

AUDIT REPORT

OF

MUNICIPAL COUNCIL NALKHEDA

DISTRICT – AGAR

Year 2023-24



Auditor

Pramod K. Sharma & Co.

Chartered Accountants



PRAMOD K. SHARMA & CO.

Chartered Accountant

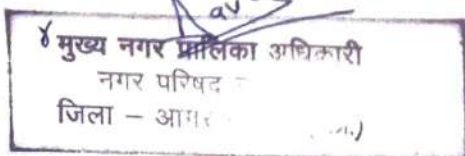
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AUDIT REPORT

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

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.
3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31st March 2024.

For PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS



CA Pramod Sharma
(Partner)

Our Branch's :- Lalitpur, Rudrapur, Gwalior, Burhar, Saharanpur, Jaipur and Delhi

MUNICIPAL COUNCIL NALKHEDA

AUDIT OBSERVATIONS

Audit of Revenue

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

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

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Audit of Expenditures

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

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

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Audit of Book Keeping

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

Accounts Department

Audit observations about accounts department are as follows -

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

[Signature]
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Store Department

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

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

Revenue Department

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

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Water Supply Department

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

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

Establishment Department

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

Public Works Department

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

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



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

Audit of Tenders

- During the audit we examined some tender files. On the basis of examination the given files and note sheets attached with the vouchers, we found that tender process has been followed by the council. Although some irregularities were found and suggested to rectify them and pay attention in future properly.
- As per section 121 read with section 86 under chapter-V of Madhya Pradesh Municipal (Accounts & Finance) Rule, 2018, E-tendering must be done in case of purchase costing above one lakh rupees. It is suggested to council to comply with the regulations.
- No Bank guarantee has been received by the council.



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Audit of Grants & Loans

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

- We examined all the grants received from the Central/State government and their utilization on sample basis.
- Grants utilization certificates were not found during the course of audit.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital except that all grants have been used for the purpose for which grants have received.
- As per our observation there are no dues towards principal or interest.
- Loan register was not found during the audit.

FOR PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

Date :

UDIN :



CA PRAMOD SHARMA
(Partner)

FRN NO. 007857C
M. No. - 076883

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Balance Sheet of Municipal Council Nalkheda
as on 31st march 2024

	Particulars	Schedule No.	Current Year (Rs)	Previous Year (Rs)
A	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	1,44,91,944.71	1,33,73,079.61
	Earmarked Funds	B-2	-	-
	Reserves	B-3	5,38,42,551.58	2,79,05,977.20
	Total Reserves and Surplus		6,83,34,496.29	4,12,79,056.81
A2	Grants, Contributions for Specific Purpose	B-4	3,00,84,962.00	1,75,78,000.00
	Loans			
A3	Secured loans	B-5	0.00	0.00
	Unsecured loans	B-6	-	-
	Total Loans		-	-
	TOTAL SOURCES OF FUNDS		9,84,19,458.29	5,88,57,056.81
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		26,80,564.00	23,12,778.00
	Less: Accumulated Depreciation		4,76,206.42	2,31,277.80
	Net Block		22,04,357.58	20,81,500.20
	Capital work-in-progress		3,90,81,373.00	20,84,475.00
	Total Fixed Assets		4,12,85,730.58	41,65,975.20
B2	Investments			
	Investment - General Fund	B-12	0.00	0.00
	Investment - Other Funds	B-13	-	-
	Total Investment		-	-
B3	Current assets, loans & advances			
	Stock in hand (Inventories)	B-14	2,33,842.00	-
	Sundry Debtors (Receivables)	B-15	72,77,488.00	28,44,527.00
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful receivables			
	Prepaid expenses	B-16	-	-
	Cash and Bank Balances	B-17	5,49,94,952.10	5,30,13,013.00
	Loans, advances and deposits	B-18	-	-
	Total Current Assets		6,25,06,282.10	5,58,57,540.00
B4	Current Liabilities and Provisions			
	Deposits received	B-7	14,98,826.39	4,68,629.39


