MUNICIPAL COUNCIL SARDARPUR

District –DHAR

AUDIT REPORT- 2023-24

Pramod K. Sharma & Co.

Chartered Accountant

PRAMOD K. SHARMA & CO.
Chartered Accountants

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AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL SARDARPUR, DISTRICT DHAR (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. Ouraudit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.

3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Balance sheet as on 31st March 2024.

Date:- 07/11/2024
Place:-Bhopal

For PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

CA Pramod K Sharma
(Partner)
Mem. No. : 076883
UDIN *24076883BKARXD7187*

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MUNICIPAL COUNCIL SARDARPUR

AUDIT OBSERVATIONS

Audit of Revenue

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

Audit of Expenditures

- We covered the Expenditures on the sample basis during the process of Audit.
- While checking Accountant Cash Book and vouchers provided us, the bills and vouchers were found satisfactory according to books.

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

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

Audit of Book Keeping

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

Accounts Department

Audit observations are as follow -

- Some irregularities were observed regarding obtaining and maintenance of bills and voucher files respectively which were suggested for rectification and paying attention in future.

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- It is suggested to affix Proper stamps on cash book and other records.
- Grant Register and other necessary records were maintained properly and found satisfactory.

Store Department

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

Revenue Department

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

Sanitation Department

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

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Water Supply Department

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

PWD Department

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

Audit of FDRs

- While the audit, we found that no FDR made by the ULB.
- NO FDRs/TDRs are kept at low rate of interest than the prevailing rate of interest.

Audit of Tenders

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

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Audit of Grants & Loans

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

For PRAMOD K. SHARMA & CO.

Chartered Accountant

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

Pramod Kumar Sharma
(Partner)

मुख्य नगर पालिका अधिकारी
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REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAs FOR FINANCIAL YEAR 2023-24

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

Sr No	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
1	Audit of Revenue	Receipts in Rs.				
		2022-23	2023-24	% of Growth		
	A. REVENUE COLLECTION					
a.	Property Tax	14,69,674.00	13,30,375.00	90.52%	Tax collection has decreased	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
b.	Consolidated Tax	1,47,520.00	1,70,199.00	115.37%	Tax collection has increased gracefully	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
c.	Devlopment Tax	3,24,177.00	2,73,775.00	84.45%	Tax collection has decreased	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
d.	Education Cess	3,47,757.00	2,73,775.00	78.73%	Tax collection has decreased	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
	TOTAL (A)	**22,89,128**	**20,48,124**			
	B. NON REVENUE COLLECTION					
a.	Rent of Land & Buliding/Shops	-	3,10,845.00	-	Rent collection has increased gracefully	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
b.	Water Tax	13,08,514.00	16,06,566.00	122.78%	Charges collection has increased gracefully	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
c.	Market Fees	-	-	-	-	-
d.	Safai Kar	-	13,30,302	-	Charges collection has increased gracefully	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
e.	Other Fees & Taxes	1,52,504	16,63,354	1090.70%	Charges & Fee collection has increased gracefully	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
	TOTAL (B)	**14,61,018**	**49,11,067**			
	GRANT TOTAL (A) + (B)	**37,50,146.00**	**69,59,191.00**			

PRAMOD K. SHARMA & CO. ★ CHARTERED ACCOUNTANTS ★

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

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6	Audit of Grants & Loans	Refer the "Audit of Grants & Loans" head of audit observation sheet	During Audit we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital. Except that all grants have been used for the purposes for which grants have been received.	Grants Register must be Prepared as per ULB apporved format and must be completed.
7	Incidences relating to diversion of fund from Capital receipts/ grants / Loans to Revenue Nature Expenditure and from one scheme / Project to another	No Such diversion of fund We didn't found any incidences relating to diversion of funds from Capital receipts\Grants\Loans to Revenue Nature Expenditure and from one scheme to another scheme.	No Such Observation Found	There Should be proper bifurcation of capital and revenue nature receipts and expenditure.
a.	Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	97.04%	No Such Major Observation found	The Total Expenses is very High in the comparasion of Income, so council should make more efforts to meet out the Expenditure form its Revenue Receipts.
b	Percentage of Capital Expenditure with respect to total Expenditure	26.55%	No Such Major Observation found	The capital expenditures are slightly low in comparasion of Total expenditures, Council should make policies to increase the percentage of capital expenditures sothat council can have more valuable assets.
8	Whether all the temporary advances have been fully recovered or not.	No advances given during the year	No observations	Advances should be recovered rgularly from salary of employees and proper register should be maintained, (if given)
9	Whether bank recociliation statement is being regularly prepared.	Yes, Bank Reconciliation Statements were prepared on monthly basis.	No observations	Proper File should be maintaied on monthly basis for keeping such BRSs.

