## **AUDIT REPORT**

OF

## MUNICIPAL COUNCIL RAJGARH

**DISTRICT - RAJGARH (biaora)** 

Year 2023-24



**Auditor** 

Pramod k. Sharma& co.

**Chartered Accountants** 

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# AUDIT OBSERVATION (अंकेक्षणअवलोकन)

#### **BALANCE SHEET**

INCOME & EXPENDITURE ACCOUNT (आय व्यय खाता)

**CASH FLOW STATEMENT** 



### PRAMOD K. SHARMA & CO.

#### Chartered Accountant

HEAD OFFICE: 11 & 12, IInd Floor, Sarnath Commercial Complex, Opp. Board Office, Shivaji Nagar, Bhopal – 462016, MOBILE NO. (+91) 94250-15041, 95892-51041 Phone No. (0755) 4273005, 2670003

E-mail: pksharma\_com@rediffmail.com

#### AUDIT REPORT

We have examined the Receipts & Payments Account of MUNICIPAL COUNCIL RAJGARH, DISTRICT RAJGARH (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:

- 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.
- 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

Date:

UDIN -

PRAMOD.K.SHARMA (Partner)

# MUNICIPAL COUNCIL RAJGARH AUDIT OBSERVATIONS

#### **Audit of Revenue**

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

- > We have audited the resources of revenue on the sample basis.
- ➤ Yes, we checked some Revenue receipts from the counter file of Receipt Book and verified that the money received is deposited timely in respective Bank Account on time.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in deposit the amount of revenue collected.
- Annual recovery sheet was provided and we comment that a good revenue collection was done by the council. Since quarterly sheet is not available so we are unable to comment upon comparison of quarter wise revenue collection.
- > There were 17 FDR's made by the council and found during the audit.
- > No, we have not seemed any Investment on lesser interest rate.
- > Receipts & Payments Account, Income & Expenditure Account and Balance Sheet have been provided by the council which has been enclosed with this report. We are only to express our opinion upon them.

मुख्य नगरपातिका स्त्रिरीतारी नगर प्रतिका परिवेश पानेलेड

#### 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 compotent 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.

मुख्य अगरपालिका अधिपी शे

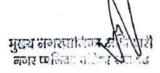
#### Audit of Book Keeping

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

#### **Accounts Department**

Audit observations about accounts department are as follows -

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





#### 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.

- o 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.
- o 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.

#### 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**

o 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 -

- o 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.
- o 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.

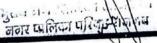
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- As per section 141 read with section 138 under chapter V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Engineer or department in-charge will have to maintained stock record for recording each and every purchase of materials. During the audit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

#### Audit of FDRs

> While auditing, we found that there was Seventeen FDR's made by the council and available at the end of the year.

S.No.	A Name of Scheme and a second	Amount (Rs)
01.	SDRF	25,00,000/-
02.	SDRF	25,00,000/-
03.	Special Fund (खोडरी कार्य)	25,00,000/-
04.	PMAY (AHP)	31,00,000/-
05.	PMAY (AHP)	25,00,000/-
06.	PMAY (AHP)	25,00,000/-
07.	PMAY (AHP)	25,00,000/-
08.	PMAY (AHP)	25,00,000/-
	Special Fund (खोडरी कार्य)	25,00,000/-
09.	Special Fund (and the ty	-11



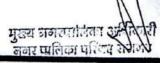


10.	Special Fund (खोडरी कार्य)	25,00,000/-
11.	SDRF	25,00,000/-
12.	SDRF	25,00,000/-
13.	SDRF	25,00,000/-
14.	CM Peyjal Yojna	87,287/-
15.	Swran Jayanti Yojna	10,00,000/-
16.	BRGF	25,00,000/-
17.	IDSSMT	26,00,000/-

- > FDR has been renewed but detail of renewal was not found on record.
- FDR register was maintained.
- Council has a practice to record the interest on FDR on receipt basis while FDR is withdrawn not on accrual basis.

#### **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.

#### Audit of Grants & Loans

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

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

FOR PRAMOD K. SHARMA & CO.

