# कार्यालय नगर परिषद् सैलाना ब्रिल्डा रतलास् म.प्र. Office Of Nagar Parishad Sailang Dist-Ratiam AP., Bhopal

Near Ghanta Ghar Square Sailana Pin - 457550 Ph. No. 07413-278627 E-mail- cmoselana@mpurban.gov.in Website- www.mpurban.gov.in

कमांक / न.प. / ऑडिट / 2023-24 / १९

सैलाना, दिनॉक <u>01</u> /04/2025

प्रति.

श्रीमान आयुक्त महोदय, संचालनालय नगरीय प्रशासन एवं विकास, भोपाल मध्यप्रदेश

नगरीय निकायों के सी.ए. द्वारा संपरीक्षित वित्तीय लेखे वर्ष 2023-24 प्रेषित करने के विषय:-संबंध में।

श्रीमान का पत्र क्रमांक/ऑडिट/लेखा शाखा-4(क)/265/452 भोपाल दिनांक सदर्भ :-07.01.2025, पत्र क्रमांक / ऑडिट / लेखा शाखा-4(क) / 265 / 3760 भोपाल दिनांक 27.02.2025

महोदय.

उपरोक्त सदर्भित विषयान्तर्गत लेख है कि निकाय का वित्तिय वर्ष 2023-24 की सी.ए. द्वारा संपरीक्षा वित्तीय लेखे कार्य पूर्ण करा लिया गया है जिसकी मुल प्रति पत्र के संलग्न है। अतः श्रीमान की और वित्तिय वर्ष 2023-24 की सी.ए. द्वारा संपरीक्षा वित्तीय लेखे की

मुल प्रति आवश्यक कार्यवाही हेत् सादर प्रेषित्।

संलग्न :- उपरोक्तानुसार

पृ.क. / न.प. / ऑडिट / 2023-24 / g 9 S प्रतिलिपि :-

> 1. संयुक्त संचालक महोदय, नगरीय प्रशासन एवं विकास उज्जैन संमाग उज्जैन की और उक्त ऑडिट रिपोर्ट की प्रति आवश्यक कार्यवाही हेतु सादर प्रेषित्।

**ेन्सर परिषद सेला**ना

# **AUDIT REPORT**

OF

# MUNICIPAL COUNCIL SAILANA

1

DISTRICT - RATLAM

Year 2023-24



**Auditor** 

Pramod K. Sharma & CO.

**Chartered Accountants** 

# -: INDEX:-

PENMOD K. SELEMA & CO

# AUDIT OBSERVATION (अंकेक्षण अबलोकन)

BALANCE SHEET (तुलनात्मक पत्रक)

INCOME & EXPENDITURE ACCOUNT (आय व्यय खाता)

RECIEPT & PAYMENTS ACCOUNT ( प्राप्ति भुगतान खाता )

**CASH FLOW STATEMENT** 



# PRAMOD K. SHARMA & CO.

#### **Chartered Accountants**

HEAD OFFICE: 11 & 12, II<sup>nd</sup> Floor, Sarnath Commercial Complex, Opp. Board Office, Shivaji Nagar, Bhopal - 462016 MOBILE NO. (+91) 94250-15041, 95892-51041, Phone No. (0755) 4273005,

E-mail: pksharma\_com@rediffmail.com, pramod360p@gmail.com

#### **AUDIT REPORT**

We have examined the Receipts & Payments Account of MUNICIPAL COUNCIL SAILANA, DISTRICT RATLAM (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.

Date:-24-03-2025

Place:-Bhopal

UDIN:- 25076883BMIKNJ5037

For PRAMOD K. SHARMA & CO.

CHARTERED ACCOUNTANTS

मुख्य नगरपालिका अधिकारे। ्रिनगर परिषद्, संलाना CA. Pramod K Sharma

(Partner)

Mem. No.: 076883

Branches: Agra, Ahmedabad, Barwani, Delhi, Gwalior, Jalandhar, Ranchi, Rewa, Rudrapur, Shahdol

# MUNICIPAL COUNCIL SAILANA AUDIT OBSERVATIONS

#### **Audit of Revenue**

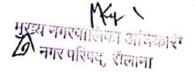
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We have checked the revenue resources On the basis of examination of council revenue, our audit observations are as follow -

- > 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.

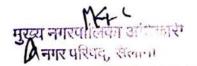




# Audit of Expenditures

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.



# Audit of Book Keeping

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- 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.



# Store Department

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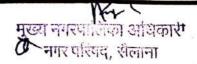
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During the examination of stock records, we found that proper records were maintained and balances of items were brought forward from previous year properly. Although at some pages, we found that signatures of recipient of materials were not found.

- 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.



#### Water Supply Department

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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.

मुख्या नगरपा लेकी आंधकारें। नगर परिषद् अंकाना

- 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.
- o Tender register was not maintained by the council.

#### **Audit of Tenders**

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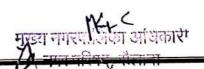
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- During the audit we examined some tender files. On the basis of examination the given files and note sheets attached with the vouchers, we found that tender process has been followed by the council. Although some irregularities were found and suggested 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.
- > 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:

> मुख्य नगरपालिका आधकारे नगर परिषद, सैलाना

(000)

CA PRAMOD SHARMA

FRN NO. 007857C M. No. - 076883

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

| 550      | Particulars State of the Particulars State of the Particulars State of the Particular State of the Par |              |                           |                         |  |  |
|----------|--|--------------|---------------------------|-------------------------|--|--|
| 1967     | a uculars  | Schedule No. | Current Year              | Previous Yea            |  |  |
| 1,900.00 |  |              | 2023-24 (Rs)              | 2022-23 (R              |  |  |
| A        | SOURCES OF FUNDS   |              |                           |                         |  |  |
|          |  |              |                           |                         |  |  |
| A1       | Reserves and Surplus   |              |                           |                         |  |  |
|          | Municipal (General) Fund   | B-1          | 40250447.00               | 2020(044                |  |  |
|          | Earmarked Funds  | B-2          | 48258117.98<br>5146652.00 | 39286944.:<br>4755081.i |  |  |
|          | Reserves   | B-3          | 96363448.61               | 96363448.0              |  |  |
| 2.1      | Total Reserve & Surplus  | 55           | 149768218.59              | 140405474.3             |  |  |
| A2       | Crown Court II   |              |                           |                         |  |  |
| AZ       | Grants, Contributions for specific purposes  | B-4          | 29873685.69               | 10771180.6              |  |  |
| A3       | Loans  |              | 1. 1.40                   |                         |  |  |
|          | Secured loans  | B-5          | 5400064.00                | 55500(4)                |  |  |
|          | Unsecured loans  | B-6          | 5409861.00                | 5559861.0               |  |  |
|          | Total Loans  | Б-0          | 5409861.00                | 5559861.0               |  |  |
|          |  |              | 3407001.00                | 3337001.0               |  |  |
|          | TOTAL OF SOURCES OF FUNDS (A1+A2+A3)   |              | 185051765.28              | 156736516.0             |  |  |
| В        | APPLICATION OF FUNDS   | 1            |                           |                         |  |  |
| ь        | APPLICATION OF FUNDS   |              |                           |                         |  |  |
| B1       | Fixed Assets   | B-11         |                           |                         |  |  |
|          | Gross Block  |              | 135470821.12              | 131252735.3             |  |  |
|          | Less: Accumulated Depreciation   |              | 97010382.34               | 93309927.0              |  |  |
|          | Net Block  |              | 38460438.78               | 37942808.3              |  |  |
|          | Capital work-in-progress   |              | 19761008.00               | 84160496.7              |  |  |
|          | Total Fixed Assets   |              | 58221446.78               | 122103305.0             |  |  |
| B2       | Investments  |              |                           |                         |  |  |
| D2       | Investment - General Fund  | B-12         | 10319377.00               | 10319377.0              |  |  |
|          | Investment - Other Funds   | B-13         |                           |                         |  |  |
|          | Total Investments  |              | 10319377.00               | 10319377.0              |  |  |
|          | 2  |              |                           |                         |  |  |
| В3       | Current assets, loans & advances   |              |                           |                         |  |  |
|          | Stock in hand (Inventories)  | B-14         | •                         |                         |  |  |
|          | Sundry Debtors (Receivables)   | B-15         | 2212762.00                | 2212762.0               |  |  |
|          | Gross amount outstanding   |              |                           |                         |  |  |
|          | Less: Accumulated provision against bad and doubtful Receivables   | (4) P        | 1                         |                         |  |  |
|          | Deposit Assets   |              |                           |                         |  |  |
|          | Loan & Advances  |              |                           |                         |  |  |
|          | Prepaid expenses   | B-16         |                           |                         |  |  |
|          | Cash and Bank Balances   | B-17         | 32204387.55               | 34253456.1              |  |  |
|          | Loans, advances and deposits   | B-18         | 259578.00                 | 259578.0                |  |  |
|          | Total Of Curent Assets   |              | 34676727.55               | 36725796.1              |  |  |
|          |  |              |                           |                         |  |  |
|          | Current Liabilities and Provisions   | B-7          | 636793.00                 | 1647979.2               |  |  |
|          | Deposits received  | B-8          |                           |                         |  |  |
|          | Deposit works  | B-8          | 4581236.00                | 2719393.8               |  |  |
|          | Other liabilities (Sundry Creditors)   | B-10         | 100120000                 | 2. 470.010              |  |  |
|          | Provisions   | B-10         | 5218029.00                | 4367373.0               |  |  |
|          | Total Current Liabilities  |              |                           |                         |  |  |

मुख्य नगरपालिकी आणानारिं नगर परिषद, खलाना

| B5 | Net Current Assets [Sub Total (B3) - Sub Total (B4)]      |      | 29458698.55 | 32358423.01  |
|----|---|------|-------------|--------------|
| C  | Other Assets  | B-19 | 1246273.00  |              |
| D  | Miscellaneous Expenditure (to the extent not written off) | B-20 | •           |              |
|    | TOTAL: APPLICATION OF FUNDS (B1+B2+B5+C+D)                |      | 97999522.33 | 164781105.03 |

UDIN -

मुख्य नगरपालिका अधिकारे त्र नगर परिषद्, सैलाना For PRAMOD K. SHARMA & CO.

