कार्यालय नगर परिषद् सैलाना जिला रतलाम म.प्र.
Office Of Nagar Parishad Sailana, Distt-Ratlam, M.P., Bhopal

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कमांक/न.प./ऑडिट/ 2023–24/894 सैलाना, दिनॉक 01/04/2025

प्रति,

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

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

सदर्भ :– श्रीमान का पत्र क्रमांक/ऑडिट/लेखा शाखा–4(क)/265/452 भोपाल दिनांक 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 हेतु सादर प्रेषित्।

संलग्न :– उपरोक्तानुसार

मुख्य नगरपालिका अधिकारी
नगर परिषद् सैलाना

पृ.क्र./न.प./ऑडिट/2023–24/895 सैलाना दिनांक 01/04/25

प्रतिलिपि :–

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

मुख्य नगरपालिका अधिकारी
नगर परिषद् सैलाना

AUDIT REPORT

OF

MUNICIPAL COUNCIL SAILANA

DISTRICT – RATLAM

Year 2023-24

Auditor

Pramod K. Sharma & CO.

Chartered Accountants

-: INDEX :-

INDIA
PRAMOD K. SHARMA & CO.
Chartered Accountants

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

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.

2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.

3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31st March 2024.

Date:-**24-03-2025**
Place:-Bhopal
UDIN:- **25076883BMIKNJ5037**

For PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

CA. Pramod K Sharma
(Partner)
Mem. No. : 076883

मुख्य नगरपालिका अधिकारी
नगर परिषद, सैलाना

MUNICIPAL COUNCIL SAILANA

AUDIT OBSERVATIONS

Audit of Revenue

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

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

मुख्य नगरपालिका अधिकारी
नगर परिषद, सैलाना

PRAMOD K. SHARMA & CO.
CA
CHARTERED ACCOUNTANTS

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.

मुख्य नगरपालिका अधिकारी
नगर परिषद,

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

Audit of Book Keeping

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

Accounts Department

Audit observations about accounts department are as follows -

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

मुख्य नगरपालिका अधिकारी
नगर परिषद सैलाना

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

Store Department

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

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

Revenue Department

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

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

मुख्य नगरपालिका अधिकारी
नगर परिषद, सैलाना

Water Supply Department

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

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

Establishment Department

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

Public Works Department

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

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

मुख्य नगरपालिका अधिकारी
नगर परिषद, [illegible]

PRAMOD K. SHARMA & CO. CA CHARTERED ACCOUNTANTS

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

Audit of Tenders

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

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

मुख्य नगरपालिका अधिकारी

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

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

Date :
UDIN :

मुख्य नगरपालिका अधिकारी
नगर परिषद, सैलाना

CA PRAMOD SHARMA
(Partner)
FRN NO. 007857C
M. No. - 076883

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

	Particulars	Schedule No.	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
A	**SOURCES OF FUNDS**			
A1	**Reserves and Surplus**			
	Municipal (General) Fund	B-1	48258117.98	39286944.73
	Earmarked Funds	B-2	5146652.00	4755081.00
	Reserves	B-3	96363448.61	96363448.61
	Total Reserve & Surplus		**149768218.59**	**140405474.34**
A2	**Grants, Contributions for specific purposes**	B-4	**29873685.69**	**10771180.68**
A3	**Loans**			
	Secured loans	B-5	5409861.00	5559861.00
	Unsecured loans	B-6	-	-
	Total Loans		**5409861.00**	**5559861.00**
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)		**185051765.28**	**156736516.02**
B	**APPLICATION OF FUNDS**			
B1	**Fixed Assets**	B-11		
	Gross Block		135470821.12	131252735.32
	Less: Accumulated Depreciation		97010382.34	93309927.00
	Net Block		**38460438.78**	**37942808.32**
	Capital work-in-progress		19761008.00	84160496.70
	Total Fixed Assets		**58221446.78**	**122103305.02**
B2	**Investments**			
	Investment - General Fund	B-12	10319377.00	10319377.00
	Investment - Other Funds	B-13	-	-
	Total Investments		**10319377.00**	**10319377.00**
B3	**Current assets, loans & advances**			
	Stock in hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivables)	B-15	2212762.00	2212762.00
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful Receivables		-	-
	Deposit Assets		-	-
	Loan & Advances		-	-
	Prepaid expenses	B-16	-	-
	Cash and Bank Balances	B-17	32204387.55	34253456.10
	Loans, advances and deposits	B-18	259578.00	259578.00
	Total Of Curent Assets		**34676727.55**	**36725796.10**
B4	**Current Liabilities and Provisions**			
	Deposits received	B-7	636793.00	1647979.26
	Deposit works	B-8	-	-
	Other liabilities (Sundry Creditors)	B-9	4581236.00	2719393.83
	Provisions	B-10	-	-
	Total Current Liabilities		**5218029.00**	**4367373.09**