Date :
Place : Bhopal

For Pramod K. Sharma & co.
Chartered Accountant

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

Pramod Sharma
(Partner)
Mem. No. : 076883

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Municipal Council Sardarpur
BALANCE SHEET
As at 31 March 2024

	Particulars	Sch No.	Current year (Rs)			Previous year (Rs)		
A	SOURCES OF FUNDS							
A1	Reserves and Surplus							
	Municipal (General) Fund	B-1		166,62,202.25			293,94,164.14	
	Earmaked Funds	B-2		21,94,801.56			18,23,906.00	
	Reserves	B-3		663,39,022.60			677,13,050.87	
	Total Reserves and Surplus				851,96,026.41			989,31,121.01
A2	**Grants,Contribution for Specific Purpose**	B-4		200,75,874.30	200,75,874.30		168,05,001.30	168,05,001.30
A3	**Loans**							
	Secured loans	B-5		96,18,850.00			22,15,666.00	
	Unsecured loans	B-6		-			-	
	Total Loans				96,18,850.00			22,15,666.00
	TOTAL SOURCES OF FUNDS [A1 - A3]				1148,90,750.71			1179,51,788.31
B	**APPLICATION Of FuNDS**							
B1	**Fixed Assets**	B-11						
	Gross Block		1385,49,477.30			1380,55,792.30		
	Less:Acumulated Depreciation		673,68,765.10			563,55,839.83		
	Net Block			711,80,712.20			816,99,952.47	
	Capital Work-in-Progress			248,33,922.40			157,54,888.40	
	Total Fixed Assets				960,14,634.60			974,54,840.87
B2	**Investments**							
	Investment- General Fund	B-12		-			-	
	Investment-Other Funds	B-13		-			-	
	Total Investment				-			-
B3	**Current assets,loans & advances**							
	Stock in hand (inventories)	B-14		-			-	
	Sundry Debtors (Rceeivables)	B-15						
	Gross amount outstanding		23,07,616.00			23,38,804.00		
	Less: Accumulated Provision against bad and doubtful receivables		-			-		
	Sundry Debtors (Rceeivables) - Net			23,07,616.00			23,38,804.00	
	Prepaid expenses	B-16		3,091.67			-	
	Cash and Bank Balances	B-17		239,61,493.00			255,92,135.00	
	Loans, advances and deposits	B-18		1,65,015.00			1,65,015.00	
	Total Current Assets			264,37,215.67			280,95,954.00	
B4	**Current Liabilities and Provisions**							
	Deposits received	B-7	64,16,335.30			60,77,115.30		
	Deposit Works	B-8	-			-		
	Other liabilities (Sundry Creditors)	B-9	10,02,232.26			13,25,032.26		
	Provisions	B-10	1,42,532.00			1,96,859.00		
	Total Current Liabilities			75,61,099.56			75,99,006.56	
	Net Current Assets (B3-B4)				188,76,116.11			204,96,947.44
C	**Other Assets**	B-19			-			-
D	**Miscellananeous ExpendiTure (to the extent not Written off)**	B-20			-			-
	TOTAL APPLICATION OF FUNDS				1148,90,750.71			1179,51,788.31
	Notes to the Balance Sheet - Attached							

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PRAMOD K. SHARMA & CO. ★ CHARTERED ACCOUNTANTS

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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account	Total
310	**Balance as per last account**	-	-	-	-	293,94,164.14	293,94,164.14
	Additions during the year						
31090-02	• Surplus for the year	-	-	-	-	11,06,954.67	11,06,954.67
	• Transfers	-	-	-	-	7,87,842.42	7,87,842.42
	Total (Rs.)	-	-	-	-	312,88,961.23	312,88,961.23
	Deductions during the year						
	• Deficit for the year	-	-	-	-	-	-
	• Transfers	-	-	-	-	146,26,758.98	146,26,758.98
	Total (Rs.)	-	-	-	-	146,26,758.98	146,26,758.98
310	**Balance at the end of the current year**	-	-	-	-	**166,62,202.25**	**166,62,202.25**