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	Deposit works	B-8	-	-
	Other liabilities (Sundry Creditors)	B-9	34,44,743.00	2,25,921.00
	Provisions	B-10	4,28,985.00	4,71,908.00
	Total Current Liabilities		53,72,554.39	11,66,458.39
B5	Net Current Assets (B3-B4)		5,71,33,727.71	5,46,91,081.61
C	Other Assets	B-19	0.00	0.00
D	Miscellaneous Expenditure (to the extent not written off)	B-20	0.00	0.00
	TOTAL APPLICATION OF FUNDS		9,84,19,458.29	5,88,57,056.81

For Pramod K Sharma & Co.
Chartered Accountants

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CA Pramod Sharma
(Partner)
FRN No. - 07657C
M.No. - 076883

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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account	Total
310	Balance as per last account					1,33,73,080	1,33,73,080
	Additions during the year						-
31090-02	• Surplus for the year						0.00
	• Transfers					17255780.56	17255780.56
	• Opening Difference						0.00
	Total (Rs.)	0.00	0.00	0.00	0.00	1,72,55,781	17255780.56
	Deductions during the year						
	• Deficit for the year					1,61,36,915	1,61,36,915
	• Transfers						-
	Total (Rs.)	0.00	0.00	0.00	0.00	1,61,36,915	1,61,36,915
310	Balance at the end of the current year	0.00	0.00	0.00	0.00	1,44,91,945	1,44,91,945

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

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

Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
31210	Capital Contribution	2,79,05,977	2,61,81,503	5,40,87,480	2,44,929	5,38,42,552
31211	Capital Reserve			0.00		0.00
31220	Borrowing Redemption			0.00		0.00
31230	Special Funds (Utilised)			0.00		0.00
31240	Statutory Reserve			0.00		0.00
31250	General Reserve			0.00		0.00
31260	Revaluation Reserve			0.00		0.00
	Total Reserve funds	2,79,05,977	2,61,81,503	5,40,87,480	244928.62	5,38,42,552


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Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others, specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	44,95,000	1,30,83,000	0.00	0.00	0.00	1,75,78,000
(b) Additions to the Grants *						
• Grant received during the year	22,84,141	3,87,75,223				4,10,59,364
• Interest/Dividend earned on Grant Investments						-
• Profit on disposal of Grant						0.00
• Appreciation in Value of Grant						0.00
• Other addition (Specify nature)						0.00
Total (b)	22,84,141	3,87,75,223	0.00	0.00	0.00	4,10,59,364
Total (a + b)	67,79,141	5,18,58,223	0.00	0.00	0.00	5,86,37,364
(c) Payments out of funds						
• Capital expenditure on Fixed	-					-
• Capital Expenditure on Other						0.00
• Revenue Expenditure on		2,85,52,402				
o Salary, Wages, allowances etc.						0.00
o Rent						0.00
• Other:						-
o Loss on disposal of Grant						0.00
o Grants Refunded						0.00
• Other administrative charges						0.00
Total (c)	-	2,85,52,402	0.00	0.00	0.00	2,85,52,402
Net balance at the year end (a+b)- (c)	67,79,141	2,33,05,821	-	-	-	3,00,84,962

Schedule B-5: Secured Loans

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

Schedule B-6: Unsecured Loans

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

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	14,98,826	4,68,629


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34020	From Revenues		
34030	From staff		
34080	From Others		
	Total deposits received	14,98,826	4,68,629

Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year (Rs)	Additions during the current year (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the current year (Rs)
34110	Civil Works				0.00
34120	Electrical works				0.00
34180	Others				0.00
	Total of deposit works	0.00	0.00	0.00	0.00