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नगर परिषद, सैलाना

PRAMOD K. SHARMA & CO.
CA
CHARTERED ACCOUNTANTS

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 -

For PRAMOD K. SHARMA & CO.
Chartered Accountants
FRN No. - 07657C

PRAMOD K. SHARMA & CO. CA CHARTERED ACCOUNTANTS

CA Pramod Sharma
(Partner)
M.No. - 0076883

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नगर परिषद, सैलाना

Sailana Municipal Council
as on 31st March 2024

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

Account Code	Particulars	General Account Current Year 2023-24	General Account Previous Year 2022-23
3100000	Balance as per last account	39286944.73	37155410.41
	Additions during the year	456182.00	252791
31090-02	• Surplus for the year	-	-
	• Transfers		
	Total (Rs.)	39743126.73	252791
	Deductions during the year	-	-
	• Deficit for the year	-8514991.25	(-1878743.32)
	• Transfers	-	-
	Total (Rs.)	-8514991.25	(-1878743.32)
310	Balance at the end 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 Year 2023-24	Other Fund Curent Year 2023-24	Total	Sanchit Nidhi Previous Year 2022-23	Other Fund Previous Year 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						
• Transfer from Municipal Fund	-	-	-	-	-	-
• Interest/Dividend earned on Special Fund Investments	-	-	-	-	-	-
• Profit on disposal of Special Fund Investments	-	-	-	-	-	-
•Appreciation in Value of Special Fund Investments	-	-	-	-	-	-
•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						
[I] Capital expenditure on						
• Fixed Asset	-	-	-	-	-	-
• Others	-	-	-	-	-	-
[II] Revenue Expenditure on						
• Salary, Wages and allowances etc	-	-	-	-	-	-
• Rent Other administrative charges	-	-	-	-	-	-
[III] Other: (Paid to Beneficiaries)						
• Loss on disposal of Special Fund Investments	-	-	-	-	-	-
• Diminution in Value of Special Fund Investments	-	-	-	-	-	-
• Transferred to Municipal Fund	-	-	-	-	-	-
Total (c)	-	-	-	-	-	-
(d) Advance For Expenses	-	-	-	-	-	-
Net Balance of Special Funds (a + b) -(c+d)	5146652.00	-	5146652.00	4755081.00	-	4755081.00

मुख्य नगरपालिका अधिकारी
नगर परिषद, सैलाना

PRAMOD K. SHARMA & CO. ★ CHARTERED ACCOUNTANTS ★ CA

Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5	6	7 (5-6)
31210	Capital Contribution	96363448.61	0	96363448.61	-	96363448.61
31211	Capital Reserve	-	-	-	-	-
31220	Borrowing Redemption	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	-	-	-	-	-
31260	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	96363448.61	0	96363448.61	-	96363448.61

