewals of FDR's are timely done.	Yes
4	Whether FDR's/TDR's are kept at lower rate of interest.	It has been in practice of RMC that to cover all the branches of bank FDR's and TDR's were investment in Proper manner.
5	Whether interest earned on FDR's/TDR's are entered in cashbook	Interest On FDR's/TDR's Not recorded in cash book however the same was recorded in tally at the year end.
5	Audit of Tenders/Bids :	
1	Whether all tenders/bids are verified by auditors.	We have audited that all the tenders/bid were properly invited by the ULB
2	Whether competitive tendering procedures are followed for all bids.	We have checked that competitive procedures were followed in cash of local bidding and online bidding.



3	Whether bank guarantees are received in lieu of bid processing fee/performance guarantee	has been verified that all the required payments were actually received in the receipts of tender fee/bid processing fee/performance guarantee.
4	Whether bank guarantees are received in lieu of bid processing fee/performance guarantee	No such case found.
5	Whether Bank Guarantee with any such condition which is against the interest of the Nagar Nigam.	No such case found.
6	Whether extension of bank guarantee is done.	No such case found.
6	Audit of Grants and Loans :	
1	Whether grant received from Central Government and grant is utilized for such purpose for which it received.	We have verified that grant issued by central government were properly utilized.
2	Whether grant received from State Government and grant is utilized for such purpose for which it received.	Fund are received from various scheme and utilization for the same purpose for which they received.
3	Whether any physical infrastructure (assets) created out of loan.	Yes
4	Whether the assets created out of the loan is generating desired revenue.	Yes
5	Whether there is any diversion of funds from capital receipts / grants / loan to revenue expenditure.	During the audit, we found that some grants are of a mixed nature (both capital and revenue). In such cases, it was not possible to bifurcate how much pertains to revenue or capital. Except for this, all grants have been used for their intended purposes.
7	Other Observations :	
1	Whether TDS is deducted at the rate which prescribed in Income Tax Act.	Yes, TDS deducted on contractor, suppliers & salary as per the provision prescribed in income tax act, 1961
2	Whether TDS deducted is timely deposited to the department.	TDS deducted should be deposited 7th day of next month but in some case it was not follow this procedure and deposited tax after the due date.
3	Whether interest on late payment of TDS is recorded in cash book.	No, the interest on late payment of TDS has not been recorded in cash book by RMC.
4	Whether revenue for Advertisement Tax on Hordings is recorded in books as per rules prescribed in MPAM.	No such case found.
5	Whether Log Book is maintained for vehicles.	Yes, log book maintained of all the vehicle registered in the name of Nagar Nigam.
6	Whether fixed assets purchased during the year are updated in FAR rules prescribed in MPAM.	Yes, FAR Registered 2023-24 has been maintained in Nagar Nigam.
7	Whether vouchers are available with the supporting of bills.	We have audited all voucher are available with the supporting of bills.

For
SBA & COMPANY
CHARTERED ACCOUNTANTS



CA VIKAS JAIN
(PARTNER)
M.N. - 078245
F.R.N. - 004651C
Date - 20/03/2025
UDIN:-25078245BMLDSD2450

नगर विकास निगम
नगर विकास निगम
नगर विकास निगम

नगर विकास निगम
नगर विकास निगम
नगर विकास निगम

**Balance Sheet of Municipal Corporation Rewa, (M.P.)
as on 31st March 2024**

	Particulars	Schedule No.	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
A	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	1,75,81,74,784.32	1,64,31,41,525.21
	Earmarked Funds	B-2	2,23,77,535.00	2,10,53,782.00
	Reserves	B-3	4,06,07,15,251.45	3,40,06,22,160.45
	Total Reserve & Surplus		5,84,12,67,570.77	5,06,48,17,467.66
A2	Grants, Contributions for specific purposes	B-4	32,04,45,166.31	42,08,56,338.86
A3	Loans			
	Secured loans	B-5	-	-
	Unsecured loans	B-6	6,33,88,131.85	10,09,88,367.57
	Total Loans		6,33,88,131.85	10,09,88,367.57
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)		6,22,51,00,868.93	5,58,66,62,174.09
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		2,60,97,17,688.00	2,22,67,72,205.00
	Less: Accumulated Depreciation		1,64,39,51,320.41	1,53,83,77,220.41
	Net Block		96,57,66,367.59	68,83,94,984.59
	Capital work-in-progress		3,96,73,75,507.66	3,21,25,60,253.66
	Total Fixed Assets		4,93,31,41,875.25	3,90,09,55,238.25
B2	Investments			
	Investment - General Fund	B-12	84,96,69,277.00	90,41,70,462.00
	Investment - Other Funds	B-13	7,14,12,628.00	24,63,55,279.00
	Total Investments		92,10,81,905.00	1,15,05,25,741.00
B3	Current assets, loans & advances			
	Stock in hand (Inventories)	B-14	55,400.00	4,37,350.00
	Sundry Debtors (Receivables)	B-15	68,33,21,173.15	37,32,81,916.48
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful Receivables		-	-
	Deposit Assets		-	-
	Loan & Advances		-	-
	Prepaid expenses	B-16	-	3,73,269.00
	Cash and Bank Balances	B-17	33,81,61,838.91	78,66,17,895.20
	Loans, advances and deposits	B-18	3,34,61,652.00	3,29,18,539.00
	Total Of Curent Assets		1,05,50,00,064.06	1,19,36,28,969.68
B4	Current Liabilities and Provisions			
	Deposits received	B-7	37,28,62,393.23	35,30,06,695.23
	Deposit works	B-8	49,94,546.00	49,94,546.00
	Other liabilities (Sundry Creditors)	B-9	26,07,82,439.15	25,91,14,208.61
	Provisions	B-10	4,54,83,597.00	4,13,32,325.00
	Total Current Liabilities		68,41,22,975.38	65,84,47,774.84
B5	Net Current Assets [Sub Total (B3) - Sub Total (B4)]		37,08,77,088.68	53,51,81,194.84
C	Other Assets	B-19	-	-
D	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL: APPLICATION OF FUNDS (B1+B2+B5+C+D)		6,22,51,00,868.93	5,58,66,62,174.09

Atripathi

सहायक जलसुद्धा निदेश
नगर पालिका, काठमाडौं

For
SBA & COMPANY
CHARTERED ACCOUNTANTS
Vikas
CA VIKAS JAIN
(PARTNER)
M.N. - 078245
F.R.N. - 004651C
Date - 20/03/2025
UDIN: 25078245BMLD502450

REWA Municipal Corporation
As on 31.03.2024

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

Account Code - 3100000

Account Code	Particulars	General Account Current Year 2023-24	General Account Previous Year 2022-23
3100000	Balance as per last account	1,64,31,41,525.21	1,11,47,77,511.75
	Additions during the year		
1090-02	• Surplus for the year	-	54,00,10,898.46
	• Transfers	30,68,73,386.00	30,66,882.00
	Total (Rs.)	30,68,73,386.00	54,30,77,780.46
	Deductions during the year	-	-
	• Deficit for the year	18,28,11,653.89	-
	• Transfers	90,28,473.00	1,47,13,767.00
	Total (Rs.)	19,18,40,126.89	1,47,13,767.00
310	Balance at the end of the current year	1,75,81,74,784.32	1,64,31,41,525.21



Agenda

नगर निगम, रीवा (म० प्र०)

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

Particulars	Sanchit Nidhi Fund Current Year 2023- 24	Other Fund Current Year 2023-24	Total	Sanchit Nidhi Fund Previous Year 2022-23	Other Fund Previous Year 2022-23	Total
Account Code	3115000	3115000		3115000	3115000	
(a) Opening Balance	2,15,41,996.00	(4,88,214.00)	2,10,53,782.00	2,11,15,514.00	(2,20,564.00)	2,08,94,950.00
(b) Additions to the Special Fund						
• Transfer from Municipal Fund	-	-	-	-	-	-
• Interest/Dividend earned on Special Fund Investments	-	-	-	-	-	-
• Profit on disposal of Special Fund Investments	-	-	-	-	-	-
• Appreciation in Value of Special Fund Investments	7,79,753.00	18,40,500.00	26,20,253.00	4,26,482.00	54,22,150.00	58,48,632.00
• Other addition (Specify nature)	-	-	-	-	-	-
Total (b)	7,79,753.00	18,40,500.00	26,20,253.00	4,26,482.00	54,22,150.00	58,48,632.00
(c) Payments out of funds						
[I] Capital expenditure on						
• Fixed Asset	-	-	-	-	-	-
• Others	-	-	-	-	-	-
[II] Revenue Expenditure on						
• Salary, Wages and allowances etc	-	-	-	-	-	-
• Rent Other administrative charges	-	-	-	-	-	-
[III] Other: (Paid to Beneficiaries)		12,96,500.00	12,96,500.00		56,89,800.00	56,89,800.00
• Loss on disposal of Special Fund Investments	-	-	-	-	-	-
• Diminution in Value of Special Fund Investments	-	-	-	-	-	-
• Transferred to Municipal Fund	-	-	-	-	-	-
Total (c)	-	12,96,500.00	12,96,500.00	-	56,89,800.00	56,89,800.00
(d) Advance For Expenses						
(e) Net Balance of Special Funds (a + b) - (c+d)	2,23,21,749.00	55,786.00	2,23,77,535.00	2,15,41,996.00	(4,88,214.00)	2,10,53,782.00



Attest

For the purpose of the audit

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	6	7 (5-6)
31210	Capital Contribution					
31211	Capital Reserve	3,40,06,22,160.45	74,45,52,371.00	4,14,51,74,531.45	8,44,59,280.00	4,06,07,15,251.45
31220	Borrowing Redemption	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	-	-	-	-	-
31260	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	3,40,06,22,160.45	74,45,52,371.00	4,14,51,74,531.45	8,44,59,280.00	4,06,07,15,251.45

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Agencies	Grants from International Organization		Total
Account Code	32010	32020	32080	32060		
(a) Opening Balance	18,79,23,483.00	23,25,31,163.55	4,00,000.00	1,692.31	-	42,08,56,338.86
(b) Additions to the Grants *						
Grant received during the year	59,00,82,381.00	26,81,76,622.00	13,93,767.00			85,96,52,770.00
Interest/Dividend earned on Grant Investments	-	-	-	-	-	-
Profit on disposal of Grant Investments	-	-	-	-	-	-
Appreciation in Value of Grant Investments	-	-	-	-	-	-
Other addition (Opening Balance adjustment)	57,38,000.00	-	-	-	-	-
Total (b)	59,58,20,381.00	26,81,76,622.00	13,93,767.00	-	-	57,38,000.00
Total (a + b)	78,37,43,864.00	50,07,07,785.55	17,93,767.00	1,692.31	-	86,53,90,770.00
(c) Payments out of funds						
Capital expenditure on Fixed Assets	-	-	-	-	-	-
Capital Expenditure on Other	49,42,01,086.00	24,89,57,518.00	13,93,767.00	-	-	74,45,52,371.00
Consolidated Revenue Exp.	14,91,69,678.00	6,22,69,433.55	-	-	-	21,14,39,111.55
Salary, Wages, allowances etc.	-	-	-	-	-	-
to Rent	-	-	-	-	-	-
Other:	-	-	-	-	-	-
to Loss on disposal of Grant	-	-	-	-	-	-
to Grants Refunded & other Adj.	98,10,460.00	-	-	-	-	-
Other administrative charges	-	-	-	-	-	-
Total (c)	65,31,81,224.00	31,12,26,951.55	13,93,767.00	-	-	98,10,460.00
Net balance at the year end (a+b)-(c)	13,05,62,640.00	18,94,80,834.00	4,00,000.00	1,692.31	-	96,58,01,942.55
						32,04,45,166.31

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (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	-	-



Schedule B-6: Unsecured Loans

Account Code - 3310000

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
33110	Loans from Central Government	-	-
33120	Loans from State government	3,62,30,260.00	7,59,58,071.00
33130	Loans from Govt. bodies & Associations	-	-
33140	Loans from international agencies	-	-
33150	Loans from banks & other financial institutions	2,71,57,871.85	2,50,30,296.57
33160	Other Term Loans	-	-
33170	Bonds & debentures	-	-
33180	Other Loans	-	-
	Total Unsecured Loans	6,33,88,131.85	10,09,88,367.57

Schedule B-7: Deposits Received

Account Code - 3400000

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
34010	From Contractors	35,86,06,430.23	33,95,06,312.23
34020	From Revenues	1,28,27,563.00	1,20,71,983.00
34030	From staff	-	-
34080	From Others	14,28,400.00	14,28,400.00
	Total deposits received	37,28,62,393.23	35,30,06,695.23

Schedule B-8: Deposits Works

Account Code - 3410000

Account Code	Particulars	Opening balance as the beginning of the year 01/04/2023 (Rs)	Additions during the Current Year 2023- 24 (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the Current Year 31/03/2024 (Rs)
34110	Civil Works	49,94,546.00	-	-	49,94,546.00
34120	Electrical works	-	-	-	-
34180	Others	-	-	-	-
	Total of deposit works	49,94,546.00	-	-	49,94,546.00

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code - 3500000

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
35010	Creditors	12,86,38,528.52	12,93,90,864.52
35011	Employee Liabilities	2,98,64,252.94	2,91,06,125.94
35012	Interest Accrued and Due	-	-
35020	Recoveries Payable	10,18,65,993.69	10,07,70,069.15
35030	Government Dues Payable	49,534.00	49,534.00
35040	Refunds Payable	-	-
35041	Advance Collection of Revenues	-	-
35080	Others	3,64,130.00	(2,02,385.00)
	Total Other liabilities (Sundry Creditors)	26,07,82,439.15	25,91,14,208.61

Schedule B-10: Provisions

Account Code - 3600000

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
36010	Provision for Expenses	4,54,83,597.00	4,13,32,325.00
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	Total Provisions	4,54,83,597.00	4,13,32,325.00

Signature



REWA Municipal Corporation

As on 31.03.2024

Sub Schedules Part of Balance Sheet

Sub-Schedule B-4: Grants & Contribution for Specific Purposes

Account Code	Particulars	Opening Balance 01/04/2023	Addition During the Current Year 2023-24 (Rs.)	Other Adjustment	Total	Utilization/Expenditure (Rs.)				Balance at the end of Current Year 2023- 24 (Rs.)
						In Agency Work	In Fixed Assets	In Revenue Exp	Other Adjustment	Total Utilization
3201011	32010 Grant From Central Govt.									
3201011	14th Finance									
3201021	15th finance commission	3,69,49,533.00	8,96,83,264.00	-	12,66,32,797.00	-	4,26,53,119.00	6,39,79,678.00	-	10,66,32,797.00
3201021	Solid West Management	8,30,77,011.00	-	-	8,30,77,011.00	-	-	-	-	2,00,00,000.00
3201021	P.M. Awash Yojna	-	-	-	-	-	-	-	-	8,30,77,011.00
3201021	Amrut Mission Yojna Strom Drain Water	-	78,00,000.00	57,38,000.00	1,35,38,000.00	-	-	78,00,000.00	57,38,000.00	-
3201021	SDRF Fund	2,00,11,950.00	37,39,38,117.00	-	37,39,38,117.00	-	36,98,65,657.00	-	-	1,35,38,000.00
3201021	Kayakalp Yojna	4,32,00,000.00	-	-	2,00,11,950.00	-	1,90,50,120.00	-	-	37,39,38,117.00
3201021	Rajeev Aawash Yojna	46,00,605.00	4,12,71,000.00	-	8,44,71,000.00	-	6,26,32,190.00	-	-	1,90,50,120.00
3201052	UDISSMT (J. Avaradhan Yojna)	84,384.00	-	-	46,00,605.00	-	-	-	-	6,26,32,190.00
3201053	PMAY BLC Fund	-	-	-	84,384.00	-	-	-	-	46,00,605.00
3201053	Sub Total (A)	18,79,23,483.00	77,39,90,000.00	57,38,000.00	77,39,90,000.00	-	49,42,01,086.00	14,91,69,678.00	98,10,460.00	77,39,90,000.00
3202001	32020 Grant From State Government									
3202001	Mool Bhut	1,53,55,400.00	5,50,88,783.00	-	7,04,44,183.00	-	6,10,12,150.00	57,50,590.00	-	6,67,62,650.00
3202001	Rajya Vitiya Avog	44,74,740.00	9,17,93,694.00	-	9,62,68,434.00	-	5,20,11,012.00	2,50,01,012.00	-	7,70,12,024.00
3202001	Samelkt Anudan	-	54,15,000.00	-	54,15,000.00	-	34,12,015.00	15,00,192.00	-	49,12,207.00
3202001	Ladli Behna Yojna	-	-	-	-	-	-	-	-	-
3202001	Grant Road Development	43,47,400.00	4,74,60,396.00	-	5,18,07,796.00	-	4,18,12,190.00	-	-	4,18,12,190.00
3202001	Amrit Yojna	9,84,68,778.00	-	-	9,84,68,778.00	-	-	-	-	99,95,606.00
3202001	City Transport Management	-	-	-	-	-	-	-	-	984,68,778.00
3202001	CM Urban Sanitation Mission	-	-	-	-	-	-	-	-	-
3202001	Districte Miniral fund	-	-	-	-	-	-	-	-	-
3202001	Mukyamantri Adhosanrachna Vikas Yojna 4th	-	1,84,17,377.00	-	1,84,17,377.00	-	1,47,33,901.00	36,83,476.00	-	1,84,17,377.00
3202001	Mukyamantri Adhosanrachna Vikas Yojna	3,50,000.00	-	-	3,50,000.00	-	-	-	-	-
3202001	Viesh Nidhi	9,48,94,880.00	-	-	9,48,94,880.00	-	6,12,14,100.00	1,20,90,420.00	-	7,33,04,520.00
3202001	Deendayal Antyodaya Yojana	64,76,000.00	-	-	64,76,000.00	-	-	14,67,000.00	-	14,67,000.00
3202001	Baad Rahat Samgri	25,85,628.00	-	-	25,85,628.00	-	-	25,85,628.00	-	25,85,628.00
3202001	Fire Wahon Kray (Anudan)	-	37,50,000.00	-	37,50,000.00	-	37,50,000.00	-	-	37,50,000.00
3202001	Grant For fire station construction	-	-	-	-	-	-	-	-	-
3202001	Hawkers Corner	-	-	-	-	-	-	-	-	-
3202001	Labour Welfare	9,76,055.55	1,65,000.00	-	11,41,055.55	-	-	11,41,055.55	-	11,41,055.55
3202001	NULM Scheme	46,02,282.00	63,86,372.00	-	1,09,88,654.00	-	-	90,50,150.00	-	90,50,150.00
3202001	Pipe line shifting	-	3,97,00,000.00	-	3,97,00,000.00	-	1,10,12,150.00	-	-	1,10,12,150.00
3202001	Sub Total (B)	23,25,31,163.55	26,81,76,622.00	-	50,07,07,785.55	-	24,89,57,518.00	6,22,69,433.55	-	31,12,26,951.55
3206001	32060 Internal Organization									
3206001	MPUSP	1,692.31	-	-	1,692.31	-	-	-	-	1,692.31
3206001	Sub Total (C)	1,692.31	-	-	1,692.31	-	-	-	-	1,692.31
3208001	32080 Other Grant									
3208001	Grant For Electric Connection Sandriya Complex	4,00,000.00	-	-	4,00,000.00	-	-	-	-	-
3208001	Other Grant	-	13,93,767.00	-	13,93,767.00	-	13,93,767.00	-	-	13,93,767.00
3208001	Sub Total (D)	4,00,000.00	13,93,767.00	-	17,93,767.00	-	13,93,767.00	-	-	13,93,767.00
3208001	Grand Total	42,08,56,338.86	85,96,52,770.00	57,38,000.00	1,28,62,47,108.86	-	74,45,52,371.00	21,14,39,111.55	98,10,460.00	96,58,01,942.55
3208001										32,04,45,166.31