CHARTERED ACCOUNTANTS

Date: 19/09/2024

UDIN: 24076883BKARP17585

CA Pramod Kumar Sharma

(Partner)

M. No 076883

FRN No .007857C





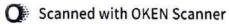
#### Balance Sheet of Municipal Council Rajgarh as on 31st March 2024

_	Particulars	Schedule No.	Amount (Ra.)	Current Year (Rs.)	Previous Year (Rs.)
A	SOURCES OF FUNDS				
		1			
Al	Reserves and Surplus		***************************************		
_	Municipal (General) Fund	H-1	95,88,004		58,35,47
_	Earmarked Punds	13-2	39,24,472		37,22,62
	Reserves	B-3	14,29,57,902		8,85,12,11
	Total Reserve & Surplus			15,64,70,379	9,80,70,21
A2	Grants, Contributions for specific purposes	11-4		4,82,86,696	7,82,54,84
A.3	Loans	-			
	Secured loans	B-5		3,45,53,112	3,59,04,34
	Unsecured loans	B-6			
	Total Loans	B-0		3,45,53,112	3,59,04,34
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)			23,93,10,187	21,22,29,39
В	APPLICATION OF FUNDS				
Bl	Fixed Assets	B-11			
7,12	Gross Block		33,55,36,292	and the second	33,15,47,233
	Less: Accumulated Depreciation	-	25,05,12,702		24,30,40.201
	Net Block	<del>                                     </del>	8,50,23,590		8,85,07,032
	Capital work-in-progress	<del> </del>	7,84,95,836	7,84,95.836	2,64,02,181
	Total Fixed Assets		The applicate	16,35,19,426	11,49,09,213
B2	Investments			-	
De	Investment - General Fund	B-12		3,92,87,287	1,51,13,002
	Investment - Other Funds	B-13		-	-
	Total investments			3,92,87,287	1,51,13,002
B3	Current assets, loans & advances				
	Stock in hand (Inventories)	B-14	2,56,782		
	Sundry Debtors (Receivables)	B-15	76,56,794		
	Gross amount outstanding		) <b>-</b> [(		
	Less: Accumulated provision against bad and doubtful Receivables		-	79,13,576	62,97,877
_	Prepaid expenses	B-16			
_	Cash and Bank Balances	B-17	4,52,49,574	4,52,49,574	9,29,84,451
-	Loans, advances and deposits	B-18		70,000	70,000
	Total Of Curent Assets			5,32,33,150	9,93,52,328
	The state of the s				
B4	Current Liabilities and Provisions Deposits received	B-7	1,27,47,739	1,27,47,739	1.18,55,332
_	Deposits received	B-8	1,21,111,102	1,27,47,739	1,18,33,332
_	Deposit works Other liabilities (Sundry Creditors)	B-9	33,11,525	33,11,525	40.04.440
		B-10	6,70,412	6,70,412	48,24,548
	Provisions Total Current Liabilities	5.0	0,70,412	1,67,29,676	4,65,269 1,71,45,149
					2,7 4,40,143
35	Net Current Assets [Sub Total (B3) - Sub Total (B4)]			3,65,03,474	8,22,07,179
С	Other Assets	B-19		•	
D	Misceliancous Expenditure (to the extent not written off)	B-20		•	•

Date: 1910412024 UDIN 240768838KARPI7185

FOR PRAMOD K. SHARMA & Co.

(Partner) ML No 076883 FRN No .007857C



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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Busice Services	Commercial Projects	General . Account	Total
310	Balance as per last account					58,35,474	58,35,474
	Additions during the						•
31090-02	· Surplus for the year					1,88,65,532	1,88,65,532
	Transfers						
	Total (Rs.)			-		1,88,65,532	1,88,65,532
	Deductions during the						
	· Deficit for the year					1,51,13,002	1,51,13,002
	• Transfers						1 (1 12 000
	Total (Rs.)	-		·	•	1,51,13,002	1,51,13,002
310	Balance at the end of the current year	•	•	•	•	95,88,004	95,88,004

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

Particulars	Special	Special Fund 2	Sanchit Nidhi	Pension Fund	General Provident fund	Total
	Fund 1	Fund Z	37,22,625			37,22,625
(a) Opening Balance	•		31,22,023			
(b) Additions to the Special			-			2,01,847
Transfer from Municipal Fund			2,01,847			
<ul> <li>Interest/Dividend earned on</li> </ul>						
Profit on disposal of Special Fund						
•Appreciation in Value of Special					-	
Other addition (Specify nature)						2,01,847
Total (b)			2,01,847		<del>                                     </del>	2,01,047
(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						<del></del>
Diminution in Value of Special					<del></del>	
Transferred to Municipal Fund			-			
Total O		-	7004 470		-	20.24.472
Net Balance of Special Funds (a +			39,24,472			39,24,472

#### Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Ra.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
	2	3	4	5 (3+4)	6	7 (5-6)
1	Capital Contribution	8,85,12,113	6,19,18,290	15,04,30,403	74,72,501	14,29,57,902
31211	Capital Reserve					
31220	Borrowing Redemption	-				-
31230	Special Funds (Utilised)	•				
	Statutory Reserve			·		
31250	General Reserve					-
			•	•		
31260	Others Total Reserve funds	8,85,12,113	6,19,18,290	15,04,30,403	74,72,501	14,29,57,902

भुष्टय सरम्भः तस्ति । (तन्ति) मणर व्यक्तिकृत वार्तन्ति समाज्य



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

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencles	Grants from Financial Institutions	Others, specify	Total
Account Code	32010	32020	32030	32040	32080	
a) Opening Balance	3,12,22,503	4,70,32,338				7,82,54,841
b) Additions to the Grants *		1110101000				
Grant received during the year	1,19,89,759	6,15,20,800				7,35,10.559
Interest/Dividend earned on Grant	1110001100	Vi I Di Eviporo				•
Profit on disposal of Grant						
Appreciation in Value of Grant						•
Other addition (Specify nature)						
Total (b)	1,19,89,759	6,15,20,800		•	-	7,35,10,559
Total (a + b)	4,32,12,262	10.85,53,138				15,17,65,400
(c) Payments out of funds	1,52,12,202	10,03,33,130				10 24 70 704
· Capital expenditure on Fixed	2,66,70,895	7,68,07,809				10,34,78,704
· Capital Expenditure on Other	2,00,10,033	7,00,07,003				
Revenue Expenditure on	-	-				
o Salary, Wages, allowances etc.						<del></del> :
o Rent						
• Other:					-	
o Loss on disposal of Grant						<del></del>
o Grants Refunded						
Other administrative charges						10.34,78,704
Total (c)	2.66,70,895	7,68,07,809		•	-	4.82,86,696
Net balance at the year end (a+b)-				•	•	4,02,00,070

#### Schedule B-5: Secured Loans

Account	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	3,45,53,112	3,59,04,340
33050	Loans from banks & other financial institutions	3,43,53,112	5,57,6.15.15
	Other Term Loans		
	Bonds & debentures		
	Other Loans	3,45,53,112	3,59,04,340
	Total Secured Loans	5/15/55/112	

#### Schedule B-6: Unsecured Loans

4	Particulars	Current Year (Rs.)	Previous Year (Rs.)
Account		(state)	1.0.7
Code	Loans from Central Government		
33120	Loans Hollis & Associations		
33130	Loans from Govt, bodies & Associations  Loans from Govt, bodies & Associations		
33140	Loans from international agencies  Loans from international agencies		
33150	Loans from banks & outer 1		
33160	Other Term Loans		
33170	Bonds & debentures		
33180	Other Loans	•	-
	Total Hassenred Loans		







#### Schedule B-7: Deposits Received

Particulars	Current Year	Previous Year (Rs.)
	(83,)	
From Contractors	1,02,79,289	93,86,882
From Revenues	24,000	24,000
From staff		
From Others	24,44,450	24,44,450
Total deposits received	1,27,47,739	1,18,55,332

#### Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year (Rs)	Additional 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	•			250

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

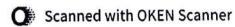
Account	Particulars	Current Year	(Rs.)
Code		(Rs.)	12.07.545
35010	Creditors	26,87,668	48,24,548
35011	Employee Liabilities		
35012	Interest Accrued and Due	6,23,857	-
25020	Recoveries Payable	•	
35030	Government Dues Payable		
35040	Defunds Pavable		
35041	Advance Collection of Revenues	33,11,525	48,24,54
35080	Others  Total Other liabilities (Sundry Creditors)	33,11,203	

#### Schedule B-10: Provisions

Account   Code   (Rs.)   (4,65,269     1,000     1,000     1,000     1,000     1,000     1,000     1,000     1,000     1,000     1,000     1,000     1,000     1,000     1,000     1,000   1,000     1,000   1,000     1,000   1,000     1,000   1,000     1,000     1,000     1,000   1,000     1,000   1,000     1,000   1,000     1,000   1,000     1,000		Particulars	Current Year	Previous Year (Rs.)
36010         Provision for Expenses           36020         Provision for Interest           36020 for Other Assets         6,70,412           4,65,269				4,65,269
36020 Provision for Interest 6,70,412 4,65,269	Description	on for Expenses		-
	36020 Provision	on for interest	6,70,412	4,65,269