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

Particulars	Special Fund 1	Special Fund 2	Sanchit Nidhi	Pension Fund	General Provident fund	Total
(a) Opening Balance	-	-	18,23,906.00	-	-	18,23,906.00
(b) Additions to the Special						
• Transfer from Municipal Fund	-	-	3,70,895.56	-	-	3,70,895.56
• Interest/Dividend earned on	-	-	-	-	-	-
• Profit on disposal of Special Fund	-	-	-	-	-	-
•Appreciation in Value of Special	-	-	-	-	-	-
•Other addition (Specify nature)	-	-	-	-	-	-
Total (b)	-	-	3,70,895.56	-	-	3,70,895.56
(c) Payments out of funds						
[I] Capital expenditure on						
• Fixed Asset	-	-	-	-	-	-
• Others	-	-	-	-	-	-
[II] Revenue Expenditure on						
• Salary, Wages and allowances	-	-	-	-	-	-
• Rent Other administrative charges	-	-	-	-	-	-
[III] Other:						
• Loss on disposal of Special	-	-	-	-	-	-
• Diminution in Value of Special	-	-	-	-	-	-
• Transferred to Municipal Fund	-	-	-	-	-	-
Total ©	-	-	-	-	-	-
Net Balance of Special Funds (a +	-	-	21,94,801.56	-	-	**21,94,801.56**

Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
31210	Capital Contribution	677,13,050.87	96,38,897.00	773,51,947.87	110,12,925.27	663,39,022.60
31211	Capital Reserve	-	-	-	-	-
31220	Borrowing Redemption	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	-	-	-	-	-
31260	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	**677,13,050.87**	**96,38,897.00**	**773,51,947.87**	**110,12,925.27**	**663,39,022.60**

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PRAMOD K. SHARMA & CO.
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Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others, specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	25,05,305.00	142,99,696.30	-	-	-	168,05,001.30
(b) Additions to the Grants *						
• Grant received during the year	25,76,446.00	206,00,895.00	-	-	-	231,77,341.00
• Interest/Dividend earned on Grant	-	-	-	-	-	-
• Profit on disposal of Grant	-	-	-	-	-	-
• Appreciation in Value of Grant	-	-	-	-	-	-
• Other addition (Specify nature)	-	-	-	-	-	-
Total (b)	25,76,446.00	206,00,895.00	-	-	-	231,77,341.00
Total (a + b)	50,81,751.00	349,00,591.30	-	-	-	399,82,342.30
(c) Payments out of funds						
• Capital expenditure on Fixed	12,32,560.00	84,06,337.00	-	-	-	96,38,897.00
• Capital Expenditure on Other	-	-	-	-	-	-
• Revenue Expenditure on	25,62,210.00	77,05,361.00	-	-	-	102,67,571.00
o Salary, Wages, allowances etc.	-	-	-	-	-	-
o Rent	-	-	-	-	-	-
• Other:	-	-	-	-	-	-
o Loss on disposal of Grant	-	-	-	-	-	-
o Grants Refunded	-	-	-	-	-	-
• Other administrative charges	-	-	-	-	-	-
Total (c)	37,94,770.00	161,11,698.00	-	-	-	199,06,468.00
Net balance at the year end (a+b)-	12,86,981.00	187,88,893.30	-	-	-	200,75,874.30

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33010	Loans from Central Government	-	-
33020	Loans from State government	-	-
33030	Loans from Govt. bodies & Associations	-	-
33040	Loans from international agencies	-	-
33050	Loans from banks & other financial institutions	96,18,850.00	22,15,666.00
33060	Other Term Loans	-	-
33070	Bonds & debentures	-	-
33080	Other Loans	-	-
	Total Secured Loans	96,18,850.00	22,15,666.00

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

Schedule B-6; Unsecured Loans

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

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PRAMOD K. SHARMA & CO.
CA
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Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	18,14,819.30	14,81,099.30
34020	From Revenues	11,000.00	5,500.00
34030	From staff	-	-
34080	From Others	45,90,516.00	45,90,516.00
	Total deposits received	**64,16,335.30**	**60,77,115.30**