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Schedule B-11: Fixed Assets

Account Code - 4100000

Account Code	Particulars	Gross Block				Accumulated Depreciation			Net Block		
		Opening Balance on 01.04.2023	Additions during the period	Deductions during the period	Cost at the end of the year 31.03.2024	Opening Balance on 01.04.2023	Additions during the period	Deductions during the period	Total at the end of the year 31.03.2024	At the end of Current Year 2023-24	At the end of the Previous Year 2022-23
1	2	3	4	5	6	7	8	9	10	11	12
41010	Land	1,93,98,969.00	48,63,382.00	-	2,42,62,351.00	-	-	-	-	2,42,62,351.00	1,93,98,969.00
41020	Buildings	44,14,09,593.00	3,26,43,727.00	-	47,40,53,320.00	18,67,21,313.78	1,54,17,492.00	-	20,21,38,805.78	27,19,14,514.22	25,46,88,279.22
	Infrastructure Assets										
41030	• Roads and Bridges	1,09,79,39,771.00	24,16,45,117.00	-	1,33,95,84,888.00	1,02,32,03,296.84	5,03,39,466.00	-	1,07,35,42,762.84	26,60,42,125.16	7,47,36,474.16
41031	• Sewerage and Drainage	26,21,76,852.00	6,87,17,735.00	-	33,08,94,587.00	13,06,38,219.64	2,06,52,627.00	-	15,12,90,846.64	17,96,03,740.36	13,15,38,632.36
41032	• Water ways	21,18,37,799.00	-	-	21,18,37,799.00	7,74,41,459.56	52,95,945.00	-	8,27,37,404.56	12,91,00,394.45	13,43,96,339.45
41033	• Public Lighting	5,30,44,889.00	-	-	5,30,44,889.00	2,55,26,474.20	34,42,344.00	-	2,89,68,818.20	2,40,76,070.80	2,75,18,414.80
	Lakes and Ponds	-	-	-	-	-	-	-	-	-	-
	Other assets	-	-	-	-	-	-	-	-	-	-
41040	• Plants & Machinery	3,80,33,965.00	21,07,278.00	-	4,01,41,243.00	3,19,06,317.55	2,48,824.00	-	3,21,55,141.55	79,86,101.45	61,27,647.45
41050	• Vehicles	5,63,09,833.00	2,16,25,010.00	-	7,79,34,843.00	3,85,43,671.40	55,63,435.00	-	4,41,07,106.40	3,38,27,736.60	1,77,66,161.60
41060	• Office & other equipment	2,27,49,306.00	60,00,466.00	-	2,87,49,772.00	1,54,31,591.85	27,57,077.00	-	1,81,88,668.85	1,05,61,103.15	73,17,714.15
41070	• Furniture, fixtures, fittings and electrical appliances	1,76,54,666.00	9,18,524.00	-	1,85,73,190.00	89,64,875.60	18,56,890.00	-	1,08,21,765.60	77,51,424.40	86,89,790.40
4180	• Other fixed assets	62,16,562.00	44,24,244.00	-	1,06,40,806.00	-	-	-	-	1,06,40,806.00	62,16,562.00
	Total	2,22,67,72,205.00	38,29,45,483.00	-	2,60,97,17,688.00	1,53,83,77,220.41	10,55,74,100.00	-	1,64,39,51,320.41	96,57,66,367.59	68,83,94,984.59
41210	Work-in-progress	3,21,25,60,253.66	1,10,66,70,369.00	35,18,55,115.00	3,96,73,75,507.66	-	-	-	-	3,96,73,75,507.66	3,21,25,60,253.66
	Total	5,43,93,32,458.66	1,48,96,15,852.00	35,18,55,115.00	6,57,70,93,195.66	1,53,83,77,220.41	10,55,74,100.00	-	1,64,39,51,320.41	4,93,31,41,875.25	3,90,09,55,238.25



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Schedule B-12: Investments - General Funds**Accounting Code - 4200000**

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost 2023-24 (Rs.)	Previous year Carrying Cost 2022-23 (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 (Fixed Deposit)	Bank		84,96,69,277.00	90,41,70,462.00
	Total of Investments General Fund		-	84,96,69,277.00	90,41,70,462.00

Schedule B-13: Investments - Other Funds**Accounting Code - 4210000**

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost 2023-24 (Rs.)	Previous year Carrying Cost 2022-23 (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 (Fixed Deposit)	Bank		7,14,12,628.00	24,63,55,279.00
	Total of Investments Other Fund		-	7,14,12,628.00	24,63,55,279.00

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

Account Code	Particulars	Current year Carrying Cost 2023-24 (Rs.)	Previous year Carrying Cost 2022-23 (Rs.)
43010	Stores	55,400.00	4,37,350.00
43020	Loose Tools		-
43080	Others	-	-
	Total Stock in hand	55,400.00	4,37,350.00

Arigatha



Schedule B-15: Sundry Debtors (Receivables)

Accounting Code - 4310000

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount 2023-24 (Rs.)	Previous year 2022-23 Net amount (Rs.)
43110	Receivables for Property Taxes	22,44,05,163.79	-	22,44,05,163.79	2,74,82,566.66
	Less than 5 years	-	-	-	-
	More than 5 years*	-	-	-	-
	Sub - total	22,44,05,163.79	-	22,44,05,163.79	2,74,82,566.66
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	22,44,05,163.79	-	22,44,05,163.79	2,74,82,566.66
43120	Receivable for Water Taxes	-	-	-	-
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	-	-	-	-
43120	Receivable of Other Taxes	21,42,99,664.76	-	21,42,99,664.76	12,04,22,099.19
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	21,42,99,664.76	-	21,42,99,664.76	12,04,22,099.19
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	21,42,99,664.76	-	21,42,99,664.76	12,04,22,099.19
43130	Receivables for Fees & User Charges	20,66,21,616.60	-	20,66,21,616.60	19,29,03,200.63
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	20,66,21,616.60	-	20,66,21,616.60	19,29,03,200.63
43140	Receivables from Other Sources	3,79,94,728.00	-	3,79,94,728.00	3,24,74,050.00
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	3,79,94,728.00	-	3,79,94,728.00	3,24,74,050.00
43150	Receivables from Government	-	-	-	-
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	68,33,21,173.15	-	68,33,21,173.15	37,32,81,916.48

Abipath

संयोजक निदेशिका
महाराष्ट्र, मुंबई (1000)



Schedule B-16: Prepaid Expenses

Accounting Code - 4400000

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
44010	Establishment	-	-
44020	Administrative	-	-
44030	Operations & Maintenance	-	3,73,269.00
	Total Prepaid expenses	-	3,73,269.00

Schedule B-17: Cash and Bank Balances

Accounting Code - 4500000

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
45010	Cash	-	-
45020	Balance with Bank - Municipal Funds		
45021	Nationalised Banks	29,89,42,213.14	55,43,28,595.30
45022	Other Scheduled Banks	-	-
45023	Scheduled Co-operative Banks	-	-
45024	Post Office	-	-
	Sub-total	29,89,42,213.14	55,43,28,595.30
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	3,92,19,625.77	23,22,89,299.90
45062	Other Scheduled Banks	-	-
45063	Scheduled Co-operative Banks	-	-
45064	Post Office	-	-
	Sub-total	3,92,19,625.77	23,22,89,299.90
	Total Cash and Bank balances	33,81,61,838.91	78,66,17,895.20



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Schedule B-18: Loans, advances, and deposits**Accounting Code - 4600000**

Account Code	Particulars	Opening Balance at the beginning of the Year 01/04/2023 (Rs.)	Paid during the current year 2023-24 (Rs.)	Recovered during the year 2023-24 (Rs.)	Balance outstanding at the end of the Year 31/03/2024 (Rs.)
46010	Loans and Advances to Employees	9,40,852.00	15,06,101.00	17,29,386.00	7,17,567.00
46020	Employee Provident Fund Loans				-
46030	Loans to Others				-
46040	Advance to Suppliers and Contractors				-
46050	Advance to Others	3,04,64,848.00	22,52,699.00	22,52,999.00	3,04,64,548.00
46060	Deposit with External Agencies (PHE)	5,59,966.00	-	-	5,59,966.00
46080	Other Current Assets	9,52,873.00	7,66,698.00	-	17,19,571.00
	Sub -Total	3,29,18,539.00	45,25,498.00	39,82,385.00	3,34,61,652.00
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	3,29,18,539.00	45,25,498.00	39,82,385.00	3,34,61,652.00

Schedule B-18 (a): Accumulated Provisions against Loans, Advances, and Deposits**Accounting Code - 4610000**

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
46110	Loans to Others	-	-
46120	Advances	-	-
46130	Deposits	-	-
	Total Accumulated Provision	-	-

Schedule B-19: Other Assets**Accounting Code - 4700000**

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
47010	Deposit Works	-	-
47020	Other asset control accounts	-	-
	Total Other Assets	-	-

Schedule B-20: Miscellaneous Expenditure (to the extent not written off)**Accounting Code - 4800000**

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
48010	Loan Issue Expenses	-	-
48020	Discount on Issue of Loans	-	-
48030	Others	-	-
	Total Miscellaneous expenditure	-	-

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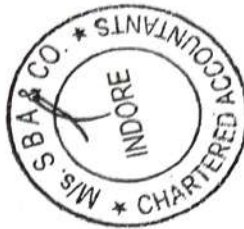
REWA Municipal Corporation
As on 31.03.2024
 Sub Schedules Part of Balance Sheet
 Sub-Schedule B-11: Fixed Assets

Account Code	Life of Assets	Particulars	Gross Block					Closing Balance as on 31/03/2024
			Opening Balance as on 01/04/2023	Addition during the Year 2023-24		Total Addition	Deduction during the Year 2023-24	
				Before 01/10/2023	After 30/09/2023			
1	2	3	4	5	6	7=(5+6)	8	9=(4+7-8)
41010		Land & Gardens	1,93,98,969.00	37,39,177.00	11,24,205.00	48,63,382.00	-	2,42,62,351.00
41020	30	Buildings	44,14,09,593.00	95,86,620.00	2,30,57,107.00	3,26,43,727.00	-	47,40,53,320.00
		Infrastructure Assets						
41030	7	CC Road	94,86,52,792.00	6,85,12,567.00	12,96,87,769.00	19,82,00,336.00	-	1,14,68,53,128.00
	3	WBM Road	14,79,17,855.00	2,79,15,385.00	1,55,29,396.00	4,34,44,781.00	-	19,13,62,636.00
41030	30	Bridges, Culverts & Flyovers	13,69,124.00	-	-	-	-	13,69,124.00
41031	15	• Sewerage and Drainage	26,21,76,852.00	2,65,07,360.00	4,22,10,375.00	6,87,17,735.00	-	33,08,94,587.00
41032	40	• Water ways	21,18,37,799.00	-	-	-	-	21,18,37,799.00
41033	10	• Public Lighting	5,30,44,889.00	-	-	-	-	5,30,44,889.00
	10	Lakes and Ponds	-	-	-	-	-	-
		Other assets	-	-	-	-	-	-
41040	10	• Plants & Machinery	3,80,33,965.00	2,55,000.00	18,52,278.00	21,07,78.00	-	4,01,41,243.00
41050	10	• Vehicles	5,63,09,833.00	2,12,00,100.00	4,24,910.00	2,16,25,010.00	-	7,79,34,843.00
41060	10	• Office & other equipment	2,27,49,306.00	36,42,466.00	23,58,000.00	50,00,466.00	-	2,87,49,772.00
41070		• Furniture, Fixtures, Fittings and Electrical Appliances	1,76,54,666.00	9,09,949.00	8,575.00	9,18,544.00	-	1,85,73,190.00
	10		62,16,562.00	-	44,24,244.00	14,24,244.00	-	1,06,40,806.00
4180	0	• Other Fixed Assets	2,22,67,72,205.00	16,22,68,624.00	22,06,76,859.00	38,29,45,483.00	-	2,60,97,17,688.00
		Total						



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Accumulated Depreciation					
Opening Balance as on 01/04/2023	Addition during the Year 2023-24	Deduction during the Year 2023-24	Closing Balance as on 31/03/2024	Net Block	
10	13=(11+12)	14	15=(10+13-14)	As on 31.03.2024	As on 31.03.2023
-	-	-	-	16=(9-15)	17=(4-10)
18,67,21,313.78	1,54,17,492.00	-	-	2,42,62,351.00	1,93,98,969.00
-	-	-	20,21,38,805.78	27,19,14,514.22	25,46,88,279.22
92,68,28,954.67	2,70,45,564.00	-	-	-	-
9,58,75,239.50	2,32,48,265.00	-	95,38,74,518.67	19,29,78,609.33	2,18,23,837.33
4,99,102.67	45,637.00	-	11,91,23,504.50	7,22,39,131.50	5,20,42,615.50
13,06,38,219.64	2,06,52,627.00	-	5,44,739.67	8,24,384.33	6,70,021.33
7,74,41,459.56	52,95,945.00	-	15,12,90,846.64	17,96,03,740.36	13,15,38,632.36
2,55,26,474.20	34,42,344.00	-	8,27,37,404.56	12,91,00,394.45	13,43,96,339.45
-	-	-	2,89,68,818.20	2,40,76,070.80	2,75,18,414.80
-	-	-	-	-	-
-	-	-	-	-	-
3,19,06,317.55	2,48,824.00	-	3,21,55,141.55	79,86,101.45	61,27,647.45
3,85,43,671.40	55,63,435.00	-	4,41,07,106.40	3,38,27,736.60	1,77,66,161.60
1,54,31,591.85	27,57,077.00	-	1,81,88,668.85	1,05,61,103.15	73,17,714.15
89,64,875.60	18,56,890.00	-	1,08,21,765.60	77,51,424.40	86,49,790.40
-	-	-	-	1,06,40,806.00	62,16,562.00
1,53,83,77,220.41	10,55,74,100.00	-	1,64,39,51,320.41	96,57,66,367.59	68,83,94,984.59



1,64,39,51,320.41
 1,64,39,51,320.41
 1,64,39,51,320.41

Account Code	Particulars	Opening Balance 01/04/2023	Fund Utilised for Capital Expenditure on Fixed Assets	Total (Rs.)	Utilization Adjustment	Depreciation Transferred to Income & Expenditure A/c	Balance at the end of Current Year 2023-24 (Rs.)
1	2	3	4	5=(3+4)		6	7=(5-6)
31210 Capital Contribution							
3121003 Reserve 13 Finance		4,45,76,304.74	-	4,45,76,304.74		-	4,45,76,304.74
3121004 Reserve 14th Finance		42,21,48,248.00	-	42,21,48,248.00		-	42,21,48,248.00
3121023 Reserve HSDP		5,26,67,899.90	-	5,26,67,899.90		-	5,26,67,899.90
3121024 Reserve USMT		41,90,400.00	-	41,90,400.00		-	41,90,400.00
3121025 Reserve UDSSMT		6,37,74,469.50	-	6,37,74,469.50		-	6,37,74,469.50
3121026 Reserve BRGF		6,29,85,245.82	-	6,29,85,245.82		-	6,29,85,245.82
3121090 Reserve Jan Bhagdari		12,23,433.00	-	12,23,433.00		-	12,23,433.00
3121090 Reserve Anrit Yojana		75,65,27,497.00	-	75,65,27,497.00		-	75,65,27,497.00
3121090 Reserve Baad Rahat Yojana		21,25,013.00	-	21,25,013.00		-	21,25,013.00
3121090 Reserve PM Awash Yojana		29,34,29,213.00	-	29,34,29,213.00		-	29,34,29,213.00
3121090 Reserve Sansad Anudan		3,74,250.00	-	3,74,250.00		-	3,74,250.00
3121090 Reserve City Transport Manager		5,60,93,508.40	-	5,60,93,508.40		-	5,60,93,508.40
3121090 Reserve District Mineral Fund		99,50,000.00	-	99,50,000.00		-	99,50,000.00
3121090 Reserve solid waste management		19,89,05,097.00	-	19,89,05,097.00		-	19,89,05,097.00
31211 Capital Reserve							
3121100 Reserve 15th Finance Commission		23,39,05,097.00	4,26,53,119.00	27,65,58,216.00		-	27,65,58,216.00
3121100 Reserve Amrut mission strom d		6,21,72,823.00	36,98,65,657.00	43,20,38,480.00		-	43,20,38,480.00
3121100 Reserve Behar Nadi		1,95,39,069.00	-	1,95,39,069.00		-	1,95,39,069.00
3121100 Reserve Bhawan Nirman		13,48,600.00	-	13,48,600.00		-	13,48,600.00
3121100 Reserve CM Adhoshanrachna IV		-	1,47,33,901.00	1,47,33,901.00		-	1,47,33,901.00
3121100 Reserve CM Payal Yojana		26,12,16,648.00	-	26,12,16,648.00		-	26,12,16,648.00
3121100 Reserve CM Sanitation		2,74,31,763.63	-	2,74,31,763.63		-	2,74,31,763.63
3121100 Reserve CM Urban Drinking		15,73,94,067.20	-	15,73,94,067.20		-	15,73,94,067.20
3121100 Reserve CM Urban Infrastructure		7,90,40,148.98	-	7,90,40,148.98		-	7,90,40,148.98
3121100 Reserve CM Urban Infra Develo		1,39,68,767.00	-	1,39,68,767.00		-	1,39,68,767.00
3121100 Reserve District Mineral Fund		2,24,50,000.00	-	2,24,50,000.00		-	2,24,50,000.00
3121100 Reserve Fire Vehicle		89,94,833.00	37,50,000.00	1,27,44,833.00		-	1,27,44,833.00
3121100 Reserve Fire Station Constructio		73,00,000.00	-	73,00,000.00		-	73,00,000.00
3121100 Reserve Hawkers Corner		15,50,000.00	-	15,50,000.00		-	15,50,000.00
3121100 Reserve Jan Bhagdari Vikas Kar		4,95,690.00	-	4,95,690.00		-	4,95,690.00
3121100 Reserve Machli Market		50,05,816.80	-	50,05,816.80		-	50,05,816.80
3121100 Reserve Mool Bhut		42,15,85,078.10	6,10,12,150.00	48,25,97,228.10		-	48,25,97,228.10
3121100 Reserve M.P. Fund		31,83,900.00	-	31,83,900.00		-	31,83,900.00
3121100 Reserve MPUSP Project		1,68,62,125.05	-	1,68,62,125.05		-	1,68,62,125.05
3121100 Reserve Mukhya Mantri Adhoshanrachna		10,02,59,412.00	-	10,02,59,412.00		-	10,02,59,412.00
3121100 Reserve NSDP		10,00,000.00	-	10,00,000.00		-	10,00,000.00
3121100 Reserve Pipe Line		1,03,71,875.00	-	1,03,71,875.00		-	1,03,71,875.00
3121100 Reserve Pipe Line Shifting Grant		1,90,00,000.00	-	1,90,00,000.00		-	1,90,00,000.00
3121100 Reserve Rajya Vita Ayog		9,59,75,464.21	5,20,11,012.00	14,79,86,476.21		-	14,79,86,476.21
3121100 Reserve RAMSA Grant		10,74,800.00	-	10,74,800.00		-	10,74,800.00
3121100 Reserve RAY Fund		69,58,707.00	-	69,58,707.00		-	69,58,707.00
3121100 Reserve RMSA		23,21,492.00	-	23,21,492.00		-	23,21,492.00
3121100 Reserve Other Misc Grant		4,80,18,194.00	13,93,767.00	4,94,11,961.00		-	4,94,11,961.00
3121100 Reserve Sadak Anurankshan An		15,58,17,506.79	4,18,12,190.00	19,76,29,696.79		-	19,76,29,696.79
3121100 Reserve Sarva Silsha Abhiyan		2,61,840.00	-	2,61,840.00		-	2,61,840.00
3121100 Reserve Special Fund		93,65,987.00	-	93,65,987.00		-	93,65,987.00
3121100 Reserve SSA		1,73,19,573.33	-	1,73,19,573.33		-	1,73,19,573.33
3121100 Reserve Sulabh Complex		3,80,000.00	-	3,80,000.00		-	3,80,000.00
3121100 Reserve Travel Wellfare		14,86,329.00	-	14,86,329.00		-	14,86,329.00
3121100 Reserve Vidyak Nidhi		3,21,42,454.00	-	3,21,42,454.00		-	3,21,42,454.00
3121100 Reserve Visesht nidhi		1,60,00,000.00	6,12,14,100.00	7,72,14,100.00		-	7,72,14,100.00
3121100 Reserve Kayakp Yojana		3,70,50,000.00	6,26,32,190.00	9,96,82,190.00		-	9,96,82,190.00
3121100 Reserve Pipe Line Shifting Grant		3,50,00,000.00	1,10,12,150.00	4,60,12,150.00		-	4,60,12,150.00
3121100 Reserve SDRP Fund		1,74,25,050.00	1,90,50,120.00	3,64,75,170.00		-	3,64,75,170.00
3121100 Reserve Samekrt kar Anudan		-	34,12,015.00	34,12,015.00		-	34,12,015.00
3121100 Reserve Vindhya Vikas Pradhika		20,03,600.00	-	20,03,600.00		-	20,03,600.00
3121100 Consolidate Capital Reserve		(52,10,25,130.00)	-	(52,10,25,130.00)		-	(52,10,25,130.00)
31250 General Reserve		3,40,06,22,160.45	74,45,52,371.00	4,14,51,74,531.45		-	4,14,51,74,531.45
Total General Reserve Funds		3,40,06,22,160.45	74,45,52,371.00	4,14,51,74,531.45		-	4,14,51,74,531.45
Total Reserve Funds						8,44,59,280.00	4,06,07,15,251.45