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Agencies	Grants from International Organization	Grants from Other 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		-	19102505.00
• Interest/Dividend earned on Grant Investments	-	-	-	-	-	-
• Profit on disposal of Grant Investments	-	-	-	-	-	-
• Appreciation in Value of Grant Investments	-	-	-	-	-	-
• Other addition (MPUSP Opening Balance Regrouped)	-	-	-	-	-	-
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						
• Capital expenditure on Fixed Assets	0.00	0.00	-	-	-	0.00
• Capital Expenditure on Other	-	-	-	-	-	-
• Revenue Expenditure on	-	-	-	-	-	-
o Salary, Wages, allowances etc.	-	-	-	-	-	-
Other	0.00	0.00	-	-	-	0.00
• Other:						
o Loss on disposal of Grant	-	-	-	-	-	-
o Grants Refunded	-	-	-	-	-	-
• Other administrative charges	-	-	-	-	-	-
Total (c)	0	0	0	-	-	0.00
Net balance at the year end (a+b)-(c)	5289997.00	24583688.69	247506.00	-	-	29873685.69

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
33010	Loans from Central Government	-	-
33020	Loans from State government	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	-	-
33070	Bonds & debentures	-	-
33080	Other Loans	-	-
	Total Secured Loans	5409861.00	5559861.00

मुख्य नगरपालिका अधिकारी
नगर परिषद, सैलाना

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS
CA

मुख्य नगरपालिका अधिकारी
नगर परिषद, सैलाना

Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance on 01.04.2023	Additions during the period	Deductions during the period	Cost at the end of the year 31.03.2024	Opening Balance on 01.04.2023	Additions during the period	Deductions during the period	Total at the end of the year 31.03.2024	At the end of Current Year 2023-24	At the end of the Previous Year 2022-23
1	2	3	4	5	6	7	8	9	10	11	12
41010	**Land**	1600003.00	-	-	1600003.00	-	-	-	-	1600003.00	1600003.00
41015	**Lakes and Ponds**	-	-	-	-	-	-	-	-	-	-
41020	**Buildings**	33038451.44	0.00	0.00	33038451.44	17764381.00	1139827.00	0.00	18904208	14134243.44	16413897.44
41025	**Heritage Buildings**	-		-	-	-	-	-	-	-	-
	Infrastructure Assets										-
41030	• Roads and Bridges	58591399.88	0.00	0.00	58591399.88	56005578.00	732392.00	0.00	56737970	1853429.88	3318213.88
41031	• Sewerage and Drainage	16233584.00	178521.00	0.00	16412105.00	7572734.00	945336.80	0.00	8518070.8	7894034.20	8125383.00
41032	• Water ways	9469287.00	1720437.80	0.00	11189724.80	5944420.00	384926.00	0.00	6329346	4860378.80	3330875.00
41033	• Public Lighting	2085383.00	1358613.00	0.00	3443996.00	310712.00	30306.55	0.00	341018.55	3102977.45	1303022.00
	Other assets										-
41034	Sanitation and Solid waste	171000.00	0.00	0.00	171000.00	77384.00	9542.00	0.00	86926	84074.00	103158.00
41040	• Plants & Machinery	297782.00	0.00	0.00	297782.00	100260.00	16616.00	0.00	116876	180906.00	165638.00
41050	• Vehicles	7638520.00	172000.00	0.00	7810520.00	4078672.00	350692.80	0.00	4429364.8	3381155.20	2817818.00
41060	• Office & other equipment	1429857.00	703714.00	0.00	2133571.00	1039398.00	33710.81	0.00	1073108.81	1060462.19	413051.00
41070	• Furniture, fixtures, fitting	697468.00	84800.00	0.00	782268.00	416388.00	57105.38	0.00	473493.38	308774.62	331995.00
41080	• Other fixed assets	-	-	-	-	-	-	-	-	-	-
	Total	127638979.32	4218085.80	-	135470821.12	89715925.00	3700455.34	-	97010382.34	38460438.78	37923054.32
41210	Work-in-progress	8406642.00	11354366.00	0.00	19761008.00					19761008.00	75753854.70
	Total	127638979.32	15572451.80	-	155231829.12	89715925.00	3700455.34	-	97010382.34	58221446.78	113676909.02

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
33110	Loans from Central Government	-	-
33120	Loans from State government	-	-
33130	Loans from Govt. bodies & Associations	-	-
33140	Loans from international agencies	-	-
33150	Loans from banks & other financial institutions	-	-
33160	Other Term Loans	-	-
33170	Bonds & debentures	-	-
33180	Other Loans	-	-
	Total Unsecured Loans	-	-