# Schedule B-11: Fixed Assets

			Gross	Block			Accumulated Depreciation	cpreciation		THE DIVE	-
Account	Particulars	Opening Balance		Deductions during the	Cost at the end of the year	Opening Balance	Additions	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
			herron	herion	,		a	6	10	11	12
_	7	3	•	•	•		0			13.62 187	13.62.382
41010	Land	13,62,382			13,62,382					and and an	
41011	Lack & Pond			•	•					107 07 17 1	2 50 02 118
_	Buildings	4,45,23,997			4,45,23,997	1,95,20,879	8,33,437		2,03,54,510	100,70,100	and only on the
	Infrastructure Assets				•						•
41030	Roads and     Bridges	15,78,18,468			15,78,18,468	15,36,35,113	5,97,622		15,42,32,735	35,85,733	41,83,355
41031	Sewerage and drainage	3,42,39,200		•	3,42,39,200	2,96,40,731	3,06,565		2,99,47,295	42,91,905	45,98,469
41035		5.76.74.998		'	57674.998	2.17.60.971	35,91,403		2,53,52,373	3.23.22.023	3.39,14,021
41033	Т	80,69,520			80,69,520	35,57,616	4,51,190		40,08,806	40,50,714	45,11,504
				•					•		
	Other assets									200 000	2 22 187
MINT	Т	4.03.983			4.03.983	961'08			C11,C1,1		20,100
A TOWN		17.81.099	18.38		36.19,449	2,56,915			5,93,168		15.4.194
41050		1,89,46,951	13,99,	101	2,03,46,352	1	6,75,747		1,42,64,630		23,36,408
41060		10,35,106	3,61,250	. 052	13,96,356	2,81,706	1,11,465		3,93,171	10,03,185	7,53,400
41070		17,05,121	3,90,058		- 20,95,179	7,16,591	1,37,85		8,54,450		
	appliances		1		39.86.408		3,98,64	-	3,98,641		
4180	Other fixed assets	39,86,408			23 55 36 300	24 30 40 201	-		25,05,12,702	2 8,50,23,590	
	Total	33,15,47,233	39.89	059	7 04 06 92	-		-	•		_
41210	Work-in-propress	2,64,02,181	5,20,93	.655	CB, CC, CA, 22,	TOUR OF ACT OF	14 77 501		25.05.12.702	L	11,49,09,213
	Т	ATA OF OF 2C	5 60 82	714	41,40,32,128					1	





## Schedule B-12: Investments - General Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying	Previous year Carrying
42010	Central Government Securities		(-5.17)	Cost (Rs.)	Cost (Rs)
42020	State Government Securities				
42030	Debentures and Bonds				
42040	Preference Shares				
42050	· Equity Shares				
42060	· Units of Mutual Funds				
42080	Other Investments				
	Total of Investments General Fund	1000		3,92,87,287 3,92,87,287	1,51,13,002

#### Schedule B-13: Investments - Other Funds

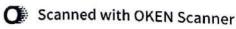
Account Code.	Particulars	Particulars With whom invested	Face value	Current year Carrying			us year ying
	Central Government	mresteu	(Rs.)	Cost	(Rs.)	Cost	(Rs)
42110	Securities				-		
42120	State Government Securities						<del></del>
42130	Debentures and Bonds						
42140	Preference Shares						
42150	• Equity Shares				-		
42160	Units of Mutual Funds						
42180	Other Investments						
42190	Accumaletes Provison				- $+$		•
	Total of Investments Other Fund		-				_

#### Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
43010	Stores	2,56,782	(-2.)
43020	Loose Tools	2,50,762	
43080	Others		
	Total Stock in hand	2,56,782	