**Chartered Accountants** 

FRN No. - 07657C

CA Pramod Sharma

(Partner)

M.No. - 0076883

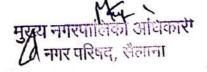
#### Sailana Municipal Council as on 31st March 2024

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

| Account<br>Code | Particulars                               | General Account<br>Current Year<br>2023-24 | General Account<br>Previous Year<br>2022-23 |
|-----------------|---|--|---|
| 3100000         | Balance as per last                       | 39286944.73                                | 37155410.41                                 |
|                 | Additions during the year                 | 456182.00                                  | 252791                                      |
| 31090-02        | Surplus for the year                      |  | 1930,1930,000                               |
|                 | Transfers                                 |  |   |
|                 | Total (Rs.)                               | 39743126.73                                | 252791                                      |
|                 | Deductions during the year                |  | 252/91                                      |
|                 | Deficit for the year                      | -8514991.25                                | (1070742.22                                 |
|                 | • Transfers                               |  | (-1878743.32                                |
|                 | Total (Rs.)                               | -8514991.25                                | (-1878743.32                                |
| 310             | Balance at the end<br>of the current year | 48258117.98                                | 39286944.73                                 |

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

| Particulars   | Sanchit Nidhi Current<br>Year 2023-24 | Other Fund Curent<br>Year 2023-24 | Total  | Sanchit Nidhi Previous<br>Year 2022-23 | Other Fund Previous<br>Year<br>2022-23 | Total      |
|---|---------------------------------------|-----------------------------------|--|--|--|------------|
| Account Code  | 31110                                 | 3111023                           |  | 31110                                  | 3111023                                | -          |
| (a) Opening Balance                                   | 4755081.00                            |                                   | 4755081.00   | 3877129.00                             |  | 3877129.00 |
| (b) Additions to the Special Fund                     |                                       |                                   | A SAME OF THE SAME |  |  |            |
| Transfer from Municipal Fund                          |                                       |                                   | -  |  |  |            |
| Interest/Dividend earned on Special Fund Investments  |                                       |                                   | •  |  |  |            |
| Profit on disposal of Special Fund<br>Investments     |                                       | No. of                            |  |  |  |            |
| -Appreciation in Value of Special Fund<br>Investments |                                       | · •                               | •  |  |  | •          |
| Other addition (Specify nature)                       | 391571.00                             |                                   | 391571.00  | 877952.00                              |  | 877952.00  |
| Total (b)   | 391571.00                             |                                   | 391571.00  | 877952.00                              |  | 877952.00  |
| (c) Payments out of funds                             |                                       |                                   |  |  |  |            |
| [1] Capital expenditure on                            |                                       |                                   |  |  |  |            |
| Fixed Asset   |                                       | •                                 | ).•  |  |  |            |
| Others  | •                                     |                                   |  |  |  |            |
| [II] Revenue Expenditure on                           |                                       |                                   |  |  |  |            |
| Salary, Wages and allowances etc                      |                                       | •                                 |  |  |  |            |
| <ul> <li>Rent Other administrative charges</li> </ul> | •                                     |                                   | •  |  |  |            |
| [III] Other: (Paid to Beneficiaries)                  |                                       |                                   |  | _                                      |  |            |
| Loss on disposal of Special Fund<br>Investments       |                                       |                                   | e de la caractería   | y.                                     |  |            |
| Diminution in Value of Special Fund Investments       | Bert                                  |                                   |  | No. 1                                  |  | ri<br>en   |
| Transferred to Municipal Fund                         | k                                     | 60                                | •  |  | •                                      |            |
| Total (c )  |                                       |                                   |  |  |  |            |
| (d) Advance For Expenses                              |                                       |                                   |  | 4955001                                |  | 4755081.   |
| Net Balance of Special Funds (a + b) -(c+d)           | 5146652.00                            |                                   | 5146652.00   | 4755081.0                              |  | 4/33081.   |





#### Schedule B-3: Reserves

| Account | Particulars              |                          |                                    |                |                                     |   |
|---------|--------------------------|--------------------------|------------------------------------|----------------|-------------------------------------|---|
| Code    |                          | Opening balance<br>(Rs.) | Additions during the<br>year (Rs.) | Total<br>(Rs.) | Deductions during<br>the year (Rs.) | Balance at the end of<br>current year (Rs.) |
| 1       | 2                        |                          |                                    |                |                                     | 20  |
| 31210   | Capital Contribution     | 3                        | <b>.</b>                           | 5              | 6                                   | 7 (5-6)                                     |
| 31211   | Capital Reserve          | 96363448.61              | 0                                  | 96363448.61    |                                     | 96363448.61                                 |
| 31220   | Borrowing Redemption     |                          |                                    |                | •                                   |   |
| 31230   | Special Funds (Utilised) |                          | •                                  |                | *                                   | 9   |
| 31240   | Statutory Reserve        | -                        | •                                  | •              | •                                   |   |
| 31250   | General Reserve          | -                        |                                    |                |                                     |   |
| 31260   | Revaluation Reserve      |                          |                                    | ·              |                                     |   |
|         | Total Reserve funds      | 96363448.61              |                                    | 96363448.61    |                                     | 96363448.61                                 |

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

| Particulars   | Grants from Central<br>Government | Grants from State<br>Government | Grants from Other<br>Agencles | Grants from<br>International<br>Organization | Grants from Other<br>Govt. Agencies | Total       |
|---|-----------------------------------|---------------------------------|-------------------------------|--|-------------------------------------|-------------|
| Account Code  | 32010                             | 32020                           | 32080                         | 32060  | 32030                               |             |
| (a) Opening Balance                                 | 1194335.00                        | 9576845.69                      | 0                             |  |                                     | 10771180.69 |
| (b) Additions to the Grants *                       |                                   |                                 |                               |  |                                     |             |
| Grant received during the year                      | 4095662.00                        | 15006843.00                     | 247506.00                     |  | 1                                   | 19102505.00 |
| Interest/Dividend earned on Grant Investments       |                                   |                                 |                               | 1  |                                     |             |
| Profit on disposal of Grant<br>Investments          | 9-                                | 3                               | T ALS TE                      | 1 7 1  |                                     |             |
| Appreciation in Value of Grant<br>Investments       |                                   | 1                               |                               |  | •                                   |             |
| Other addition (MPUSP Opening<br>Balance Regrouped) |                                   | 1.                              | 3 101                         | W 1  | 1 1 1 1                             |             |
| Total (b)   | 4095662.00                        | 15006843.00                     | 247506.00                     |  |                                     | 19102505.00 |
| Total (a + b)                                       | 5289997.00                        | 24583688.69                     | 247506.00                     |  | •                                   | 29873685.69 |
| (c) Payments out of funds                           |                                   |                                 |                               |  |                                     | 0.00        |
| Capital expenditure on Fixed     Assets             | 0.00                              | 0.00                            |                               |  | 1                                   | 0.00        |
| Capital Expenditure on Other                        | •                                 |                                 |                               |  | -                                   |             |
| Revenue Expenditure on                              | ••                                | •                               |                               |  |                                     |             |
| o Salary, Wages, allowances etc.                    |                                   |                                 |                               |  |                                     | 0.00        |
| Other   | 0.00                              | 0.00                            |                               |  | -                                   |             |
| Other:  |                                   |                                 |                               |  |                                     |             |
| o Loss on disposal of Grant                         |                                   |                                 |                               |  |                                     |             |
| o Grants Refunded                                   |                                   |                                 |                               |  |                                     |             |
| Other administrative charges                        |                                   |                                 | 0                             |  |                                     | 0.00        |
| Total (c)   | 0                                 | 24583688.69                     | 247506.00                     |  |                                     | 29873685.6  |
| Net balance at the year end (a+b)-<br>(c)           | 5289997.00                        | 24583688.69                     | 247308.00                     |  |                                     | 5303050m31  |

#### Schedule B-5: Secured Loans

| Account | Particulars                                     | Current Year<br>2023-24 (Rs.) | Previous Year<br>2022-23 (Rs.) |
|---------|---|-------------------------------|--------------------------------|
| Code    |   |                               |                                |
| 33010   | Loans from Central Government                   |                               |                                |
| 33020   | Loans from State government                     | 5409861.00                    | 5559861.00                     |
| 33030   | Loans from Govt. bodies & Associations          |                               |                                |
| 33040   | Loans from international agencies               |                               |                                |
| 33050   | Loans from banks & other financial institutions |                               |                                |
| 33060   | Other Term Loans                                |                               |                                |
|         | Bonds & debentures                              |                               |                                |
|         | Other Loans                                     | 5409861.00                    | 5559861.00                     |
|         | Total Secured Loans                             |                               |                                |

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Account Particulars Code

At the end of Current

Net Block

end of Current At the end of the Year 2023-24 Previous Year 2022-23

14134243.44

16413897.44

1853429.88 7894034.20

3318213.88

8125383.00

3102977.45 4860378.80

1303022.00 3330875.00

84074.00

103158.00

1060462.19 3381155.20 180906.00

2817818.00 413051.00

165638.00

308774.62

331995.00

1600003.00

12

1600003.00

# ) नगर परिषद, रीलाना

| -      | 97010382.34                                   |                   | 3700455.34                  | 89715925.00   | 155231829.12                           |                                    | 15572451.80                 | 75.67,6950/                         |
|--------|---|-------------------|-----------------------------|---|--|------------------------------------|-----------------------------|-------------------------------------|
| -      |   |                   |                             |   | 19761008.00                            | 0.00                               | 11334366.00                 | 007100040                           |
| $\neg$ | 97010382.34                                   |                   | 3700455.34                  | 89715925.00   | 135470821.12                           |                                    | 00.5000174                  | 840664700                           |
|        | •   | -                 |                             |   |  |                                    | 4719095 90                  | 7638979 37                          |
|        |   |                   |                             |   |  |                                    |                             |                                     |
|        | 473493.38                                     | 0.00              | 57105.38                    | 416388.00   | 782268.00                              | 0.00                               | 84800.00                    | 697468.00                           |
|        | 1073108.81                                    | 0.00              | 33710.81                    | 1039398.00  | 2133571.00                             | 0.00                               | /03/14.00                   | 00.7586741                          |
|        | 4429364.8                                     | 0.00              | 350692.80                   | 4078672.00  | 7810520.00                             | 0.00                               | 1/2000000                   | 147995700                           |
|        | 116876  | 0.00              | 16616.00                    | 100260.00   | 297782.00                              | 0.00                               | 0.00                        | 297782.00                           |
|        | 86926   | 0.00              | 9542.00                     | 77384.00  | 171000.00                              | 0.00                               | 0.00                        | 171000.00                           |
|        |   |                   |                             |   |  |                                    |                             |                                     |
| - 1    | 341018.55                                     | 0.00              | 30306.55                    | 310712.00   | 3443996.00                             | 0.00                               | 1358613.00                  | 2085383.00                          |
|        | 6329346                                       | 0.00              | 384926.00                   | 5944420.00  | 11189724.80                            | 0.00                               | 1720437.80                  | 9469287.00                          |
|        | 8518070.8                                     | 0.00              | 945336.80                   | 7572734.00  | 16412105.00                            | 0.00                               | 178521.00                   | 16233584.00                         |
|        | 56737970                                      | 0.00              | 732392.00                   | 56005578.00   | 58591399.88                            | 0.00                               | 00.0                        | 58591399.88                         |
|        |   |                   |                             |   |  |                                    |                             |                                     |
| 1 1    | 18904208                                      | 0.00              | 1139827.00                  | 17764381.00   | 33038451.44                            | 0.00                               | 0.00                        | 33038451.44                         |
|        |   |                   |                             |   | 1600003.00                             |                                    |                             | 1600003.00                          |
| 1      | 10  | 9                 | 8                           | 7   | 6                                      | 5                                  | •                           | 3                                   |
|        | Total at the end of<br>the year<br>31.03.2024 | during the period | Additions during the period | Opening Balance on Additions during the 01.04.2023 period | Cost at the end of the year 31.03.2024 | Deductions<br>during the<br>period | Additions during the period | Opening<br>Balance on<br>01.04.2023 |
| 1      |   |                   | tion                        | Accumulated Depreciation                                  |  | ck                                 | Gross Block                 |                                     |
|        |   | 782               |                             | Schedule B-11: Fixed Assets                               | Schedule I                             |                                    |                             | S. XOOMS                            |
|        |   |                   |                             | The last  | पुख्य गरपाविका आधकार                   | 1 Stable                           |                             | CHAS                                |
|        |   |                   |                             | è   |  |                                    |                             | 1                                   |