Signature
31.03.2024 (HOD)



REWA Municipal Corporation
As on 31.03.2024
Sub Schedules Part of Balance Sheet
Sub-Schedule B-6: Unsecured Loans

Account Code	Particulars	State Govt. HUDCO Loan & Others	Loan from Bank - OBC Bank	Total
	Opening Balance	7,59,58,071.00	2,50,30,296.57	10,09,88,367.57
	Add: Disbursement availed during the Year	-	-	-
	Add: Interest Payable for the Year	28,68,063.00	21,27,575.28	49,95,638.28
	Less:- Repayment of Principal	67,27,811.00	-	67,27,811.00
	Less:- Repayment of Interest	28,68,063.00	-	28,68,063.00
	Less :- Other Adjustments	3,30,00,000.00	-	3,30,00,000.00
	Total Unsecured Loan	3,62,30,260.00	2,71,57,871.85	6,33,88,131.85



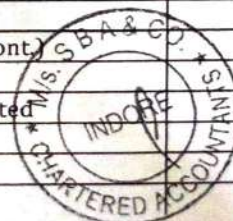
Signature

उप निदेशिका
उप निदेशिका (महानगर)

REWA Municipal Corporation
As on 31.03.2024

Sub Schedules Part of Balance Sheet
Sub-Schedule B-7: Deposits Received

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
3401001	3401001 Earnest Money Deposit		
	Earnest Money Bazar Baithki	46,99,378.00	55,35,164.00
	Earnest Money Jal Praday	45,000.00	45,000.00
	Earnest Money Other	1,09,09,068.61	1,09,09,068.61
	Other Deduction	4,01,87,506.00	3,15,56,459.00
	Witheald Abhilash Garg	29,370.00	29,370.00
	Witheald Ajay Shukla	9,693.00	9,693.00
	Witheald Akhilesh Mishra	23,778.00	23,778.00
	Witheald A. Kumar	47,150.00	47,150.00
	Witheald Aman Ali	41,881.00	2,78,365.00
	Witheald Aneeta Sharma	16,765.00	16,765.00
	Witheald Anil Chourasiya	39,086.00	39,086.00
	Witheald Anil Singh	1,17,312.00	1,45,692.00
	Witheald Arun Kumar Patel	650.00	650.00
	Witheald Sanjay Digwani	50,000.00	50,000.00
	Witheald Sitaram/suresh Kumar	7,845.00	7,845.00
	Witheald Swastick Printer	699.00	699.00
	Witheld Arun Sharma (Supp.)	57,576.00	57,576.00
	Witheld Asthbhuja Construction Co.	77,055.00	77,055.00
	Witheld B.K. Shukla Associate	5,621.00	5,621.00
	Witheld Devi Infrastructure (Con.)	50,000.00	50,000.00
	Witheld Karan Pratap Singh (Con.)	91,248.00	91,248.00
	Witheld Maihar Cement Pipe Industrie (Con.)	12,434.00	12,434.00
	Witheld Ma Vaishno Devi Contraction Co.	61,590.00	61,590.00
	Witheld Mohd. Mukhtar	3,33,375.00	3,94,862.00
	Witheld M/S Mansi Construction Company	2,63,224.00	2,63,224.00
	Witheld M/S Mohd. Shapheek Ansari (Con.)	1,35,718.00	1,35,718.00
	Witheld M/S Radhakrishna Infratech (Con.)	32,580.00	32,580.00
	Witheld M/s Seeta Devi (Cont.)	1,49,610.00	1,49,610.00
	Witheld M/S Shukla Construction	4,00,000.00	4,00,000.00
	Witheld M/S SNT. Sheeta Devi W.O Gopal Das (Con.)	77,761.00	77,761.00
	Witheld National Ele.	20,300.00	20,300.00
	Witheld Pankaj Kumar Dewedi (Con.)	17,761.00	17,761.00
	Witheld Raheesh Buildcon	6,25,796.00	3,30,217.00
	Witheld R.N. Sharma	12,06,357.00	8,06,357.00
	Witheld Santosh Kumar Singh (Cont.)	2,71,481.00	2,09,631.00
	Witheld Satyendra Kumar Tripathi (Con.)	5,000.00	5,000.00
	Witheld Shiv Agency	7,19,385.00	7,19,385.00
	Witheld S.N. Construction Co. Rewa	7,031.00	53,277.00
	Witheld Unique Infrastructure Rewa	2,84,189.00	2,84,189.00
	Witheld Vashim Ansari	45,498.80	66,033.80
	Witheld Vatan Nigam (Con.)	2,55,535.00	2,55,535.00
	WITHELED Aabha Conceltancy	550.00	550.00
	Witheled Anupam Tripathi (Con.)	-	28,531.00
	witheled Apex Structure Pvt. Ltd. Indor	2,85,886.00	2,85,886.00
	witheled ARLS Highways (Amit Kumar Shukla)	65,773.00	48,814.00
	witheled Ashok Kumar Mishra	93,522.00	-
	witheled Avinash Choupda (Con.)	-	-
	witheled Bake Bihari Construction	-	59,089.00
	Witheled Bhasker Tripathi (Con.)	1,73,546.00	1,73,546.00
	Witheled Bhupendra Pandey (Con.)	1,73,664.00	2,01,570.00
	Witheled B.K. Shukla Contraction Co.	84,431.00	46,679.00
	witheled CMPV Engineering PVT.LTD	74,190.00	-
	witheled Dharmendra Kumar Pandey (Cont.)	33,433.00	-
	Witheled Dinkar Singh (Cont.)	15,20,427.00	15,20,427.00
	witheled Energy Efficiency Services Limited	75,00,000.00	75,00,000.00
	Witheled Flora World PVT.LTD.	58,184.00	22,224.00
	Witheled Gaharwar Construction	11,267.00	11,267.00
	Witheled Gaurav Saraf (Con.)	67,580.00	67,580.00



	witheled Himanshu Mishra (Con.)	36,328.00	-
	witheled International Waste Management PVT.LTD	18,47,447.00	18,47,447.00
	witheled Jagdishswar Bore Well (Con.)	1,91,065.00	-
	Witheled Kalyan Toll	11,06,284.00	7,12,53,760.00
	witheled K D Singh (Krishna Dev Singh)	11,280.00	2,18,131.00
	witheled KIRTEE ENTERPRISES	12,138.00	-
	Witheled K.K. Construction Rewa	81,135.00	81,135.00
	witheled Mahesh Tiwari (Enviro Corpaoration)	3,83,000.00	-
	Witheled Mo. Saleem (Con.)	3,75,500.00	3,75,500.00
	witheled Mrigendra Singh (Con.)	1,33,588.00	1,33,588.00
	witheled M/S Impeccable Enterprises Events	1,66,556.00	-
	Witheled M/S Ishita Construction (Con.)	1,08,496.00	1,08,496.00
	witheled M/S J.S. Construction	40,988.00	17,179.00
	Witheled M/s K.K. Spun India Limited	1,24,24,670.00	1,24,24,670.00
	Witheled M/s Mahaveer Infrocom (Neha Devedi)	5,704.00	5,704.00
	Witheled M/s M.S. Contractor and Suppliers	2,71,818.00	2,71,818.00
	witheled M/s Shiv Mahima Construction AD Bore Well (	2,76,463.00	1,31,863.00
	witheled M/S Shri Balaji Associates Rewa (Con.)\	29,171.00	29,171.00
	Witheled M/S Uday Construction	1,89,488.00	1,89,488.00
	witheled National Traders Company (Arvind Gupta)	44,922.00	-
	witheled New Keshari Enterprizes	38,183.00	38,183.00
	Witheled OUTSET SERVICES	70,778.00	70,778.00
	witheled PANDEY CONSTRUCTION	73,383.00	-
	witheled Power System Consultant	2,55,000.00	3,82,500.00
	witheled PRAMOD KUMAR PANDEY (CON.)	68,944.00	68,944.00
	witheled Prashant Kumar Mishra	25,089.00	-
	witheled PREM RATAN CONSTRUCTION COMPANY	15,000.00	-
	Witheled Pushpendra Tiwari (Con.)	6,470.00	6,470.00
	witheled Puspendra Tiwari (Con.)	6,00,820.00	-
	witheled Rajeev Kumar Tiwari (Con.)	12,389.00	12,389.00
	witheled Rajeev Pandey (Con.)	21,030.00	-
	Witheled Rakesh Singh (Con.)	22,377.00	22,377.00
	witheled Rewa MSW Mangment Soluction LTD	2,13,20,429.00	-
	witheled S.A.C. Company (Atul Kumar Tiwari)	3,614.00	-
	Witheled Sahaj Con	70,00,000.00	-
	witheled Sai Shraddha Enterprises	1,15,850.00	1,08,847.00
	Witheled Sandeep Kumar Singh (Con.)	5,34,193.00	5,34,193.00
	Witheled Sara Construction (Con.)	3,33,963.00	57,146.00
	witheled Sateesh Kumar Pandey (Con.)	1,45,096.00	12,258.00
	witheled S C Tiwari Construction (Con.)	1,06,925.00	-
	witheled Shinfield Engg PVT LTD	1,12,724.00	-
	witheled Shivam Asphaiting & Grout Enterprises	3,30,895.00	1,80,895.00
	witheled Shivam Interprises (Ansuman Shukla)	13,000.00	13,000.00
	WitheledShri Puspendra Singh BLS & Company	35,865.00	35,865.00
	Witheled Shri Vikash Shukla (Con.)	11,31,942.00	11,31,942.00
	witheled SLS Shyama Infra. (Con.)	4,179.00	4,179.00
	witheled Sukhendra Singh (Con.)	2,20,039.00	2,20,039.00
	WITHELED Swastik Associate Rewa	29,245.00	29,245.00
	witheled Uday Construction (Con.)	43,389.00	-
	witheled Udika Automobiles Waidhan	3,77,892.00	3,77,892.00
	witheled Vaishnavi Construction (Con.)	72,836.00	-
	Witheled Vastu Rachna Archidesing PVT LTD	46,511.00	46,511.00
	witheled Vevek Construction Pro. Vevek Sharma	5,109.00	5,109.00
	Witheled Vikash Dewedi (Con.)	73,466.00	-
	Withheld Ajay Pratap Singh	38,402.00	34,244.00
	Withheld Ajay Singh	10,25,500.00	10,25,500.00
	Withheld Ajay Tiwari	2,77,294.00	2,78,293.00
	Withheld Arun Singh Parihar	14,163.00	14,163.00
	Withheld Ashok Khare (Con.)	5,000.00	5,000.00
	Withheld Asiatic Traders	1,83,854.00	1,83,854.00
	Withheld Avinash Kumar Mishra	3,18,871.00	3,18,871.00
	Withheld Baikunthi Bai Verma	48,204.00	48,204.00
	Withheld Chandra Bahadur Singh	1,50,604.00	1,50,604.00
	Withheld Chandra Shekhar Tiwari	1,273.00	1,273.00
	Withheld Citadel Tecnomuch Pvt. Ltd	9,45,517.00	9,45,517.00
	Withheld Contractor	3,23,450.00	3,23,450.00
	Withheld Deep Chandra Agrwal	8,207.00	8,207.00



Amal

	Withheld Dev Charan Shukla	4,26,223.00	4,26,223.00
	Withheld Devi Construction	22,224.00	-
	Withheld Dev Publicity	4,957.00	4,957.00
	Withheld Dheerendra Singh	90,371.00	90,371.00
	Withheld Ekta Con	2,000.00	2,000.00
	Withheld Farindramani Mishra	21,017.00	21,017.00
	Withheld Ganesh Gautam	1,592.00	1,592.00
	Withheld Gangadhar Agrawal	10,800.00	10,800.00
	Withheld Girish Kumar Dwivedi	5,070.00	5,070.00
	Withheld Goldi Enterprises	8,665.00	8,665.00
	Withheld Govind Con.	5,000.00	5,000.00
	Withheld Hari Dutt Singh	10,534.00	10,534.00
	Withheld Hindustan Eng. Work	80,426.00	80,426.00
	Withheld H.M. Pipe	91,92,844.00	91,92,844.00
	Withheld Ibrahim Shah	2,000.00	2,000.00
	Withheld Jamuna Pr. Ram Sujan	1,16,901.00	1,16,901.00
	Withheld Janhvi Tripathi	42,908.00	42,908.00
	Withheld Jeetendra Tiwari	3,886.00	3,886.00
	Withheld Jeetu Con.	1,66,599.00	1,66,599.00
	Withheld J.J. Work Power	75,000.00	40,000.00
	Withheld Jyoti Electrical	1,27,039.00	1,27,039.00
	Withheld Jyoti Scientific Traders	27,822.00	27,822.00
	Withheld Kamleshwer Shukla	1,000.00	1,000.00
	Withheld Kaushal Kishor Dubey	1,08,040.00	1,08,040.00
	Withheld Keshari Enterprises	1,31,583.00	1,31,583.00
	Withheld Maa Shanti Contruction	3,87,640.00	3,87,640.00
	Withheld Maa Sharda Borwell	1,49,353.00	1,49,353.00
	Withheld Mahendra Tiwari	64,702.00	64,702.00
	Withheld Manendra Singh	24,359.00	24,359.00
	Withheld Mani Shanker Shukla	24,945.00	24,945.00
	Withheld Manish Shrivastav	3,47,235.00	3,47,235.00
	Withheld Manoj Kumar Dube	1,03,005.00	1,03,005.00
	Withheld M/c Shri Ankit	54,754.00	1,12,225.00
	Withheld Meetesh Nigam	5,082.00	5,082.00
	Withheld Mohan Dayal & Sons	26,058.00	26,058.00
	Withheld M/s Indra Construction Company	10,000.00	10,000.00
	Withheld M/s Jagdish Ahi	65,600.00	65,600.00
	Withheld M/s Sanju Rajke (Con.)	6.00	6.00
	Withheld Narendra Tiwari	7,070.00	7,070.00
	Withheld National Traders	14,127.00	14,127.00
	Withheld Navdeep Tripathi	48,616.00	48,616.00
	Withheld Neeraj Kumar Singh	46,396.00	46,396.00
	Withheld Neha Singh Constructore	79,849.00	5,816.00
	Withheld New Pappu Electrical	61,990.00	61,990.00
	Withheld Nijavat Husain	63,321.00	63,321.00
	Withheld Nyasheel Shukla	960.00	960.00
	Withheld Pankaj Pathak	15,063.00	15,063.00
	Withheld Pawan Kumar Chatuevedi	8,065.00	8,065.00
	Withheld Pramod Kumar Mishra	45,814.00	45,814.00
	Withheld Prashant Tiwari	2,54,326.00	1,76,707.00
	Withheld P.S. Enterprises	5,72,847.00	6,32,847.00
	Withheld Puspendra Singh	2,53,115.00	2,53,115.00
	Withheld Ragvendra Kumar Pandey	10,000.00	10,000.00
	Withheld Raheesh Khan	94,759.00	94,759.00
	Withheld Rahman Traders	53,002.00	53,002.00
	Withheld Rajesh Mishra	10,000.00	10,000.00
	Withheld Rajeshwari Pra. Mishra	91,878.00	19,904.00
	Withheld Raj Kumar Pandey	2,03,211.00	2,03,211.00
	Withheld Raj Kumar Singh	26,951.00	26,951.00
	Withheld Rajratan Associates	1,907.00	1,907.00
	Withheld Raj Ratan Pandey	97,030.00	97,030.00
	Withheld Raj Shree Singh Tiwari	371.00	371.00
	Withheld Raj Shriwatsav	19,098.00	19,098.00
	Withheld Ramesh Garg	52,118.00	52,118.00
	Withheld Ramesh P. Pandey	59,985.00	59,985.00
	Withheld Ravendra Singh	64,047.00	64,047.00
	Withheld R.K/ Engg.	2,439.00	2,439.00



