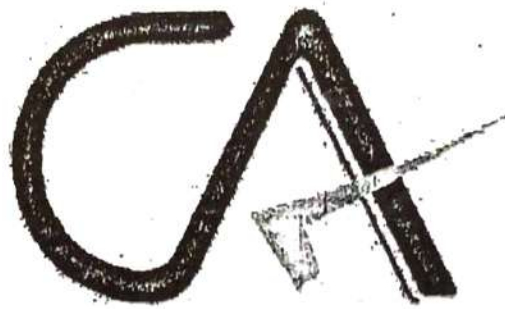


MUNICIPAL COUNCIL ORCHHA

District -NIWARI

AUDIT REPORT- 2023-24



Pramod K. Sharma & Co.
Chartered Accountant

AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL ORCHHA, DISTRICT NIWARI (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 Balance sheet, Income Expenditure & Receipt & Payment Account for the year ending as on 31st March 2024.

Date:- 12/03/2025

Place:-Bhopal

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




A Pramod K Sharma
(Partner)

Mem. No. : 076883


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UDIN : 25076883BBIKLZ1341

MUNICIPAL COUNCIL ORCHHA

AUDIT OBSERVATIONS

Audit of Revenue

- We have audited the resources of revenue on the sampe basis.
- Yes, we checked some Revenue receipts from the counter file of Receipt Book and verified that the money received is also deposited in respective Bank Account.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in the Revenue Receipt and also deposited to the Bank time to time.
- Cash Book has been verified with Receipts and payments vouchers & ROKARIYA receipts cash book.
- No, we have not seemed any Investment on lesser interest rate.
- Receipts & Payment A/c, Income & Expenditure A/c which have been enclosed with the audit report were provided by the Council and examined by us on sample basis.

Audit of Expenditures

- We covered the Expenditures on the sample basis during the process of Audit.
- While checking Accountant Cash Book and vouchers provided us, the bills and vouchers were found satisfactory according to books.
- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives,

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

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

Audit of Book Keeping

- We couldn't check all the books of accounts which were maintained by the Municipal Council.
- Except Cash book, many registers/records have not been maintained properly. Some observations in respect of records of ULB are as follows -

Accounts Department

Audit observations are as follow -

- Some irregularities were observed regarding obtaining and maintenance of bills and voucher files respectively which were suggested for rectification and paying attention in future.
- It is suggested to affix Proper stamps on cash book and other records.
- Grant Register and other necessary records were maintained properly and found satisfactory.

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Store Department

- Due to non-availability of last year's store records, we are unable to comment upon the opening balances of the materials.
- Demand letters were not obtained for issuing the materials from store.

Revenue Department

- The collection books (VasooliKatte) were found non-submitted back to the store according to the store records.
- As per our observation, the daily revenue collection was deposited timely into the bank.

Sanitation Department

- The records of usage of materials, chemicals issued from store department were maintained and necessary suggestions have been given to keep records better.
- Logbooks were maintained and found satisfactory.
- Proper vehicle repairing register and light repairing register should be maintained.

Water Supply Department

- Proper records for repairing of motor pumps, hand pumps, pipe lines should be maintained separately. Although store records contain the detail in regard of repairing.

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PWD Department

- o Proper Construction Register should be maintained by the ULB.
- o During the audit of note sheets which were enclosed with the vouchers, we found that proper work process was followed by the ULB.

Audit of FDRs

- While Auditing, we found that there were four FDRs made by the ULB.
- NO FDRs/TDRs are kept at low rate of interest than the prevailing rate of interest.

Name of Bank	FDR /Account no.	Deposit Date	Deposit amount
SBI	NA	NA	53,96,773.00/-
SBI	NA	NA	3,61,78,798.00/-
SBI	NA	NA	73,84,495.00/-

Audit of Tenders

- During the audit we have not been provided any tender file. However, on the basis of examination of note sheets attached to the vouchers, we found some irregularities and have been shown at respective place in this audit report.
- No Bank guarantee has been received.

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Audit of Grants & Loans

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

For PRAMOD K. SHARMA & CO.

Chartered Accountant


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Pramod Kumar Sharma
(Partner)



REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2023-24

NAME OF ULB :- ORCHHA
NAME OF AUDITOR :- PRAMOD K. SHARMA & Co.

Sr No	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		2022-23	2023-24	% of Growth		
1	Audit of Revenue					
	A. REVENUE COLLECTION					
a.	Property Tax	34.26	7.75	-77.38%	Tax collection has reduced	Council Should take step to remove this negativity and increase growth rate in collection of revenue.
b.	Consolidated Tax	31.17	2.88	-90.75%	Tax collection has reduced	Council Should take step to remove this negativity and increase growth rate in collection of revenue.
c.	Development Tax	7.67	1.89	-75.41%	Tax collection has reduced	Council Should take step to remove this negativity and increase growth rate in collection of revenue.
d.	Education Cess	7.32	1.84	-74.88%	Tax collection has reduced	Council Should take step to remove this negativity and increase growth rate in collection of revenue.
TOTAL (A)		80	14			

	B. NON REVENUE COLLECTION					
a.	Rent of Land & Buliding/Shops	4.88	7.59	55.44%	Tax collection has increased in a good way	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
b.	Water Tax	6.40	8.70	35.95%	Tax collection has increased in a good way	Council Should take step to remove this negativity and increase growth rate in collection of revenue.
c.	Market Fees	-	-	0.00%	-	-
d.	Other Fees & Taxes	-	-	0.00%	-	-
TOTAL (B)		11.28	16.29			