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors		
35011	Employee Liabilities	3,15,518.00	
35012	Interest Accrued and Due		
35020	Recoveries Payable	31,29,225	2,25,921
35030	Government Dues Payable		
35040	Refunds Payable		
35041	Advance Collection of Revenues		
35080	Others		
	Total Other liabilities (Sundry Creditors)	34,44,743.00	2,25,921

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses		
36020	Provision for Interest	4,28,985	4,71,908
36030	Provision for Other Assets		
	Total Provisions	4,28,985	4,71,908


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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6			9	10	11	12
41,010	Land				-				0.00	-	-
41,011	Lakes				-				0.00	-	-
41,020	Buildings				-				-	-	-
	Infrastructure Assets										
41,030	• Roads and Bridges				-				-	-	-
41,031	• Sewerage and drainage				-				-	-	-
41,032	• Water ways				-				-	-	-
41,033	• Public Lighting				-				-	-	-
41,034	Sanitation & SWM				-				-	-	-
41,040	• Plants & Machinery	47,808	1,76,500		2,24,308	4,781	21,953		26,734	1,97,574	43,027
41,050	• Vehicles	3,13,728			3,13,728	31,373	28,236		59,608	2,54,120	2,82,355
41,060	• Office & other equipment	1,25,826	1,63,650		2,89,476	12,583	27,689		40,272	2,49,204	1,13,243
41,070	• Furniture, fixtures, fittings and electrical appliances		27,636		27,636		2,764		2,764	24,872	-
4,180	• Other fixed assets	18,25,416.00			18,25,416	1,82,542	1,64,287	-	3,46,829	14,78,587	16,42,874
	Total	23,12,778	3,67,786	0.00	26,80,564	2,31,278	2,44,929	0.00	4,76,206	22,04,358	20,81,500
41,210	Work-in-progress	20,84,475	3,69,96,898		3,90,81,373				0.00	39081373.00	20,84,475
	Total	43,97,253	3,73,64,684	-	4,17,61,937	2,31,278	2,44,929	0.00	4,76,206	4,12,85,731	41,65,975



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Schedule B-12: Investments - General Funds

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

Schedule B-13: Investments - Other Funds

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

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
43010	Stores	2,33,842	
43020	Loose Tools		
43080	Others		
	Total Stock in hand	2,33,842	-


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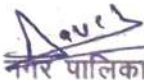


Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
43110	Receivables for Property Taxes				
	Less than 5 years	16,31,140		16,31,140	11,42,782
	More than 5 years*			-	
	Sub - total	16,31,140	0.00	16,31,140	11,42,782
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	16,31,140	0.00	16,31,140	11,42,782
43120	Receivable of Other Taxes				
	Less than 3 years	31,20,238		31,20,238	7,83,456
	More than 3 years*				
	Sub - total	31,20,238	0.00	31,20,238	7,83,456
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	31,20,238	0.00	31,20,238	7,83,456
43130	Receivables for Fees and User Charges				
	Less than 3 years	18,41,777		18,41,777	8,82,198
	More than 3 years*				
	Sub - total	18,41,777	0.00	18,41,777	8,82,198
43140	Receivables from Other Sources				
	Less than 3 years	6,84,333		6,84,333	36,091
	More than 3 years*				
	Sub - total	6,84,333	0.00	6,84,333	36,091
43150	Receivables from Government				
	Sub - total	0.00	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	72,77,488	0.00	72,77,488	28,44,527

Schedule B-16: Prepaid Expenses

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


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Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010	Cash		
45020	Balance with Bank - Municipal Funds		
45021	Nationalised Banks		
45022	Other Scheduled Banks	5,49,94,952	5,30,13,013
45023	Scheduled Co-operative Banks		
45024	Post Office		
	Sub-total	5,49,94,952	5,30,13,013
45040	Balance with Bank - Special Funds		
45041	Nationalised Banks	-	-
45042	Other Scheduled Banks		
45043	Scheduled Co-operative Banks		
45044	Post Office		
	Sub-total	-	-
45060	Balance with Bank - Grant Funds		
45061	Nationalised Banks		
45062	Other Scheduled Banks		
45063	Scheduled Co-operative Banks		
45064	Post Office		
	Sub-total	-	-
	Total Cash and Bank balances	5,49,94,952	5,30,13,013

Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
46010	Loans and advances to employees			-	-
46020	Employee Provident Fund Loans				0.00
46030	Loans to Others				0.00
46040	Advance to Suppliers and Contractors				0.00
46050	Advance to Others				0.00
46060	Deposit with External Agencies	0.00			0.00
46080	Other Current Assets				0.00
	Sub -Total	-	0.00	-	-
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				0.00
	Total Loans, advances, and deposits	-	0.00	-	-


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

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

Schedule B-19: Other Assets

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

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

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



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

	Item/ Head of Account	Schedule No	Current Year (Rs)	Previous Year (Rs)
A	INCOME			
	Tax Revenue	IE-1	78,93,090	68,07,104
	Assigned Revenues & Compensation	IE-2	2,34,62,892	2,66,95,676
	Rental Income from Municipal Properties	IE-3	68,67,568.00	49,72,017
	Fees & User Charges	IE-4	13,05,413	22,22,053
	Sale & Hire Charges	IE-5	2,41,450	60,000
	Revenue Grants, Contributions & Subsidies	IE-6	2,44,929	2,31,278
	Income from Investments	IE-7	-	1,45,206
	Interest Earned	IE-8	17,91,970	56,042
	Other Income	IE-9	54,43,638	87,25,730
	Total - INCOME		4,72,50,950	4,99,15,106
B	EXPENDITURE			
	Establishment Expenses	IE-10	3,84,83,721	3,73,58,217
	Administrative Expenses	IE-11	30,46,335	13,50,159
	Operations & Maintenance	IE-12	1,95,42,237	2,29,16,103
	Interest & Finance Expenses	IE-13	10,72,900	11,32,567
	Programme Expenses	IE-14	8,80,794	8,41,101
	Revenue Grants, Contributions & subsidies	IE-15	97,000	1,75,100
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	19,950	71,18,804
	Depreciation		2,44,929	2,31,278
	Transfer Employee fund			
	Total - EXPENDITURE		6,33,87,865	7,11,23,329
C	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)</i>		(1,61,36,915)	(2,12,08,223)
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)</i>		(1,61,36,915)	(2,12,08,223)
F	Less: Transfer to Reserve Funds			
G	<i>Net balance being surplus/ deficit carried over to Municipal Fund (E-F)</i>		(1,61,36,915)	(2,12,08,223)



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Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax		
11002	Water tax	39,44,744	37,01,388
11003	Sewerage Tax	20,15,600	16,93,600
11004	Conservancy Tax	2,50,003	2,35,519
11005	Lighting Tax		
11006	Education tax		
11007	Vehicle Tax		
11008	Tax on Animals		
11009	Electricity Tax		
11010	Professional Tax		
11011	Advertisement tax	21,000	
11012	Pilgrimage Tax		
11013	Export Tax		
11031	Consolidates Tax		
11051	Octroi & Toll		
11080	Other taxes	16,61,743	11,76,597
0	Sub-total	78,93,090	68,07,104
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	78,93,090	68,07,104

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

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

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
12010	Taxes and Duties collected by others	16,32,671	13,19,571
12020	Compensation in lieu of Taxes / duties	2,18,30,221	2,53,76,105
12030	Compensations in lieu of Concessions		
	Total assigned revenues & compensation	2,34,62,892	2,66,95,676



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Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
13010	Rent from Civic Amenities	68,67,568	48,25,662
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		
13040	Rent from lease of lands		1,46,355
13080	Other rents		
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	68,67,568.00	49,72,017