Schedule B-8: Deposits Works

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

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors	-	-
35011	Employee Liabilities	7,12,563.00	11,97,121.00
35012	Interest Accrued and due	-	-
35013	Outstanding Laibilities	-	-
35020	Recoveries Payable	2,25,394.26	1,27,911.26
35030	Government Dues Payable	-	-
35040	Refunds Payable	-	-
35041	Advance Collection of Revenues	-	-
35080	Others	64,275.00	-
	Total Other liabilities (Sundry Creditors)	**10,02,232.26**	**13,25,032.26**

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	1,42,532.00	1,96,859.00
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	Total Provisions	**1,42,532.00**	**1,96,859.00**

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PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				958345566.4				Net Block	
		Opening Balance	Additions during the period	Deduction s during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductio ns during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6	0	8	9	10	11	12
41010	Land	1.00	-	-	1.00	-	-	-	-	1.00	1.00
41015	Lack & Ponds	-	-	-	-	-	-	-	-	-	-
41020	Buildings	89,54,504.00	-	-	89,54,504.00	33,91,768.21	2,86,645.16	-	36,78,413.37	52,76,090.63	55,62,735.79
	Infrastructure Assets										
41030	• Roads and Bridges	582,44,648.29	-	-	582,44,648.29	366,78,889.62	84,87,905.12	-	451,66,794.74	130,77,853.55	215,65,758.67
41031	• Sewerage and drainage	76,78,646.87	-	-	76,78,646.87	19,57,257.82	5,11,909.79	-	24,69,167.61	52,09,479.26	57,21,389.05
41032	• Water ways	568,27,294.14	1,06,407.00	-	569,33,701.14	90,30,076.03	14,05,112.60	-	104,35,188.63	464,98,512.51	477,97,218.11
41033	• Public Lighting	14,16,960.00	-	-	14,16,960.00	14,16,945.00	-	-	14,16,945.00	15.00	15.00
41034	• Sanitation and Solid Waste Management Systems	-	-	-	-		-				-
	Other assets										
41040	• Plants & Machinery	3,46,835.00	1,40,086.00	-	4,86,921.00	2,86,696.75	24,942.10	-	3,11,638.85	1,75,282.15	60,138.25
41050	• Vehicles	33,04,159.00	1,25,502.00	-	34,29,661.00	28,87,967.50	1,25,186.10	-	30,13,153.60	4,16,507.40	4,16,191.50
41060	• Office & other equipment	10,15,014.00	19,600.00	-	10,34,614.00	5,88,980.90	74,901.40	-	6,63,882.30	3,70,731.70	4,26,033.10
41070	• Furniture, fixtures, fittings and electrical appliances	1,92,730.00	6,050.00	-	1,98,780.00	1,17,258.00	16,523.00	-	1,33,781.00	64,999.00	75,472.00
4180	• Other fixed assets	75,000.00	96,040.00	-	1,71,040.00	-	79,800.00	-	79,800.00	91,240.00	75,000.00
	Total	1380,55,792.30	4,93,685.00	-	1385,49,477.30	563,55,839.83	110,12,925.27	-	673,68,765.10	711,80,712.20	816,99,952.47
41210	Work-in-progress	157,54,888.40	90,79,034.00	-	248,33,922.40				-	248,33,922.40	157,54,888.40
	Total	1538,10,680.70	95,72,719.00	-	1633,83,399.70	563,55,839.83	110,12,925.27	-	673,68,765.10	960,14,634.60	974,54,840.87

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Schedule B-12: Investments - General Funds

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

Schedule B-13: Investments - Other Funds

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

Schedule B-14: Stock in Hand (Inventories)