GRANT TOTAL (A) + (B) 91.70 30.64



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Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	Expenditures were made with the competent authority	Bills and vouchers were found satisfactory but yet Some bills and vouchures were found with some irregularities which were suggested for rectification and for paying attention in future in regard of bills and vouchers.	Council should obtain proper bills and maintain the bills and vouchers properly with all regards.
3	Audit of Book Keeping	We checked the books of accounts which maintained and made available for us during the audit by the Municipal Council.	All departments had some issues in regards of book keeping. (For more details Refer Observation sheet)	Council should maintain proper books of accounts for all departments
4	Audit of FDRs	While Auditing, we found there was one FDR in the ULB.	FDR register should be maintained and updated properly.	Proper Register should be maintained & Interest on FDRs should be recorded in cashbook timely.
5	Audit of Tenders / Bids	01. We examined Tenders/bids documents on the basis of note sheets attached with the vouchers which were made available for us during the audit. 02. Tenders which were found during the audit have followed proper tendering procedures.	01. As per our observations, council has followed proper tendering process regarding some tenders.	Proper Files/Records should be maintained for Tenders & Bids and proper process should be followed.




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6	Audit of Grants & Loans	Refer the "Audit of Grants & Loans" head of audit observation sheet	During 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 purposes for which grants have been received.	Grants Register must be Prepared as per ULB approved format and must be completed.
7	Incidences relating to diversion of fund from Capital receipts/ grants / Loans to Revenue Nature Expenditure and from one scheme / Project to another	No Such diversion of fund We didn't found any incidences relating to diversion of funds from Capital receipts\ Grants\ Loans to Revenue Nature Expenditure and from one scheme to another scheme.	No Such Observation Found	There Should be proper bifurcation of capital and revenue nature receipts and expenditure.
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.	107.07%	No Such Major Observation found	The Total Expenses is very High in the comparison of Income, so council should make more efforts to meet out the Expenditure form its Revenue Receipts.
b	Percentage of Capital Expenditure with respect to total Expenditure	32.03%	No Such Major Observation found	The capital expenditures are slightly low in comparison of Total expenditures, Council should make policies to increase the percentage of capital expenditures so that council can have more valuable assets.
8	Whether all the temporary advances have been fully recovered or not.	No advances given during the year	No observations	Advances should be recovered regularly from salary of employees and proper register should be maintained, (if given)
9	Whether bank reconciliation statement is being regularly prepared.	Yes, Bank Reconciliation Statements were prepared on monthly basis.	No observations	Proper File should be maintained on monthly basis for keeping such BRSs.

For Pramod K. Sharma & co.
Chartered Accountant



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Date :
Place : Bhopal

1000

Pramod Sharma
(Partner)
Mem. No. : 076883

Municipal Council, Orchha (Niwarl)
Balance Sheet
As at 31 March 2024
Current year (Rs)

	Particulars	Sch No.	Current year (Rs)		Previous year (Rs)	
A	SOURCES OF FUNDS					
A1	Reserves and Surplus					
	Municipal (General) Fund	B-1	1270,55,031.09		1331,06,491.34	
	Earmarked Funds	B-2	518,42,812.62		418,05,967.22	
	Reserves	B-3	2206,72,986.93		1692,31,174.77	
	Total Reserves and Surplus			3995,70,830.64		3441,43,633.33
A2	Grants, Contribution for Specific Purpose	B-4	154,24,013.00	154,24,013.00	714,51,152.10	714,51,152.10
A3	Loans					
	Secured loans	B-5	359,70,902.99		375,76,288.99	
	Unsecured loans	B-6	-		-	
	Total Loans			359,70,902.99		375,76,288.99
	TOTAL SOURCES OF FUNDS (A1 - A3)			4509,65,746.63		4531,71,074.42
B	APPLICATION OF FUNDS					
B1	Fixed Assets	B-11				
	Gross Block		3526,70,267.52		3455,98,833.52	
	Less: Accumulated Depreciation		1692,43,555.71		1442,21,430.77	
	Net Block			1834,26,711.81		2013,77,402.75
	Capital Work-in-Progress		2077,68,840.00		1264,76,233.00	
	Total Fixed Assets			3911,95,551.81		3278,53,635.75
B2	Investments					
	Investment- General Fund	B-12	-		-	
	Investment-Other Funds	B-13	489,60,066.00		338,14,057.00	
	Total Investment			489,60,066.00		338,14,057.00
B3	Current assets, loans & advances					
	Stock in hand (Inventories)	B-14	-		-	
	Sundry Debtors (Receivables)	B-15				
	Gross amount outstanding		125,11,467.88		53,62,894.88	
	Less: Accumulated Provision against bad and doubtful receivables					
	Sundry Debtors (Receivables) - Net			125,11,467.88		53,62,894.88
	Prepaid expenses	B-16	78,347.75		-	
	Cash and Bank Balances	B-17	64,87,967.93		925,52,227.53	
	Loans, advances and deposits	B-18	9,62,037.00		9,62,037.00	
	Total Current Assets		200,39,820.56		988,77,159.41	
B4	Current Liabilities and Provisions					
	Deposits received	B-7	56,92,807.92		51,35,204.92	
	Deposit Works	B-8	-		-	
	Other liabilities (Sundry Creditors)	B-9	31,80,642.82		19,82,351.82	
	Provisions	B-10	3,56,241.00		2,56,221.00	
	Total Current Liabilities		92,29,691.74		73,73,777.74	
	Net Current Assets (B3-B4)			108,10,128.82		915,03,381.67
C	Other Assets	B-19				
D	Miscellaneous Expenditure (to the extent not Written off)	B-20				
	TOTAL APPLICATION OF FUNDS			4509,65,746.63		4531,71,074.42
	Notes to the Balance Sheet - Attached					