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
34010	From Contractors	559193.00	1178661.26
34020	From Revenues	77600.00	469318.00
34030	From staff	-	-
34080	From Others	-	-
	Total deposits received	636793.00	1647979.26

Schedule B-8: Deposits Works

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

Schedule B-9: Other Liabilities (Sundry Creditors)

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

Schedule B-10: Provisions

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
36010	Provision for Expenses	-	-
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	Total Provisions	-	-

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Schedule B-12: Investments - General Funds

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

Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost 2023-24 (Rs.)	Previous year Carrying Cost2022-23 (Rs)
42110	• Central Government Securities			-	-
42120.	• State Government Securities			-	-
42130	• Debentures and Bonds			-	-
42140	• Preference Shares			-	-
42150	• Equity Shares			-	-
42160	• Units of Mutual Funds			-	-
42170	• Other Investments (Fixed Deposit)			-	-
	Total of Investments Other Fund		-	-	-

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
43010	Stores	-	-
43020	Loose Tools	-	-
43080	Others	-	-
	Total Stock in hand	-	-

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Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount 2023-24 (Rs.)	Previous year 2022-23 Net amount (Rs.)
43110	**Receivables for Property Taxes**				
	Less than 5 years	335619.00	-	335619.00	335619.00
	More than 5 years*	-	-	-	-
	Sub - total	335619.00	-	335619.00	335619.00
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	335619.00	-	335619.00	335619.00
43120	**Receivable for Water Taxes**				
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	-	-	-	-
43120	**Receivable of Other Taxes**				
	Less than 3 years	611417.00		611417.00	611417.00
	More than 3 years*	-	-	-	-
	Sub - total	611417.00	-	611417.00	611417.00
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	611417.00	-	611417.00	611417.00
43130	**Receivables for Fees & User Charges**				
	Less than 3 years	761877.00	-	761877.00	761877.00
	More than 3 years*	-	-	-	-
	Sub - total	761877.00	-	761877.00	761877.00
43140	**Receivables from Other Sources**				
	Less than 3 years	503849.00	-	503849.00	503849.00
	More than 3 years*	-	-	-	-
	Sub - total	503849.00	-	503849.00	503849.00
43150	**Receivables from Government**	-	-	-	-
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	2212762.00	-	2212762.00	2212762.00

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Schedule B-16: Prepaid Expenses

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

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 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	**32204387.55**	**34253456.10**
45040	**Balance with Bank - Special Funds**		
45041	Nationalised Banks	-	-
45042	Other Scheduled Banks	-	-
45043	Scheduled Co-operative Banks	-	-
45044	Post Office	-	-
	Sub-total	-	-
45060	**Balance with Bank - Grant Funds**		
45061	Nationalised Banks	-	-
45062	Other Scheduled Banks	-	-
45063	Scheduled Co-operative Banks	-	-
45064	Post Office	-	-
	Sub-total	-	-
	Total Cash and Bank balances	**32204387.55**	**34253456.10**

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Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the Year 01/04/2023 (Rs.)	Paid during the current year 2023-24 (Rs.)	Recovered during the year 2023-24 (Rs.)	Balance outstanding at the end of the Year 31/03/2024 (Rs.)
46010	Loans and Advances to Employees	-	-	-	-
46020	Employee Provident Fund Loans	-			-
46030	Loans to Others	-			-
46040	Advance to Suppliers and Contractors	-			-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies	259578.00	-	-	259578.00
46080	Other Current Assets	-	-	-	-
	Sub -Total	**259578.00**	-	-	**259578.00**
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	**259578.00**	-	-	**259578.00**

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

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

Schedule B-19: Other Assets

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
47010	Deposit Works	-	-
47020	Other asset control accounts	1246273	-
	Total Other Assets	**1246273**	-

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

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

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Sailana Municipal Council

INCOME AND EXPENDITURE STATEMENT For the Period from 01 April 2023 to 31 March 2024