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

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Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
43110	**Receivables for Property Taxes**				
	Less than 5 years	9,19,412.00	-	9,19,412.00	7,45,900.00
	More than 5 years*	-	-	-	-
	Sub - total	9,19,412.00	-	9,19,412.00	7,45,900.00
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	9,19,412.00	-	9,19,412.00	7,45,900.00
43120	**Receivable of Other Taxes**				
	Less than 3 years	8,57,607.00	-	8,57,607.00	8,36,484.00
	More than 3 years*	-	-	-	-
	Sub - total	8,57,607.00	-	8,57,607.00	8,36,484.00
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	8,57,607.00	-	8,57,607.00	8,36,484.00
43130	**Receivables for Fees and User Charges**				
	Less than 3 years	4,66,746.00	-	4,66,746.00	6,94,312.00
	More than 3 years*	-	-	-	-
	Sub - total	4,66,746.00	-	4,66,746.00	6,94,312.00
43140	**Receivables from Other Sources**				
	Less than 3 years	63,851.00	-	63,851.00	62,108.00
	More than 3 years*	-	-	-	-
	Sub - total	63,851.00	-	63,851.00	62,108.00
		-	-		-
43150	**Receivables from Government**	-			-
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	**23,07,616.00**	-	**23,07,616.00**	**23,38,804.00**

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Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment	-	-
44020	Administrative	-	-
44030	Operations & Maintenance	3,091.67	-
	Total Prepaid expenses	3,091.67	-

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010	**Cash**	-	-
45020	**Balance with Bank - Municipal Funds**	-	-
45021	Nationalised Banks	239,61,493.00	255,92,135.00
45022	Other Scheduled Banks	-	-
45023	Scheduled Co-operative Banks	-	-
45024	Post Office	-	-
	Sub-total	**239,61,493.00**	**255,92,135.00**
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	**239,61,493.00**	**255,92,135.00**

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Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the begining of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
46010	Loans and advances to employees	-	-	-	-
46020	Employee Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies	1,65,015.00	-	-	1,65,015.00
46080	Other Current Assets	-	-	-	-
	Sub -Total	1,65,015.00	-	-	1,65,015.00
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	**1,65,015.00**	**-**	**-**	**1,65,015.00**

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

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

Schedule B-19: Other Assets

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

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

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

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CHARTERED ACCOUNTANTS

Municipal Council Sardarpur
RECEIPTS AND PAYMENTS ACCOUNT
For the period from 1 April 2023 to 31 March 2024

Account Code	Head of Account	Current Period Amount (Rs.)	Previous Period Amount (Rs.)	Account Code	Head of Account	Current Period Amount (Rs.)	Previous Period Amount (Rs.)
	Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	255,92,135.00	153,88,290.00		**Opening Balances*** Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	-	-
	Operating Receipts				***Operating Payments***		
110	Tax Revenue	-	-	210	Establishment Expenses	-	3,53,660.00
120	Assigned Revenues & Compensations	84,46,431.00	109,77,426.00	220	Administrative Expenses	-	12,00,707.00
130	Rental income from Municipal Properties	4,24,570.00	6,36,067.00	230	Operations and Maintenance	-	24,36,377.00
140	Fees & User Charges	16,63,354.00	9,79,633.00	240	Interest & Finance Charges	1,57,410.00	-
150	Sale & Hire Charges	81,210.00	31,530.00	250	Programme Expenses	-	-
160	Revenue Grants, Contributions & Subsidies	-	-	260	Revenue Grants, Contributions & Subsidies	15,000.00	5,08,637.00
170	Income from Investments	-	-	270	Provisions and Write Off	-	-
171	Interest Earned	1,72,272.00	2,99,862.00	271	Miscellaneous expenses	-	-
180	Other Income	1,72,199.00	3,97,261.00	285	Prior period	-	-
185	Prior period	-	-				
					Non-Operating Payments		
	Non-Operating Receipts-			310	Municipal Fund	59,21,479.42	-
310	Municipal Fund	7,87,842.42	-	320	Grants and contribution for specific purposes	-	-
320	Grants and contribution for specific purposes	231,77,341.00	229,38,637.00	330	Loans Repayment	9,31,200.00	11,54,365.00
330	Loans Received	-	-	340	Deposits Received	6,000.00	47,726.00
340	Deposits Received	54,400.00	43,812.00	341	Deposit works	-	-
341	Deposit works	-	-	350	Other Liabilities	-	-
350	Other Liabilities	64,275.00	-		35010-Creditors	189,98,753.00	-
	35010-Creditors	-	-		35011-Employee Liabilities	141,14,445.00	133,27,061.00
	35011-Employee Liabilities				35013-Outstanding Laiblities	-	-
	35020-Recoveries Payable	-	-		35020-Recoveries Payable	16,29,227.00	12,25,263.00
	35030-Government dues payable	-	-		35030-Government dues payable	-	-
	35080-Others, Miscellaneous	-	-		35080-Others, Miscellaneous	-	-
421	Investments - Other Funds	-	-	360	Provisions	1,96,859.00	1,45,692.00
431	Sundry debtors (Receivables)	52,95,837.00	33,17,895.00	410	Acquisition / Purchase of Fixed Assets	-	3,28,607.00
460	Loans & Advances to Employees (recovery)	-	-	412	Capital Work in Progress	-	86,90,183.00
				420	Investments - General Fund	-	-
				421	Investments - Other Funds	-	-
				430	Stock in Hand	-	-
				440	Prepaid Expenses	-	-
				460	Loans & Advances to Employees (recovery)	-	-
	Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	-	-		**Closing Balances #** Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	239,61,493.00	255,92,135.00
	TOTAL	**659,31,866.42**	**550,10,413.00**		**TOTAL**	**659,31,866.42**	**550,10,413.00**