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

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14010	Empanelment & Registration Charges		
14011	Licensing Fees		310
14012	Fees for Grant of Permit		-
14013	Fees for Certificate or Extract	20,284	76,776
14014	Development Charges		6,44,648
14015	Regularization Fees		
14020	Penalties and Fines	200	
14040	Other Fees	11,13,889	11,20,216
14050	User Charges	1,650	3,430
14060	Entry Fees	1,69,390	1,31,460
14070	Service / Administrative Charges		
14080	Other Charges		2,45,213
	Sub-Total	13,05,413	22,22,053
14090	Less: Rent Remission and Refunds		
	Sub-total		
	Total income from Fees & User Charges	13,05,413	22,22,053




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Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
15010	Sale of Products	-	-
15011	Sale of Forms & Publications	2,41,450	60,000
15012	Sale of stores & scrap		
15030	Sale of Others		
15040	Hire Charges for Vehicles		
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - income head-wise	2,41,450	60,000

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grant		
16020	Re-imbursement of expenses	2,44,929	2,31,278
16030	Contribution towards schemes		
	Total Revenue Grants, Contributions & Subsidies	2,44,929	2,31,278

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17010	Interest on Investments		1,45,206
17020	Dividend		
17030	Income from projects taken up on commercial basis		
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
	Total Income from Investments	-	1,45,206



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Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17110	Interest from Bank Accounts	17,91,970	56,042
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	-	-
17180	Other Interest	-	-
	Total - Interest Earned	17,91,970	56,042

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
18010	Deposits Forfeited	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities	-	6,21,922
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	54,43,638	81,03,808
	Total Other Income	54,43,638	87,25,730

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Salaries, Wages and Bonus	3,60,58,334	3,49,54,398
21020	Benefits and Allowances	7,07,246	5,64,456
21030	Pension	-	2,65,162
21040	Other Terminal & Retirement Benefits	17,18,141	15,74,201
	Total establishment expenses	3,84,83,721	3,73,58,217



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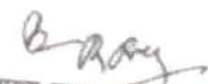
Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	Rent, Rates and Taxes		
22011	Office maintenance		
22012	Communication Expenses	76,315	2,17,539
22020	Books & Periodicals	1,23,000	
22021	Printing and Stationery	4,090	7,220
22030	Traveling & Conveyance	2,11,312	1,16,871
22040	Insurance		
22050	Audit Fees	76,088	97,188
22051	Legal Expenses	33,500	
22052	Professional and other Fees	70,000	
22060	Advertisement and Publicity	6,91,372	1,71,670
22061	Membership & subscriptions	17,60,658	7,39,671
22080	Other Administrative Expenses		
	Total administrative expenses	30,46,335	13,50,159

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010	Power & Fuel	95,21,845	91,07,472
23020	Bulk Purchases	46,64,415	45,50,418
23030	Consumption of Stores		
23040	Hire Charges	12,54,439	4,03,963
23050	Repairs & maintenance -Infrastructure	31,66,310	64,68,073
23051	Repairs & maintenance - Civic Amenities	67,865	1,05,650
23052	Repairs & maintenance - Buildings	16,000	6,95,505
23053	Repairs & maintenance - Vehicles	7,16,243	3,81,252
23054	Repairs & maintenance - Furnitures		
23055	Repairs & maintenance - Office Equipments	58,670	3,58,469
23056	Repairs & maintenance - Electrical Appliances		
23057	Repairs & Maintenance- Plant & Machinery		3,18,006
23059	Repairs & maintenance - Others		
23080	Other operating & maintenance expenses	76,450	5,27,295
	Total operations & maintenance	1,95,42,237	2,29,16,103




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Schedule IE-13: Interest & Finance Charges

Account	Particulars	Current Year	Previous Year
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
24030	Interest on Loans from Government Bodies & Associations		11,31,782
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	10,72,193	
24060	Other Interest		
24070	Bank Charges	707	785
24080	Other Finance Expenses		
	Total Interest & Finance Charges	10,72,899.82	11,32,567

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election Expenses	1,50,319	
25020	Own Programs	7,30,475	8,41,101
25030	Share in Programs of others	-	-
25040	Others' Programme		
	Total Programme Expenses	8,80,794	8,41,101