Pramod K. Sharma & Co.
Chartered Accountants
FRN No. 07857C

CA Pramod Sharma
Partner
M No. 076683

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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
						1331,06,491.34	1331,06,491.34
310	Balance as per last account	-	-	-	-		
	Additions during the year						
31090-02	* Surplus for the year	-	-	-	-	143,88,528.00	143,88,528.00
	* Transfers	-	-	-	-	1474,95,019.34	1474,95,019.34
	Total (Rs.)						
	Deductions during the year					73,68,736.85	73,68,736.85
	* Deficit for the year	-	-	-	-	130,71,251.40	130,71,251.40
	* Transfers	-	-	-	-	204,39,988.25	204,39,988.25
	Total (Rs.)					1270,55,031.09	1270,55,031.09
310	Balance at the end of the current year	-	-	-	-		

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

Particulars	Special Fund 1	Special Fund 2	Sanchit Nidhi	Pension Fund	General Provident fund	Total
(a) Opening Balance	-	-	418,05,967.22	-	-	418,05,967.22
(b) Additions to the Special Fund						100,36,845.40
* Transfer from Municipal Fund	-	-	100,36,845.40	-	-	-
* Interest/Dividend earned on Special	-	-	-	-	-	-
* Profit on disposal of Special Fund	-	-	-	-	-	-
* Appreciation in Value of Special Fund	-	-	-	-	-	-
* Other addition (Specify nature)	-	-	-	-	-	-
Total (b)	-	-	100,36,845.40	-	-	100,36,845.40
(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:						
* Loss on disposal of Special Fund	-	-	-	-	-	-
* Diminution in Value of Special Fund	-	-	-	-	-	-
* Transferred to Municipal Fund	-	-	-	-	-	-
Total (c)	-	-	-	-	-	-
Net Balance of Special Funds (a + b) -	-	-	518,42,812.62	-	-	518,42,812.62

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	1692,31,174.77	764,63,937.10	2456,95,111.87	250,22,124.94	2206,72,986.93
31211	Capital Reserve	-	-	-	-	-
31220	Borrowing Redemption	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	-	-	-	-	-
31260	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	1692,31,174.77	764,63,937.10	2456,95,111.87	250,22,124.94	2206,72,986.93

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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	63,21,979.00	650,80,213.10	-	-	48,960.00	714,51,152.10
(b) Additions to the Grants *						841,51,384.00
* Grant received during the year	61,10,436.00	780,40,948.00	-	-	-	-
* Interest/Dividend earned on Grant	-	-	-	-	-	-
* Profit on disposal of Grant	-	-	-	-	-	-
* Appreciation in Value of Grant	-	-	-	-	-	-
* Other addition (Specify nature)	-	-	-	-	-	-
Total (b)	61,10,436.00	780,40,948.00	-	-	-	841,51,384.00
Total (a + b)	124,32,415.00	1431,21,161.10	-	-	48,960.00	1556,02,536.10
(c) Payments out of funds						764,63,937.10
* Capital expenditure on Fixed	42,65,531.00	721,98,406.10	-	-	-	-
* Capital Expenditure on Other	-	-	-	-	-	-
* Revenue Expenditure on	22,35,620.00	120,94,166.00	-	-	-	143,29,786.00
o Salary, Wages, allowances etc.	-	-	-	-	-	-
o Rent	-	-	-	-	-	-
* Other:	-	-	-	-	-	-
o Loss on disposal of Grant	-	-	-	-	-	-
o Grants Refunded	-	493,84,800.00	-	-	-	493,84,800.00
* Other administrative charges	-	-	-	-	-	-
Total (c)	65,01,151.00	1336,77,372.10	-	-	-	1401,78,523.10
Net balance at the year end (a+b)- (c)	59,31,264.00	94,43,789.00	-	-	48,960.00	154,24,013.00

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	359,70,902.99	375,76,288.99
33060	Other Term Loans	-	-
33070	Bonds & debentures	-	-
33080	Other Loans	-	-
	Total Secured Loans	359,70,902.99	375,76,288.99

Notes:

- *The nature of the Security shall be specified in each of these categories;
- *Particulars of any guarantees given shall be disclosed;
- *Terms of redemption (If any) of bonds/debentures issued shall be stated, together with the
- *Rate of Interest and original amount of loan and outstanding can be provided for every Loan under
- *For loans disbursed directly to an executing agency, please specify the name of

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	-	-

Note:

- *Rate of Interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately;

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Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	56,27,727.92	51,16,124.92
34020	From Revenues	65,080.00	19,080.00
34030	From staff	-	-
34080	From Others	-	-
	Total deposits received	56,92,807.92	51,35,204.92

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	-	-	-	-
34120	Electrical works	-	-	-	-
34180	Others	-	-	-	-
	Total of deposit works	-	-	-	-