41020 Buildings
41025 Heritage Buildings
Infrastructure Assets

41015 Lakes and Ponds 41010 Land

41030 - Roads and

Bridges

41210

Work-in-progress Total

127638979.32

97010382.34

58221446.78

113676909.02

75753854.70

38460438.78

37923054.32

19761008.00

41080 • Other fixed assets

41070

· Furniture, factures, fittin

41060 - Office & other equipmen

41050 • Vehicles

41040 • Plants & Machinery

41034 Sanitation and Solid waste

Other assets

41032 • Water ways
41033 • Public Lighting

41031 • Sewerage and Drainage

#### Schedule B-6: Unsecured Loans

| Account | Particulars                                     |                               |                                |
|---------|---|-------------------------------|--------------------------------|
| 33110   | Loans from Central Government                   | Current Year<br>2023-24 (Rs.) | Previous Year<br>2022-23 (Rs.) |
| 33120   | Loans from State government                     | 2023-24 (RS.)                 | 2022-23 (RS.)                  |
| 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                              |                               |                                |
|         | Other Loans                                     |                               | 10                             |
|         | Total Unsecured Loans                           |                               |                                |

#### Schedule B-7: Deposits Received

| Particulars             | Current Year  | Previous Year  |
|-------------------------|---|--|
| From Contractors        | 2023-24 (Rs.)   | 2022-23 (Rs.)  |
|                         | 559193.00   | 1178661.26   |
| From staff              | 77600.00  | 469318.00  |
| From Others             | ·   |  |
| Total deposits received | 626702.00   | 1647979.26   |
|                         | From Contractors From Revenues From staff From Others | From Contractors         2023-24 (Rs.)           From Revenues         559193.00           From staff         77600.00           From Others         - |

#### Schedule B-8: Deposits Works

| Account<br>Code. | Particulars            | Opening balance as<br>the beginning of the year<br>01/04/2023 (Rs) | Additions during the<br>Current Year 2023-<br>24 (Rs) | Utilization<br>expenditure<br>(Rs) | Balance<br>outstanding<br>at the end of the<br>Current<br>Year 31/03/2024<br>(Rs) |
|------------------|------------------------|--|---|------------------------------------|---|
| 34110            | Civil Works            |  |   |                                    | •   |
| 34120            | Electrical works       | į.   |   |                                    |   |
| 34180            | Others                 |  |   |                                    |   |
|                  | Total of deposit works |  | 141154  |                                    | 107 000   |

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

| Account<br>Code | Particulars                    | Current Year<br>2023-24 (Rs.) | Previous Year<br>2022-23 (Rs.) |
|-----------------|--------------------------------|-------------------------------|--------------------------------|
| 35010           | Creditors                      |                               | 15                             |
| 35011           | Employee Liabilities           | •                             |                                |
| 35012           | Interest Accrued and Due       | •                             |                                |
| 35020           | Recoveries Payable             | 2604235.00                    | 2719393.83                     |
| 35030           | Government Dues Payable        | 1.5                           | 9.                             |
| 35040           | Refunds Payable                | •                             |                                |
| 35041           | Advance Collection of Revenues | •                             |                                |
| 35080           | Others                         | 1977001                       |                                |
| otal Other      | liabilities (Sundry Creditors) | 4581236                       | 2719393.83                     |

#### **Schedule B-10: Provisions**

|     | Committee of the commit |
|-----|--|
|     |  |
| · · |  |
| ·   |  |
| *   |  |
|     |  |

मुख्य नगरपालिका अधिकारे नगर परिषद्, सैलाना



#### Schedule B-12: Investments - General Funds

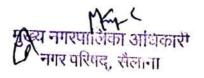
| Account<br>Code. | Particulars                          | With whom invested | Face value<br>(Rs.) | Current year<br>Carrying<br>Cost 2023-24 (Rs.) | Previous year<br>Carrying<br>Cost 2022-23 (Rs) |
|------------------|--------------------------------------|--------------------|---------------------|--|--|
| 42010            | Central Government Securities        |                    |                     |  | N.   |
| 42020            | State Government Securities          |                    |                     | •  | 8-   |
| 42030            | Debentures and Bonds                 |                    |                     |  |  |
| 42040            | Preference Shares                    |                    |                     |  |  |
| 42050            | Equity Shares                        |                    |                     |  |  |
| 42060            | Units of Mutual Funds                |                    |                     |  | -  |
| 42070            | Other Investments (Fixed Deposit)    | Bank               |                     | 10319377.00                                    | 10319377.00                                    |
|                  | Total of Investments<br>General Fund |                    |                     | 10319377.00                                    | 10319377.00                                    |

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

| Account<br>Code. | Particulars                       | With whom invested | Face value<br>(Rs.) | Current year<br>Carrying<br>Cost 2023-24 (Rs.) | Previous year<br>Carrying<br>Cost2022-23 (Rs) |
|------------------|-----------------------------------|--------------------|---------------------|--|---|
| 42110            | Central Government     Securities |                    |                     |  |   |
| 42120.           | State Government Securities       | j.                 | u<br>a              | 1.5  | •   |
| 42130            | Debentures and Bonds              |                    |                     | •  | 1-  |
| 42140            | Preference Shares                 |                    |                     | •  |   |
| 42150            | Equity Shares                     |                    |                     |  |   |
| 42160            | Units of Mutual Funds             |                    |                     |  |   |
| 42170            | Other Investments (Fixed Deposit) | A A MAN LIN        | _a_notice and the   |  | 1   |
|                  | Total of Investments Other Fund   | 2 44               | 12-11-1             | •  |   |

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

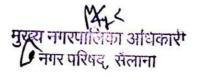
| Account<br>Code | Particulars         | Current Year<br>2023-24 (Rs.) | Previous Year<br>2022-23 (Rs.) |
|-----------------|---------------------|-------------------------------|--------------------------------|
| 43010           | Stores              | •                             |                                |
| 43020           | Loose Tools         |                               |                                |
| 43080           | Others              |                               |                                |
|                 | Total Stock in hand | 1 1 1                         | N N                            |





# Schedule B-15: Sundry Debtors (Receivables)

| Account<br>Code<br>43110 | Particulars Recelvables for Property Taxes                          | Gross Amount (Rs.)   | Provision for<br>Outstanding               | Net Amount<br>2023-24 (Rs.) | Previous yea<br>2022-23 Net amoun |
|--------------------------|---|----------------------|--|-----------------------------|-----------------------------------|
|                          | Less than 5 years   | 335619.00            | revenues (Rs.)                             |                             | (Rs.                              |
|                          | More than 5 years*  | 333619.00            |  | 335619.00                   | 335619.0                          |
|                          | Sub - total   | 335619.00            |  | •                           |                                   |
|                          | Less: State Government Cesses/Levies<br>in Taxes - Control Accounts | 333019.00            | I Date & Visite                            | 335619.00                   | 335619.0                          |
|                          | Net Receivables of Property<br>Taxes                                | 335619.00            |  | 335619.00                   | 335619.0                          |
| 43120                    | Receivable for Water Taxes  |                      |  |                             |                                   |
|                          | Less than 3 years   |                      |  |                             |                                   |
|                          | More than 3 years*  |                      |  | •                           |                                   |
|                          | Sub - total   | •                    |  |                             |                                   |
|                          | Less: State Government Cesses/Levies                                |                      |  |                             |                                   |
|                          | in Taxes - Control Accounts   | 0 mg 1 0 mg 10       | Section 1                                  |                             |                                   |
| - E-1                    | Net Receivables of Other<br>Taxes                                   |                      | -  | -                           | 1.70                              |
| 43120                    | Receivable of Other Taxes   |                      |  |                             |                                   |
|                          | Less than 3 years   | 611417.00            |  | 611417.00                   | 611417.0                          |
|                          | More than 3 years*  |                      | 1  |                             |                                   |
|                          | Sub - total   | 611417.00            | 7.   | 611417.00                   | 611417.0                          |
|                          | Less: State Government Cesses/Levies in Taxes - Control Accounts    |                      | 10, 11 40 41 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 |                             |                                   |
|                          | Net Receivables of Other<br>Taxes                                   | 611417.00            |  | 611417.00                   | 611417.0                          |
| 43130                    | Receivables for Fees & User<br>Charges                              | And I want to be the | - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1    |                             | 761877.0                          |
|                          | Less than 3 years   | 761877.00            | -  | 761877.00                   | 761877.0                          |
|                          | More than 3 years*  | •                    | -  | •                           | 761877.0                          |
|                          | Sub - total   | 761877.00            |  | 761877.00                   | /618/7.0                          |
| 43140                    | Receivables from Other Sources                                      |                      |  |                             | 503849.0                          |
| 75170                    | Less than 3 years   | 503849.00            | •  | 503849.00                   | 503849.0                          |
|                          | More than 3 years*  | -                    |  |                             | 503849.0                          |
|                          | Sub - total   | 503849.00            |  | 503849.00                   | 303649.0                          |
|                          | Carrenment  |                      |  |                             | 16                                |
| 43150                    | Receivables from Government Sub - total                             |                      |  |                             |                                   |
|                          | Sub - total   |                      |  |                             |                                   |
|                          | Total of Sundry Debtors<br>(Receivables)                            | 2212762.00           | -  | 2212762.00                  | 2212762.0                         |