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010	Grants [specify details]	97,000	
26020	Contributions [specify details]		1,75,100
26030	Subsidies [specify details]		
	Total Revenue Grants, Contributions & Subsidies	97,000	1,75,100



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Schedule IE-16: Provisions & Write off

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

Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27110	Loss on disposal of Assets	-	-
27120	Loss on disposal of Investments	-	-
27180	Other Miscellaneous Expenses	19,950	71,18,804
	Total Miscellaneous expenses	19,950	71,18,804

Schedule IE-18: Prior Period Items (Net)

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




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Municipal Council Nalkheda
STATEMENT OF CASHFLOW

(As On 31 March 2024)

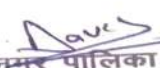
(AMOUNT IN RUPEES)

Particulars	Current Year (Rs.) 2022-23		Previous Year 2022-23
[A] Cash Flows from Operating Activities			
Gross Surplus Over Expenditure	(1,61,36,915.46)	(1,61,36,915.46)	
Add: Adjustments For			
Depreciation	2,44,928.62		2,31,278.00
Interest And Finance Expenses	10,72,899.82	13,17,828.44	11,32,567.00
Less: Adjustments For			
Profit On Disposal Of Assets			
Net Of Adjustments Made To Municipal Funds	47,02,875.41		6,66,68,688.00
Investment Income			1,45,206.00
Transfer To Reserves			
Interest Income Received	17,91,970.36	(64,94,845.77)	56,042.00
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		(83,24,241.25)	6,82,33,781.00
Changes In Current Assets And Current Liabilities			
(Increase)/Decrease In Sundry Debtors	(44,32,961.00)		(28,44,527.00)
(Increase)/Decrease In Stock In Hand	(2,33,842.00)		-
(Increase)/Decrease In Prepaid Expenses	-		-
(Increase)/Decrease In Other Current Assets	-		-
(Decrease)/Increase In Deposits Received	10,30,197.00		-
(Decrease)/Increase In Deposits Work	-		-
(Decrease)/Increase In Other Current Liabilities	32,18,822.00		2,21,921.00
(Decrease)/Increase In Provisions	(42,923)		20,954
Extra ordinary items (please specify)		(4,60,707.00)	
Capital contribution			
Net Cash Generated from / (Used in) Operating Activities [A]		(87,84,948.25)	(26,01,652.00)
[B] Cash Flows from Investing Activities			
Purchase Of Fixed Assets And Cwip	3,73,64,684.00		(24,94,468.00)
(Increase)/Decrease In Special Funds/ Grants	(1,25,06,962.00)		
(Increase)/Decrease In Earmarked Funds	-		-
(Increase)/Decrease In Reserve ' Grant Against Fixed Asset'	(2,59,36,574.38)		(1,75,78,000.00)

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(Purchase) Of Investments		(10,78,852.38)	
Add:			
Proceeds From Disposal Of Assets			
Proceeds From Disposal Of Investments			
Investment Income Received			
Interest Income Received	17,91,970.36	17,91,970.36	
Net cash generated from/(used in) investing activities [B]		7,13,117.98	(2,00,72,468.00)
[C] Cash flows from Financing Activities			
Add:			
Loans From Banks/Others Received	-		
Less:			
Interest & Finance Expenses	(10,72,899.82)	(10,72,899.82)	
Net Cash Generated From/(Used In) Financing Activities [C]		(10,72,899.82)	-
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		(91,44,730.09)	
Cash And Cash Equivalent At Beginning Of The Period		5,30,13,013.00	8,65,18,991.63
Cash and cash equivalent at end of the period		5,49,94,952.10	5,30,13,013.00
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:			
Cash balances	-		
Bank balances	5,49,94,952.10	5,49,94,952.10	5,30,13,013.00
Total Of The Breakup Of Cash And Cash Equivalents		-	


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