	Withheld Sagar Electr. & Electronics	64,171.00	64,171.00
	Withheld Sandeep Kumar Tiwari	39,883.00	39,883.00
	Withheld Sanjay Singh	1,11,803.00	1,11,803.00
	Withheld Sanjeev Mishra	82,029.00	82,029.00
	Withheld Santosh Kumar Shukla	1,00,000.00	1,00,000.00
	Withheld Santosh Pandey	6,000.00	-
	Withheld Santosh Tiwari	29,072.00	29,072.00
	Withheld Sant Ravidas	15,713.00	15,713.00
	Withheld Satish Contr.	10,539.00	10,539.00
	Withheld Shailendra Tripathi	1,13,131.00	1,13,131.00
	Withheld Shidharth Enterprises	8,540.00	8,540.00
	Withheld Shiva Industries	16,975.00	16,975.00
	Withheld Shivam Gupta	2,28,611.00	3,15,993.00
	Withheld Shiv Construction Co. (Sidhi)	23,103.00	23,103.00
	Withheld Shiv Construction (Gudda)	62,484.00	62,484.00
	Withheld Shiv Electrical	81,476.00	81,476.00
	Withheld Shiv Prashad Lakhera	9,312.00	9,312.00
	Withheld Shukla And Company	9,63,596.00	8,07,162.00
	Withheld Shushil Mishra	1,976.00	1,976.00
	Withheld Singh Electricals	28,840.00	28,840.00
	Withheld Sitadel Tecnomuch	1,10,168.00	1,10,168.00
	Withheld Sita Enterprises	1,09,858.00	1,09,858.00
	Withheld Sitaram Shuresh Kumar	57,441.00	57,441.00
	Withheld S.N. Singh	8,688.00	8,688.00
	Withheld Suneel Shukla	2,72,867.00	2,72,867.00
	Withheld Tarun Pratap Singh	2,22,972.00	2,22,972.00
	Withheld Tripathi Brother	13,845.00	13,845.00
	Withheld Uday Prakash Singh	18,622.00	18,622.00
	Withheld Uday Singh	76.00	76.00
	Withheld Uday Singh Parihar	2,926.00	22,867.00
	Withheld Vashtu Shilpi Project Consaltent Bhopal (Deey	6,283.00	6,283.00
	Withheld Vijay Gupta	80,722.00	80,722.00
	Withheld Vijay Kumar Pandey	11,568.00	11,568.00
	Withheld Vimal Singh	1,348.00	1,348.00
	Withheld Vindhya Iron	2,000.00	2,000.00
	Withheld Vinod Singh	552.00	552.00
	Withheld Vishal Electronic	8,618.00	8,618.00
	Withheld Vishambhar Pandey	2,500.00	2,500.00
	Withheld Vishambhar Tripathi	331.00	331.00
	Withheld Vishwanath Singh	67,634.00	67,634.00
	Withheld Yogendra Shukla (Con.)	1,18,697.00	1,18,697.00
	Withheld Yogesh Awasthi	2,10,043.00	2,10,043.00
	Withheld Zakir Husain	19,908.00	19,908.00
	Withheld Ajay Sharma (Cont.)	31,205.00	31,205.00
	Withheld Kailash Mishra	1,42,119.00	1,42,119.00
	Withheld Krishna Construction	62,562.00	62,562.00
	Withheld Sai Construction Co.	47,948.00	20,497.00
	Withheld Sunil Kumar Singh (Cont.)	39,000.00	39,000.00
	WITHHELED YES CON.(SURYA PRAKASH AGNIHOTRI)	34,989.00	34,989.00
	withheld S.N. Con. (Praveen Tripathi Con.)	4,468.00	-
	Witthled Surya Vikas Sansthan	16,06,699.00	16,06,699.00
	Witthled Amit Chaturvedi	74,506.00	74,506.00
	Witthled Anil Kumar Patel	2,08,747.00	2,08,747.00
	Witthled Arun Kumar Pandey	57,000.00	57,000.00
	Witthled Arun Kumar Tiwari	2,096.00	2,096.00
	Witthled Avinash Singh	51,467.00	51,467.00
	Witthled B.K. Group	3,02,785.00	3,02,785.00
	Witthled Deepak Mishra	2,275.00	2,275.00
	Witthled Dushyant Tripathi (Cont.)	5,13,009.00	2,54,412.00
	Witthled Ensol Multiclean Equipment	3,36,900.00	3,36,900.00
	Witthled Escon Project Umariya	1,08,750.00	1,08,750.00
	Witthled Gyanendra Singh (Con.)	4,82,208.00	4,82,208.00
	Witthled Harisaran Soni	54,400.00	54,400.00
	Witthled Kavya Con. Rewa	8,095.00	8,095.00
	Witthled K.K. Sohagoura	78,41,809.00	78,41,809.00
	Witthled Maa Sharda Electricels	5,390.00	5,390.00
	Witthled Mahalakshmi Construction	3,983.00	3,983.00



	Wittheld Mohan Lal Agnihotri	2,692.00	2,692.00
	Wittheld M/S Sailendra Associate (CON.)	88,002.00	88,002.00
	Wittheld Poojs Traders	18,800.00	18,800.00
	Wittheld Priyesh Pathak (Cont.)	5,882.00	5,882.00
	Wittheld Raviraj Singh	7,890.00	7,890.00
	Wittheld Saraswati Traders	73,183.00	73,183.00
	Wittheld Shanti Construction	3,42,812.00	3,42,812.00
	Wittheld Shree Ji Infastructure	4,58,432.00	4,58,432.00
	Wittheld Tharmex Chemicals	1,35,137.00	1,35,137.00
	Wittheld Trimurti Construction Rewa,	1,18,519.00	1,18,519.00
	Wittheled Chotu Khan	570.00	570.00
	Wittheled Dharmendra Singh	45,739.00	63,697.00
	Wittheled Face Associate Rewa	1,06,509.00	1,06,509.00
	Wittheled Hafiz Mohammad Islam	1,30,698.00	4,73,364.00
	Wittheled Janhvi Constructure Rewa,	11,205.00	11,205.00
	Wittheled Mahamritunjay Iron & Trading Works	62,073.00	62,073.00
	Wittheled Pradeep Kumar Singh	2,000.00	2,000.00
	Wittheled Sai Traders Rewa	18,290.00	18,290.00
	Witthled Anil Mishra	10,775.00	10,775.00
	Witthled Mahalaxmi Electrical's	2,24,595.00	1,44,281.00
	Earnest Money Deposits	1,72,57,107.00	1,72,57,107.00
	Sub Total (A)	17,46,10,601.41	20,54,86,944.41
	3401011 Security Deposit From Contractor		
	Security Deposit	16,20,04,323.81	11,19,22,281.81
	Sub Total (B)	16,20,04,323.81	11,19,22,281.81
	3401021 Tender Money Deposit		
	Tender Money Deposit	25,17,226.00	25,17,226.00
	Sub Total (C)	25,17,226.00	25,17,226.00
	3401031 Performance Gaurntee		
	Performance Gurante	1,94,74,279.01	1,95,79,860.01
	Sub Total (D)	1,94,74,279.01	1,95,79,860.01
	34020 Deposits-Revenues		
	3402001 Water Deposits	1,28,27,563.00	1,20,71,983.00
	Sub Total (E)	1,28,27,563.00	1,20,71,983.00
	34080 Deposits From Others		
	3408000 Consolidated Deposits From Others (RWH)	14,28,400.00	14,28,400.00
	Sub Total (F)	14,28,400.00	14,28,400.00
	Grand Total of Deposits Received	37,28,62,393.23	35,30,06,695.23

Signature



REWA Municipal Corporation

As on 31.03.2024

Sub Schedules Part of Balance Sheet

Sub-Schedule B-8: Deposits Works

Account Code	Particulars	Opening Balance 01/04/2023	Addition during the Current Year 2023-24 (Rs.)	Total (Rs.)	Utilization/ Expenditure (Rs.)	Balance at the end of Current Year 2023-24 (Rs.)
3411000	Civil Works					
	Deposit Against Work RMSA	49,94,546.00	-	49,94,546.00	-	49,94,546.00
3418000	Others (Contractors)	-	-	-	-	-
	Grand Total	49,94,546.00	-	49,94,546.00	-	49,94,546.00



Dr. H. K. Singh
Chartered Accountant
(4030)

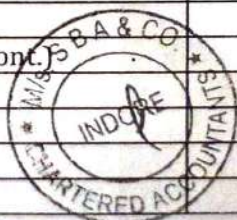
REWA Municipal Corporation

As on 31.03.2024

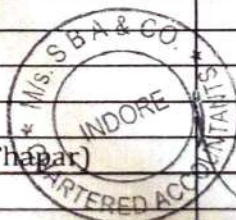
Sub Schedules Part of Balance Sheet

Sub-Schedule B-9: Other Liabilities (Sundry Creditors)

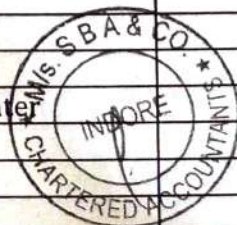
Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
	3501001 Supplier Control A/c		
	Ambience Computer Rewa	6,000.00	6,000.00
	Apaar Chemicals (P.H.E.)	19,917.00	19,917.00
	Ashish Computer and Photocopy Rewa	16,023.00	16,023.00
	Ashray Consultancy	8,93,444.00	8,93,444.00
	Badrika Force Rewa	4,98,000.00	4,98,000.00
	Barsaiyan Electronics Jabalpur	15,000.00	15,000.00
	Barsaiyan Mobile and Asses. Jabalpur	18,000.00	18,000.00
	Cheekhati Deewar	2,000.00	2,000.00
	Devika Tripathi	6,200.00	6,200.00
	Dev Offset Printing Press Rewa	2,000.00	2,000.00
	Dynamic Care Indore	12,937.00	12,937.00
	Electro Magnet Rewa	69,511.00	69,511.00
	Ensol Multiclean Equipments Pvt. Ltd Jaipur	2,33,210.00	2,33,210.00
	Gourav Hardwere Rewa	9,281.00	9,281.00
	H.T. Media Limited New Dehli	44,013.00	44,013.00
	I.B.C. 24 News	9,785.00	9,785.00
	Indian Sweets and Juice Center Rewa	479.00	479.00
	Indra Tent House ,Rewa	10,636.00	10,636.00
	Khanna Automobiles , Rewa	2,00,000.00	2,00,000.00
	Manoj Kumar Jaiswal	43,224.00	43,224.00
	Mitra Enterprises Rewa	5,000.00	5,000.00
	M/S Guru Ji Marketing (Supp.)	-	1,94,042.00
	Narendra Singh	31,599.00	31,599.00
	New Jyoti Electrical's	922.00	922.00
	New Vikash Light Decorate Rewa	8,000.00	8,000.00
	Om Shivam Studio Rewa	506.00	506.00
	Pappu Electrical	50,667.00	50,667.00
	Ramsaran Patel & Brothers Rewa	2,306.00	2,306.00
	Rewa Chemicals Pvt. Ltd.	1,52,926.00	1,52,926.00
	Samayaik Nirnay Rewa (Advertisment)	1,931.00	1,931.00
	Shanu Traders , Rewa	43,173.00	43,173.00
	Shri Puspendra Singh BLS & Company	35,865.00	35,865.00
	Shri Vidya Art & Graphics Rewa	57,448.00	57,448.00
	Swastik Eloectro Servies Pvt Ltd	942.00	942.00
	Udghosh Warta Satna (Advertisment)	977.00	977.00
	Udika Automobiles Waidhan	10,38,930.00	10,38,930.00
	Unique Infrastructure Rewa	-	2,26,578.00
	Vansal News Agency	6,954.00	6,954.00
	Total	35,47,806.00	39,68,426.00
	3501011 Contractor Control A/C		
	Abhilash Garg (Con.)	60,059.00	60,059.00
	Ajay Pratap Singh (Cont.)	61.00	61.00
	Ajay Shukla (Con.)	27,779.00	27,779.00
	Ajay Singh H/o Smt. Antima Singh (Cont.)	6,777.00	6,777.00
	Ajay Tiwari (Cont.)	47,042.00	47,042.00
	Aman Ali (Con.)	1,003.00	1,96,965.00
	Amitabh Tripathi (Cont.)	6,97,056.00	6,97,056.00
	Amit Chaturvedi (Cont.)	7,006.00	7,006.00



	Anendra Singh (Cont.)	2.00	2.00
	Anil Furniture Mart	50,060.00	50,060.00
	Anil Kumar Mishra (Cont.)	15,304.00	15,304.00
	Anil Singh (Cont.)	1,19,973.00	1,19,973.00
	Anju Shrivastav (Con.)	9,000.00	9,000.00
	Anupam Tripathi (Con.)	2,282.00	2,282.00
	App Sphere Enterprises	8,776.00	8,776.00
	Arun Singh (Cont.)	1,520.00	1,520.00
	Ashok Tradesr (Con.)	2,500.00	2,500.00
	Asians Rose Info System	20,000.00	20,000.00
	Avinash Choudha (Con.)	2,125.00	2,125.00
	Avinash Singh (Cont.)	50,262.00	50,262.00
	Balaji Udyog& Constraction	-	24,244.00
	Beva Sashi Bansal	99,000.00	99,000.00
	Bhaskar Prasad Tripathi (Con.)	1,07,579.00	1,07,585.00
	Bhupendra Pandey (Con.)	5,375.00	5,375.00
	Bolbam Construction Company	20,837.00	20,837.00
	Centre of Energy (Solar City)	5,96,400.00	5,96,400.00
	Cita Del Tecnomuch Pvt. Ltd. Rewa	31,409.14	31,409.14
	City Cable Rewa	9,750.00	9,750.00
	C.M.R. Infrastructure Pvt. Indor	46,77,851.00	69,46,080.00
	Dedicated Solution (Boi Matrik)	13,704.00	13,704.00
	Deenanath Chaturvedi (Cont.)	24,250.00	24,250.00
	Deepak Mishra (Con.)	43.00	43.00
	Deep Chandra Agrawal (Cont.)	18,169.00	18,169.00
	Devi Construction Company (Con.)	4.00	4.00
	Devi Infrastructure (Con.)	3,566.00	3,566.00
	Devrati Singh W/o Late Lalbahadur Singh Cont.	50,421.00	50,421.00
	Dhanendra Singh Baghel (Cont.)	34,061.00	34,061.00
	Dharmendra Kumar Pandey (Cont.)	1.00	1.00
	Dharmendra Singh (Con.)	951.00	951.00
	Dinkar Singh (Cont.)	3,003.00	3,003.00
	Dushyant Tripathi (Con.)	46,005.00	46,005.00
	Escon Project Umariya	1,07,475.00	1,07,475.00
	Gaharwar Constraction (Cont.)	20,06,042.00	20,06,042.00
	Ganesh Gautam (Con.)	1,41,416.00	1,41,416.00
	Gita Tripathi	1,100.00	1,100.00
	Gyanendra Singh (Con.)	-	2,94,879.00
	Hafiz Mohammad Islam (Cont.)	32,931.00	32,931.00
	Haridarsan Mishra (Cont.)	25,883.00	25,883.00
	Harishanker Tiwari (Con.)	180.00	180.00
	HDI General Insurance Co. Ltd. Satna	11,774.00	11,774.00
	Himanshu Mishra (Con.)	5,850.00	5,850.00
	H.M. Pipes Pvt. Ltd (Cont.)	88,298.00	88,298.00
	Jakir Hussain (Cont.)	88,219.00	88,219.00
	Jamuna Prasad Ram Sujana (Cont.)	820.00	820.00
	Jay Electrical , Rewa	5,692.00	5,692.00
	Jyoti Scientific Traders	31,902.00	31,902.00
	Kalyan Toll Infrastructure Limited Indore	6,93,345.00	6,93,345.00
	Kaushal Kishor Dubey (Cont.) OM Stone Crasher	80,326.00	80,326.00
	K D Singh (Krishna Dev Singh)	720.00	720.00
	K.K. Construction Rewa	1,17,591.00	1,17,591.00
	K.K. Sohagura (Con.)	89,484.00	(55,17,556.00)
	Krishna Swami (Con.)	20,560.00	20,560.00
	Maa Shanti Construction (Cont)	64,261.00	64,261.00
	Mahalakshmi Electrical's (Amit Ku. Thapar)	1,08,570.00	1,08,570.00
	Mahamrintyunjay Enterprise	4,200.00	4,200.00
	Maniraj Singh (Con.)	12,710.00	12,710.00



	Marigo Consaltant Indor	1,71,610.00	1,71,610.00
	Mass Infrastucture Bhopal	2,95,686.00	2,95,686.00
	Ma Vaishno Devi Contraction Co.	2,671.00	2,671.00
	Mohan Lal Agnihotri (Cont.)	2,938.00	2,938.00
	Mohd. Mukhtar (Con.&Supplier)	-	2,30,044.00
	Mohit Treders Rewa	19,423.00	19,423.00
	Mo. Saleem (Con.)	4,809.00	4,809.00
	Motilal Mishra (Con.)	97,177.00	97,177.00
	Mrityunjay Tiwari	22,480.00	22,480.00
	M/s Devanshi Pipe Industry (Cont.)	51.00	51.00
	M/s G.K. Infrastructure (Con.) (Dharmendra Tiwar	37,213.00	37,213.00
	M/s K.K. Spun India Limited	5,42,137.00	5,42,137.00
	M/s Mahamritunjay Iron & Trading Works	6,710.00	6,710.00
	M/S Radhakrishna Infratech (Con.)	12,060.00	12,060.00
	M/S Rajshekhar Chaturvedi (Con.)	619.00	619.00
	M/s Sanju Rajke (Con.)	-	70,204.00
	M/S Saraswati Construction (Supp.)	7,000.00	7,000.00
	M/s Seeta Devi (Cont.)	632.00	632.00
	M/s Shiv Mahima Construction AD Bore Well (Con.	46,440.00	46,440.00
	M/S Shukla Associate (Con.)	82,800.00	82,800.00
	M/S Uday Construction	7,441.00	7,441.00
	M/S V.S. Construction	43,127.00	43,127.00
	Nandni Construction Company (Cont.)	70,992.00	70,992.00
	National Insurence Company Rewa	5,645.00	5,645.00
	National Trders Rewa	1,02,191.00	1,02,191.00
	Nature World Bhopal (Con.)	1,06,249.00	1,06,249.00
	Neeraj Kumar Singh (Cont.)	1,54,158.00	1,54,158.00
	Neetu Singh (Con.)	280.00	280.00
	New Keshari Enterprizes	3,93,256.00	3,93,256.00
	Omkar Prasad Shukla (Cont.)	50,354.00	50,354.00
	Om Narayan Shukla	7,000.00	7,000.00
	Om Offset Printers	6,447.00	6,437.00
	Orix Associate Rewa	10,006.00	10,006.00
	Pooja Traders Rewa	56,023.00	56,023.00
	Prabal Pratap Singh (Cont.)	6,210.00	6,210.00
	Pramod Kumar Mishra (Cont.)	591.00	591.00
	Prashant Constraction Co.	2.00	2.00
	Prashant Kumar Mishra	-	38,764.00
	Praveen Singh Tiwari (Con.)	200.00	200.00
	Premier Sels Ujjain	3,91,140.00	3,91,140.00
	P.S. Enterprises Pvt. Rewa	189.00	93,699.00
	Pushpendra Tiwari (Con.)	1,000.00	1,000.00
	Pusparaj Singh (Cont.) D	1,09,651.01	1,09,651.01
	Puspendra Singh (Con.)	40,429.00	40,429.00
	Raja Tent House Rewa	3,390.00	3,390.00
	Rajeev Kumar Tiwari (Con.)	2,64,556.00	2,64,556.00
	Rajendra Mishra (Cont.)	1,35,505.00	1,35,505.00
	Rajesh Singh Parihar (Con.)	21,098.00	21,098.00
	Rajeshwari Prashad Mishra (Con.)	60,848.00	60,848.00
	Rajpoot Tent House	15,852.00	15,852.00
	Ram Tent House	10,490.00	10,490.00
	Revanchal Stores Rewa	53,859.00	53,859.00
	R.N. Sharma (Con.)	428.00	428.00
	Rom Computer & Accounts Traning Center	374.00	374.00
	Romesh Pandey (Con.)	47,018.00	47,018.00
	Sagar Electric and Electronic	25,190.00	25,190.00
	Sai Shraddha Enterprises	1,54,967.00	
	Sai Traders Rewa	53,642.00	53,642.00



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कनिष्ठ लेखा
नगर नियम, रीवा (म)