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors	-	-
35011	Employee Liabilities	26,30,386.00	8,78,885.00
35012	Interest Accrued and Due	-	-
35020	Recoveries Payable	5,50,256.82	7,75,335.82
35030	Government Dues Payable	-	-
35040	Refunds Payable	-	-
35041	Advance Collection of Revenues	-	-
35080	Others	-	3,28,131.00
	Total Other liabilities (Sundry Creditors)	31,80,642.82	19,82,351.82

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	3,56,241.00	2,56,221.00
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	Total Provisions	3,56,241.00	2,56,221.00

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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Cost at the end of the year	958345566.4			Net Block	
		Opening Balance	Additions during the period	Deductions during the period			Opening Balance	Additions during the period	Deductions during the period	At the end of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
41010	Land	9.00	-	-	9.00	-	-	-	-	9.00	9.00
41015	Lock & Pond	1.00	-	-	1.00	-	-	-	-	1.00	1.00
41020	Buildings	773,73,871.36	23,87,056.00	-	777,60,927.36	-	169,11,336.90	25,46,441.93	-	603,03,148.53	604,62,534.46
41030	Infrastructure Assets	1475,82,925.26	-	-	1475,82,925.26	-	854,97,611.25	155,04,915.68	-	465,80,398.33	670,85,314.01
41031	Bridges	259,97,764.90	-	-	259,97,764.90	-	90,68,435.01	17,33,184.33	-	151,96,145.56	169,29,329.89
41032	• Sewerage and drainage	558,65,342.00	3,49,678.00	-	562,15,020.00	-	106,46,221.76	16,04,294.70	-	439,64,503.54	457,19,120.24
41033	• Water ways	136,26,868.00	-	-	136,26,868.00	-	55,35,889.00	13,62,686.80	-	67,28,292.20	80,90,979.00
41034	• Public Lighting	11,60,372.00	88,684.00	-	12,49,056.00	-	3,46,193.90	1,24,905.60	-	7,77,956.50	8,14,178.10
41034	• Sanitation and Solid Waste Management	-	-	-	-	-	-	-	-	-	-
41040	Other assets	42,48,477.00	5,76,894.00	-	48,25,371.00	-	29,18,832.60	3,83,043.60	-	15,23,494.80	13,29,644.40
41050	• Plants & Machinery	156,43,703.00	-	-	156,43,703.00	-	102,22,547.45	11,69,555.70	-	42,51,599.85	54,21,135.53
41060	• Vehicles	13,25,806.00	8,74,127.00	-	21,99,933.00	-	8,50,848.95	2,39,172.50	-	11,09,911.55	4,74,957.05
41070	• Office & other equipment	7,70,148.00	27,94,995.00	-	35,65,143.00	-	2,67,057.75	3,06,837.30	-	29,91,247.95	5,03,090.25
41070	• Furniture, fixtures, fittings and electrical appliances	20,03,546.00	-	-	20,03,546.00	-	19,56,456.20	47,086.80	-	3.00	47,089.80
4180	• Other fixed assets	3455,98,839.52	70,71,494.00	-	3526,70,267.52	-	1442,21,430.77	250,22,124.94	-	1834,26,711.81	2033,77,402.75
41210	Total	1264,76,233.00	812,92,607.00	-	2077,68,840.00	-	1442,21,430.77	250,22,124.94	-	2077,68,840.00	1264,76,233.00
41210	Work-in-progress	4720,75,966.52	883,64,041.00	-	5604,39,107.52	-	1442,21,430.77	250,22,124.94	-	3911,95,551.81	3278,53,635.75
	Total										



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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	-	-	-	-

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	-	-	489,60,066.00	338,14,057.00
42170	• Other Investments	-	-	489,60,066.00	338,14,057.00
	Total of Investments Other Fund	-	-		

Schedule B-14: Stock In Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
43010	Stores	-	-
43020	Loose Tools	-	-
43080	Others	-	-
	Total Stock In hand	-	-

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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	19,69,718.00	-	19,69,718.00	7,43,783.00
	More than 5 years*	-	-	-	-
	Sub - total	19,69,718.00	-	19,69,718.00	7,43,783.00
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	19,69,718.00	-	19,69,718.00	7,43,783.00
43120	Receivable of Other Taxes				
	Less than 3 years	14,75,022.00	-	14,75,022.00	3,32,016.00
	More than 3 years*	-	-	-	-
	Sub - total	14,75,022.00	-	14,75,022.00	3,32,016.00
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	14,75,022.00	-	14,75,022.00	3,32,016.00
43130	Receivables for Fees and User Charges				
	Less than 3 years	16,80,398.00	-	16,80,398.00	14,15,449.00
	More than 3 years*	-	-	-	-
	Sub - total	16,80,398.00	-	16,80,398.00	14,15,449.00
43140	Receivables from Other Sources				
	Less than 3 years	73,86,329.88	-	73,86,329.88	28,71,646.88
	More than 3 years*	-	-	-	-
	Sub - total	73,86,329.88	-	73,86,329.88	28,71,646.88
43150	Receivables from Government				
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	125,11,467.88	-	125,11,467.88	53,62,894.88

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Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment	-	-
44020	Administrative	-	-
44030	Operations & Maintenance	-	-
	Total Prepaid expenses	78,347.75	-
		78,347.75	-

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	64,87,967.93	925,52,227.53
45023	Scheduled Co-operative Banks	-	-
45024	Post Office	-	-
	Sub-total	64,87,967.93	925,52,227.53
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	64,87,967.93	925,52,227.53