#### Schedule B-16: Prepaid Expenses

| Account<br>Code | Particulars              | Current Year  | Previous Year |
|-----------------|--------------------------|---------------|---------------|
| 44010           | Establishment            | 2023-24 (Rs.) | 2022-23 (Rs.) |
|                 | Administrative           | •             |               |
|                 | Operations & Maintenance |               |               |
|                 | Total Prepaid expenses   |               |               |

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

| Account<br>Code | Particulars                         | Current Year<br>2023-24 (Rs.) | Previous Year<br>2022-23 (Rs. |
|-----------------|-------------------------------------|-------------------------------|-------------------------------|
| 45010           | Cash                                | -                             |                               |
| 45020           | Balance with Bank - Municipal Funds |                               |                               |
| 45021           | Nationalised Banks                  | 32204387.55                   | 34253456.10                   |
| 45022           | Other Scheduled Banks               | -                             |                               |
| 45023           | Scheduled Co-operative Banks        | -                             |                               |
| 45024           | Post Office                         | -                             |                               |
|                 | Sub-total Sub-total                 | 32204387.55                   | 34253456.10                   |
| 45040           | Balance with Bank - Special Funds   |                               |                               |
| 45041           | Nationalised Banks                  | -                             | 5                             |
| 45042           | Other Scheduled Banks               | -                             |                               |
| 45043           | Scheduled Co-operative Banks        | -                             | 7                             |
| 45044           | Post Office                         |                               |                               |
|                 | Sub-total                           | -                             | - 3                           |
| 45060           | Balance with Bank - Grant Funds     |                               |                               |
| 45061           | Nationalised Banks                  |                               |                               |
| 45062           | Other Scheduled Banks               | -                             |                               |
| 45063           | Scheduled Co-operative Banks        | -                             |                               |
| 45064           | Post Office                         |                               |                               |
|                 | Sub-total Sub-total                 | 22204207.55                   | 34253456.10                   |
|                 | Total Cash and Bank balances        | 32204387.55                   | 34233430.1                    |

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#### Schedule B-18: Loans, advances, and deposits

| Account<br>Code | Particulars   | Opening Balance at<br>the beginning of the<br>Year<br>01/04/2023 (Rs.)   | Paid during the<br>current<br>year 2023-24<br>(Rs.) | Recovered during<br>the<br>year 2023-24 (Rs.) | Balance outstanding<br>at the end of the Year<br>31/03/2024 (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   | 10-1   |   |   |   |
| 46060           | Deposit with External Agencies  | 259578.00  |   |   | 259578.00   |
| 46080           | Other Current Assets  | - Annual Control of the Control of t |   |   |   |
|                 | Sub -Total  | 259578.00  |   |   | 259578.00   |
| ś.              | Less: Accumulated Provisions against<br>Loans, Advances and Deposits<br>[Schedule B-18 (a)] | -  |   |   | 1   |
| -               | Total Loans, advances, and deposits   | 259578.00  |   |   | 259578.00   |

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

| Account<br>Code | Particulars                 | Current Year<br>2023-24 (Rs.)  | Previous Year<br>2022-23 (Rs.) |
|-----------------|-----------------------------|--|--------------------------------|
| 46110           | Loans to Others             | •  |                                |
| 46120           | Advances                    |  |                                |
| 46130           | Deposits                    | A STATE OF THE STA |                                |
|                 | Total Accumulated Provision |  |                                |

#### Schedule B-19: Other Assets

| Account<br>Code  | Particulars                  | Current Year<br>2023-24 (Rs.) | Previous Year<br>2022-23 (Rs.) |
|------------------|------------------------------|-------------------------------|--------------------------------|
| 47010            | Deposit Works                | 1246273                       |                                |
| 47020            | Other asset control accounts | 1246273                       |                                |
| 1.500.10010.1001 | Total Other Assets           | 1240275                       |                                |

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

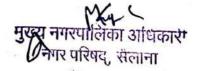
| Account | Particulars                     | Current Year<br>2023-24 (Rs.) | Previous Year<br>2022-23 (Rs.) |
|---------|---------------------------------|-------------------------------|--------------------------------|
| Code    |                                 |                               | 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

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# Sailana Municipal Council INCOME AND EXPENDITURE STATEMENT For the Period from 01 April 2023 to 31 March 2024

|   | Item/ Head of Account   | Schedule<br>No | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|---|---|----------------|------------------------------|-------------------------------|
| Α | INCOME  |                |                              |                               |
|   | Tax Revenue   | IE-1           | 5015641.00                   | 4099282.00                    |
|   | Assigned Revenues & Compensation  | 1E-2           | 14099451.00                  | 17757907.00                   |
|   | Rental Income from Municipal Properties   | IE-3           | 959340.00                    | 884291.00                     |
|   | Fees & User Charges   | 1E-4           | 2589269.00                   | 12525026.00                   |
|   | Sale & Hire Charges   | IE-5           | 66500.00                     | 50440.00                      |
|   | Revenue Grants, Contributions & Subsidies   | IE-6           | 19350011.00                  | 8428885.32                    |
|   | Income from Investments   | IE-7           |                              | 225212.00                     |
|   | Interest Earned   | IE-8           | 711567.00                    | 411108.00                     |
|   | Other Income  | IE-9           | 2545370.00                   | 92800.00                      |
|   | Total - INCOME  |                | 45337149.00                  | 44474951.32                   |
| В | EXPENDITURE   |                |                              |                               |
|   | Establishment Expenses  | IE-10          | 24989921.00                  | 23201931.00                   |
|   | Administrative Expenses   | IE-11          | 1263710.75                   | 3099838.00                    |
|   | Operations & Maintenance  | IE-12          | 5872931.00                   | 10811731.00                   |
| _ | Interest & Finance Expenses   | IE-13          | 65707.00                     | 81158.00                      |
|   | Programme Expenses  | IE-14          | 973750.00                    | 654384.00                     |
| _ | Revenue Grants, Contributions & subsidies   | IE-15          | 110000.00                    | 50000.00                      |
|   | Provisions & Write off  | IE-16          |                              | •                             |
|   | Miscellaneous Expenses  | IE-17          | n i                          | -                             |
|   |   | IE-18          | 3154567.00                   | 3594002.00                    |
|   | Depreciation Total - EXPENDITURE  |                | 36430586.75                  | 41493044.00                   |
|   | 9   |                | 8906562.25                   | 2981907.32                    |
| С | Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B) |                | 0,000,02.25                  | -                             |
| D | Add/Less: Prior period Items (Net)  | IE-19          | 0.00                         | 0.00                          |
| E | Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)  | Mexen rela     | 8906562.25                   | 2981907.32                    |
| F | Less: Transfer to Reserve Funds (IE1,3,4,5*5%)                                      | £ .            | 391571.00                    | 877952.0                      |
| G | Net balance being surplus/deficit carried over to Municipal Fund (E-F)              |                | 8514991.25                   | 2103955.3                     |





# Sailana Municipal Council Sub Schedule forming Part of Income & Expenditure Statement For the Period from 01 April 2023 to 31 March 2024

# Schedule IE - 1 : Tax Revenue

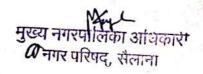
| Account<br>Code | Particulars                     | Current Year<br>2023-24 (Rs) | Previous Year |
|-----------------|---------------------------------|------------------------------|---------------|
| 11001           | Property tax                    |                              | 2022-23 (Rs)  |
| 11002           | Water tax                       | 1304092.00                   | 973473.00     |
| 11003           | Samekit Kar                     | 2725380.00                   | 2267286.00    |
| 11004           | Conservancy Tax                 | 356169.00                    | 319058.00     |
| 11005           | Lighting Tax                    | •                            |               |
| 11006           | Education tax                   | -                            | •             |
| 11007           | Vehicle Tax                     | •                            |               |
| 11008           | Tax on Animals                  | -                            | _             |
| 11009           | Electricity Tax                 | -                            |               |
| 11010           | Professional Tax                | -                            |               |
| 11011           | Advertisement tax               | -                            |               |
| 11012           | Pilgrimage Tax                  |                              |               |
| 11013           | Export Tax                      | -                            | 1 1 (**       |
| 11051           | Octroi & Toll                   |                              | -             |
| 11080           | Other taxes                     | (20000 00                    |               |
| 11000           | Sub-total                       | 630000.00                    | 539465.00     |
|                 | Sub-total                       | 5015641.00                   | 4099282.00    |
| 11090           | Less: Tax Remissions and Refund | to the late of               | -             |
|                 | [Schedule IE- 1 (a)]            | 5 4 4 4 4 2                  |               |
|                 | Sub-total                       |                              | -             |
|                 | Total tax revenue               | 5015641.00                   | 4099282.00    |

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

| Account<br>Code | Particulars                                | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|-----------------|--|------------------------------|-------------------------------|
| 11090-01        | Property taxes                             | *                            | •                             |
| 11090-11        | Other Tax                                  | - a                          |                               |
|                 | Total refund and remission of tax revenues | -                            |                               |

# Schedule IE-2: Assigned Revenues & Compensation

| Account | Particulars                            | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|---------|--|------------------------------|-------------------------------|
| Code.   | 12 the callested by others             | 2402115.00                   | 3512306.00                    |
| 12010   | Taxes and Duties collected by others   | 11697336.00                  | 14245601.00                   |
| 12020   | Compensation in lieu of Octroi         | 11077330.00                  |                               |
| 12020   | Nazool Contribution                    | -                            |                               |
| 12030   | Compensations in lieu of Concessions   | •                            | .=====00=00                   |
| 12030   | Total assigned revenues & compensation | 14099451.00                  | 17757907.00                   |





# Schedule IE-3: Rental Income from Municipal Properties

| Account<br>Code. | Particulars   | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|------------------|---|------------------------------|-------------------------------|
| 13010            | Rent from Civic Amenities (Nagrik Suvidhao Se Praprt<br>Kiraya) | 16000.00                     | 19200.00                      |
| 13020            | Rent from Office Buildings                                      |                              |                               |
| 13030            | Rent from Guest Houses  | -                            |                               |
| 13040            | Rent from lease of lands  | 746970.00                    | 694461.00                     |
| 13080            | Other rents   | 196370.00                    | 170630.00                     |
|                  | Sub-Total Sub-Total   | 959340.00                    | 884291.00                     |
| 13090            | Less: Rent Remission and Refunds                                | -                            |                               |
|                  | Sub-total Sub-total   | •                            | -                             |
| đ                | Total Rental Income from<br>Municipal Properties                | 959340.00                    | 884291.00                     |