	Sandeep Kumar Tiwari (Cont.)	501.00	501.00
	Sanjay Dewedi (Con.)	17,088.00	17,088.00
	Sanjay Singh Baghel (Cont)	701.00	701.00
	Sanjeev Mishra (Con.)	4,824.00	4,824.00
	Sanjeev Singh (Cont.)	45,287.00	45,287.00
	Santosh Kumar Duby (Cont.)	67,615.36	67,615.36
	Santosh Kumar Shukla (Cont.)	3.21	3.21
	Santosh Kumar Singh (Cont.)	53,285.00	55,281.00
	Saroj Patel	34,584.00	34,584.00
	Sateesh Kumar Pandey (Con.)	40,052.00	40,052.00
	Satyendra Kumar Tripathi (Con.)	57,274.00	57,274.00
	Seema Singh W/o Late Uday Singh (Cont.)	1,87,039.00	1,87,039.00
	Sheetal Traders Rewa	25,000.00	25,000.00
	Shilpi Shivani Eng & Buld. Rewa	3,76,000.00	3,76,000.00
	Shivam Gupta (Con.)	11,227.00	11,227.00
	Shiv Constraction D. (Cont.)	13,822.00	13,822.00
	Shiv Construcation (Sidhi)	2,965.00	2,965.00
	Shiv Electricals Work	5,944.00	5,944.00
	Shiv Sai Construction Rewa,	25,000.00	25,000.00
	Shukla and Company (Cont.)	32,606.00	32,606.00
	SHULABH INTERNATIONAL SOCIAL SERVICE	8,83,000.00	8,83,000.00
	SLM Shyama Infra. (Con.)	33,039.00	33,039.00
	S.N. Pandey	2,490.00	2,490.00
	Star Enterprizes Rewa	9,143.00	9,143.00
	Subhash Tiwari (Con.)	50,031.00	50,031.00
	Sukhendra Singh (Con.)	809.00	809.00
	Sulabh International Complex	1,50,000.00	1,50,000.00
	Sunil Kumar Shukla (Con.)	48,210.00	48,210.00
	Surya Borewell , Rewa	1,00,149.00	1,00,149.00
	Tarun Pratap Singh (Con.)	72,543.00	72,543.00
	Trimurti Contrucation Rewa (Con.)	2,939.00	2,939.00
	Uday Prakash Singh (Con.)	72,611.00	72,611.00
	Usha Soni (Cont.)	50.00	50.00
	Vashim Anshari (Con.)	30,206.80	30,206.80
	Vastu Rachna Archidesing PVT LTD (Rajesh Goyal)	5,484.00	5,484.00
	Vatan Nigam (Con.)	-	22,51,629.00
	Vibhu Suri	68,333.00	68,333.00
	Vijay Shanker Mishra Construction (Cont.)	21,141.00	21,141.00
	Vijay Singh (Con.)	1,00,607.00	1,00,607.00
	Vikash Dewedi (Con.)	10,703.00	10,703.00
	Vindhya Ayran Industries , Rewa	2,000.00	2,000.00
	Yash Construcation (Con.)	-	3,04,365.00
	YASH CONSTRUCTION COMPANY (LALJI MISHRA)	1,38,756.00	1,38,756.00
	Ynique Advertising	69,550.00	69,550.00
	Yogendra Shukla (Cont.)	1,496.00	1,496.00
	Total	1,72,46,677.52	1,72,58,492.52
<i>For</i>	3501021 Expenses Payable		
	35010-21-25 RERA (PMAY)	2,04,439.00	2,04,439.00
	Ajay Kumar Pandey (Advocate)	13,500.00	13,500.00
	Amar Kirti Rewa (Advertisment)	977.00	977.00
	Anupama Education Socitey Satna (NULM)	1,70,000.00	1,70,000.00
	Anurag Mishra (C.A.)	9,328.00	9,328.00
	A/o Bsnl O/o Tdm Rewa	34,992.00	34,992.00
	Aryavart Today Rewa (Advertisment)	980.00	980.00
	Asmanjas-Rath Bhopal	1,000.00	1,000.00
	Bada Patther (Adverti.)	1,980.00	1,980.00
	Bharti Airtel Li. Rewa	2,592.00	2,592.00



	Briskesh Sharma	22,658.00	22,658.00
	Dainik Patrika (Advertisement)	15,518.00	15,518.00
	Dainik Sham Tak Rewa (Advertisement)	1,000.00	1,000.00
	Dileep Pandey (Advocate)	200.00	200.00
	Idea Cellular Li. Rewa	4,357.00	4,357.00
	INVOREMENT ENGINEERING	19,600.00	19,600.00
	Jambudeep Ki Vaani Rewa (Advertisement)	977.00	977.00
	Krishna Press Sarvoday Samiti Pitambra Peeth	40,000.00	40,000.00
	Mahesh Tiwari (Enviro Corpaoration)	-	1,73,080.00
	NH 7 MOTION PICTURES STUDIO (Prakash Tripath	-	1,46,821.00
	Paryavaran Vahini Mahila Samiti Rewa (NULM)	30,000.00	30,000.00
	Post Master Sirmour Chouraha Rewa	25,570.00	25,570.00
	RAOMPPKVV Rewa	10,46,16,460.00	10,46,16,460.00
	RERA (PM Yojna Aawash Panjiyan)	59,639.00	59,639.00
	Rewa Darshan (Advert.)	4,900.00	4,900.00
	Rewa MSW Mangment Soluction LTD	25,56,657.00	25,56,657.00
	S.K. Garg	4,940.00	4,940.00
	Sushil Kumar Tiwari (Advocate)	1,781.00	1,781.00
	Total	10,78,44,045.00	10,81,63,946.00
	35011 Employee Liblities		
3501101	Salaries,Wages and Bouns	-	-
3501102	Benifits and Allowances	29,22,310.00	30,01,195.00
3501103	Pension	56,54,134.00	64,48,945.00
3501104	Other Terminal &Retierment Benifit	2,12,87,808.94	1,96,55,985.94
	Total	2,98,64,252.94	2,91,06,125.94
	35020 Recoveries Payable		
	Employee Group Insurance	1,77,806.00	1,77,806.00
	Service Tax	4,48,597.00	4,48,597.00
	Professional Tax Employee	65,50,831.00	65,38,565.00
	Vat Deduction	1,57,40,062.95	1,56,60,228.95
	Royalty Deduction	5,62,12,470.60	5,36,19,956.60
	TDS Employees	(7,93,325.00)	(7,37,665.00)
	TDS Contractors	1,670.75	9,560.75
	TDS Professional	25,32,709.00	25,48,307.00
	GST TDS Contractors	(1,59,659.00)	(1,95,853.00)
	Other Deductions	2,06,04,059.85	2,20,15,260.85
	Goods And Service Tax On others	49,190.00	49,190.00
	GST on Shoping complex Rent	3,64,030.54	4,98,565.00
	Salary Recovery	1,37,550.00	1,37,550.00
	Total	10,18,65,993.69	10,07,70,069.15
	35030 Government Dues Payble		
3503002	Court Matters Fees	49,534.00	49,534.00
	Total	49,534.00	49,534.00
	35080 Other Miscellaneous		
3508001	Stale Cheques	-	(5,66,515.00)
3508002	Nagar Parishad Amarpatan	2,60,163.00	2,60,163.00
3508002	Nagar Parishad Chitrakoot	46,829.00	46,829.00
3508004	Nagar parishad Jaitwar	8,915.00	8,915.00
3508005	nagar parishad Mauganj	48,223.00	48,223.00
	Total	3,64,130.00	(2,02,385.00)
	Grand Total	26,07,82,439.15	25,91,14,208.61

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REWA Municipal Corporation
As on 31.03.2024

Sub Schedules Part of Balance Sheet
Sub-Schedule B-10: Provisions for Expenses

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
		2,01,883.00	2,61,298.00
3601000	Interest Expenses	94,51,692.00	80,85,546.00
	Electricity Expenses	-	-
	Remuneration & Fee Mayor	3,58,07,396.00	3,29,66,961.00
	Salary Expenses	22,626.00	18,520.00
	Telephone Expenses	4,54,83,597.00	4,13,32,325.00
	Total		



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REWA Municipal Corporation
As on 31.03.2024
Sub Schedules Part of Balance Sheet
Sub-Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
4301000	Stores		
	General	4,37,350.00	4,37,350.00
Total Stock in hand		4,37,350.00	4,37,350.00

Signature

उत्पल कुमार सिंह
जनरल मैनेजर, सिटी (नगर)



REWA Municipal Corporation**As on 31.03.2024**

Sub Schedules Part of Balance Sheet

Sub-Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
4311000	Property Tax		
	Property Tax	22,44,05,163.79	2,74,82,566.66
	Samekit Kar	5,81,13,355.85	5,10,01,185.85
	Shiksha Upkar	4,31,01,750.99	59,46,419.97
	Nagar Vikas Upkar	11,30,84,557.92	6,34,74,493.37
	Sub Total	43,87,04,828.55	14,79,04,665.85
4313000	Fees & Usage Charges		
	Water Supply Receivables	20,66,21,616.60	19,29,03,200.63
	Sub Total	20,66,21,616.60	19,29,03,200.63
4314000	Receivables Others		
	Shop Rent Old	2,12,53,694.00	1,23,01,752.00
	Interest Accrued but not due Special Funds	1,56,16,297.00	1,96,14,076.00
	Amount Transfare For Opening Bank A/c	-	-
	Receivables GST On Shopping Complex Rent	56,686.00	56,686.00
	Stale Cheque	5,66,515.00	-
	Receivable Service Tax	5,01,536.00	5,01,536.00
	Sub Total	3,79,94,728.00	3,24,74,050.00
	Grand Total	68,33,21,173.15	37,32,81,916.48

A. K. Singh
कनिष्ठ लेखाधिकारी
नगर निगम, रीवा (म.प्र.)



REWA Municipal Corporation
As on 31.03.2024
Sub Schedules Part of Balance Sheet
Sub-Schedule B-17: Cash and Bank Balances

Account Code	Name of Bank	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
45020 Bank Accounts-Municipal Fund			
	Allahabad / INDIAN Bank A/c 50431220729	66,74,231.85	64,90,576.85
	Bank-Axis-911010031543671 (Sweeping Machine)	68,31,279.94	76,85,858.32
	Bank Axis-916020062654876 (Samudayik Sulabh Anudan)	14,747.00	14,747.00
	Bank-BOB-26510200000447 (PHE)	63,53,669.00	63,53,669.00
	Bank HDFC- (50200026548100)	19,62,845.00	19,60,445.00
	Bank HDFC A/C 50100248038232 CITY TRANSPORT	1,19,704.40	2,51,453.40
	Bank- HDFC A/c 50200049442663	45,25,454.00	45,25,454.00
	Bank ICICI-094801001949 (Special Fund)	3,42,917.00	6,85,35,826.00
	Bank-ICICI- 94801000404 (Sanchit Nidhi)	35,51,886.00	2,22,133.00
	Bank Of Baroda A/c - 64870100002268	46,31,562.20	57,50,983.00
	Bank-PNB-0491002100028937 (Labour Welfare)	12,21,114.55	10,56,114.55
	Bank-SBI-53032531215 (Municipal Fund)	6,41,16,885.32	9,44,130.47
	Bank-UBI-631302010009967 (Sarv Shiksha Abhiyan)	8,10,078.00	8,10,078.00
	Bank-Various Bank	1,31,265.65	1,31,265.65
	Indusind Bank A/C 100152382273	1,35,85,753.40	73,13,684.49
	BANK HDFC A/C 50100544353636	14,53,44,992.60	32,00,96,764.34
	HDFC A/C 50100479521341	3,87,23,827.23	12,21,85,412.23
Sub-Total		29,89,42,213.14	55,43,28,595.30
45040 Bank Accounts-Special Fund			
	Auto Swipe UBI 373002010889815	35,00,000.00	35,00,000.00
	Bank-IDBI-0423104000036917 (IHSDP)	1,57,567.00	1,52,940.00
	Bank-IDBI-0423104000061302 (Howkers Corner)	1,18,806.00	1,15,317.00
	Bank-OBC-04162191053565 (NULM)	4,08,044.59	5,11,702.59
	Bank-PNB-0491002100012422 (Huddco)	20,893.37	20,893.37
	Bank-SBI-30087683628 (Rani Talab)	53,544.00	52,119.00
	Bank-SBI-32962561192 (MPUIIP)	289.00	257.00
	Bank-UBI-373001010029190	4,84,376.16	4,84,482.36
	Bank-UBI-373002010892774 (PMAY)	1,61,42,103.65	21,47,49,871.58
	HDFC Bank A/C - 50100284510657	1,30,35,646.00	1,25,89,206.00
Sub-Total		3,39,21,269.77	23,21,76,788.90
45060 Bank Accounts-Grant Fund			
	Bank- BOI A/c 944120110000468 (Payjal Yojna 2nd)	51,86,334.00	-
	Bank-UBI-373002010884352 (Sarv Shiksha)		3,380.00
	Bank-UBI-631302010000192 (Sarv Shiksha)	1,06,972.00	1,04,081.00
	Bank-UBI-631302010000201 (Sarv Shiksha)	5,050.00	5,050.00
Sub-Total		52,98,356.00	1,12,511.00
Total (A)		33,81,61,838.91	78,66,17,895.20
4501000	Cash in Hand	-	-
4501001	Cash in Hand (Mukhyalay)	-	-
4501002	Cash PHE	-	-
Total (B)		-	-
Grand Total (A+B)		33,81,61,838.91	78,66,17,895.20

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REWA Municipal Corporation**As on 31.03.2024**

Sub Schedules Part of Balance Sheet

Sub-Schedule B-18: Loans & Advances

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
4601000	Advances to Employees		
	46010-04 Advance to Krishana Patel	20,000.00	20,000.00
	Abhishek Singh Kuswaha (Vidhi Adhikari)	5,000.00	5,000.00
	Adv. Arvind Jhanjhot		1,06,000.00
	Adv Mr. Sharad Gupta (NULM)		35,000.00
	Apurva Chaturvedi (Employee)	45,000.00	
	Budh Singh	33,429.00	33,429.00
	Employee Food Festival Advance	19,550.00	19,550.00
	Hemant Tripathi (R.I.)		67,785.00
	K.N. Saket (OS)	1,810.00	1,810.00
	Manoj Kumar Singh Employee	10,000.00	10,000.00
	M.P. Singh	4,000.00	4,000.00
	M.S. Siddiki (Nigam Sachiv)	2,899.00	2,899.00
	Rajesh Singh Driver	4,000.00	4,000.00
	Raj Kumar Verma (S/E)	1,66,000.00	1,66,000.00
	Ramesh Singh (S/E)		50,000.00
	Ramkushal Mishra		9,500.00
	Rashid Ahamad Khan	2,877.00	2,877.00
	Ravishankar Shukla (Employee)	20,000.00	20,000.00
	Shyam Sunder Mishra	15,000.00	15,000.00
	Surendra Singh Kushwaha	13,514.00	13,514.00
	V.K. Jain	3,54,488.00	3,54,488.00
	Sub-Total	7,17,567.00	9,40,852.00
4605000	Advance to Others (Supplier/contracter)		
	4601091 Miscellaneous Advance	6,51,874.00	6,51,874.00
	Advance To Energy Efficiency Services Limited	14,11,300.00	14,11,300.00
	Adv. RAOMPPKVW Rewa	3,74,040.00	3,74,040.00
	Brij Bhushan Shukla (Advocate)	3,500.00	3,500.00
	Dileep Singh Chauhan (Advocate)	13,000.00	13,000.00
	EE PWD E/M Division	3,80,000.00	3,80,000.00
	Hudco Bhopal	1,00,000.00	1,00,000.00
	Mobilisation Advance - Kalyan Toll	1,69,74,658.00	1,69,74,658.00
	Murari Singh (Technical Engineer)	95,521.00	95,821.00
	Prism Cement Satna	11,00,976.00	11,00,976.00
	R.N. Singh (Advocate)	3,000.00	3,000.00
	Shulabh National Scosal Sarvis Bhopal	51,56,679.00	51,56,679.00
	Van Mandal Adhikari	42,00,000.00	42,00,000.00
	Sub-Total	3,04,64,548.00	3,04,64,848.00
4606000	Deposit with External Agency		
	4606011 Security Deposit with Mpeb	5,59,966.00	5,59,966.00
	Sub-Total	5,59,966.00	5,59,966.00
4608000	Other Current Assets		
	4608091 TDS On Interest (Fs)	17,19,571.00	9,52,873.00
	Sub-Total	17,19,571.00	9,52,873.00
	Grand-Total	3,34,61,652.00	3,29,18,539.00

As per

Municipal Corporation Rewa
INCOME AND EXPENDITURE STATEMENT
For the Period From 1 April 2023 to 31 March 2024

	Item/ Head of Account	Schedule No	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
A	INCOME			
	Tax Revenue	IE-1	30,54,65,826.37	28,09,92,371.68
	Assigned Revenues & Compensation	IE-2	30,26,46,190.00	30,61,90,769.00
	Rental Income from Municipal Properties	IE-3	16,64,95,253.10	34,37,39,700.04
	Fees & User Charges	IE-4	7,60,94,560.29	8,82,22,282.67
	Sale & Hire Charges	IE-5	62,46,698.00	58,28,826.00
	Revenue Grants, Contributions & Subsidies	IE-6	43,44,13,615.69	58,74,42,504.79
	Income from Investments	IE-7	6,14,86,391.00	3,76,01,551.00
	Interest Earned	IE-8	1,61,10,999.00	2,55,12,350.00
	Other Income	IE-9	27,66,722.00	15,50,52,395.02
	Total - INCOME		1,37,17,26,255.45	1,83,05,82,750.20
B	EXPENDITURE			
	Establishment Expenses	IE-10	47,21,89,307.00	40,86,89,757.00
	Administrative Expenses	IE-11	10,91,46,317.00	8,61,18,965.00
	Operations & Maintenance	IE-12	23,36,27,938.00	13,51,65,734.00
	Interest & Finance Expenses	IE-13	49,60,682.46	63,56,352.25
	Programme Expenses	IE-14	81,000.00	21,66,383.00
	Revenue Grants, Contributions & subsidies	IE-15	62,81,78,811.88	58,48,67,919.79
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation	IE-18	10,55,74,100.00	6,67,80,258.70
	Transfer to General Activity Fund	IE-20	7,79,753.00	4,26,482.00
	Total - EXPENDITURE		1,55,45,37,909.34	1,29,05,71,851.74
C	Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)		(18,28,11,653.89)	54,00,10,898.46
D	Add/Less: Prior period Items (Net)	IE-19	-	-
E	Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)		(18,28,11,653.89)	54,00,10,898.46
F	Less: Transfer to Reserve Funds			-
G	Net balance being surplus/ deficit carried over to Municipal Fund (E-F)		(18,28,11,653.89)	54,00,10,898.46

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For
SBA & COMPANY
CHARTERED ACCOUNTANTS

Vikas

CA VIKAS JAIN
(PARTNER)
M.N. - 078245
F.R.N.- 004651C
Date -20/03/2025
UDIN:-25078245BMLDSD2450

Municipal Corporation Rewa
Sub Schedule forming Part of Income & Expenditure Statement
For the Period from 01/04/2023 to 31/03/2024

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
11001	Property tax	24,00,44,175.00	20,08,01,350.00
11002	Water tax	5,99,00,000.00	7,48,56,000.00
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	54,80,067.37	54,79,257.68
11012	Pilgrimage Tax	-	-
11013	Export Tax	41,584.00	44,040.00
11051	Octroi & Toll	-	-
11080	Other taxes	-	-
	Sub-total	30,54,65,826.37	28,11,80,647.68
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	1,88,276.00
	Sub-total	-	1,88,276.00
	Total tax revenue	30,54,65,826.37	28,09,92,371.68

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

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
11090-01	Property taxes	-	-
11090-11	Other Tax	-	1,88,276.00
	Total refund and remission of tax revenues	-	1,88,276.00

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
12010	Taxes and Duties collected by others	6,47,69,099.00	3,37,35,640.00
12020	Compensation in lieu of Octroi	23,78,77,091.00	27,24,55,129.00
12020	Nazool Contribution	-	-
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	30,26,46,190.00	30,61,90,769.00

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Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	2,38,00,000.00	2,62,10,000.00
13020	Rent from Office Buildings	12,96,284.10	12,00,130.04
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	66,01,385.00	41,20,838.00
13080	Other rents	14,06,40,967.00	31,98,69,074.00
	Sub-Total	17,23,38,636.10	35,14,00,042.04
13090	Less: Rent Remission and Refunds	58,43,383.00	76,60,342.00
	Sub-total	58,43,383.00	76,60,342.00
	Total Rental Income from Municipal Properties	16,64,95,253.10	34,37,39,700.04