	Item/ Head of Account	Schedule No	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
A	**INCOME**			
	Tax Revenue	IE-1	5015641.00	4099282.00
	Assigned Revenues & Compensation	IE-2	14099451.00	17757907.00
	Rental Income from Municipal Properties	IE-3	959340.00	884291.00
	Fees & User Charges	IE-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**
B	**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	-	-
	Depreciation	IE-18	3154567.00	3594002.00
	Total - EXPENDITURE		**36430586.75**	**41493044.00**
C	***Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)***		**8906562.25**	**2981907.32**
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)***		**8906562.25**	**2981907.32**
F	**Less: Transfer to Reserve Funds (IE1,3,4,5*5%)**		391571.00	877952.00
G	***Net balance being surplus/ deficit carried over to Municipal Fund (E-F)***		**8514991.25**	**2103955.32**

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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 Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 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	-	-
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	-	-
11051	Octroi & Toll	-	-
11080	Other taxes	630000.00	539465.00
	Sub-total	**5015641.00**	**4099282.00**
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	**5015641.00**	**4099282.00**

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

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

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
12010	Taxes and Duties collected by others	2402115.00	3512306.00
12020	Compensation in lieu of Octroi	11697336.00	14245601.00
12020	Nazool Contribution	-	-
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	**14099451.00**	**17757907.00**

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Schedule IE-3: Rental Income from Municipal Properties

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	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	**959340.00**	**884291.00**
13090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	**959340.00**	**884291.00**

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

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
14010	Empanelment & Registration Charges	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 Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 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	-	-
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 Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
16010	**Revenue Grant**		
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	Contribution towards schemes	-	-
	Total Revenue Grants, Contributions & Subsidies	**19350011.00**	**8428885.32**

Schedule IE-7: Income from Investments - General Fund

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

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 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	-	-
17180	Other Interest	-	-
	Total - Interest Earned	**711567.00**	**411108.00**

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2021-22 (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**

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Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
21010	Salaries, Wages and Bonus	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 IE-11: Administrative Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 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**

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 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	-	-
23055	Repairs & maintenance - Office Equipments	899211.00	36275.00
23056	Repairs & maintenance - Electrical Appliances	1137451.00	73525.00
23059	Repairs & maintenance - Others	91180.00	-
23080	Other operating & maintenance expenses	-	-
	Total operations & maintenance	**5872931.00**	**10811731.00**

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Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
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	-	-
	Total Interest & Finance Charges	**65707.00**	**81158.00**

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 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 Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
26010	State Grants	110000.00	50000.00
26020	Contributions [specify details]	-	-
26030	Subsidies [specify details]	-	-
	Total Revenue Grants, Contributions & Subsidies	**110000.00**	**50000.00**

Schedule IE-16: Provisions & Write off

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

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Schedule IE-17: Miscellaneous Expenses

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

Schedule IE-18 : Depreciation

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
27200000	Depreciation For the Current Year	3154567.00	3594002.00
	Total Depreciation	**3154567.00**	**3594002.00**

Schedule IE-19: Prior Period Items (Net)

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

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Sailana Municipal Council
RECEIPTS AND PAYMENTS ACCOUNT
For the Period from 01 April 2023 to 31 March 2024