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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	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies	-	-	-	-
46080	Other Current Assets	9,62,037.00	-	-	9,62,037.00
	Sub -Total	-	-	-	-
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	9,62,037.00	-	-	9,62,037.00
	Total Loans, advances, and deposits	9,62,037.00	-	-	9,62,037.00

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	-	-

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	-	-

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	-	-

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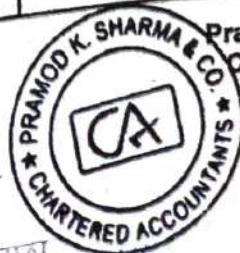
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Municipal Council, Orchha (Niwari)
Income And Expenditure Statements
For the period from 1 April 2023 to 31 March 2024

Account Head	Schedule	Current Year	Previous year
A Income			
Revenue Income			
Assigned Revenues & Compensations	IE-1	49,39,795.00	64,06,000.00
Rental Income From Municipal Properties	IE-2	483,66,864.00	494,92,513.00
Fees & User Charges	IE-3	53,86,609.00	24,88,900.00
Sale & Hire Charges	IE-4	13,56,173.00	26,34,369.00
Revenue Grants, Contribution & Subsidies	IE-5	5,65,660.00	2,53,575.00
Income From Investments	IE-6	393,51,910.94	488,22,909.63
Interest Earned	IE-7	-	-
Other Income	IE-8	24,44,766.00	32,03,481.00
	IE-9	18,17,656.00	3,07,990.00
Total Income		1042,29,433.94	1136,09,737.63
B Expenditure			
Establishment Expenses	IE-10	425,05,001.00	427,63,156.00
Administrative Expenses	IE-11	100,58,692.25	128,13,599.00
Operations & Maintenance	IE-12	327,12,482.00	250,41,039.00
Interest & Finance Charges	IE-13	198.60	322.00
Programme Expenses	IE-14	5,43,476.00	4,51,074.00
Revenue Grants, Contribution and Subsidies	IE-15	7,54,836.00	18,26,048.00
	IE-16	1,360.00	3,34,600.00
Provisions and Write Off	IE-17	-	-
Miscellaneous Expenses		250,22,194.00	259,10,469.63
Depreciation		1115,98,239.85	1091,40,307.63
Total Expenditure		-73,68,805.91	44,69,430.00
C Gross surplus/ (deficit) of income over expenditure except prior period items (A-B)	IE-18	-	-
D Add/Less: Prior period Items (Net)		-73,68,805.91	44,69,430.00
E Gross surplus/ (deficit) of Income over expenditure after prior period items (C-D)		18,90,860.00	19,88,896.00
F Less: Transfer to Reserved Fund		-92,59,665.91	24,80,534.00
G Net balance being surplus/ (deficit) carried over to Municipal Fund (E-F)			

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Pramod K. Sharma & Co.
Chartered Accountants
FRN No. 07857C

CA Pramod Sharma
Partner
M No. 076683

Schedule IE-1: Tax Revenue			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
11001	Property Tax		
11002	Water Tax	27,50,195.00	41,56,000.00
11003	Sewerage Tax	11,35,000.00	7,50,000.00
11004	Conservancy Charge	-	-
11005	Lighting Tax	-	-
11006	Education Tax	-	-
11007	Vehicle Tax	-	-
11008	Tax on Anllals	-	-
11009	Electricity Tax	-	-
11010	Professional Tax	-	-
11011	Advertisement Tax	-	-
11012	Pilgremage Tax	-	-
11013	Export Tax	-	-
11051	Octroi & Toll	-	-
11060	Cess	-	-
11080	Others Taxes	10,54,600.00	15,00,000.00
11090	Tax	-	-
	Sub Total	49,39,795.00	64,06,000.00
11090	Less: Tax Remisslons & Refund [Schedule IE - 1(a)]	-	-
	Sub Total	49,39,795.00	64,06,000.00
	Total Tax Revenue	49,39,795.00	64,06,000.00

Schedule IE-1 (a):Tax Remission & Refund

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
1109001	Property Tax	-	-
1109002	Octroi & Toll	-	-
1109003	Surcharge	-	-
1109004	Advertisement tax	-	-
1109011	Others	-	-
	Total refund and remission of tax revenues		

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Schedule IE-2:Assigned Revenues & Compensations			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
12010	Taxes and Duties Collected By Others		
12020	Compensation in Lieu Of Taxes/Duties	33,87,993.00	-
12030	Compensation in Lieu Of Concession	449,78,871.00	494,92,513.00
	Total Assigned Revenues & Compensations	483,66,864.00	494,92,513.00

Schedule IE-3:Rental Income From Municipal Properties			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
13010	Rent From Civic Amenities		
13020	Rent From Office Buildings	53,47,125.00	24,88,900.00
13030	Rent From Guest Houses	-	-
13040	Rent From Lease of Lands	-	-
13080	Other Rents	39,484.00	-
	Sub Total	53,86,609.00	24,88,900.00
13090	Less: Rent remission and refunds	-	-
	Sub Total	53,86,609.00	24,88,900.00
	Total Rental Income From Municipal Properties	53,86,609.00	24,88,900.00