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

| Account<br>Code. | Particulars                           | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|------------------|---------------------------------------|------------------------------|-------------------------------|
| 14010            | Empanelment & Registration Charges    | 860090.00                    | 477155.00                     |
| 14011            | Licensing Fees                        | 12805.00                     | 6150.00                       |
| 14012            | Fees for Grant of Permit              | 0.00                         | 70250.00                      |
| 14013            | Fees for Certificate or Extract       | 25050.00                     | 28078.00                      |
| 14014            | Development Charges                   | -                            | •                             |
| 14015            | Regularization Fees                   | *                            |                               |
| 14020            | Penalties and Fines                   | 64358.00                     | 66303.00                      |
| 14040            | Other Fees                            | 757518.00                    | 11269727.00                   |
| 14050            | User Charges                          | 438808.00                    | 274281.00                     |
| 14060            | Entry Fees                            | •                            |                               |
| 14070            | Service / Administrative Charges      | 122760.00                    | 119357.00                     |
| 14080            | Other Charges                         | 307880.00                    | 213725.00                     |
|                  | Sub-Total                             | 2589269.00                   | 12525026.00                   |
| 14090            | Less: Rent Remission and Refunds      | •                            | •                             |
|                  | Sub-total                             | •                            |                               |
|                  | Total income from Fees & User Charges | 2589269.00                   | 12525026.00                   |

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

| Account<br>Code | Particulars  | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|-----------------|--|------------------------------|-------------------------------|
| 15010           | Sale of Products   |                              | -                             |
| 15011           | Sale of Forms & Publications                             | 66500.00                     | 50440.00                      |
| 15012           | Sale of stores & scrap                                   | •                            |                               |
| 15030           | Sale of Others   | •                            |                               |
| 15040           | Hire Charges for Vehicles                                |                              | 29                            |
| 15041           | Hire Charges for Equipment                               | •                            |                               |
|                 | Total Income from Sale & Hire charges - Income head-wise | 66500.00                     | 50440.00                      |

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

| Account<br>Code | Particulars                                     | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs)  |
|-----------------|---|------------------------------|--|
| 16010           | Revenue Grant                                   |                              | Supplemental Suppl |
| 1601001         | Grant Revenue-State Govt.                       | 15006843.00                  | 4556645.32   |
| 1601011         | Grant Revenue-Central Govt.                     | 4095662.00                   | 3872240.00   |
| 1601021         | Grant Revenue-Other Organisations               | 247506.00                    |  |
| 1601091         | Grant Revenue-Dep on Grant Assets               | -                            | -  |
| 16020           | Re-imbursement of expenses                      |                              |  |
| 16030           |   |                              |  |
|                 | Total Revenue Grants, Contributions & Subsidies | 19350011.00                  | 8428885.32   |

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

| Account<br>Code | Particulars                                       | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|-----------------|---|------------------------------|-------------------------------|
| 17010           | Interest on Investments (FDRs)                    | -                            | 225212.00                     |
| 17020           | Dividend  | ,-                           | -                             |
| 17030           | Income from projects taken up on commercial basis |                              | -                             |
| 17040           | Profit in Sale of Investments                     | 1                            |                               |
| 17080           | Others  | -                            |                               |
|                 | Total Income from Investments                     |                              | 225212.00                     |

#### Schedule IE-8: Interest Earned

| Account<br>Code | Particulars                                 | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|-----------------|---|------------------------------|-------------------------------|
| 17110           | Interest from Bank Accounts                 | 711567.00                    | 411108                        |
| 17120           | Interest on Loans and advances to Employees |                              |                               |
| 17130           | Interest on loans to others                 | _A* 10 ALL W                 | •                             |
| 17180           | Other Interest                              | - 12                         | •                             |
|                 | Total - Interest Earned                     | 711567.00                    | 411108.00                     |

#### Schedule IE- 9: Other Income

| Account<br>Code | Particulars                                 | Current Year<br>2023-24 (Rs) | Previous Year<br>2021-22 (Rs) |
|-----------------|---|------------------------------|-------------------------------|
| 18010           | Deposits Forfeited                          | •                            | X8 9                          |
| 1801001         | Beneficiary Contribution for Public Toilets |                              | -                             |
| 18011           | Lapsed Deposits                             |                              | •                             |
| 18020           | Insurance Claim Recovery                    | •                            | -                             |
| 18030           | Profit on Disposal of Fixed assests         | •                            | -                             |
| 18040           | Recovery from Employees                     | -                            | -                             |
| 18050           | Unclaimed Refund/ Liabilities               | •                            | . 10-                         |
| 18060           | Excess Provisions written back              | •                            | -                             |
| 18080           | Miscellaneous Income                        | 2545370.00                   | 92800.00                      |
|                 | Total Other Income                          | 2545370.00                   | 92800.00                      |





# Schedule IE-10: Establishment Expenses

| Account<br>Code | Particulars                          | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|-----------------|--------------------------------------|------------------------------|-------------------------------|
| 21010           | Salaries, Wages and Bonus            |                              |                               |
| 21020           | Benefits and Allowances              | 24989921.00                  | 22045832.00                   |
| 21030           | Pension                              | -                            | 101400.00                     |
| 21040           | Other Terminal & Retirement Benefits |                              |                               |
|                 | Total establishment expenses         |                              | 1054699.00                    |
|                 | to the month circ expenses           | 24989921.00                  | 23201931.00                   |

# Schedule IE-11: Administrative Expenses

| Account<br>Code | Particulars                   | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|-----------------|-------------------------------|------------------------------|-------------------------------|
| 22010           | Rent, Rates and Taxes         |                              |                               |
| 22011           | Office maintenance            | 147339.75                    | 61192.00                      |
| 22012           | Communication Expenses        | 52331.00                     | 13833.00                      |
| 22020           | Books & Periodicals           | -                            | 1380.00                       |
| 22021           | Printing and Stationery       | 357323.00                    | 49812.00                      |
| 22030           | Traveling & Conveyance        | 4500.00                      | 1558950.00                    |
| 22040           | Insurance                     | 159543.00                    | 102783.00                     |
| 22050           | Audit Fees                    | -                            |                               |
| 22051           | Legal Expenses                | 974                          | 35000.00                      |
| 22052           | Professional and other Fees   | 380100.00                    | 718858.00                     |
| 22060           | Advertisement and Publicity   | 139174.00                    | 377418.00                     |
| 22061           | Membership & subscriptions    | 10 1 20 10 10 10 E           | -                             |
| 22080           | Other Administrative Expenses | 23400.00                     | 180612.00                     |
|                 | Total administrative expenses | 1263710.75                   | 3099838.00                    |

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

| Account<br>Code | Particulars                                   | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|-----------------|---|------------------------------|-------------------------------|
| 23010           | Power & Fuel                                  | 2598093.00                   | 6721033.00                    |
| 23020           | Bulk Purchases                                | * e                          | -                             |
| 23030           | Consumption of Stores                         | 222300.00                    | 2185335.00                    |
| 23040           | Hire Charges                                  | 430580.00                    | 25470.00                      |
| 23050           | Repairs & maintenance -Infrastructure Assets  | 85860.00                     | 1422863.00                    |
| 23051           | Repairs & maintenance - Civic Amenities       |                              |                               |
| 23052           | Repairs & maintenance - Buildings             | •                            | -                             |
| 23053           | Repairs & maintenance - Vehicles              | 408256.00                    | 347230.00                     |
| 23054           | Repairs & maintenance - Furnitures            | •                            |                               |
| 23055           | Repairs & maintenance - Office Equipments     | 899211.00                    | 36275.00                      |
| 23056           | Repairs & maintenance - Electrical Appliances | 1137451.00                   | 73525.00                      |
| 23059           | Repairs & maintenance - Others                | 91180.00                     | 25                            |
| 23080           | Other operating & maintenance expenses        | •                            | X-                            |
|                 | Total operations & maintenance                | 5872931.00                   | 10811731.00                   |

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# Schedule IE-13: Interest & Finance Charges

| Account<br>Code | Particulars   | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|-----------------|---|------------------------------|-------------------------------|
| 24010           | Interest on Loans from Central Government                   |                              |                               |
| 24020           | Interest on Loans from State Government                     |                              |                               |
| 24030           | Interest on Loans from Government Bodies & Associations     | 55444.00                     | 70278.00                      |
| 24040           | Interest on Loans from International Agencies               |                              |                               |
| 24050           | Interest on Loans from Banks & Other Financial Institutions |                              |                               |
| 24060           | Other Interest  |                              |                               |
| 24070           | Bank Charges  | 10263.00                     | 10880.00                      |
| 24080           | Other Finance Expenses                                      | 10203.00                     | 10000.00                      |
|                 | Total Interest & Finance Charges                            | 65707.00                     | 81158.00                      |

#### Schedule IE-14: Programme Expenses

| Account<br>Code | Particulars                 | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|-----------------|-----------------------------|------------------------------|-------------------------------|
| 25010           | Election Expenses           | 22650.00                     | 41748.00                      |
| 25020           | Own Programs                | 951100.00                    | 612636.00                     |
| 25030           | Share in Programs of others |                              |                               |
|                 | Total Programme Expenses    | 973750.00                    | 654384.00                     |

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

| Account<br>Code | Particulars                                     | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|-----------------|---|------------------------------|-------------------------------|
| 26010           | State Grants                                    | 110000.00                    | 50000.00                      |
| 26020           | Contributions [specify details]                 | -                            | В <del>.</del>                |
| 26030           | Subsidies [specify details]                     | -                            | - Segri                       |
|                 | Total Revenue Grants, Contributions & Subsidies | 110000.00                    | 50000.00                      |

# Schedule IE-16: Provisions & Write off

| Account<br>Code | Particulars                         | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|-----------------|-------------------------------------|------------------------------|-------------------------------|
| 27010           | Provisions for doubtful receivables | •                            |                               |
| 27020           | Provision for other Assets          | •                            |                               |
| 27030           | Revenues written off                | •                            |                               |
| 27040           | Assets written off                  | •                            | A SU                          |
| 27050           | Miscellaneous Expense written off   |                              | NOO K. SHARM                  |
|                 | Total Provisions & Write off        | - /                          | (3/2)                         |
|                 |                                     |                              | 5(1(X)1)                      |

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#### Schedule IE-17: Miscellaneous Expenses

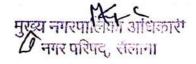
| Account<br>Code | Particulars                     | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|-----------------|---------------------------------|------------------------------|-------------------------------|
| 27110           | Loss on disposal of Assets      | •           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

# Schedule IE-18: Depreciation

| Account<br>Code | Particulars                       | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|-----------------|-----------------------------------|------------------------------|-------------------------------|
| 27200000        | Depreciation For the Current Year | 3154567.00                   | 3594002.00                    |
| 2720000         | Total Depreciation                | 3154567.00                   | 3594002.00                    |