Account	Head of Account	Schedules	Current Period 2023-24 Amount (Rs.)	Previous Period 2022-23 Amount (Rs.)	Head of Account	Schedules	Current Period 2023-24 Amount (Rs.)	Previous Period 2022-23 Amount (Rs.)
	Opening Balances							
	Cash balances including Imprest Balance		-	-				
	Balances with Banks/Treasury (including in designated bank accounts)		34253456.10	26672404.10				
	Operating Receipts				**Operating Payments**			
110	Tax Revenue	RP - 1	5015641.00	4099282.00	Establishment Expenses	RP - 10	24989921.00	23201931.00
120	Assigned Revenues & Compensations	RP - 2	14099451.00	17757907.00	Administrative Expenses	RP - 11	1263710.75	3099838.00
130	Rental income from 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	RP - 13	65707.00	81158.00
150	Sale & Hire Charges	RP - 5	66500.00	50440.00	Programme Expenses	RP - 14	973750.00	654384.00
160	Revenue Grants, Contributions & Subsidies	RP - 6	-	-	Revenue Grants, Contributions & Subsidies	RP - 15	110000.00	50000.00
170	Income from Investments	RP - 7	0.00	225212.00	Purchase of Stores	RP - 16	-	-
171	Interest Earned	RP - 8	711567.00	411108.00	Miscellaneous expenses	RP - 17	-	-
180	Other Income	RP - 9	2545370.00	92800.00	Prior Period		-	-
	Non-Operating Receipts-				**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	Grants and contribution for specific purposes	RP - 20	19350011.00	20079000.00	Reserve Fund Paid	RP - 25	-	-
350	Other Liabilities		2604235.00	1640666.00	Grants and contribution for specific purposes Payments	RP - 27	-	-
35090-01	Sale proceeds from Assets				Provisions		-	-
35090-02	Realisation of Investment - General Fund		-	-	Acquisition / Purchase of Fixed Assets	RP - 26	15572451.80	12020398.00
35090-02	Realisation of Investment - Other Funds		-	-	Deposit works	RP - 22	-	-
341	Deposit works				Investments - General Fund		-	-
35041	Revenue Collected in Advance				Investments - Special Fund		-	-
	Loans & Advances to 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		-	-	Municipal Fund		-	-
	Investments - General Fund		-	-				
					Closing Balances			
					Cash balances including Imprest Balance		-	-
					Balances with Banks/Treasury (including in designated bank accounts)		32204387.55	34253456.10
	TOTAL		82831633.10	85314504.10	**TOTAL**		82032308.10	85314504.10

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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 Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 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
	Total Tax Revenue	**5015641.00**	**4099282.00**

Schedule RP - 2: Assigned Revenues & Compensation

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

Schedule RP - 3: Rental income from Municipal Properties

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

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

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
14010	Empanelment & Registration Charges	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 RP - 5: Sale & Hire Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 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	-	-
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - Income head-wise	**66500.00**	**50440.00**

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PRAMOD K. SHARMA & CO.
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Schedule RP - 6: Revenue Grants Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
16010	Revenue Grant	-	-
16020	Re-imbursement of expenses	-	-
16030	Contribution towards schemes	-	-
	Total Revenue Grants Contributions & Subsidies	-	-

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Schedule RP - 7: Income from Investments - General Fund

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
17010	Interest on Investments (FDRs)	-	225212.00
17020	Dividend	-	-
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 Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
17110	Interest from Bank Accounts	711567.00	411108.00
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	-	-
17180	Other Interest	-	-
	Total - Interest Earned	**711567.00**	**411108.00**

Schedule RP - 9: Other Income

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

Schedule RP -10: Establishment Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 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 Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 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 Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 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	-	-
23055	Repairs & maintenance - Office Equipments	899211.00	36275.00
23056	Repairs & maintenance - Plant & Machinery	1137451.00	73525.00
23057	Repairs & maintenance - Other	91180.00	-
23080	Other operating & maintenance expenses	-	-
	Total Operations & Maintenance Expenses	**5872931.00**	**10811731.00**

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Schedule RP - 13: Interest & Finance Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
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	-	-
	Sub-Total	**65707.00**	**81158.00**
	Less: - Bank Charges	-	-
	Total Interest & Finance Charges	**65707.00**	**81158.00**

Schedule RP - 14: Programme Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 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 Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
26010	Grants	110000.00	50000.00
26020	Contributions	-	-
26030	Subsidies	-	-
	Total Revenue Grants, Contributions & Subsidies	**110000.00**	**50000.00**

Schedule RP - 16: Store Purchased

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

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Schedule RP - 17: Miscellaneous expenses

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

Schedule RP - 18: Loan Repaid

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

Schedule RP - 19: Deposits Received

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 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 Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 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
	Total	**19350011.00**	**20079000.00**
	Less - Grants	-	-
	Net Grant & Contribution for Specific Purpose Received	**19350011.00**	**20079000.00**

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Schedule RP - 21: Earmarked Funds Paid