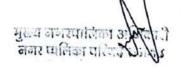
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## Schodule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount
43110	Receivables for Property		(100.)		(Rs.)
	Taxes			1	
	Less than 5 years	6,88,391		6,88,391	2,99,215
	More than 5 years*			0,00,391	2,77,213
	Sub - total	6,88,391		6,88,391	2,99,215
	Less: State Government Cesses/Levies in Taxes - Control Accounts			0,00,311	6,77,21
	Net Receivables of Property Taxes		-	6,88,391	2,99,215
43120	Receivable of Other Taxes				
	Less than 3 years	12,07 140		12.07,140	11,68,229
	More than 3 years*	12,07 140		12,07,140	11,00,22
	Sub - total	12,07,140		12,07,140	11,68,229
	Less: State Government Cesses/Levies in Taxes - Control Accounts	12,07,140		12,07,110	
	Net Receivables of Other Taxes		-	12,07,140	11,68,229
43130	Receivable for Water Taxes				
	Less than 3 years	27,82,129		27,82,129	28,93,822
	More than 3 years*				
	Sub - total	27,82,129	-	27,82,129	28,93,822
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes		-	27,82,129	28,93,822
43140	Receivables for Rent				
	Less than 3 years	29,79,134		29,79,134	19,36,611
	More than 3 years*				
	Sub - total	29,79,134	• 11	29,79,134	19,36,611
43150	Receivables from Government				
	Sub - total			•	
	To the Land Land				
	Total of Sundry Debtors (Receivables)	•	•	76,56,794	62,97,877





#### Schedule B-16: Prepaid Expenses

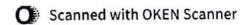
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment		
44020	Administrative		
44030	Operations & Maintenance		
	Total Prepaid expenses	-	

#### Schedule B-17; Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010	Cash		
45020	Balance with Bank - Municipal Funds	4,52,49,574	9,29,84,451
45021	Nationalised Banks	4,32,43,374	
45022	Other Scheduled Banks		
45023	Scheduled Co-operative Banks		
45024	Post Office	4.52.40.574	9,29,84,45
	Sub-total	4,52,49,574	3,23,6.1,15
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		
1,5001	Sub-total		
	Total Cash and Bank balances	4,52,49,574	9,29,84,451

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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	70,000			70,000
46020	Employee Provident Fund Loans		-	-	
46030	Loans to Others		-	-	•
46040	Advance to Suppliers and Contractors			8	•
46050	Advance to Others		-		
46060	Deposit with External Agencies				•)
46080	Other Current Assets				
1000	Sub -Total				70,000
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				=
	Total Loans, advances, and deposits	70,000		. <b>#</b> .	70,000

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

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

#### Schedule B-19: Other Assets

Account	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		
	Discount on Issue of Loans		
48030	Others		
	Total Miscellaneous expenditure		

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#### MUNICIPAL COUNCIL RAJGARH INCOME AND EXPENDITURE STATEMENT

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

A	Item/ Head of Account	Schedule No	Current Year (Rs)	Previous Year
	Tax Revenue			(143)
		IE-1	1,76,69,134	1 10 21 004
	Assigned Revenues & Compensation	IE-2	2,70,46,693	1,19,31,094
	Rental Income from Municipal Properties	IE-3	43,23,690.00	3,22,49,961
	Cost Charges	IE-4	1,15,48,908	46,60,987
	Sale & Hire Charges	IE-5		57,70,290
-	Revenue Grants, Contributions & Subsidies	IE-6	4,83,008	2,28,000
-	The tide the timesta	IE-7	5,48,64,915	10,98,81,311
_	Interest Earned		7,71,382	9,06,780
	Other Income	IE-8		12,72,848
	Total - INCOME	IE-9	•	55,12,817
			11,67,07,730	17,24,14,088
В	EXPENDITURE			
	Establishment Expenses			
	Administrative Expenses	IE-10	5,83,09,238	5,71,17,999
	Operations & Maintenance	IE-11	26,73,087	42,46,119
	Interest & Fin	IE-12	3,53,61,038	3,79,89,851
	Interest & Finance Expenses	IE-13	2,23,574	4,22,521
	Programme Expenses	IE-14	10,76,417	28,61,420
	Revenue Grants, Contributions & subsidies Provisions & Write off	IE-15	72,82,713	3,53,68,216
	Miscellaneous Expenses	IE-16		3,33,00,210
	Depreciation Expenses	IE-17	12,61,667	22,69,697
			74,72,501	3,09,48,295
	Transfer general fund ( sanchit Nidhi ) Total - EXPENDITURE		2,01,847	
	TOGET EXPENDITURE		11,38,62,082	8,07,677 17,20,31,795
	Gross surplus/ (deficit) of income over			11,20,31,795
С	expenditure before Prior Period Items (A-B)		28,45,648	3,82,293
D	Add/Less: Prior period Items (Net)	IE-18		
E	Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)	10-10	28 45 411	
F	Less: Transfer to Reserve Funds		28,45,648	3,82,293
_	Net balance being surplus/ deficit carried over			
G	to Municipal Fund (E-F)		28,45,648	3,82,293