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

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
14010	Empanelment & Registration Charges	10,25,558.00	14,75,654.25
14011	Licensing Fees	5,19,600.00	1,63,700.00
14012	Fees for Grant of Permit	3,14,25,359.29	3,51,38,473.40
14013	Fees for Certificate or Extract	30,70,247.00	11,18,794.00
14014	Development Charges	26,10,754.00	23,11,500.00
14015	Regularization Fees	-	5,000.00
14020	Penalties and Fines	57,62,419.00	74,14,484.92
14040	Other Fees	1,40,21,000.00	1,02,59,464.12
14050	User Charges	1,51,63,129.00	1,86,13,871.98
14060	Entry Fees	15,30,336.00	57,61,561.00
14070	Service / Administrative Charges	6,82,550.00	6,27,451.00
14080	Other Charges	2,83,608.00	53,32,328.00
	Aashary Shulk	-	-
	Sub-Total	7,60,94,560.29	8,82,22,282.67
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges	7,60,94,560.29	8,82,22,282.67

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
15010	Sale of Products	-	33,940.00
15011	Sale of Forms & Publications	62,45,548.00	57,59,236.00
15012	Sale of stores & scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipment	1,150.00	35,650.00
	Total Income from Sale & Hire charges - Income head-wise	62,46,698.00	58,28,826.00



Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
16010	Revenue Grant		
1601001	Grant Revenue-State Govt.	6,51,60,433.55	7,73,99,315.00
1601011	Grant Revenue-Central Govt.	14,93,23,678.00	38,06,67,360.00
1601021	Grant Revenue-Other Organisations	13,54,70,224.14	8,16,42,174.79
16020	Re-imbursement of expenses	8,44,59,280.00	4,77,33,655.00
16030	Contribution towards schemes	-	-
	Total Revenue Grants, Contributions & Subsidies	43,44,13,615.69	58,74,42,504.79

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
17010	Interest on Investments (FDRs)	6,14,86,391.00	3,76,01,551.00
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
	Total Income from Investments	6,14,86,391.00	3,76,01,551.00

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
17110	Interest from Bank Accounts	1,61,10,999.00	2,55,12,350.00
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	-	-
17180	Other Interest	-	-
	Total - Interest Earned	1,61,10,999.00	2,55,12,350.00

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
18010	Deposits Forfeited	-	15,03,66,078.00
1801001	Beneficiary Contribution for Public Toilets	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	16,66,786.00	11,00,323.00
18050	Unclaimed Refund/ Liabilities	-	-
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	10,99,936.00	35,85,994.02
	Total Other Income	27,66,722.00	15,50,52,395.02

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Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
21010	Salaries, Wages and Bonus	42,44,98,985.00	35,43,87,650.00
21020	Benefits and Allowances	95,17,913.00	99,72,793.00
21030	Pension	-	-
21040	Other Terminal & Retirement Benefits	3,81,72,409.00	4,43,29,314.00
	Total establishment expenses	47,21,89,307.00	40,86,89,757.00

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
22010	Rent, Rates and Taxes	4,153.00	19,71,000.00
22011	Office maintenance	3,49,35,435.00	3,52,82,554.00
22012	Communication Expenses	57,15,447.00	5,34,701.00
22020	Books & Periodicals	-	-
22021	Printing and Stationery	82,12,486.00	51,59,895.00
22030	Traveling & Conveyance	1,23,78,797.00	95,02,272.00
22040	Insurance	3,89,840.00	7,41,522.00
22050	Audit Fees	-	-
22051	Legal Expenses	35,06,780.00	8,38,100.00
22052	Professional and other Fees	1,30,18,279.00	92,89,272.00
22060	Advertisement and Publicity	2,76,25,240.00	2,18,94,390.00
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	33,59,860.00	9,05,259.00
	Total administrative expenses	10,91,46,317.00	8,61,18,965.00

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
23010	Power & Fuel	6,12,00,491.00	6,66,39,973.00
23020	Bulk Purchases	-	-
23030	Consumption of Stores	2,47,31,540.00	2,27,46,329.00
23040	Hire Charges	1,78,65,406.00	1,58,81,236.00
23050	Repairs & maintenance -Infrastructure Assets	5,49,98,362.00	86,58,214.00
23051	Repairs & maintenance - Civic Amenities	37,54,898.00	28,14,627.00
23052	Repairs & maintenance - Buildings	2,15,60,686.00	78,41,901.00
23053	Repairs & maintenance - Vehicles	53,66,945.00	13,38,063.00
23054	Repairs & maintenance - Furnitures	-	-
23055	Repairs & maintenance - Office Equipments	-	-
23056	Repairs & maintenance - Electrical Appliances	4,41,49,610.00	85,20,848.00
23059	Repairs & maintenance - Others	-	-
23080	Other operating & maintenance expenses	-	7,24,543.00
	Total operations & maintenance	23,36,27,938.00	13,51,65,734.00

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Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	28,08,648.00	34,98,725.00
24030	Interest on Loans from Government Bodies & Associations	-	-
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	21,27,575.28	22,99,058.00
24060	Other Interest	-	-
24070	Bank Charges	24,459.18	5,58,569.25
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	49,60,682.46	63,56,352.25

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
25010	Election Expenses	-	2,73,567.00
25020	Own Programs	81,000.00	10,03,816.00
25030	Share in Programs of others	-	8,89,000.00
	Total Programme Expenses	81,000.00	21,66,383.00

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
26010	Grants [specify details]	62,60,78,811.88	58,43,67,919.79
26020	Contributions [specify details]	-	-
26030	Subsidies [specify details]	21,00,000.00	5,00,000.00
	Total Revenue Grants, Contributions & Subsidies	62,81,78,811.88	58,48,67,919.79

Schedule IE-16: Provisions & Write off

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
27010	Provisions for doubtful receivables	-	-
27020	Provision for other Assets	-	-
27030	Revenues written off	-	-
27040	Assets written off	-	-
27050	Miscellaneous Expense written off	-	-
	Total Provisions & Write off	-	-

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Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
27110	Loss on disposal of Assets	-	-
27120	Loss on disposal of Investments	-	-
27180	Other Miscellaneous Expenses	-	-
	Total Miscellaneous expenses	-	-

Schedule IE-18 : Depreciation

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
27200000	Depreciation For the Current Year	10,55,74,100	6,67,80,259
	Total Depreciation	10,55,74,100	6,67,80,259

Schedule IE-19: Prior Period Items (Net)

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
	a. Income		
18510	Taxes	-	-
18520	Other - Revenues	-	-
18530	Recovery of revenues written off	-	-
18540	Other income	-	-
	Sub - Total Income (a)	-	-
	b. Expenses		
28550	Refund of Taxes	-	-
28560	Refund of Other Revenues	-	-
28580	Other Expenses	-	-
	Sub - Total expense (b)	-	-
	Total Prior Period (Net) (a-b)	-	-

Schedule IE-20: Transfer to General Activity Fund

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
29010	Transfare to Reserve fund	7,79,753.00	4,26,482.00
	Total Prior Period (Net) (a-b)	7,79,753.00	4,26,482.00



Municipal Corporation Rewa
RECEIPTS AND PAYMENTS ACCOUNT
For the Period from 1/April 2023 to 31 March 2024

Head of Account	Schedules	Current Period 2023-24 Amount (Rs.)	Corresponding Previous Period 2022-23 Amount (Rs.)	Head of Account	Schedules	Current Period 2023-24 Amount (Rs.)	Corresponding Previous Period 2022-23 Amount (Rs.)
Opening Balances							
Cash balances including Imprest Balance							
Balances with Banks/Treasury (including in designated bank accounts)		78,66,17,895.20	84,48,11,023.62				
Operating Receipts				Operating Payments			
Tax Revenue	RP - 1	22,73,34,057.67	19,81,90,713.01	Establishment Expenses	RP - 10	-	-
Assigned Revenues & Compensations	RP - 2	30,26,46,190.00	30,61,90,769.00	Administrative Expenses	RP - 11	1,28,579.00	19,73,935.00
Rental income from Municipal Properties	RP - 3	15,75,43,311.10	33,67,54,838.04	Operations and Maintenance	RP - 12	-	-
Fees & User Charges	RP - 4	12,22,71,144.32	14,15,93,199.76	Interest & Finance Charges	RP - 13	28,92,522.18	64,18,286.25
Sale & Hire Charges	RP - 5	62,46,698.00	58,28,826.00	Programme Expenses	RP - 14	-	-
Revenue Grants, Contributions & Subsidies	RP - 6	13,85,15,224.14	8,28,22,062.79	Revenue Grants, Contributions & Subsidies	RP - 15	8,02,85,000.00	13,95,18,000.00
Income from Investments	RP - 7	1,39,77,041.00	17,97,163.00	Purchase of Stores	RP - 16	-	-
Interest Earned	RP - 8	1,61,10,999.00	2,55,12,350.00	Miscellaneous expenses	RP - 17	-	-
Other Income	RP - 9	17,05,136.00	35,86,794.02	Prior Period			
Non-Operating Receipts-				Non-Operating Payments			
				Refund of Deposits			
Deposits Received	RP - 19	7,55,580.00	30,10,006.00	Payment to Sundry Creditors	RP - 24	2,46,90,48,830.34	1,12,78,22,752.79
Grants and contribution for specific purposes	RP - 20	84,98,42,310.00	80,86,63,240.00	Reserve Fund Paid	RP - 25	-	-
Other Liabilities				Grants and contribution for specific purposes Payments	RP - 27	-	-
Sale proceeds from Assets				Municipal Fund		21,25,488.00	-
Realisation of Investment - General Fund		50,50,14,532.00	-	Acquisition / Purchase of Fixed Assets	RP - 26	-	-
Realisation of Investment - Other Funds		17,50,00,000.00	-	Deposit works	RP - 22	-	-
Deposit works				Investments - General Fund		41,88,01,884.00	50,20,96,546.00
Revenue Collected in Advance				Investments - Special Fund		-	17,90,00,000.00
Loans & Advances to Employees (recovery)				Stock in hand			
Other Loans & Advances (recovery)	RP - 29	-	-	Repayment of Loans	RP - 18	67,27,811.00	1,06,31,930.00
Debtors(receivable)	RP - 23	1,85,73,333.00	1,67,567.00	Prepaid Expenses			
Loans Received	RP - 30	-	-	Earmarked Fund Paid	RP - 21	12,96,500.00	56,89,800.00
Earmarked Fund	RP - 21	18,40,500.00	54,22,150.00	Other Loans & Advances	RP - 29	45,25,498.00	46,61,557.00
Municipal Fund		-	80,000.00	Closing Balances			
				Cash balances including Imprest Balance			
				Balances with Banks/Treasury (including in designated bank accounts)		33,81,61,838.91	78,66,17,895.20
TOTAL		3,32,39,93,951.43	2,76,44,30,702.24	TOTAL		3,32,39,93,951.43	2,76,44,30,702.24

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महानगर निकास विभाग
नगर पालिका कार्यालय
राजपुरा

For
SBA & COMPANY
CHARTERED ACCOUNTANTS

M/S. SBA & CO.
INDORE
CHARTERED ACCOUNTANTS

CA VIKAS JAIN
(PARTNER)
M.N. - 078245
F.R.N. - 004651C
Date - 20/03/2025

Municipal Corporation Rewa
Sub Schedule forming Part of Receipt & Payment Account
For the Period from 01/04/2023 to 31/03/2024

Schedule RP - 1: Tax Revenue

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
11001	Property Tax	22,18,03,837.30	19,28,55,691.33
11002	Water Tax	-	-
11005	Lighting Tax	-	-
11011	Advertisement Tax	54,88,636.37	54,79,257.68
11012	Pilgrimage Tax	-	-
11041	Education Tax	-	-
11080	Other Taxes	41,584.00	44,040.00
	Sub-total	22,73,34,057.67	19,83,78,989.01
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	1,88,276.00
	Sub-total	-	1,88,276.00
	Total Tax Revenue	22,73,34,057.67	19,81,90,713.01

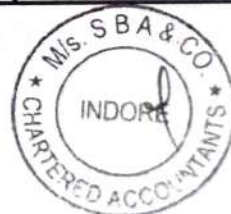
Schedule RP - 2: Assigned Revenues & Compensation

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
12010	Taxes and Duties collected by others	6,47,69,099.00	3,37,35,640.00
12020	Compensation in lieu of Taxes / duties	23,78,77,091.00	27,24,55,129.00
12030	Compensations in lieu of Concessions	-	-
	Total Assigned Revenues & Compensation	30,26,46,190.00	30,61,90,769.00

Schedule RP - 3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	-	-
13020	Rent from Office Buildings	12,96,284.10	12,00,130.04
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	66,01,385.00	41,20,838.00
13050	Rent from Shoping Complex	1,48,48,058.00	1,92,25,138.00
13080	Other rents	14,06,40,967.00	31,99,69,074.00
	Sub-Total	16,33,86,694.10	34,45,15,180.04
13090	Less: Rent Remission and Refunds	58,43,383.00	77,60,342.00
	Sub-total	58,43,383.00	77,60,342.00
	Total Rental Income from Municipal Properties	15,75,43,311.10	33,67,54,838.04


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

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
14010	Empanelment & Registration Charges	10,25,558.00	14,75,654.25
14011	Licensing Fees	5,19,600.00	1,63,700.00
14012	Fees for Grant of Permit	3,14,25,359.29	3,51,38,473.40
14013	Fees for Certificate or Extract	30,70,247.00	11,18,794.00
14014	Development Charges	26,10,754.00	23,11,500.00
14015	Regularization Fees	-	5,000.00
14020	Penalties and Fines	57,62,419.00	74,14,484.92
14040	Other Fees	1,40,21,000.00	1,02,59,464.12
14050	User Charges	6,13,44,713.03	7,19,84,789.07
14060	Entry Fees	15,30,336.00	57,61,561.00
14070	Service / Administrative Charges	6,82,550.00	6,27,451.00
14080	Other Charges	2,83,608.00	53,32,328.00
	Sub-Total	12,22,76,144.32	14,15,93,199.76
14090	Less: Rent Remission and Refunds	5,000.00	-
	Sub-total	5,000.00	-
	Total Income from Fees & User Charges	12,22,71,144.32	14,15,93,199.76

Schedule RP - 5: Sale & Hire Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
15010	Sale of Products	-	33,940.00
15011	Sale of Forms & Publications	62,45,548.00	57,59,236.00
15012	Sale of stores & scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipment	1,150.00	35,650.00
	Total Income from Sale & Hire charges - Income head-wise	62,46,698.00	58,28,826.00

Schedule RP - 6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
16010	Revenue Grant	13,85,15,224.14	8,28,22,062.79
16020	Re-imbursement of expenses	-	-
16030	Contribution towards schemes	-	-
	Total Revenue Grants, Contributions & Subsidies	13,85,15,224.14	8,28,22,062.79

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Schedule RP - 7: Income from Investments - General Fund

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
17010	Interest on Investments (FDRs)	1,39,77,041.00	17,97,163.00
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
	Total Income from Investments	1,39,77,041.00	17,97,163.00

Schedule RP - 8: Interest Earned

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
17110	Interest from Bank Accounts	1,61,10,999.00	2,55,12,350.00
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	-	-
17180	Other Interest	-	-
	Total - Interest Earned	1,61,10,999.00	2,55,12,350.00

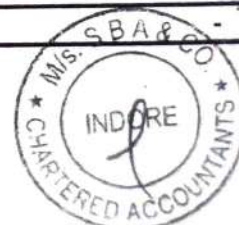
Schedule RP - 9: Other Income

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
18010	Deposits Forfeited	-	-
1801001	Beneficiary Contribution for Public Toilets	-	-
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	17,05,136.00	35,86,794.02
	Total Other Income	17,05,136.00	35,86,794.02

Schedule RP -10: Establishment Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
21010	Salaries, Wages and Bonus	-	-
21020	Benefits and Allowances	-	-
21030	Pension	-	-
21040	Other Terminal & Retirement Benefits	-	-
	Total Establishment Expenses	-	-

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Schedule RP - 11: Administrative Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
22010	Rent, Rates and Taxes	4,153.00	19,71,000.00
22011	Office maintenance	-	-
22012	Communication Expenses	-	-
22020	Books & Periodicals	-	-
22021	Printing and Stationery	-	-
22030	Traveling & Conveyance	8,572.00	-
22040	Insurance	-	-
22050	Audit Fees	-	-
22051	Legal Expenses	-	-
22052	Professional and other Fees	-	-
22060	Advertisement and Publicity	1,15,854.00	-
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	-	12,829.00
	Total Administrative Expenses	1,28,579.00	19,83,829.00
	Less:- Administrative Income	-	9,894.00
	Net Administrative Expenses	1,28,579.00	19,73,935.00

Schedule RP - 12: Operations & Maintenance

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
23010	Power & Fuel	-	-
23020	Bulk Purchases	-	-
23030	Consumption of Stores	-	-
23040	Hire Charges	-	-
23050	Repairs & maintenance -Infrastructure Assets	-	-
23051	Repairs & maintenance - Civic Amenities	-	-
23052	Repairs & maintenance - Buildings	-	-
23053	Repairs & maintenance - Vehicles	-	-
23054	Repairs & maintenance - Furnitures	-	-
23055	Repairs & maintenance - Office Equipments	-	-
23056	Repairs & maintenance - Electrical Appliances	-	-
23059	Repairs & maintenance - Others	-	-
23080	Other operating & maintenance expenses	-	-
	Total Operations & Maintenance Expenses	-	-

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Schedule RP - 13: Interest & Finance Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
24010	Interest on Loans from Central Government		
24020	Interest on Loans from State Government	28,68,063.00	58,59,717.00
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	24,459.18	5,58,864.25
24080	Other Finance Expenses	-	-
	Sub-Total	28,92,522.18	64,18,581.25
	Less: - Bank Charges	-	295.00
	Total Interest & Finance Charges	28,92,522.18	64,18,286.25

Schedule RP - 14: Programme Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
25010	Election Expenses	-	-
25020	Own Programs	-	-
25030	Share in Programs of others	-	-
	Total Programme Expenses	-	-

Schedule Rp - 15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
26010	Grants [specify details]	8,02,85,000.00	13,95,18,000.00
26020	Contributions [specify details]	-	-
26030	Subsidies [specify details]	-	-
	Total Revenue Grants, Contributions & Subsidies	8,02,85,000.00	13,95,18,000.00

Schedule RP - 16: Store Purchased

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
430100	Stores	-	-
	Total Stores Purchased	-	-

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Schedule RP - 17: Miscellaneous expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
2716001	Penalty And Fine	-	-
	Total Miscellaneous Expenses	-	-

Schedule RP - 18: Loan Repaid

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3312000	Loan from State Government		-
3313000	Loan from Other Government Agencies	67,27,811.00	1,06,31,930.00
	Total Loan Repaid	67,27,811.00	1,06,31,930.00

Schedule RP - 19: Deposits Received

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3401011	Security Deposit from Contractor	-	22,77,006.00
3401011	With Held & SD	-	-
3402000	Revenue Deposit	7,55,580.00	7,33,000.00
3408000	Other Deposit	-	-
	Total	7,55,580.00	30,10,006.00
	Less - Deposit Rec. EMD & SD	-	-
	Net Deposits Received	7,55,580.00	30,10,006.00

Schedule RP - 20: Grant & Contribution for Specific Purpose Received

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
320100	Grant from Central Government	58,02,71,921.00	47,75,67,147.00
320200	Grant from State Government	26,81,76,622.00	28,58,78,800.00
320300	Grant from Other Govt. Agencies	-	-
	Other Grant	13,93,767.00	4,52,17,293.00
	Total	84,98,42,310.00	80,86,63,240.00
	Less - Grants	-	-
	Net Grant & Contribution for Specific Purpose Received	84,98,42,310.00	80,86,63,240.00

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Schedule RP - 21: Earmarked Funds Paid

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3115000	Sinking Fund	-	-
3115000	Rastriya Parivar Sahayata	-	-
3115000	Samajik Surksha Pension	-	-
3111001	Beneficery Contribution PMAY	18,40,500.00	54,22,150.00
3117000	Trust oor Agency Fund	-	-
	Total Earmarked Fund Paid	18,40,500.00	54,22,150.00
	Less: Refund Beneficery Contribution PMAY	12,96,500.00	56,89,800.00
	Less: Samajik Suraksha Pension	-	-
	Net Earmarked Fund Paid	5,44,000.00	(2,67,650.00)