Schedule IE-4: Fees & User Charges			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
14010	Empanelment & Registration Charges	1,335.00	9,506.00
14011	Licensing Fees	-	-
14012	Fees for Grant of Permit	15,272.00	55.00
14013	Fees For Certificate Or Extract	5,780.00	11,942.00
14014	Development Charges	-	-
14015	Regularisation Fees	5,737.00	1,59,686.00
14020	Penalties And Fines	12,73,170.00	1,79,930.00
14040	Other Fees	49,100.00	22,55,800.00
14050	User Charges	-	-
14060	Entry Fees	5,779.00	17,450.00
14070	Service / Administrative Charges	-	-
14080	Other Charges	-	-
14090	Fees Remission and Refunds	13,56,173.00	26,34,369.00
	Sub Total	13,56,173.00	26,34,369.00
14090	Less: Fees Remission and Refunds	13,56,173.00	26,34,369.00
	Sub Total	13,56,173.00	26,34,369.00
	Total Income from Fees & User Charges		



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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	5,65,660.00	2,53,575.00
15012	Sale of Stores & Scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipments	-	-
	Total Income from Sale & Hire Charges	5,65,660.00	2,53,575.00

Schedule IE-6: Revenue Grants, Contribution & Subsidies

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
16010	Revenue Grants	393,51,910.94	488,22,909.63
16020	Reimbursement of Expenses	-	-
16030	Contribution Towards Schemes	-	-
	Total Revenue Grants, Contribution & Subsidies	393,51,910.94	488,22,909.63

Schedule IE-7: Income From Investments

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17010	Interest on Investments	-	-
17020	Dividend	-	-
17030	Income From Project TakenUp On Commercial Basis	-	-
17040	Profit on Sale of Investments	-	-
17080	Others	-	-
	Total Income From Investments	-	-

Schedule IE-8:- Interest Earned

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17110	Interest From Bank Accounts	24,44,766.00	32,03,481.00
17120	Interest On Loans And Advances To Employees	-	-
17130	Interest On Loans To Others	-	-
17180	Other Interest	24,44,766.00	32,03,481.00
	Total Interest Earned	24,44,766.00	32,03,481.00



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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 Assets	-	-
18040	Recovery From Employees	23,868.00	20,000.00
18050	Unclaim Refund/ Liabilities	17,62,670.00	-
18060	Excess Provisions Written Back	-	-
18080	Miscellaneous Income	31,118.00	2,87,990.00
19040	Transfer Into Activity Fund	-	-
19220	Transfer Into Gratuity & Leave Salary Fund	-	-
	Total Other Income	18,17,656.00	3,07,990.00

Schedule IE-10:- Establishment Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
21010	Salaries, Wages And Bonus	405,68,335.00	390,51,503.00
21020	Benefits And Allowances	6,76,193.00	11,00,879.00
21030	Pension	-	-
21040	Other Terminal & Retirement Benefits	12,60,473.00	26,10,774.00
	Total Establishment Expenses	425,05,001.00	427,63,156.00

Schedule IE-11:-Administrative Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
22010	Rent, Rates and Taxes	-	-
22011	Office Maintenance	1,61,402.00	68,465.00
22012	Communication Expenses	96,308.00	34,324.00
22020	Books & Periodicals	-	19,208.00
22021	Printing and Stationery	2,69,186.00	2,13,068.00
22030	Travelling & Conveyance	4,16,383.00	6,77,188.00
22040	Insurance	1,35,709.25	2,68,995.00
22050	Audit Fees	-	12,93,990.00
22051	Legal Expenses	-	5,635.00
22052	Professional and Other Fees	7,34,134.00	16,35,981.00
22060	Advertisement And Publicity	70,61,838.00	37,11,031.00
22061	Membership & Subscriptions	-	-
22080	Other Administrative Expenses	11,83,732.00	48,85,714.00
	Total Administrative Expenses	100,58,692.25	128,13,599.00



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Schedule IE-12:-Operations & Maintenance

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
23010	Power & Fuel	44,98,548.00	85,29,266.00
23020	Bulk Purchases	152,59,496.00	67,84,681.00
23030	Consumption of Stores	-	-
23040	Hire Charges	5,55,156.00	5,46,702.00
23050	Repairs & Maintenance Infrastructure Assets	49,16,407.00	28,24,042.00
23051	Repairs & Maintenance Civic Amenities	24,92,183.00	16,00,935.00
23052	Repairs & Maintenance Buildings	28,04,125.00	19,23,131.00
23053	Repairs & Maintenance Vehicles	12,93,989.00	5,82,922.00
23054	Repairs & Maintenance Furniture	1,400.00	47,025.00
23055	Repairs & Maintenance Office Equipments	1,56,689.00	84,312.00
23056	Repairs & Maintenance Electrical Appliances	-	15,782.00
23057	Repairs & Maintenance Heritage Building	51,284.00	71,887.00
23059	Repairs & Maintenance Others	-	18,769.00
23080	Other Operating & Maintenance Expenses	6,83,205.00	20,11,585.00
	Total Operations & Maintenance	327,12,482.00	250,41,039.00

Schedule IE-13:- Interest & Finance Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
24010	Interest on Loans From Central Government	-	-
24020	Interest on Loans From State Government	-	-
24030	Interest on Loans From Govt. Bodies&Association	-	-
24040	Interest on Loans From International Agencies	-	-
24050	Inte.on Loans From Banks&Other Financial Institution	-	-
24060	Other Term Loans	-	-
24070	Bank Charges	198.60	322.00
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	198.60	322.00

Schedule IE-14:- Programme Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
25010	Election expenses	5,43,476.00	4,51,074.00
25020	Own Programme	-	-
25030	Share In Programme Of Others	-	-
	Total Programme Expenses	5,43,476.00	4,51,074.00