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PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

Municipal Council Sardarpur

INCOME AND EXPENDITURE STATEMENT

For the period from 1 April 2023 to 31 March 2024

	Account Head	Schedule	Current Year	Previous year
A	**Income**			
	Revenue Income	IE-1	36,21,759.00	31,81,148.00
	Assigned Revenues & Compensations	IE-2	84,46,431.00	109,77,426.00
	Rental Income From Municipal Properties	IE-3	7,37,158.00	9,52,603.00
	Fees & User Charges	IE-4	29,93,656.00	9,79,633.00
	Sale & Hire Charges	IE-5	81,210.00	31,530.00
	Revenue Grants, Contribution & Subsidies	IE-6	212,80,496.27	136,67,413.25
	Income From Investments	IE-7	-	-
	Interest Earned	IE-8	1,72,272.00	2,99,862.00
	Other Income	IE-9	1,72,199.00	3,97,261.00
	Total Income		**375,05,181.27**	**304,86,876.25**
B	**Expenditure**			
	Establishment Expenses	IE-10	147,40,199.00	148,05,919.00
	Administrativ E Expenses	IE-11	11,36,078.33	12,00,707.00
	Operations & Maintenance	IE-12	78,18,589.00	26,33,236.00
	Interest & Finance Charges	IE-13	1,57,410.00	-
	Programme Expenses	IE-14	95,740.00	-
	Revenue Grants, Contribution and Subsidies	IE-15	14,37,285.00	5,08,637.00
	Provisions and Write Off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation		110,12,925.27	102,07,410.25
	Total Expenditure		**363,98,226.60**	**293,55,909.25**
C	***Gross surplus/ (deficit) of income over expenditure except prior period items (A-B)***		**11,06,954.67**	**11,30,967.00**
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	***Gross surplus/ (deficit) of income over expenditure after prior period items (C-D)***		**11,06,954.67**	**11,30,967.00**
F	Less:Transfer to Reserved Fund		3,70,895.56	2,85,209.00
G	***Net balance being surplus/ (deficit) carried over to Municipal Fund (E-F)***		**7,36,059.11**	**8,45,758.00**

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Schedule IE-1: Tax Revenue

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
11001	Property Tax	16,38,167.00	13,24,320.00
11002	Water Tax	13,79,000.00	13,95,600.00
11003	Sewerage Tax	-	-
11004	Conservency Charge	-	-
11005	Lighting Tax	-	-
11006	Education Tax	-	-
11007	Vehicle Tax	-	-
11008	Tax on Anilals	-	-
11009	Electricity Tax	-	-
11010	Professional Tax	-	-
11011	Advertisement Tax	-	-
11012	Pilgremage Tax	-	-
11013	Export Tax	-	-
11051	Octroi & Toll	-	-
11060	Cess	-	-
11080	Others Taxes	6,04,592.00	4,61,228.00
11090	Tax	-	-
	Sub Total	**36,21,759.00**	**31,81,148.00**
11090	Less: Tax Remissions & Refund [Schedule IE - 1(a)]	-	-
	Sub Total	**36,21,759.00**	**31,81,148.00**
	Total Tax Revenue	**36,21,759.00**	**31,81,148.00**

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

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

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Schedule IE-2:Assigned Revenues & Compensations

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
12010	Taxes and Duties Collected By Others	3,43,487.00	-
12020	Compensation in Lieu Of Taxes/Duties	81,02,944.00	109,77,426.00
12030	Compensation in Lieu Of Concession	-	-
	Total Assigned Revenues & Compensation	**84,46,431.00**	**109,77,426.00**