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3115000	Sinking Fund	-	-
3115000	Rastriya Parivar Sahayata	-	-
3115000	Samajik Surksha Pension	-	-
3117000	Trust oor Agency Fund	-	-
	Total Earmarked Fund Paid	-	-
	Less: Samajik Suraksha Pension	-	-
	Net Earmarked Fund Paid	-	-

Schedule RP - 22: Deposit Works (Net)

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

Schedule RP - 23: Realisation from Sundry Debtors

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
4311000	Property Taxes	-	-
4313000	Fees & User Charges	-	-
4314000	Other Sources	-	-
4312005	Other Taxes	-	-
4315000	Receivable from Govt.	-	-
	Total Realisation form Debtors	-	-

Schedule RP - 24: Payment to Sundry Creditors

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

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Schedule RP - 25: Reserve Funds Paid

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

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

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
4101000	Land	-	-
4102000	Building including Class-II Civil Structures	-	-
4103000	Roads & Bridges	-	-
4103100	Sewerage & Drainage	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	-	-
	Assets from Specific Grant	-	-
	Assets from Special Fund	-	-
	Total Acquisition/Purchase of Fixed Assets	15572451.80	12020398.00

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

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

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Schedule RP - 29: Loans & Advances

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
4601000	Loan & Advances to Workers	-	-
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 Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
33020	Loan from State Government	-	-
33030	Loan From Other Financial Institutions	-	-
	Total Loan	-	-

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PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

Sailana Municipal Council

Provisional Statement of Cash Flow

For the Period from 01 April 2023 to 31 March 2024

Particulars	Current Year 2023-24 (Rs)		Previous Year 2022-23 (Rs)	
[A] Cash Flow from Operating Activities				
Gross surplus/ (deficit) over expenditure		7715666.25		1878743.32
Add: Adjustments for				
Depreciation	3700455.34		3594002.00	
Interest & finance expenses	65707.00	3766162.34	81158.00	3675160.00
Less: Adjustments for				
Profit on disposal of assets				
Dividend Income	-		-	
Investment income	-		-	
Interest Income received	-		-	
	711567.00	711567.00	411108.00	411108.00
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items		4477729.34		4739004.72
Changes in current assets and current liabilities				
(Increase) / decrease in Sundry debtors	(-384791)		(-384791)	
(Increase) / decrease in Stock in hand	-		-	
(Increase) / decrease in prepaid expenses	-		-	
(Increase) / decrease in other current assets	-		-	
	-	(-384791)	-	(-384791)
(Decrease)/ increase in Deposits received	636793.00		735168.00	
(Decrease)/ increase in Deposits works	-		-	
(Decrease)/ increase in other current liabilities	4581236.00		790258.00	
(Decrease)/ increase in provisions	-		-	
Extra ordinary items	-		-	
	-	5218029.00	-	1525426.00
Net Cash Generated from/used in Operating Activities [A]		9695758.34		6283430.32
[B] Cash Flow from Investing Activities				
Proceeds from Disposal/Purchase of Assets and CWIP				
Proceeds from Disposal of Investments				
Investment Income Received	-		-	
Interest Income Received	-		-	
	711567.00	711567.00	411108.00	411108.00
Purchase of Fixed Assets	(-1161879)		(-12020398)	
Increase/(Decrease) in Special Funds/Grants	247506.00		459867.68	
Increase/(Decrease) in Earmarked Funds	5146652.00		859880.00	
Increase/(Decrease) in reserve (Grant against fixed asset	12811371.00		11832247.00	
Increase/(Decrease) in Municipal fund	47458792.98		252791.00	
	-	539415.00	-	689388.25
Net Cash Generated from/used in Investing Activities [B]		1250982.00		1097650.25
[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	231134.00
Net Cash Generated from/used in Financing Activities [C]		(-215707)		(-231134)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		11162447.34		6597636.97
Cash & Cash Equivalent at the beginning of Period		34253456.00		26672404.10
Cash & Cash Equivalent at the End of Period				
Cash & Cash Equivalent at the end of year comprises of the following Account Balances :-		32204387.55		34253456.00

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

UDIN No. -

For PRAMOD K. SHARMA & CO.
Chartered Accountants
FRN No. - 07657C

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नगर परिषद, सैलाना

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

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