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Schedule IE-15:- Revenue Grants, Contribution and Subsidies

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
26010	Grants	7,54,836.00	18,26,048.00
26020	Contributions	-	-
26030	Subsidies	-	-
	Total Revenue Grants, Contribution and Subsidies	7,54,836.00	18,26,048.00

Schedule IE-16:- Provisions and 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	1,360.00	3,34,600.00
27040	Assets Written Off	-	-
27050	Miscellaneous Expense Written Off	-	-
	Total Provisions and Write Off	1,360.00	3,34,600.00

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	-	-
29010	Transfer to General Activity Fund	-	-
29040	Transfer to Water Supply	-	-
29220	Transfer to Gratuity & Leave Salary Fund	-	-
29230	Provident Fund	-	-
27180	Other Miscellaneous Expenses	-	-
	Total Miscellaneous Expenses	-	-

Schedule IE-18:- Prior Period

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
18500	Expenses	-	-
18510	Other expenses Revenue	-	-
18540	Other Income	-	-
	Sub Total	-	-
28500	Expenses	-	-
28550	Refund of Taxes	-	-
28560	Refund of Other Revenues	-	-
28580	Other Expenses	-	-
	Sub Total	-	-
	Total Prior Period	-	-



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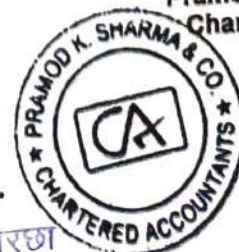
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Municipal Council, Orchha (Niwari)
Receipts And Payments Accounts
For the period from 1 April 2023 to 31 March 2024

Account Code	Head of Account	Current Period Amount (Rs.)	Previous Period Amount (Rs.)	Account Code	Head of Account	Current Period Amount (Rs.)	Previous Period Amount (Rs.)
	Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	925,52,227.53	1212,80,481.53		Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	-	-
	Operating Receipts				Operating Payments		
110	Tax Revenue	-	-	210	Establishment Expenses	-	390,67,298.00
120	Assigned Revenues & Compensations	483,66,864.00	494,92,513.00	220	Administrative Expenses	-	82,14,929.00
130	Rental income from Municipal Properties	5,86,609.00	4,88,900.00	230	Operations and Maintenance	-	247,84,818.00
140	Fees & User Charges	13,56,173.00	26,34,369.00	240	Interest & Finance Charges	198.60	322.00
150	Sale & Hire Charges	5,65,660.00	2,53,575.00	250	Programme Expenses	-	4,51,074.00
160	Revenue Grants, Contributions & Subsidies	-	-	260	Revenue Grants, Contributions & Subsidies	60,000.00	18,26,048.00
170	Income from Investments	-	-	270	Provisions and Write Off	1,360.00	3,34,600.00
171	Interest Earned	24,44,766.00	32,03,481.00	271	Miscellaneous expenses	-	-
180	Other Income	60,986.00	3,07,990.00	285	Prior period	-	-
185	Prior period	-	-		Non-Operating Payments		
	Non-Operating Receipts-			310	Municipal Fund	30,34,406.00	8,027.00
310	Municipal Fund	143,88,528.00	12,41,472.00	320	Grants and contribution for specific purposes	493,84,800.00	-
320	Grants and contribution for specific purposes	841,51,384.00	652,93,000.00	330	Loans Repayment	16,05,386.00	17,09,423.00
330	Loans Received	-	-	340	Deposits Received	-	19,22,095.00
340	Deposits Received	46,000.00	16,580.00	341	Deposit works	-	-
341	Deposit works	-	-	350	Other Liabilities	-	-
350	Other Liabilities	-	-		35010-Creditors	1262,89,530.00	-
	35010-Creditors	-	-		35011-Employee Liabilities	393,70,977.00	9,39,388.00
	35011-Employee Liabilities	-	-		35012-Interest Accrued And Due	-	-
	35020-Recoveries Payable	4,500.00	1,78,708.00		35020-Recoveries Payable	69,06,603.00	64,89,456.00
	35030-Government dues payable	-	-		35030-Government dues payable	-	-
	35080-Others, Miscellaneous	14,28,539.00	-		35080-Others, Miscellaneous	-	-
420	Investments - General Fund	-	-	360	Provisions	2,56,221.00	2,63,121.00
421	Investments - Other Funds	338,14,057.00	-	410	Acquisition / Purchase of Fixed Assets	-	8,31,613.00
431	Sundry debtors (Receivables)	25,91,222.00	98,19,342.00	412	Capital Work in Progress	-	748,15,972.00
460	Loans & Advances to Employees (recovery)	-	-	420	Investments - General Fund	-	-
				421	Investments - Other Funds	489,60,066.00	-
				430	Stock in Hand	-	-
				440	Prepaid Expenses	-	-
				460	Loans & Advances to Employees (recovery)	-	-
	Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	-	-		Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	64,87,967.93	925,52,227.53
	TOTAL	2823,57,515.53	2733,90,245.53		TOTAL	2823,57,515.53	2733,90,245.53

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Pramod K. Sharma & Co.
Chartered Accountants
FRN No. 07857C