# Schedule IE-19: Prior Period Items (Net)

| Particulars                      | Current Year<br>2023-24 (Rs)   | Previous Year<br>2022-23 (Rs |  |
|----------------------------------|--|------------------------------|--|
| a. Income                        | in a second  |                              |  |
| Taxes                            | -  |                              |  |
| Other - Revenues                 | <u> </u>   | - 100<br>- 100<br>- 100      |  |
| Recovery of revenues written off | ille ign Ai  |                              |  |
| Other income                     |  |                              |  |
| Sub - Total Income (a)           |  |                              |  |
| b. Expenses                      |  | 8.                           |  |
| Refund of Taxes                  |  | -                            |  |
| Refund of Other Revenues         | 5.5  |                              |  |
| Other Expenses                   |  |                              |  |
| Sub - Total expense (b)          |  |                              |  |
| Total Prior Period (Net) (a-b)   |  |                              |  |
|                                  | a. Income Taxes Other - Revenues Recovery of revenues written off Other income Sub - Total Income (a) b. Expenses Refund of Taxes Refund of Other Revenues | 2023-24 (Rs)                 |  |





|          |   |           | RECI<br>For the Perio                   | Sallana Municipa<br>EIPTS AND PAYMI<br>and from 01 April 2 | al Council<br>ENTS ACCOUNT<br>2023 to 31 March 2024                        |           |   |  |
|----------|---|-----------|---|--|--|-----------|---|--|
| Account  | Head of Account   | Schedules | Current Period 2023-<br>24 Amount (Rs.) | Previous Period 2022                                       | . Ilminit  | Schedules | Current Period 2023-<br>24 Amount (Rs.) | Previous Period 2022<br>23 Amount (Rs. |
|          | Opening Balances  |           |   |  |  |           |   |  |
|          | Cash balances including<br>Imprest<br>Balance                                 |           |   |  |  |           |   |  |
|          | Balances with<br>Banks/Treasury (including<br>in designated bank<br>accounts) |           | 34253456.10                             | 26672404.10  | -  |           |   | -                                      |
| 110      | Operating Receipts  |           |   |  | Operating Payments   |           |   | -                                      |
| 120      | Tax Revenue   | RP-1      | 5015641.00                              | 4099282.00   | Establishment Expenses   | RP - 10   | 24989921.00                             | 23201931.00                            |
| 130      | Assigned Revenues & Compensations Rental income from                          | RP - 2    | 14099451.00                             | 17757907.00  | Administrative Expenses  | RP - 11   | 1263710.75                              | 3099838.00                             |
| 130      | Municipal Properties  | RP - 3    | 959340.00                               | 884291.00  | Operations and Maintenance   | RP - 12   | 5872931.00                              | 10811731.00                            |
| 140      | Fees & User Charges   | RP-4      | 2589269.00                              | 12525026.00  | Interest & Finance Charges   | DD 42     | (5707.00                                | 2445000                                |
| 150      | Sale & Hire Charges   | RP-5      | 66500.00                                |  | Programme Expenses   | RP - 13   | 65707.00                                | 81158.00                               |
| 160      | Revenue Grants,<br>Contributions & Subsidies                                  | RP-6      | -                                       | 30440.00   | Revenue Grants,<br>Contributions & Subsidies                               | RP - 14   | 973750.00<br>110000.00                  | 654384.00<br>50000.00                  |
| 170      | Income from Investments   | RP - 7    | 0.00                                    | 225212.00  |  | RP - 16   |   |  |
| 171      | Interest Earned   | RP-8      | 711567.00                               |  | Miscellaneous expenses   | RP - 17   |   |  |
| 180      | Other Income  | RP - 9    | 2545370.00                              |  | Prior Period   | KF - 17   | -                                       |  |
|          | Non-Operating Receipts-   |           | 2010070100                              | 72000.00   | Non-Operating Payments   |           |   |  |
|          |   |           |   |  | Refund of Deposits   |           |   | 141200.00                              |
| 340      | Deposits Received   | RP - 19   | 636793.00                               | 876368.00  | Payment to Sundry Creditors  | RP - 24   | 829449.00                               | 850408.00                              |
| 320      | specific purposes   | RP - 20   | 19350011.00                             | 20079000.00  | Reserve Fund Paid  | RP - 25   | -                                       | •                                      |
| 350      | Other Liabilities   |           | 2604235.00                              | 1640666.00   | Grants and contribution for<br>specific purposes Payments                  | RP - 27   | -                                       | .3                                     |
| 35090-01 | Sale proceeds from Assets   |           |   |  | Provisions   |           | -                                       |  |
|          | Realisation of Investment -<br>General Fund                                   | Arm       | 的 内里度 II-                               | AND THE STATE  | Acquisition / Purchase of<br>Fixed Assets                                  | RP - 26   | 15572451.80                             | 12020398.00                            |
| 35090-02 | Realisation of Investment -<br>Other<br>Funds                                 | 9.        | 1 8                                     | and the company  | Deposit works  | RP - 22   | -                                       | •                                      |
| 341      | Deposit works   |           |   |  | Investments - General Fund   |           |   |  |
| 35041    | Revenue Collected in<br>Advance   |           | To the sales                            |  | Investments - Special Fund   |           | 19 <del>-</del>                         | 7                                      |
|          | Loans & Advances to<br>Employees (recovery)                                   |           |   |  | Stock in hand  |           |   |  |
|          | Other Loans & Advances (recovery)   | RP - 29   | •                                       |  | Repayment of Loans, Advances   | RP - 18   | 150000.00                               | 150000.00                              |
| 431      | Debtors(receivable)   | RP - 23   |   |  | Prepaid Expenses   |           |   |  |
| 330      | Loans Received  | RP - 30   | -                                       |  | Earmarked Fund Paid  | RP - 21   | -                                       |  |
| 311      | Earmarked Funds   |           | -                                       |  | Other Loans & Advances   | RP - 29   |   |  |
| 310      | Municipal Fund  |           |   | -0.0   | Municipal Fund   |           |   |  |
|          | Investments - General Fund  |           |   | Teene -  |  |           |   | to the co                              |
|          |   |           |   |  | Closing Balances   |           |   |  |
|          |   |           | T. 4                                    |  | Cash balances including  |           | 22204207.55                             | 242524544                              |
| #:<br>3  | 3.  | 7         |   |  | Balances with<br>Banks/Treasury (including<br>in designated bank accounts) |           | 32204387.55                             | 34253456.10                            |
|          | TOTAL   |           | 82831633.10                             | 85314504.10  | TOTAL  |           | 82032308.10                             | 85314504.10                            |
|          | TOTAL   |           | 07031033'10                             | DOULTOUTILU  |  |           |   |  |





# Sailana Municipal Council

# Sub Schedule forming Part of Receipt & Payment Account For the Period from 01 April 2023 to 31 March 2024

#### Schedule RP - 1: Tax Revenue

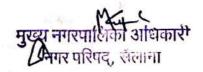
| Account<br>Code | Particulars       | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|-----------------|-------------------|------------------------------|-------------------------------|
| 11001           | Property Tax      | 1304092.00                   | 973473.00                     |
| 11002           | Water Tax         | 2725380.00                   | 2267286.00                    |
| 11003           | Samekit Kar       | 356169.00                    | 319058.00                     |
| 11004           | Conservancy Tax   | -                            |                               |
| 11012           | Pilgrimage Tax    |                              | -                             |
| 11013           | Export Tax        |                              | •                             |
| 11008           | Other Taxes       | 630000.00                    | 539465.00                     |
| AT-TANES        | Total Tax Revenue | 5015641.00                   | 4099282.00                    |

# Schedule RP - 2: Assigned Revenues & Compensation

| Account<br>Code | Particulars                            | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|-----------------|--|------------------------------|-------------------------------|
| 12010           | Taxes and Duties collected by others   | 2402115.00                   | 3512306.00                    |
| 12020           | Compensation in lieu of Taxes / duties | 11697336.00                  | 14245601.00                   |
| 12030           | Compensations in lieu of Concessions   | 1                            | •                             |
|                 | Total Asigned Revenues & Compensation  | 14099451.00                  | 17757907.00                   |

# Schedule RP - 3: Rental income from Municipal Properties

| Account<br>Code. | Particulars   | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|------------------|---|------------------------------|-------------------------------|
| 13010            | Rent from Civic Amenities (Nagrik Suvidhao Se<br>Praprt Kiraya) | 16000.00                     | 19200.00                      |
| 13020            | Rent from Buildings   |                              |                               |
| 13030            | Rent from Guest Houses  |                              | 604461                        |
| 13040            | Rent from lease of lands  | 746970                       | 694461                        |
| Difference Maria | Other rents   | 196370                       | 170630                        |
| 13080            | Sub-Total   | 959340.00                    | 884291.00                     |
| 13090            | Less: Rent Remission and Refunds                                | -                            |                               |
| 10071            | Sub-total   | T                            |                               |
|                  | Total Rental Income from<br>Municipal Properties                | 959340.00                    | 884291.00                     |



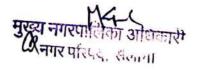


# Schedule RP- 4: Fees & User Charges - Income head-wise

| Account<br>Code. | Particulars                           | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|------------------|---------------------------------------|------------------------------|-------------------------------|
| 14010            | Empanelment & Registration Charges    | 860090.00                    | 477155.00                     |
| 14011            | Licensing Fees                        | 12805.00                     | 6150.00                       |
| 14012            | Fees for Grant of Permit              | 0.00                         | 70250.00                      |
| 14013            | Fees for Certificate or Extract       | 25050.00                     | 28078.00                      |
| 14014            | Development Charges                   | 25000.00                     | 20070.00                      |
| 14015            | Regularization Fees                   |                              |                               |
| 14020            | Penalties and Fines                   | 64358.00                     | 66303.00                      |
| 14040            | Other Fees                            | 757518.00                    | 11269727.00                   |
| 14050            | User Charges                          | 438808.00                    | 274281.00                     |
| 14060            | Entry Fees                            |                              | 27.1201.00                    |
| 14070            | Service / Administrative Charges      | 122760.00                    | 119357.00                     |
| 14080            | Other Charges                         | 307880.00                    | 213725.00                     |
|                  | Sub-Total                             | 2589269.00                   | 12525026.00                   |
| 14090            | Less: Rent Remission and Refunds      |                              | -                             |
|                  | Sub-total                             |                              | Y 1, -1, -                    |
|                  | Total Income from Fees & User Charges | 2589269.00                   | 12525026.00                   |

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

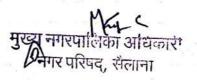
| Account<br>Code | Particulars   | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|-----------------|---|------------------------------|-------------------------------|
| 15010           | Sale of Products  |                              | -                             |
| 15011           | Sale of Forms & Publications                                | 66500.00                     | 50440.00                      |
| 15012           | Sale of stores & scrap                                      | -                            | -                             |
| 15030           | Sale of Others  | -                            | -                             |
| 15040           | Hire Charges for Vehicles                                   | 7                            | -                             |
| 15041           | Hire Charges for Equipment                                  | *                            |                               |
|                 | Total Income from Sale & Hire charges -<br>Income head-wise | 66500.00                     | 50440.00                      |