FOR PRAMOD K. SHARMA & Co. SHAPAL SHAPAL

Chartered Accountants

Date 19/09/2024 UDIN NO 240768833KARP17585

CA Pramod K. Sharma (Partner)

M. No 076883 FRN No .007857C

1100	Pani		
1100	2 Water tax	Current year	Previous year
11003	Sewerage T	61.04,299	(Rs.)
11004	Conscryance	90.33,422	31.70.18
11005		155.012	70.30.38
11006	Education tax	1,66,018	1.73.09
11007	Vehicle Tax		
11008	Tax on Animals		
11009	Electricity Tax		
11010	Professional Tax		
11011	Advertise Advertise		
11012	Advertisement tax Pilgrimage Tax		
11013	Export Tax	1,65,704	2.14.300
11031	Consolid		2.14.300
11051	Consolidates Tax Octroi & Toll		
11080	Oth section & Toll		
-	Other taxes		
0	Sub-total	21,99,691	13,43,130
11090	Less: Tax Remissions and Refund	1,76,69,134	1.19.31.094
	[Schedule IE- 1 (a)]		1,15,51,094
	Sub-total	•	-
	Total tax revenue	-	-
		1,76,69,134	1,19,31.094

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

Account Code	Particulars	Current Year	Previous Year
11090-01	Property taxes	(Rs.)	(Rs.)
1090-11	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	17,26,771	10,13,687
12020	Compensation in lieu of Taxes / duties	2,53,19,922	3,12,36,274
12030	Compensations in lieu of Concessions		0,12,30,274
	Total assigned revenues & compensation	2,70,46,693	3,22,49,961







## Schedule IE-3: Rental income from Municipal Properties

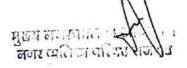
Account Code.	Particulars	Current Year	Previous Year
13010	Rent from Civic Amenities	(Rs.)	(Rs.)
13020	Rent from Office Buildings	42,89,822	45,51,121
13030	Rent from Guest Houses		
13040	Rent from lease of lands		
13080	Other rents	33,868	1,09,866
	Sub-Total		
13090	Less: Rent Remission and Refunds	-	
	Sub-total	<del> </del>	
	Total Rental Income from Municipal Properties	43,23,690.00	46,60,987

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

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14010	Empanelment & Registration Charges		15,373
14011	Licensing Fees	2,22,300	1,45,367
14012	Fees for Grant of Permit	25,89,360	10,32,443
14013	Fees for Certificate or Extract	13,131	23,813
14014	Development Charges	7,63,865	11,10,788
14015	Regularization Fees		
14020	Penalties and Fines	2,55,010	7,05,450
14040	Other Fees	61,56,218	18,92,901
14050	User Charges	12,92,459	6,12,586
14060	Entry Fees	1,96,365	1,50,061
14070	Service / Administrative Charges	59,900	10,000
14080	Other Charges	300	71,508
	Sub-Total	1,15,48,908	57,70,290
14090	Less: Rent Remission and Refunds		
	Sub-total	•.	
	Total income from Fees & User Charges	1,15,48,908	57,70,290

#### Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
15010	Sale of Products		•
15011	Sale of Forms & Publications	4,83,008	2,28,000
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	4,83,008	2,28,000





# Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year	
16010	Revenue Grant	202	Previous Yen
16020	Re-imburgane	(Rs.) 4,15,60,414	(Rs.)
16030	Re-imbursement of expenses Contribution towards schemes	74,72,501	10,34,61,3
	TOTAL Revenue Grants C.	58,32,000	64,20,00
	& Subsidies Contributions	5,48,64,915	10,98,81,31

## Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year	Previous Year
17010	Interest on Investments	(Rs.)	(Rs.)
17020	Dividend	7,71,382	9,06,780
17030	Income from projects taken up on commercial basis		-
17040	Profit in Sale of Investments		•
17080	Others	-	-
	Total Income from Investments	7,71,382	9,06,780

#### Schedule IE-8: Interest Earned

Account Code	Particulars	Current Year	Previous Year
17110	Interest from Bank Accounts	(Rs.)	(Rs.)
17120	Interest on Loans and advances to Employees		12,72,84
17130	Interest on loans to others		
17180	Other Interest		-
	Total - Interest Earned		12,72,848

#### Schedule IE-9: Other Income

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
18010	Deposits Forfeited		(====
18011	Lapsed Deposits		<u>-</u>
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		55,12,81
	Total Other Income		55,12,81



## Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year	Previous Year
21010	Salaries, Wages and Bonus	(Rs.)	(Rs.)
21020	Benefits and Allowances	5,34,95,429	5,40,59,284
21030	Pension	12,51,371	4,54,099
		19,15,699	13,95,511
21040	Other Terminal & Retirement Benefits	16,46,739	12,09,105
	Total establishment expenses	5,83,09,238	5,71,17,999

## Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year	Previous Year
22010	Rent, Rates and Taxes	(Rs.)	(Rs.)
22011	Office maintenance		
22012	Communication Expenses		
22020	Books & Periodicals	15,000	14,000
22021	Printing and Stationery	4,800	10,800
22030	Traveling & Conveyance	4,67,264	6,79,892
22040	Insurance		
22050	Audit Fees		1.45.600
22051	Legal Expenses	+	1,45,600
22052	Professional and other Fees	8,61,008	2,91,880
22060	Advertisement and Publicity	11,37,675	25,65,879
22061	Membership & subscriptions	11,37,073	23,03,879
22080	Other Administrative Expenses	1,87,340	5,38,068
	Total administrative expenses	26,73,087	42,46,119

#### Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010	Power & Fuel	81,63,084	1,47,72,686
23020	Bulk Purchases	1,07,42,742	1,21,65,166
23030	Consumption of Stores		1,-1,-0,100
23040	Hire Charges	4,27,237	9,33,262
23050	Repairs & maintenance -Infrastructure	1,38,46,957	70,78,802
23051	Repairs & maintenance - Civic Amenities	8,45,422	4,77,032
23052	Repairs & maintenance - Buildings	1,67,709	6,81,968
23053	Repairs & maintenance - Vehicles	4,41,587	12,24,131
23054	Repairs & maintenance - Furnitures		21,500
23055	Repairs & maintenance - Office Equipments	83,276	3,10,824

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	Other operating & maintenance  Total operations & maintenance	1,99,240	3,24,480
23080	Other courses		
23059	Repairs & maintenance - Others		
23057	Repairs & Maintenance- Plant & Machinery	4,43,784	
23056	Repairs & maintenance - Electrical Appliances		

#### Schedule IE-13: Interest & Finance Charges

Account	Particulars	Current Year	Previous Year
24010	Interest on Loans from Central Government	Current rear	11071000
24020	Interest on Loans from State Government		
24030	Interest on Loans from Government Bodies & Associations	2,19,967	4,19,596
24040	Interest on Loans from International Agencies		
24050	Interest on Loans from Banks & Other Financial Institutions		
24060	Other Interest	- 107	2,925
24070	Bank Charges	3,607	2,720
24080	Other Finance Expenses	- 22 552 00	4,22,521
	Total Interest & Finance Charges	2,23,573.99	4,22,022

#### Schedule IE-14: Programme Expenses

Account	Particulars	Current Year (Rs.)	Previous Year (Rs.)	
Code		82,984	5,65,389	
25010	Election Expenses	9,93,433	9,84,486	
25000	Own Programs		•	
25030	Share in Programs of others		13,11,545	
	Others' Programme	10,76,417	28,61,420	
	Total Programme Expenses	Commission of the Samuel Commission of the Sam		

## Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account	Particulars	Current Year (Rs.)	Previous Year (Rs.)
Code	: 1.4-(le)	70,79,027	2,54,91,061
26010	Grants [specify details]		
	'c. detaile]	2,03,686	98,77,155
26020	Contributions [specify details]		
26030	Subsidies [specify details]	72,82,713	3,53,68,216
	Total Revenue Grants, Contributions & Subsidies		





## Schedule IE-16: Provisions & Write off

Account Code	Particulars	ms & Write off	
27010		Current Year	Previous
27020	Provisions for doubtful receivables	(Rs.)	Year (Rs.)
27030	Provision for other Assets	· .	(4(3))
	Revenues written off Assets written off		
27050	Miscellan		
	Miscellaneous Expense written off  Total Provisions & Write off	-	-
	Write off		•

## Schedule IE-17: Miscellaneous Expenses

Account	D		
Code 27110	Particulars	Current Year	Previous Year
	Loss on disposal of Assets	(Rs.)	(Rs.)
27120	Loss on dia	-	
27180	Loss on disposal of Investments Other Miscoller	-	<b></b>
	Other Miscellaneous Expenses	12,61,667	22,69,697
	Total Miscellaneous expenses	12,61,667	22,69,697