CA Pramod Sharma
Partner
M No. 076683

Municipal Council ,Orchha (Niwarl)
Statement Of Cash Flow
As at 31 March 2024

Particular	Previous year		Current year	
[A] Cash flows from operations activities				
Gross surplus / (deficit) over expenditure	-	44,69,430.00	-	-73,68,736.85
Add:-Adjustments for		259,10,791.63		250,22,323.54
Depreciations	259,10,469.63		250,22,124.94	
Interest & finance expenses	322.00		198.60	
Less-Adjustment for		-756,47,585.00		-883,64,041.00
Profit on disposal of assets	756,47,585.00		883,64,041.00	
Dividend Income	-		-	
Investment Income	-		-	
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items	-		-	
Changes in current assets and current liabilities				
(Increase) / decrease in Sundry debtors	-14,13,342.00		71,48,573.00	
(Increase) / decrease in Stock in hand	-		-	
(Increase) / decrease in prepaid expenses	-46,767.00		78,347.75	
(Increase) / decrease in other current assets	-	-14,60,109.00	-	72,26,920.75
(Decrease)/ increase in Deposits received	-19,05,515.00		5,57,603.00	
(Decrease)/ Increase in Deposits works	-		-	
(Decrease)/ Increase in other current liabilities	9,97,625.00		11,98,291.00	
(Decrease)/ Increase in provisions	-6,900.00		1,00,020.00	
Extra ordinary items {please specify}	-237,46,024.63	-246,60,814.63	-1060,19,081.94	-1041,63,167.94
Net cash generated from / (used in) operating activities [A]		-713,88,287.00		-1676,46,701.50
[B] Cash flows from investing activities				
(Purchase) of fixed assets & CWIP	756,47,585.00		883,64,041.00	
(Increase) / Decrease in Special funds/grants	-332,67,025.00		-560,27,139.10	
(Increase) / Decrease in Earmarked funds	19,88,896.00		18,90,860.00	
(Purchase) of Investments	-	443,69,456.00	489,60,066.00	831,87,827.90
Add:	-		-	
Proceeds from disposal of assets	-		-	
Proceeds from disposal of Investments	-		-	
Investment Income received	-		-	
Interest Income received	-	443,69,456.00		831,87,827.90
Net cash generated from/ (used in) Investing activities [B]				
[C] Cash flows from financing activities				
Add:	-	-17,09,423.00	-	-16,05,386.00
Loans from banks/others received	-		16,05,386.00	
Less:	17,09,423.00		-	
Loans repaid during the period	-		-	
Loans & advances to employees	-		-	
Loans to others Finance expenses	-	-17,09,423.00		-16,05,386.00
Net cash generated from (used in) financing activities [C]				

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Net Increase/ (decrease) in cash and cash equivalents (A + B + C)		-287,28,254.00		-860,64,259.60
Cash and cash equivalents at beginning of period		1212,80,481.53		925,52,227.53
Cash and cash equivalents at end of period		925,52,227.53		64,87,967.93
Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:				
• Cash Balances		-		-
• Bank Balances		925,52,227.53		64,87,967.93
• Scheduled co-operative banks		-		-
• Balances with Post offices		-		-
• Balances with other banks		-		-
Total of the breakup of cash and cash equivalents		925,52,227.53		64,87,967.93


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MUNICIAPL COUNCIL ORCHHA, DIST-NIWARI

Bank Accounts

As on 31-Mar-2024

Peticuler	Fund	Account No.	Balance As per	Balance As per
			Cash Book	Pass Book
			31-03-2024	31-03-2024
State Bank Of India	Main Account	11271191232		293,45,037.71
State Bank Of India	Sanchit Nidhi	11271191221		28,82,746.62
State Bank Of India	Karmkar Mandal	32294949443		7,02,539.00
Cenera Bank	CM Infra	2641101008907		27,672.00
Cenera Bank	Swachhata Mission	2641101009249	64,87,967.93	69,216.00
Cenera Bank	Day NULM	2641101009197		54,81,232.00
Cenera Bank	Rasoi Yozna	2641101009365		38,86,695.00
HDFC Bank	Current Accounts	50200079554479		42,19,356.00
HDFC Bank	Auditorium Fund	50100661991352		203,75,436.00
	Total		64,87,967.93	669,89,930.33
SBI FDR	Sanchit Nidhi	30378230384	53,96,773.00	53,96,773.00
SBI FDR	Sanchit Nidhi	38464560951	361,78,798.00	361,78,798.00
SBI FDR	Sanchit Nidhi	NA	73,84,495.00	73,84,495.00
	FDR's Total		489,60,066.00	489,60,066.00
	Grand Total		554,48,033.93	1159,49,996.33



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MUNICIAPL COUNCIL ORCHHA, DIST-NIWARI
BANK RECONCILATION
As on 31-Mar-2024

Balance As per cash book		554,48,033.93
Opeing diff		89,40,654.00
Add;- Amount not entered in cash book		493,84,800.00
22/12/20223	493,84,800.00	
Less;- Amount not entered in cash book		(23.60)
7/6/2023	23.60	
Add-Totalling Mistake		21,76,532.00
29/05/2023	6,30,000.00	
05/06/2023	(3,60,000.00)	
7/7/2023	(4,97,874.00)	
31/7/2023	3,21,256.00	
31/7/2023	1,32,599.00	
31/7/2023	68,274.00	
31/7/2023	39,200.00	
31/7/2023	22,115.00	
31/7/2023	5,214.00	
19/9/2023	18,00,000.00	
1/3/2024	3.00	
23/3/2024	15,745.00	

Balance As Per cash book

1159,49,996.33

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