# Schedule RP - 6: Revenue Grants Contributions & Subsidies

| Account<br>Code | Particulars                                    | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs)         |
|-----------------|--|------------------------------|---------------------------------------|
|                 |  |                              |                                       |
| 16010           | Revenue Grant                                  | -                            |                                       |
| 16020           | Re-imbursement of expenses                     |                              |                                       |
| 16030           | Contribution towards schemes                   |                              |                                       |
| . 1:            | Total Revenue Grants Contributions & Subsidies | Visite 111                   | · · · · · · · · · · · · · · · · · · · |





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

| Account<br>Code | Particulars                                       | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|-----------------|---|------------------------------|-------------------------------|
| 17010           | Interest on Investments (FDRs)                    |                              |                               |
| 17020           | Dividend  | •                            | 225212.00                     |
| 17030           | Income from projects taken up on commercial basis | -                            | -                             |
| 17040           | Profit in Sale of Investments                     |                              |                               |
| 17080           | Others  | •                            |                               |
|                 | Total Income from Investments                     |                              | 225212.00                     |

# Schedule RP - 8: Interest Earned

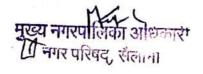
| Account<br>Code | Particulars                                 | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|-----------------|---|------------------------------|-------------------------------|
| 17110           | Interest from Bank Accounts                 | 711567.00                    | 411108.00                     |
| 17120           | Interest on Loans and advances to Employees | -                            | 111100.00                     |
| 17130           | Interest on loans to others                 | <del>-</del>                 |                               |
| 17180           | Other Interest                              |                              |                               |
|                 | Total - Interest Earned                     | 711567.00                    | 411108.00                     |

#### Schedule RP - 9: Other Income

| Account<br>Code | Particulars                                 | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|-----------------|---|------------------------------|-------------------------------|
| 18010           | Deposits Forfeited                          |                              |                               |
| 1801001         | Beneficiary Contribution for Public Toilets | -                            |                               |
| 18011           | Lapsed Deposits                             | -                            |                               |
| 18020           | Insurance Claim Recovery                    | -                            | -                             |
| 18030           | Profit on Disposal of Fixed assests         | -                            | -                             |
| 18040           | Recovery from Employees                     | -                            |                               |
| 18050           | Unclaimed Refund/ Liabilities               | -                            |                               |
| 18060           | Excess Provisions written back              |                              |                               |
| 18080           | Miscellaneous Income                        | 2545370.00                   | 92800.00                      |
|                 | Total Other Income                          | 2545370.00                   | 92800.00                      |

#### Schedule RP -10: Establishment Expenses

| Account<br>Code | Particulars                          | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|-----------------|--------------------------------------|------------------------------|-------------------------------|
| 21010           | Salaries, Wages and Bonus            | 24989921.00                  | 22045832.00                   |
| 21020           | Benefits and Allowances              | •                            | 101400.00                     |
| 21030           | Pension                              | •                            | -                             |
| 21040           | Other Terminal & Retirement Benefits |                              | 1054699.00                    |
|                 | Total Establishment Expenses         | 24989921.00                  | 23201931.00                   |



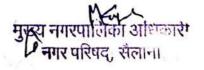


#### Schedule RP -11: Administrative Expenses

| Account<br>Code | Particulars                   | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|-----------------|-------------------------------|------------------------------|-------------------------------|
| 22010           | Rent, Rates and Taxes         | -                            |                               |
| 22011           | Office maintenance            | 147339.75                    | 61192.00                      |
| 22012           | Communication Expenses        | 52331.00                     | 13833.00                      |
| 22020           | Books & Periodicals           | •                            | 1380.00                       |
| 22021           | Printing and Stationery       | 357323.00                    | 49812.00                      |
| 22030           | Traveling & Conveyance        | 4500.00                      | 1558950.00                    |
| 22040           | Insurance                     | 159543.00                    | 102783.00                     |
| 22050           | Audit Fees                    |                              |                               |
| 22051           | Legal Expenses                |                              | 35000.00                      |
| 22052           | Professional and other Fees   | 380100.00                    | 718858.00                     |
| 22060           | Advertisement and Publicity   | 139174.00                    | 377418.00                     |
| 22061           | Membership & subscriptions    |                              | •                             |
| 22080           | Other Administrative Expenses | 23400.00                     | 180612.00                     |
|                 | Total Administrative Expenses | 1263710.75                   | 3099838.00                    |
|                 | Less:- Administrative Income  | -                            |                               |
|                 | Net Administrative Expenses   | 1263710.75                   | 3099838.00                    |

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

| Account<br>Code | Particulars                                  | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|-----------------|--|------------------------------|-------------------------------|
| 23010           | Power & Fuel                                 | 2598093.00                   | 6721033.00                    |
| 23020           | Bulk Purchases                               | •                            | •                             |
| 23030           | Consumption of Stores                        | 222300.00                    | 2185335.00                    |
| 23040           | Hire Charges                                 | 430580.00                    | 25470.00                      |
| 23050           | Repairs & maintenance -Infrastructure Assets | 85860.00                     | 1422863.00                    |
| 23051           | Repairs & maintenance - Civic Amenities      |                              |                               |
| 23052           | Repairs & maintenance - Buildings            | •                            |                               |
| 23053           | Repairs & maintenance - Vehicles             | 408256.00                    | 347230.00                     |
| 23054           | Repairs & maintenance - Furnitures           | 1 10 1                       |                               |
| 23055           | Repairs & maintenance - Office Equipments    | 899211.00                    | 36275.00                      |
| 23056           | Repairs & maintenance - Plant & Machinery    | 1137451.00                   | 73525.00                      |
| 23057           |  | 91180.00                     |                               |
| 23080           | Other operating & maintenance expenses       | eer t                        |                               |
|                 | Total Operations & Maintenance Expenses      | 5872931.00                   | 10811731.00                   |





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

| Account<br>Code | Particulars  | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|-----------------|--|------------------------------|-------------------------------|
| 24010           | Interest on Loans from Central Government                      | -                            |                               |
| 24020           | Interest on Loans from State Government                        |                              |                               |
| 24030           | Interest on Loans from Government Bodies & Associations        | 55444.00                     | 70278.00                      |
| 24040           | Interest on Loans from International Agencies                  |                              |                               |
| 24050           | Interest on Loans from Banks & Other Financial<br>Institutions |                              |                               |
| 24060           | Other Interest   |                              |                               |
| 24070           | Bank Charges   | 10263.00                     | 10880.00                      |
| 24080           | Other Finance Expenses   | 10203.00                     | 10000.00                      |
|                 | Sub-Total .  | 65707.00                     | 81158.00                      |
|                 | Less: - Bank Charges   |                              | -                             |
|                 | Total Interest & Finance Charges                               | 65707.00                     | 81158.00                      |

#### Schedule RP - 14: Programme Expenses

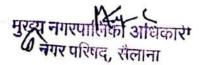
| Account<br>Code | Particulars                 | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|-----------------|-----------------------------|------------------------------|-------------------------------|
| 25010           | Election Expenses           | 22650.00                     | 41748.00                      |
| 25020           | Own Programs                | 951100.00                    | 612636.00                     |
| 25030           | Share in Programs of others |                              |                               |
|                 | Total Programme Expenses    | 973750.00                    | 654384.00                     |

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

| Account<br>Code | Particulars  | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|-----------------|--|------------------------------|-------------------------------|
| 26010           | Grants   | 110000.00                    | 50000.00                      |
| 26020           | Contributions                                      | -                            | -                             |
| 26030           | 030 Subsidies                                      | -                            | •                             |
|                 | Total Revenue Grants, Contributions &<br>Subsidies | 110000.00                    | 50000.00                      |

#### Schedule RP - 16: Store Purchased

| Account<br>Code | Particulars            | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|-----------------|------------------------|------------------------------|-------------------------------|
| 430100          | Stores                 | -                            |                               |
|                 | Total Stores Purchased |                              | •                             |





# Schedule RP - 17: Miscellaneous expenses

| Account<br>Code | Particulars                  | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|-----------------|------------------------------|------------------------------|-------------------------------|
| 2716001         | Penality And Fine            |                              |                               |
| 2718001         | Miscellaneous Expenditure    | -                            | -                             |
|                 | Total Miscellaneous Expenses |                              | -                             |

#### Schedule RP - 18: Loan Repaid

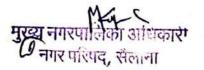
| Account<br>Code | Particulars                         | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|-----------------|-------------------------------------|------------------------------|-------------------------------|
| 3312000         | Loan from State Government          |                              |                               |
| 3313000         | Loan from Other Government Agencies | 150000.00                    | 150000.00                     |
|                 | Total Loan Repaid                   | 150000.00                    | 150000.00                     |

#### Schedule RP - 19: Deposits Received

| Account<br>Code | Particulars                      | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|-----------------|----------------------------------|------------------------------|-------------------------------|
| 3401011         | Security Deposit from Contractor | 559193.00                    | 750368.00                     |
| 3401011         | With Held & SD                   | -                            | -                             |
| 3402000         | Revenue Deposit                  | 77600.00                     | 126000.00                     |
| 3408000         | Other Deposit                    | -                            | -                             |
|                 | Total                            | 636793.00                    | 876368.00                     |
|                 | Less - Deposit Rec. EMD & SD     | -                            | -                             |
|                 | Net Deposits Recevied            | 636793.00                    | 876368.00                     |

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

| Account<br>Code | Particulars   | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|-----------------|---|------------------------------|-------------------------------|
| 320100          | Grant from Central Government                             | 4095662.00                   | 6467000.00                    |
| 320200          | Grant from State Government                               | 15006843.00                  | 13362000.00                   |
| 320300          | Grant from Other Govt. Agencies                           | 247506.00                    |                               |
| 320400          | Other Grant   | -                            | 250000.00                     |
| 320,00          | Total   | 19350011.00                  | 20079000.00                   |
|                 | Less - Grants   | •                            | •                             |
|                 | Net Grant & Contribution for Specific Purpose<br>Received | 19350011.00                  | 20079000.00                   |