Schedule RP - 22: Deposit Works (Net)

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3411000	Deposit for Civil Works	-	-
3418000	Deposit for Other Works	-	-
	Total Deposit Work	-	-
	Less: Payment	-	-
	Net Deposit Work	-	-

Schedule RP - 23: Realisation from Sundry Debtors

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
4311000	Property Taxes	-	-
4313000	Receivable fees and user charge	-	-
4313000	Accrued from Other Sources	1,85,73,333.00	1,67,567.00
4312005	Other Taxes	-	-
4315000	Receivable from Govt.	-	-
	Total Realisation form Debtors	1,85,73,333.00	1,67,567.00

Schedule RP - 24: Payment to Sundry Creditors

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3501000	Creditors	1,91,21,19,149.88	64,65,85,784.79
3501100	Employee Liabilities	45,87,64,022.00	42,98,85,043.00
3502000	Recoveries Payable	9,81,65,658.46	5,13,51,925.00
3503000	Govt. Dues Payable	-	-
3508000	Other (Provisions)	-	-
3501200	Other Loan	-	-
3508000	Other Misc	-	-
3501031	Lok Swasthya Yantriki Vibhag (PHE)	-	-
	Total Payment to Creditors	2,46,90,48,830.34	1,12,78,22,752.79



Schedule RP - 25: Reserve Funds Paid

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3115000	General Fund	-	-
	Total Reserve Funds Paid	-	-

Schedule RP - 26: Acquisition/Purchase of Fixed Assets (Including WIP)

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
4101000	Land	-	-
4102000	Building including Class-II Civil Structures	-	-
4103000	Roads & Bridges	-	-
4103100	Sewerage & Drainage	-	-
4103200	Water Ways	-	-
4103300	Public Lighting	-	-
4104000	Plant & Machinery	-	-
4105000	Vehicle	-	-
4106000	Office & Other Equipments	-	-
4107000	Furniture & Fixtures	-	-
4120000	Work in Progress	-	-
4120000	Less:- Receipt	-	-
	Assets from Specific Grant	-	-
	Assets from Special Fund	-	-
	Total Acquisition/Purchase of Fixed Assets	-	-

Schedule RP - 27: Grant & Contribution for Specific Purpose (Payments)

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3208000	Premium & Income from Shop	-	-
	Less:-	-	-
	Total Grant & Contribution for Specific Purpose (Payments)	-	-

Schedule RP - 29: Loans & Advances

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
4601000	Loan & Advances to Workers	15,06,101.00	13,48,847.00
4604000	Advances to Suppliers & Contractors	22,52,699.00	32,88,052.00
4608000	TDS on Interest (FDRs)	7,66,698.00	24,658.00
	Other Receivable	-	-
	Sub-Total	45,25,498.00	46,61,557.00
	Less:- Advances to Employee	-	-

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	Net Loans & Advances	45,25,498.00	46,61,557.00
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Schedule RP - 30 Loan Received

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
33020	Loan from State Government		
33030	Loan From Other Financial Institutions	-	-
	Total Loan Repaid	-	-



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Rewa Municipal Corporation
Statement of Cash Flow
For the Period from 01 April 2023 to 31 March 2024

Particulars	Current Year 2023-24 (Rs)		Previous Year 2022-23 (Rs)	
[A] Cash Flow from Operating Activities				
Gross surplus/ (deficit) over expenditure		(18,28,11,653.89)		54,00,10,898.46
Add: Adjustments for				
Depreciation	10,55,74,100.00		6,67,80,258.70	
Interest & finance expenses	49,60,682.46	11,05,34,782.46	63,56,352.25	7,31,36,610.95
Less: Adjustments for				
Profit on disposal of assets	-			
Dividend Income	-			
Investment Income	6,14,86,391.00		3,76,01,551.00	
Interest Income received	1,61,10,999.00	7,75,97,390.00	2,55,12,350.00	6,31,13,901.00
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items		(14,98,74,261.43)		55,00,33,608.41
Changes in current assets and current liabilities				
(Increase) / decrease in Sundry debtors	(31,00,39,256.67)		(4,71,38,851.58)	
(Increase) / decrease in Stock in hand	3,81,950.00		(1,21,021.00)	
(Increase) / decrease in prepaid expenses	3,73,269.00		(19,313.00)	
(Increase) / decrease in other current assets	(5,43,113.00)	(30,98,27,150.67)	17,19,54,839.00	12,46,75,653.42
(Decrease) / increase in Deposits received	1,98,55,698.00		8,66,16,174.00	
(Decrease) / increase in Deposits works	-		-	
(Decrease) / increase in other current liabilities	16,68,230.54		(4,04,49,258.00)	
(Decrease) / increase in provisions	41,51,272.00		(1,64,48,961.00)	
Extra ordinary items	-	2,56,75,200.54		2,97,17,955.00
Net Cash Generated from/used in Operating Activities [A]		(43,40,26,211.56)		70,44,27,216.83
[B] Cash Flow from Investing Activities				
Proceeds from Disposal of Assets			-	
Proceeds from Disposal of Investments			-	
Investment Income Received	6,14,86,391.00		3,76,01,551.00	
Interest Income Received	1,61,10,999.00	7,75,97,390.00	2,55,12,350.00	6,31,13,901.00
Purchase of Fixed Assets	(1,13,77,60,737.00)		(40,41,71,940.00)	
Purchase Of Investments	22,94,43,836.00		(70,41,08,769.00)	
Increase/(Decrease) in Special Funds/Grants	(10,04,11,172.55)		(18,14,71,696.40)	
Increase/(Decrease) in Earmarked Funds	13,23,753.00		1,58,832.00	
Increase/(Decrease) in reserve (Grant against fixed assets)	66,00,93,091.00		49,24,94,494.40	
Increase/(Decrease) in Municipal fund	29,78,44,913.00		(1,16,46,885.00)	
	-	(4,94,66,316.55)	-	(80,87,45,964.00)
Net Cash Generated from/used in Investing Activities [B]		2,81,31,073.45		(74,56,32,063.00)
[C] Cash Flow from Financing Activities				
Loan from Banks/Others Received	-	-	-	-
Loan Repayment	3,76,00,235.72		1,06,31,930.00	
Interest & Finance Expenses	49,60,682.46	4,25,60,918.18	63,56,352.25	1,69,88,282.25
Net Cash Generated from/used in Financing Activities [C]		(4,25,60,918.18)		(1,69,88,282.25)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		(44,84,56,056.29)		(5,81,93,128.42)
Cash & Cash Equivalent at the beginning of Period		78,66,17,895.20		84,48,11,023.62
Cash & Cash Equivalent at the End of Period				
Cash & Cash Equivalent at the end of year comprises of the following Account Balances :-		33,81,61,838.91		78,66,17,895.20
Cash Balances	-		-	
Bank Balances	33,81,61,838.91		78,66,17,895.20	
Total of the Breakup of Cash & Cash Equivalent		33,81,61,838.91		78,66,17,895.20
Difference		-		-

As per

सहायक आयुक्त वित्त
नगर पालिका विभाग



Notes on account

1. Municipal (General) Fund:

During the financial year, an amount of ₹30,68,73,386 has been credited, and ₹90,28,473 has been debited to the Opening Balance Adjustment Account. This adjustment pertains to discrepancies between the closing balances reported in the balance sheet as of 31.03.2023 and the manual records maintained by the RMC. The difference includes contractors and creditor's balances, bank accounts, FDRs, debtor's balances, loans, BRS adjustment entries, provisions for expenses, loan etc.

- A) An adjustment of ₹2,73,81,5000 has been made to reconcile the opening difference in tax revenue demand. This correction is based on updated records from the E-Palika Portal and has been duly confirmed by the Assistant Commissioner of Finance (ACF).
- B) A loan amount of ₹3.30 crores, previously shown as outstanding as of 31.03.2023, has now been adjusted. Upon verification and confirmation from the Assistant Commissioner of Finance (ACF), it was clarified that this amount had already been deducted from Octroi revenue in previous years by the Urban Administration & Development Department (UADD).
- C) An amount of ₹11,64,980 has been adjusted on the debit side due to the recovery of excess accrued interest on Fixed Deposit Receipts (FDRs) that was previously credited by the bank in error. The bank recovered this excess interest at the time of FDR encashment. This adjustment has been made based on the interest certificate provided by the bank.

2. Reserves:

Assets under various categories such as buildings, roads, bridges, sewerage and drainage, public lighting, plant and machinery, vehicles, office and other equipment, furniture & fixtures, parks, and playgrounds, which were identified as being constructed or acquired using grant funds from the government, have been transferred to the respective fund upon acquisition or completion. This ensures proper accounting of fixed assets created from grants and contributions for specific purposes.

Additionally, 80% of the total depreciation has been charged as recoupment of depreciation due to the unavailability of information regarding grant utilization and capitalization from previous years.

3. Grants for Specific Purpose:

Capital grants received as a nodal agency or implementing agency for a specific purpose, which do not result in the creation of assets with ownership rights, have been treated as a liability until they are utilized for the intended purpose. Upon utilization, the liability is reduced by the corresponding amount.

Grants received from Central, State, and Local Governments, as well as International Organizations, have been accounted for based on actual receipts in bank accounts.

During the year, a total of ₹85,96,52,770 was received from the Central Government, State Government, and other organizations. The received grants have been utilized for Capital expenditure on fixed assets, Capital payments and Revenue expenditure for the maintenance of basic amenities and operational expenses.

A total sum of ₹96,58,01,942.55 has been debited under grants utilization, with the following breakdown:



1. ₹74,45,52,371.00 – Spent on the acquisition of fixed assets and transferred to the Reserve under the Grant Utilized Account.
2. ₹21,14,39,111.55 – Utilized for revenue expenditure and transferred to the Income and Expenditure Account under the head Revenue Grants, Contributions & Subsidies.

A total sum of ₹98,10,460 has been adjusted on the debit side from the grant account during the year, with details as follows:

- ₹40,72,460 – Refunded to the Mission Director of AMRUT Mission.
- ₹57,38,000 – Refunded to the Mission Director of PMAY (Pradhan Mantri Awas Yojana).

These adjustments & Utilization have been made based on information provided by the Accounts Department and confirmed by Mr. Ramnaresh Tiwari, ACF.

4. Loans:

Secured loans include the loan from State Government (HUDCO) Provision for interest in made @ 11.50% as per terms of sanction.

The loan under the CM Payjal Yojana Phase 2nd from the Bank of India, amounting to Rs. 19.64 crore, carries an annual interest rate of 8.50% as per the loan agreement. Due to the unavailability of a separate loan statement with the ULB, only a consolidated loan statement has been provided by the RMC. As per the agreement and the information provided by the Account Officer, 75% of the total loan repayment is to be made by the UADD, and 25% is to be paid by the RMC. Therefore, interest on this loan has been calculated at the rate of 8.50%.

A loan of Rs. 3.30 crore was showing as outstanding as of 31.03.2023. However, after receiving information from the ACF, it was clarified that this amount had already been deducted from the Octroi revenue in previous years by the UADD. Therefore, the amount has been adjusted from the municipal funds

5. Fixed Assets:

- a) Fixed assets include Land: Parks; Buildings; Roads and Bridge; Waterworks; Bore Wells; Laboratory Equipment; Sewerage and Drainage; Public Lighting; Luminary & Electrical Fittings; Furniture Fixtures Fittings Electrical appliance; Office & other equipments; Computer Hardware, etc; Vehicles; Health related assets; Cold Storage Equipment; Medical Equipment etc.
- b) Categorization and grouping of fixed assets has been done as provided in the MPMAM.
- c) Additions have been worked out on the basis of final bill raised by the contractor on the completion of the asset.
- d) Fixed Assets are considered at cost less accumulated depreciation. The cost of fixed assets include cost incurred/money spent in acquiring or installing or constructing fixed assts. Interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirect expenses incurred up to that month.



- e) Any fixed Assets, which has been acquired free of cost or in respect of which no payment has been made, has been accounted for at nominal value of Rupee 1/-.
- f) All assets costing less than Rs.5,000.00 (Rupees Five thousand) purchased /acquired up to 31.03.2024 have not been considered for capitalization, it has been expensed/ charged in the year of purchase.
- g) Assets which have been completed during the year, have been transferred from WIP to Fixed assets on the basis of details made available by the RMC.

6. Depreciation :

- a. Depreciation is provided at Straight Line Method at the rates prescribed in MPMAM.
- b. Depreciation is provided at full rates for assets, which are purchased/ constructed before 1st October and at half the rates which are purchased/constructed on or after 1st October of the Accounting Year.
- c. Depreciation on assets created out of the government grant has been received, has been calculated on the gross value of fixed asset i.e. without deducting the grant amount from asset value. The grant so received is charged to the income and expenditure statement in the same proportion as the depreciation charged on such assets. Since the detail of assets created out of the government grant for earlier year is not available, amount for assets created during the current year has only been charged to income & expenditure statement.

7. Capital Work in Progress:

Assets in the nature of civil works and equipment/ machinery requiring erection/installation are accounted for as' Capital Work- In- Progress. Upon completion of the civil works and installation of machinery the value is transferred to the respective asset account under fixed assets. The value of work-in-progress includes the direct cost on material, labour, stores, and advances to suppliers for material and others. Where an asset is created with borrowed funds the interest paid/accrued as on the day of the valuation is added to the total value of the work-in-progress. The amount of CWIP has been provided by the RMC. Further details of WIP have been worked on the basis of details provided by the RMC.

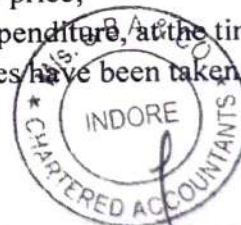
8. Investment:

- a. Investment – General Fund: It included FDR with various banks however FDR certificate was not made available for verification. Interest on such FDRs has been accrued on the basis of bank certificate.

9. Current Assets: Current Assets include the items prescribed in the MPMAM

9.1 Inventories:

- a) Valuation of Inventory has been done on the last purchase price;
- b) Stationery and other Miscellaneous items are treated as expenditure, at the time of purchase and do not form part of Inventories. Inventories have been taken in



the balance sheet on the basis of information furnished by the concerned department.

9.2 Sundry Debtors:

- a) The amounts of Property Tax, Water Tax, and other receivables as of 01.04.2023 have been recorded based on the details provided by the respective Zones and the demand-related data available on the E-Palika Portal.
- A sum of ₹27,38,15,000 has been adjusted to reconcile the opening difference in tax revenue demand. This correction is based on the updated records from the E-Palika Portal and has been duly confirmed by the Assistant Commissioner of Finance (ACF).
 - Due to the absence of proper and authentic verification of previous period arrears of property tax and other related receivables, these figures remain subject to reconciliation and confirmation.
 - In the absence of age-wise details of outstanding receivables, no provision for doubtful debts has been made at this stage.
- b) Balances of advance, recoverable etc., are subject to confirmation/reconciliation and consequential adjustments if any.

9.3 Bank balances:

The bank accounts mentioned in the RMC Cash Book have been reconciled based on the bank statements and the cash book records provided. The opening difference of ₹6,80,635.35 in SBI Account No. 53032531215 has been carried forward from the previous balance sheet. No explanation or supporting details have been provided regarding this difference.

Further the cash book shows a balance of Rs. 1,31,265/- under the heading "Various Bank Account". This Balance recorded in the cash book is being carried forward since long; no one in the RMC has any information that how many bank accounts and which bank branch are involved under this balance.

9.4 Advance to Staff:

Advances not adjusted till 31.3.2024 has been taken as current asset. However, these are subject to reconciliation and confirmation by the employee concerned.

Advances to Suppliers & Contractor:

Advances paid to suppliers and contractors against work have been taken as current asset. These advances are subject to reconciliation and confirmation.

No Security deposit with telecom Dept. / cell phone service provider as per available records. Therefore, the same is considered as Nil. Confirmation from the said department / agency is yet to be obtained.

Security Deposit with Electricity Board is as of 31.3.2024. No additions were made during the year. Confirmation from the said department / agency is yet to be obtained.



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10. Current Liabilities:

a) Deposits Received:

Amount Security Deposit from Contractors: Security deposit from contractors is deduction made from the bill approved by the audit cell against the running work order files of works department. No interest has been credited on the security deposit, since the amount has not been kept in separate bank account. The amount is subject to reconciliation and confirmation.

Earnest Money Deposits: Earnest money deposit from contractors and Bazar Bethaki. No interest has been credited on the earnest money deposit, since the amount has been kept in separate bank account. The amount is subject to reconciliation and confirmation.

Performance Guarantee from Contractors: Performance guarantee deposit from contractors is deduction made from the bill approved by the audit cell against the running work order files of Works department. No interest has been credited on the guarantee deposit, since the amount has not been kept in separate bank account. The amount is subject to reconciliation and confirmation.

Works Deposits: Deposit for Civil Work includes amount received by RMC as a Nodal Agency for various works. Amount expended has been debited against the deposit.

Under the head (3401021) Tender money deposit Rs. 2517226.00 is shown as debited as on 31.03.2015. No transaction was recorded during the relevant financial year. On enquiry it was explained to us by the accountant that nature of deposit is that of income and not of liability.

b) Other Liabilities:

This has been worked out based on the lists of amount admitted during 2023-24 but paid after 31.03.2024. It includes deduction of TDS, royalty, VAT, sub tax, professional and income tax deducted as source from salary etc,

11. Contingent Liability:

The liability of different legal matters (pending in District, High Court and Supreme Courts on account of unsettled claims) and Guarantees issued by government on behalf of corporation has not been provided as the same is not readily ascertainable.

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Significant Accounting Policies and Principles adopted for preparation of Financial Statements for the year 2023-24

Significant Accounting policies:

1.0 Income

1.1 Property Taxes

- a) Revenue in respect of Property and Other related taxes e.g. integrated tax, sanitation including surcharge is recognized in the period in which they become due and demands are ascertained on the basis of certified information from the respective departments.
- b) In case of new or changes in assessments, it can be accrued in the month in which the demand is served.

1.2 Water supply And Sewerage

- a) Revenue in respect of Water Tax, Water Supply Charges, Meter Rent, Sewerage Charge, Disposal charges is recognized in the period which they become due and accounted for from the information provided by Zonal Offices.
- b) Revenue in respect of Connection Charges for Water Supply is recognized on actual receipt.
- c) Revenue in respect of Water Tanker Charges and Road Damage Recovery Charges, Penalties is recognized on actual basis.
- d) Revenue in respect of Notice Fee, Warrant Fee, and Other Fees is recognized when the bills for the same are raised.

1.3 Solid Waste Management Fees

Revenue in respect of Solid Waste Management Fee and Charges, where separately levied by the ULB (and not included under any other tax) is recognized in the period in which they become due, i.e., when the bills for the services raised.

1.4 Rentals, Fees, And Other Sources Of Income

- a) Revenues in respect of Rents from Municipal Properties are accrued based on terms of lease/ rent agreement.
- b) Revenues in respect of renewal Trade License Fees are recognized on due basis. One time trade license fees is accounted on actual basis.
- c) Revenues in respect of Profession tax on Organizations/entities, where levied, recognized on actual receipt basis.
- d) Revenue in respect of Advertisement Fee is accrued based on terms of lease/ rent agreement.
- e) Other income, in respect of which demand is ascertainable and can be raised in regular course of operations of the ULB, is recognized in the period in which they become due, i.e., when the bills are raised.
- f) The other incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operation of the ULB, are recognized on actual receipt basis.
- g) Revenue in respect of Property Transfer Charges is recognized on actual receipt basis.