#### Schedule IE-18: Prior Period Items (Net)

Account Code	Particulars	Current Year (Rs.)	Previous Year	
	Income	(103.)	(Rs.)	
18510	Taxes			
18520	Other - Revenues	190		
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	7		
	Sub - Total expense (b)		-	
	Total Prior Period (Net) (a-b)	†		

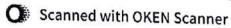




## Municipal Council Rajgarh STATEMENT OF CASHELOW (As ()n 31 Merch 2024)

Particulars	(AMOUNT IN RUPEES)			
	The second secon	Current Year (Re.) 2023-24		
A Cash Hows from Operating Activities			21	
Circo Darinas Citer expenditure	-			
Add: Adjustments For	28,45,647.75	28,45,647.75		
Depressation		20/13/01/73	\$2,492.4	
Interest And Pinance Expenses	74,72,500.67	***************************************	100 (4 10) 6	
	2,23,573.99	76,96,074 66	3,09,48,294 9	
ess: Adjustments For	7,40,707,77	10,70,074 00	1.22,521 1	
hight on Discount Of A.				
Ct Of Admistment Man			-	
Net Of Advustments Made To Municipal Funds				
ransfer To Reserves				
Thirties to Reserves	201 847 03		8.07.677 42	
nterest income Received	2,01,847.00	(n 571 200 an)	12,72,847 77	
	7,71,382.00	(9,73,229.00)	12,12,047 17	
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items Changes in Current Assets And Current Liabilities	5	1,15,14,951.41	(7,67,834.13	
(Increase)/ Decrease in Sundry Debtors				
ilncrease!/ Decrease in Stock in Hand	(13,58,917.00)		(8,80,571.00)	
discussed Decrease in Stock in Hand	(2,56,782.00)			
(Increase)/Decrease in Prepaid Expenses				
(Increase)/Decrease in Other Current Assets				
(Decrease)/Increase In Deposits Received	8,92,407.00		3,93,176.00	
Decrease)/increase In Deposits Work	0,72,407,00		3,73,176.00	
(Decrease)/Increase In Other Current Liabilities	(15,13,023.00)		16,38,383.00	
(Decrease)/Increase In Provisions	2,05,143.00		(48,851.00)	
Extra ordinary items (please specify)	2,00,12.00	(20,31,172.00)	(46,831.00)	
Capital contribution				
Net Cash Generated from/ (Used in) Operating				
Activities [A]		94,83,779.41	3,34,302.87	
[B] Cash Flows from Investing Activities				
Purchase Of Fixed Assets And Cwip	5,60,82,713.85		97,87,252.00	
(increase)/Decrease In Special Funds/ Grants	2,99,68,144.85		33,17,984.00	
Increase)/Decrease in Earmarked Funds	(2,01,847.00)		(8,07,677,42)	
(Increase)/Decrease In Reserve Grant Against Fixed Ass	(5,44,45,789.18)		2,86,80,632.94	
Purchase Of Investment		3,14,03,222.52		
Add:				
Proceeds From Disposal Of Assets				
Proceeds From Disposal Of Investments				
nvestment income Received				
nterest Income Received	7,71,382.00	7,71,382.00		
Net cash generated from/(used in) investing activities	1111000.00	7,71,382.00	12,72,847.77	
B		3,21,74,604.52	12,72,847.77	
Cash flows from Financing Activities				
Add:	3 45 52 110 60			
pans From Banks/Others Received	3,45,53,112,30		3,59.04,340.00	
- SMI	(2.22.50			
nterest & Finance Expenses	(2,23,573.99)		(4,22,521.15)	
		3,43,29,538.31	1	





_	-1
1	.4
-	
- 9	

Net Cash Generated From/(Used In) Financing Activities [C]			
Net Increase (Decrease) In Cash And Cash		3,43,29,538.31	3,54,81,818.85
(Equivalents (A+B+C)			
Cash And Cash Equivalent At Beginning Of The		7,59,87,922.24	3,70,88,969.49
Cash and cash equivalent at end of the period		9,29,84,450.82	10,30,88,507.91
		4,88,36,861.02	9,29,84,450.82
comprises of the following account balances at the end of the year:			
the year:	1		
Cash balances			
Bank balances	-		
	4,88,36,861.02	4,88,36,861.02	9,29,84,450.82
otal Of The Breakup Of Cash And Cash Equivalents		_	

PRA

OF BRITAIN

O FOR PRAMOD K. SHARMA & Co.

Chartered Accountants

Date: 15/09/2024

UDIN No: 24076883 BKARPI7585-

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