# Schedule RP - 21: Earmarked Funds Paid

| Account<br>Code | Particulars                    | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|-----------------|--------------------------------|------------------------------|-------------------------------|
| 3115000         | Sinking Fund                   | 2020 2.7 (1.13)              | 2022 25 (165)                 |
| 3115000         | Rastriya Parivar Sahayata      |                              | •                             |
| 3115000         | Samajik Surksha Pension        |                              |                               |
| 3117000         | Trust oor Agency Fund          |                              | 8.                            |
|                 | Total Earmarked Fund Paid      |                              |                               |
|                 | Less: Samajik Suraksha Pension |                              |                               |
| 1               | Net Earmarked Fund Paid        |                              |                               |

#### Schedule RP - 22: Deposit Works (Net)

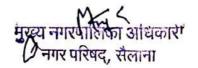
| Account<br>Code | Particulars             | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|-----------------|-------------------------|------------------------------|-------------------------------|
| 3411000         | Deposit for Civil Works |                              |      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

#### Schedule RP - 23: Realisation from Sundry Debtors

| Account<br>Code | Particulars                    | Current Year<br>2023-24 (Rs)   | Previous Year<br>2022-23 (Rs) |
|-----------------|--------------------------------|--------------------------------|-------------------------------|
| 4311000         | Property Taxes                 | Carrie and I am                | x-                            |
| 4313000         | Fees & User Charges            | Van der ausgegeben der aus der |                               |
| 4314000         | Other Sources                  | n 2                            |                               |
| 4312005         | Other Taxes                    |                                |                               |
| 4315000         | Receivable from Govt.          | -                              |                               |
|                 | Total Realisation form Debtors | The state of the state of      | Et Trigo                      |

#### Schedule RP - 24: Payment to Sundry Creditors

| Account<br>Code | Particulars                        | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|-----------------|------------------------------------|------------------------------|-------------------------------|
| 3501000         | Creditors                          | •                            | 1.5                           |
| 3501100         | Employee Liabilities               | 86000.00                     |                               |
| 3501200         | Interest Accrued and Due           | Land .                       |                               |
| 3502000         | Recoveries Payable                 | 743449.00                    | 850408.00                     |
| 3501300         | Outstanding Liablities             |                              |                               |
| 3508000         | Other (Provisions)                 | 147                          |                               |
| 3501031         | Lok Swasthya Yantriki Vibhag (PHE) | •                            |                               |
|                 | Total Payment to Creditors         | 829449.00                    | 850408.00                     |





# Schedule RP - 25: Reserve Funds Paid

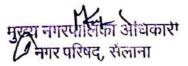
| Account<br>Code | Particulars              | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|-----------------|--------------------------|------------------------------|-------------------------------|
| 3115000         | General Fund             | o contri                     | •                             |
|                 | Total Reserve Funds Paid | •                            | •                             |

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

| Account<br>Code | Particulars                                  | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|-----------------|--|------------------------------|-------------------------------|
| 4101000         | Land   |                              |                               |
| 4102000         | Building including Class-II Civil Structures |                              | )( <del>-</del>               |
| 4103000         | Roads & Bridges                              |                              | -                             |
| 4103100         | Sewerage & Drainage                          | 178521.00                    | 1470521.00                    |
| 4103200         | Water Ways                                   | 1720437.80                   | 519735.00                     |
| 4103300         | Public Lighting                              | 1358613.00                   | 490000.00                     |
| 4104000         | Plant & Machinery                            |                              | 48500.00                      |
| 4105000         | Vehicle                                      | 172000.00                    | 1085000.00                    |
| 4106000         | Office & Other Equipments                    | 703714.00                    |                               |
| 4107000         | Furniture & Fixtures                         | 84800.00                     | -                             |
| 4120000         | Work in Progress                             | 11354366.00                  | 8406642.00                    |
| 4120000         | Less:- Receipt                               | -                            |                               |
| 1120000         | Assets from Specific Grant                   | -                            |                               |
|                 | Assets from Special Fund                     | •                            | ( <b>4</b>                    |
|                 | Total Acquisition/Purchase of Fixed Assets   | 15572451.80                  | 12020398.00                   |

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

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





# Schedule RP - 29: Loans & Advances

| Account<br>Code | Particulars                        | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|-----------------|------------------------------------|------------------------------|-------------------------------|
| 4601000         | Loan & Advances to Workers         |                              | (4.5)                         |
| 4604000         | Advances to Suppliers & Cntractors |                              |                               |
| 4608000         | TDS on Interest (FDRs)             |                              |                               |
|                 | Other Recevable                    |                              |                               |
|                 | Sub-Total                          |                              |                               |
|                 | Less:- Advances to Employee        |                              | -                             |
|                 | Net Loans & Advances               |                              | -                             |

# Schedule RP - 30 Loan Received

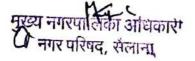
| Account<br>Code | Particulars                            | Current Year<br>2023-24 (Rs) | Previous Year<br>2022-23 (Rs) |
|-----------------|--|------------------------------|-------------------------------|
| 33020           | Loan from State Government             | -                            | (=                            |
| 33030           | Loan From Other Financial Institutions |                              | -                             |
|                 |  |                              | 3                             |
|                 | Total Loan                             | -                            |                               |

मुख्य नगरपालिका अधिकारे नगर परिषद, सैलाना



# Sailana Municipal Council Provisional Statement of Cash Flow For the Period from 01 April 2023 to 21 Mars

| IAI Cash Flow from Operating Activities                   | Current                   | Year 2023-24 (Da)                       | ı           |                |
|---|---------------------------|---|-------------|----------------|
| oross surplus/ (delicit) over expandit                    | Current Year 2023-24 (Rs) |   | Previous 1  | ear 2022-23 (R |
| Add: Adjustments for                                      |                           |   |             |                |
| Depreciation  |                           | 7715666.25                              |             | 1878743        |
| Interest & finance expenses                               | 3700455.34                |   |             | 10/0/43        |
| superises.  | 65707.00                  |   | 3594002.00  |                |
| Less: Adjustments for                                     | 63707.00                  | 3766162.34                              | 81158.00    | 2475160        |
| Profit on disposal of assets                              |                           |   |             | 3675160.       |
| Distillation 4.1  |                           |   |             |                |
| Dividend Income   | •                         |   |             |                |
| nvestment income  |                           |   |             |                |
| Interest Income received                                  | •                         |   |             |                |
|   | 711567.00                 | 711567.00                               |             |                |
| Adjusted income over expenditure before effecting         |                           |   | 411108.00   | 411108.        |
|   |                           | 4477729.34                              |             |                |
| ordinary Items  |                           |   |             | 4739004.       |
| Changes in current assets and current liabilities         |                           |   |             |                |
| (mcrease) / decrease in Sundry debtors                    | / 22/2                    |   |             |                |
| (Increase) / decrease in Stock in hand                    | (-384791)                 |   | (-384791)   |                |
| (Increase) / decrease in prepaid expenses                 |                           |   | (2017)1)    |                |
| (Increase) / decrease in other current assets             | •                         |   |             |                |
| enter current 925672                                      |                           | (-384791)                               | 1           |                |
| (Decrease)/ increase in Deposits received                 |                           |   | -           | (-38479        |
| (Decrease)/ increase in Deposits received                 | 636793.00                 |   | 7251/000    |                |
| (Decrease)/ increase in Deposits works                    |                           |   | 735168.00   |                |
| (Decrease)/ increase in other current liabilities         | 4581236.00                |   |             |                |
| (Decrease)/ increase in provisions                        |                           |   | 790258.00   |                |
| Extra ordinary items                                      |                           | F240020 00                              | •           |                |
|   |                           | 5218029.00                              |             | 1525426.0      |
| Net Cash Generated from/used in Operating                 |                           |   |             |                |
| Activities [A]  |                           | 9695758.34                              | : [         | 6283430.       |
| [B] Cash Flow from Investing Activities                   |                           |   | 17-22-1     |                |
| Proceeds from Discourse Activities                        |                           |   |             |                |
| Proceeds from Disposal/Purchase of Assets and CWIP        |                           |   |             |                |
| Proceeds from Disposal of Investments                     |                           |   |             |                |
| Investment Income Received                                |                           |   |             |                |
| Interest Income Received                                  | 711567.00                 | 711567.00                               | 41110000    |                |
|   |                           | 711307.00                               | 411108.00   | 411108.0       |
| Purchase of Fixed Assets                                  | (-1161879)                |   |             |                |
| Increase/(Decrease) in Special Funds/Grants               | 247506.00                 |   | (-12020398) |                |
| Increase/(Decrease) in Earmarked Funds                    | 319377 13390 1310 19      |   | 459867.68   |                |
| Increase/(Decrease) in reserve (Grant against fixed asset | 5146652.00                |   | 859880.00   |                |
| Increase/(Decrease) in Municipal fund                     | 12811371.00               |   | 11832247.00 |                |
| micrease/(Decrease) in Municipal fund                     | 47458792.98               |   | 252791.00   |                |
|   |                           | 539415.00                               |             | 689388.2       |
| Net Cash Generated from/used in investing                 |                           | 1250982.00                              |             |                |
| Activities [B]  |                           | 1250982.00                              | 4 V         | 1097650.7      |
| [C] Cash Flow from Financing Activities                   |                           |   |             |                |
| Loan from Banks/Others Received                           |                           |   |             |                |
| Loan Repayment  | 150000.00                 |   | 150000.00   |                |
| Interest & Finance Expenses                               | 65707.00                  | 215707.00                               | 81134.00    | 231134.        |
|   |                           |   |             |                |
| Net Cash Generated from/used in Financing                 |                           | (-215707)                               |             | (-23113        |
| Activities [C]  |                           | (213707)                                |             | (-23113        |
| Net Increase/(Decrease) in Cash & Cash Equivalents        |                           | 11162447.34                             |             | 6597636.       |
| (A+B+C)   |                           | 100000000000000000000000000000000000000 |             |                |
| Cash & Cash Equivalent at the beginning of Period         |                           | 34253456.00                             |             | 26672404.      |
| Cash & Cash Equivalent at the End of Period               |                           |   |             |                |
| Cash & Cash Equivalent at the end of year comprises of    |                           | 32204387.55                             |             | 34253456.      |
| cash & Cash Equivalent at the end of year comprises of    |                           | 36404307.33                             | K. SHARL    | 37433430       |



| Cash Balances                                  |             |             |             |             |
|--|-------------|-------------|-------------|-------------|
| Bank Balances                                  |             |             |             |             |
| Total of the Breakup of Cash & Cash Equivalent | 32204387.55 |             | •           | 1.0         |
| Difference Cash & Cash Equivalent              |             |             | 33270041.07 |             |
|  |             | 32204387.55 |             | 33270041.07 |
|  |             |             |             |             |

UDIN No. -

मुख्य नगरपालिका आंधकारे नगर परिषद्, सैलाना For PRAMOD K. SHARMA & CO.
Chartered Accountants
FRN No. - 07657C

1/000

CA Pramod Sharma (Partner) M.No. - 076883