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- h) Revenue in respect of Collection Charges or Share in collection made by ULB or by any other agency on behalf of state government is recognized on actual receipt from the state government.
- i) Revenue in respect of Rent of Equipment provided to the Contractors, deducted from their bills, is recognized as and when the deductions are made.
- j) Revenue in respect of Hospital Fees, Maternity Homes Fees, Diagnostic Centre Fees and Dispensaries Fee, Hospital Training Fees, Rent and/ or Hire Charges in respect of ambulance, hearse suction unit, vehicle and road roller, sale of waste and scrap where applicable is recognized on actual receipt.

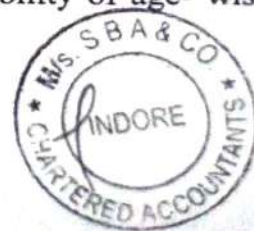
1.5 Common Accounting Principles Concerning Income Accounting

The following principles are applied uniformly on Income from Property and Other Taxes, Water Supply and Rentals, Fees and Other Sources of Income:

- a) Interest element and Penalties, if any, in demand is reckoned only on receipt.
- b) Revenue in respect of Notice Fee, Warrant Fee and Other Fees charged the recognized when the bills for the same are raised.
- c) Refunds, Remissions of taxes for the current year is adjusted against the income and if pertain to previous years then it is treated as prior period item.
- d) Write-offs of taxes are adjusted against the provisions made and to that extent recoverable gets reduced.
- e) Demand raised with retrospective effect are treated a prior period income to the extent it pertains to earlier years.
- f) Demand raised arising out of change in self – assessment of properties are treated as 'Change in Demand' and are accounted for as income relating to previous year to the extent it pertains to earlier years.
- g) Any additional provision for demand outstanding required to be made during the year is recognized as expenditure and any excess provision written back during the year is recognized as income of the ULB.
- h) Refunds, remissions of all kind of incomes for the current year is adjusted against the income and if pertain to previous years then it is treated as prior period item.
- i) Write-offs of Other Income are adjustment against the provisions made and to the, extent recoverable is reduced.
- j) Any subsequent collection or recovery of all kinds of receivable which were already written off is recognized as a 'Prior Period Income'
- k) In case collection of any income is under litigation, wherever applicable, no accrual entry is passed and disclosure of it is made in the Notes to Accounts.
- l) Any additional provision for demand outstanding (net on overall basis) required to be made during the year is recognized as expenditure and any excess provision written back during the year is recognized as income of the ULB.

1.6. Provisions for Arrears of Income

The age- wise analysis of all receivable on account of taxes, fees, rental and charges has not been made at the year-end in the financial statements due to the unavailability of age- wise information.



2.0 Assigned Revenues

All 'Assigned Revenues' like Compensation in lieu of octroi, State Finance Commission, Stamp Duty, Surcharge on transfer of Immovable Properties, is accounted during the year on actual receipt basis. However, at year-end, if the sanction orders for release of funds were issued and funds actually remitted, such amount are accrued as income for the year by debit to the Assigned Revenue Receivable.

3.0 Grants

3.1 Revenue Grant

- a) General purpose Grants, mainly from the state government are of a revenue nature e.g. Maintenance of PHE water supply is recognized as income on actual receipt basis.
- b) Grants received or receivable in respect of specific revenue expenditure is recognized as income in the accounting year in which the corresponding revenue expenditure is charged to the Income and Expenditure Account.

3.2. Capital Grant

- a) Grants received towards expenditure (these are generally from State Government) are accounted on actual receipt basis. The amount is initially being credited to a Capital Grant head under 'Liabilities'. Upon acquisition/construction of the asset the value of the amount so spent is debited to the liability head by corresponding credit to 'Capital Contribution from State'.
- b) Capital Grants received as a nodal agency or as implementing agency for an intended purpose, which does not, result in creation of assets with ownership rights for the ULB is treated as a liability till such time it is used for the intended purpose. Upon utilization for the intended purpose, the extent of liability stands reduced with the value of such utilization and no further treatment, as a capital receipt is required.
- c) Grants in the form non-monetary assets (such as fixed assets given at a concessional rate) are accounted for on the basis of the acquisition cost. In case a non-monetary assets is received free of cost, it is recorded at a nominal value (e.g. Rupee One.).
- d) Income on Investments made from 'Specific Grants received in advance' is recognized and credited to the Specific Grant, whenever accrued. Profit/loss, if any, arising on disposal of investments made from the 'Specific' Grant received in advance' are also recognized and credited/ debited to the Specific Grant.



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4.0 Assets

4.1. Public Works

- a) The cost of fixed assets include (i) Cost incurred/amount spent in acquiring or installing or constructing fixed asset. (ii) Interest on borrowings attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets, and (iii) other incidental expenses incurred up to that date of bringing the asset to use.
- b) Any addition to or improvement to the fixed asset that results in increasing the utility or capacity or useful life of the asset is capitalized and included in the cost of assets. Expenditure in the nature of repairs and maintenance incurred to maintain the asset and sustain its functioning or the benefit of which is less than for a year, it treated as revenue expenditure in the year of incurrence.
- c) Assets in the nature of civil works and equipment/machinery requiring erection/installation are first be accumulated under respective 'Capital work-in- progress account' prescribed in the chart of accounts. Upon completion of the civil works and installation of machinery the value are transferred to the respective assets account under fixed assets. If the civil work of machinery installation as at the end of the year were under construction/erection/installation these is include the direct cost on material, labour, stores, and advances to suppliers for material and others. Where an assets is created with borrowed funds the interest paid/ accrued as on the day of the valuation is also be added to arrive at the total value of the work – in- progress.
- d) The Earnest Money Deposit and Security Deposit received if forfeited, is recognized as income when the right for claiming refund of deposit has expired.
- e) Deposit received under Deposit works is treated as a liability till such time the projects for which money is received is completed. Upon completion of the projects, the cost incurred against it is reduced from the liability.

4.2 Fixed Assets

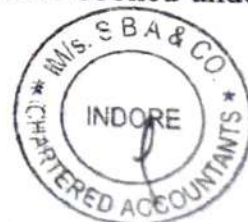
Fixed assets include Land including parks; Buildings; Roads and Bridges; Waterworks; Bore Wells; Laboratory Equipment; Sewerage and drainage; Public Lighting; Luminary & Electrical Fittings; Furniture Fixtures, Fittings, Electrical appliances; Office & other equipment's; Computer Hardware, etc.; Vehicles' Health related assets; Cold Storage Equipment; Medical Equipment.

- a) All Fixed Assets is carried at cost less accumulated depreciation. The cost of fixed assets shall include cost incurred/money spent in acquiring or installing or constructing fixed asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirect expenses incurred up to that month.

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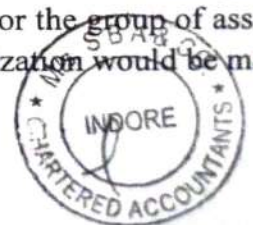
- b) Any addition or improvement to the fixed asset that results in increasing the utility or useful life of the asset is capitalized and included in the cost of fixed assets.
- c) Any Fixed Assets, which has been acquired free of cost or in respect of which no payment has been made, is recorded at nominal value of Re. 1/-.
- d) Any assets costing less than Rs.5,000(Rupees Five thousand) would be expensed/ charged to Income & Expenditure Account in the year of purchase.
- e) An increase in net book value arising on revaluation is credited to a reserve account under the Municipal fund as 'Revaluation Reserve Account'. A decrease in net book value arising on revaluation of fixed assets is charged to Income and Expenditure accounts.
- f) Depreciation is provided at Straight Line Method at the prescribed rates.
- g) Depreciation is provided at full rates for assets, which are purchased/constructed before October 1st of an Accounting Year. Depreciation is provided at half the rates for assets, which are purchased/constructed on or after October 1st of an Accounting Year.
- h) Depreciation is provided at full rates for assets, which are disposed on or after October 1st of an Accounting Year. Depreciation is provided at half the rates for assets, which are disposed before October 1st of an Accounting Year.
- i) Assets recorded in the register but not physically available is written off after a period of five years.
- j) Expenditure in the nature of repairs and maintenance incurred to maintain the asset and sustain its functioning or the benefit of which is for less than a year, is charged off as Revenue Expenditure
- k) Valuation of land is follow the following guidelines:
- Land acquired through purchase is recorded on the basis of aggregate of purchase price paid/ payable and other costs incidental to acquisition.
 - Leasehold lands acquired by the ULB are taken as a part of the municipal asset at a total value payable as lease charge over the entire lease period and amortized equally over the lease period.
 - Lands that are acquired free of cost from the government or provided by individuals or institutions under endowment for specific purpose are priced at Rupee One. Where the ownership of the land has not been transferred in favor of the ULB, but the land is in the permissive possession of the ULB, such lands are included in the Register of Land with Rupee One as its value. However, there should be a clear mention in the Register that in case the Government takes back the land at any point of time in future, reversal of entry is made in the Register of Lands. Cost of developing such vested lands, if any, should be booked under the subhead 'land'.



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- Cost of land improvements such as leveling. Filling or any other developmental activity in capitalized as a part of the cost of land.
- l) All lands that are under encroachment and belonging to the ULB and where it is not possible to have the land evacuated, the Council decides about the percentage of provision to be made on the cost of land. If the encroachment is for more than two years, provision equal to ninety percent (90%) of the carrying amount would be made.
- m) Parks and Playgrounds should be capitalized under two categories: (i) Land pertaining to Parks and Playgrounds including the cost of development of land that should be booked under 'Land' and (ii) other amenities to Parks and Playgrounds that should be capitalized under the sub-head 'Parks and Playgrounds'.
- n) However, any building/structures/plant and machinery etc. constructed/installed in the Parks and Playgrounds and used for other purpose should not be booked under the subhead 'Parks and Playgrounds'. The same should be booked under the appropriate heads/sub-heads of assets.
- o) Revaluation of assets is recommended only on an exceptional case. If and when revaluation of assets is carried out the value assigned upon revaluation of a class of assets shall not result in the net book value of that class being greater than the recoverable amount of the assets of that class. Revaluation reserve is reduced by transfer of equivalent amount of depreciation charged on the revalued portion of the cost of the fixed assets.
- p) Statues and Heritage Assets – Statues and valuable works of art are valued at the original cost and no depreciation is charged thereon. In case, however, the original cost is not available or the items have been gifted to the ULB by some other person/authorities, the value should be taken at Rupee One. Heritage buildings declared through Gazette Notification should be booked under this head and should be valued at book value/cost of the material date. No depreciation should be charged on such buildings. However, in case of capital improvements after the building has been so notified, depreciation at the normal rate of buildings is charged. In case, however the book value/cost of the material date is not available or the items have been gifted to the ULB by some other person/ authorities, the value should be taken at Rupee One. Material date in this case would be the date of Gazette Notification.
- q) Intangible assets include computer software, which is valued at cost plus cost of staff time and consultants costs incurred, in implementing the software, if any. It is capitalized, only when the intangible asset is developed, and which can be used by ULB over a period of time to derive economic benefits from it. In case it is not so, the entire amount is charged to revenue, in the year which it is incurred. The intangible assets acquired are depreciated over a period of five years life, whichever is earlier.
- r) Where ULB has taken a loan or other borrowings for the construction of an asset or a group of assets, then the interest would be capitalized to that particular assets or the group of assets. If a particular loan cannot be identified for a specific asset, then capitalization would be made

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at weighted average rate. The weighted average rate are applicable after taking into consideration the period of completion/building of assets and the amount in vested in relation thereto.

- s) Depreciation on assets on which government grant has been received, is calculated on the gross value of fixed asset i.e. without deducting the grant amount from asset value. The grant so received is charged to the income and expenditure statement in the same proportion as the depreciation charged on such assets.

5.0 Stores

- a) Expenditure in respect of material, equipment, etc., procured is recognized on accrual basis, i.e., on admission of bill by the ULB in relation to materials, equipment, etc., delivered. The cost of inventories shall include the purchase price including the expenditure incurred to bring the inventories to its present location and condition i.e. freight inward, duties and taxes, etc.
- b) Accounting of 'goods received and accepted' where bills are received after the balance sheet date is accounted based on the value as stated in the invoice. However, where the bills are not received up to the cutoff date the values used are as stated in the purchase order.
- c) The stock as at the close of the year is valued at cost following the popularly known valuation method- FIFO 'First in first out'.
- d) Value of store, material disposed off/ sold is recognized on actual receipt basis. Inventories of consumable supplies such as stationery, fuel is treated as expenditure and charged to revenue at the time of purchase.

6.0 Other Expenditures

6.1 Employees Related Transactions

- a) Expenses on Salaries and other allowances are recognized as and when they are due for payment (i.e. at the month end).
- b) Statutory deductions from salaries including those for income tax, profession tax, provident fund contribution, etc., is recognized as liability in the same period in which the corresponding salary is recognized as expense.
- c) Gratuity is calculated upon retirement of the employee and is due them.
- d) Leave encashment are recognized on actual payment basis.
- e) Pension is recognized on actual payment basis where Actuarial valuation is not adopted.



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- f) Interest receivable on loans given to employees is recognized as revenue at the end of the period in which these have accrued.
- g) In respect of loans to employees, penal interest leviable on default in repayment of principal or payment towards interest is recognized on accrual basis.
- h) Bonus, ex-gratia, overtime allowance, other allowances and reimbursements to the employees is recognized as an expense as and when they are due for payment.
- i) Separate funds may be formed for meeting the pension and other retirement benefits including Gratuity and Leave encashment. State Government is deciding on this and defines the modus operandi.
- j) Contribution due towards Pension and other retirement benefit funds is recognized as an expense and a liability. State Government is defining the rate of contribution. One basis for such rate could be at the rate generally prescribed for state government employees on deputation.
- k) Actuarial valuation for liability of pension may be considered by the ULBs. In that case they are guided by the applicable state laws.
- l) Where applicable, formation of Trusts is considered for management of Provident Funds. In that case it is the responsibility of the ULB to form the trust and meet the shortfall of the fund if any. Provident Funds money is invested as per the guidelines applicable to any Employee Provident funds. Employer's contribution to Contributory Provident Fund is recognized on due basis.

6.2. Other Revenue Expenditures

- a) Other Revenue Expenditures is treated as expenditures in the period in which they are incurred.
- b) Provisions are made at the year-end for all bills received up to a cutoff date (30th April of next financial year).
- c) Any expenditure for which the payment has been made in the current period but the benefit and/or service is likely to arise in a future period is treated as expenditure for the period in which its benefit arises and /or services are received.
- d) The expenditure for the current period shall include the proportionate value of the benefits and/or services arising in the current period even if the payment therefore has been made in the previous period.

7.0 Investments

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- a) Investment is recognized at cost of investment. The cost of investment shall include cost incurred in acquiring investment and other incidental expenses incurred for its acquisition/ e.g. brokerage.
- b) All long-term investments are carried/stated in the books of accounts at their cost.
- c) Short- term investments are carried at their cost or market value (if quoted) whichever is lower.
- d) Interest on investments is recognized as and when due. At period-ends, interest is accrued proportionately.
- e) Dividend on investments is recognized on actual receipt.
- f) Profit/ loss, if any, arising on disposal of investment (net of selling expense such as commission, brokerage, etc) from the Municipal Fund is recognized in the year when such disposal takes place.
- g) Income on investments made from Special Fund and Grants under specific Scheme is recognized and credited to Special Fund and Grants under Specific Scheme respectively, whenever accrued. Profit/loss, if any, arising on disposal of investments (net of selling expense such as commission, brokerage, etc) made from the Special Fund and Grants under specific Scheme is recognised and credited/debited to Special Fund Account and Grant under specific scheme Account respectively.

8.0 Special Funds

- a) Special Funds is treated as a liability on their creation.
- b) Income on investments made from Special Fund is recognised and credited to Special Fund, whenever accrued. Profit/loss, if any, arising on disposal of investments made from the special fund is recognised and credited/debited to Special Fund Account.
- c) Any expenditure of a revenue nature, which is incurred specifically on scheme/project for which a Special fund has been created, is charged to that Special Fund.

On Completion of the construction of a fixed asset and/or on acquisition of a fixed asset out of a Special Fund, the amount equivalent to the cost of such fixed asset is transferred from the respective Special Fund to the Grant against Asset Account. Amount proportionate to depreciation of the asset is credited to the Income and Expenditure Account every year. Depreciation on assets on which government grant has been received, is calculated on the gross value of fixed asset i.e. without deducting the grant amount from asset value. The grant so received is charge to the income and expenditure statement in the same proportion as the depreciation charged on such assets.

9.0 Lease and Hire Purchase

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- 9.1 Lease can be of two types- Finance Lease and Operating Lease. In a Finance Lease, the lessor transfers substantially all the risks and rewards incident to ownership of an asset. An Operating Lease is a lease other than a finance lease.
- 9.2 When an ULB (as a lessee) have obtained an asset on lease, effecting the lease agreement as a finance lease, then it have assumed all the risks and rewards incident to ownership:
- a) In case of Finance Leases, the ULB would recognize the lease both as an asset both as an asset and a liability.
 - b) The lease item would be recognised as an asset at the cost value of the lease as per agreement or at any value as agreed between the lessor and the lessee.
 - c) The principal amount payable on the lease, equivalent to the asset value only would be shown as a liability.
 - d) Amount of lease payments would be apportioned between the finance charge and the principal repayment.
 - e) The principal repayment would reduce the lease liability and the finance charges would be considered as an expense.
 - f) The lease asset would be subject to normal depreciation like that considered for other assets in the same category, when they are not leased.
- 9.3 When an ULB (as a lessor) have granted an asset on lease, effecting the lease agreement as a Finance Lease, then it have relinquished all the risks and rewards incident to ownership:
- a) The ULB as a lessor would consider the lease in the balance sheet as receivable at the agreed value and recognize the transaction of relinquishing the rights as a disposal of asset, so held or as a sale of properties.
 - b) Of the lease payments received, the ULB should recognize the finance income on a systematic and rational basis and recognize the same as an income for the year.
 - c) No depreciation can be provided by the ULB (as a lessor) when the lease is of a Finance Lease.
- 9.4 When an ULB (as a lessee) have obtained an asset on lease, effecting the lease agreement as a operating lease, then it have not assumed all the risks and rewards incident to ownership, as all such risks are still with the lessor.
- a) All lease payments should be recognised as an expense.
 - b) No distinction between principal repayment and finance charges to be made.
 - c) No depreciation to be provided on assets held under operating leases.
- 9.5 When an ULB (as a lessor) have granted an asset on lease, effecting the lease agreement as a operating lease, then it have not relinquished all the risks and rewards incident to ownership.
- a) All leased assets under an operating lease would be recognised as an asset, still owned by the ULB, under the group fixed assets, but need to be separately disclosed.
 - b) Lease Income should be recognised in the statement of Income & Expenditure on accrual basis.

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- c) Depreciation to be provided on the leased assets in the same manner as provided for any asset of that class under direct control of the ULB.

9.6 Hire Purchase in the books of ULB (when a buyer)

- a) The purchase price is capitalized as the cost of fixed assets.
- b) Hire Purchase (HP) installments are apportioned between the finance charge and the reduction of the principal outstanding. The finance charge is allocated so as to produce a constant periodic rate of interest on the remaining balance of the liability.
- c) The total amount of interest portion out of the 'HP Payable' is accounted by debiting to a control account under current assets. The Principal repayment would reduce the lease liability and the finance charges would be considered as expense.
- d) The leased asset would be subject to normal depreciation like that considered for other assets in the same category, when they are not leased.

9.7 Hire purchase in the books of the ULB (when a seller)

- a) The sale price (including the interest portion) is accounted as receivable from HP agreement;
- b) HP instalments is apportioned between the interest income and the reduction of the principal amount receivable (the finance income to be allocated so as to produce a constant periodic rate of interest rate of interest on the remaining balance of the receivable);

The total amount of interest portion out of the 'HP Receivable' is accounted by crediting to a control account under current assets. This amount are adjusted while accounting for finance charge



Signature
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नगर विमान, रीवा (मध्य प्रदेश)