Schedule IE-3:Rental Income From Municipal Properties

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
13010	Rent From Civic Amenities	7,37,158.00	9,52,603.00
13020	Rent From Office Buildings	-	-
13030	Rent From Guest Houses	-	-
13040	Rent From Lease of Lands	-	-
13080	Other Rents	-	-
	Sub Total	**7,37,158.00**	**9,52,603.00**
13090	Less: Rent remission and refunds	-	-
	Sub Total	**7,37,158.00**	**9,52,603.00**
	Total Rental Income From Municipal Properties	**7,37,158.00**	**9,52,603.00**

Schedule IE-4: Fees & User Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
14010	Empanelment & Registration Charges	8,160.00	21,150.00
14011	Licensing Fees	10,34,481.00	-
14012	Fees for Grant of Permit	40,538.00	-
14013	Fees For Certificate Or Extract	10,148.00	19,080.00
14014	Development Charges	-	-
14015	Regularisation Fees	-	-
14020	Penalties And Fines	2,50,115.00	38,456.00
14040	Other Fees	2,91,221.00	1,13,000.00
14050	User Charges	13,51,652.00	7,09,043.00
14060	Entry Fees	-	-
14070	Service / Administrative Charges	7,341.00	78,904.00
14080	Other Charges	-	-
14090	Fees Remission and Refunds	-	-
	Sub Total	**29,93,656.00**	**9,79,633.00**
14090	Less: Fees Remission and Refunds	-	-
	Sub Total	**29,93,656.00**	**9,79,633.00**
	Total Income from Fees & User Charges	**29,93,656.00**	**9,79,633.00**

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Schedule IE-5: Sale & Hire Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
15010	Sale Of Products	4,910.00	24,000.00
15011	Sale of Forms & Publications	76,300.00	7,500.00
15012	Sale of Stores & Scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipments	-	30.00
	Total Income from Sale & Hire Charges	**81,210.00**	**31,530.00**

Schedule IE-6: Revenue Grants, Contribution & Subsidies

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
16010	Revenue Grants	212,80,496.27	136,67,413.25
16020	Reimbursement of Expenses	-	-
16030	Contribution Towards Schemes	-	-
	Total Revenue Grants, Contribution & Subsidies	**212,80,496.27**	**136,67,413.25**

Schedule IE-7: Income From Investments

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

Schedule IE-8:- Interest Earned

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17110	Interest From Bank Accounts	1,72,272.00	2,99,862.00
17120	Interest On Loans And Advances To Employees	-	-
17130	Interest On Loans To Others	-	-
17180	Other Interest	-	-
	Total Interest Earned	**1,72,272.00**	**2,99,862.00**

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Schedule IE-9:- Other Income

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
18010	Deposits Forfeited	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed Assets	-	-
18040	Recovery From Employees	-	-
18050	Unclaim Refund/ Liabilities	6,200.00	10,000.00
18060	Excess Provisions Written Back	-	-
18080	Miscellaneous Income	1,65,999.00	3,87,261.00
19040	Transfer Into Activity Fund	-	-
19220	Transfer Into Gratuity & Leave Salary Fund	-	-
	Total Other Icome	**1,72,199.00**	**3,97,261.00**

Schedule IE-10:- Establishment Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
21010	Salaries, Wages And Bonus	141,53,399.00	144,52,259.00
21020	Benefits And Allowances	5,86,800.00	3,53,660.00
21030	Pension	-	-
21040	Other Terminal & Retirement Benefits	-	-
	Total Establishment Expenses	**147,40,199.00**	**148,05,919.00**

Schedule IE-11:-Administrative Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
22010	Rent, Rates and Taxes	-	-
22011	Office Maintenance	34,860.00	34,100.00
22012	Communication Expenses	22,735.00	25,482.00
22020	Books & Periodicals	3,512.00	21,440.00
22021	Printing and Stationery	53,869.00	1,87,115.00
22030	Travelling & Conveyance	1,24,800.00	-
22040	Insurance	34,008.33	-
22050	Audit Fees	-	-
22051	Legal Expenses	25,000.00	-
22052	Professional and Other Fees	1,38,250.00	60,420.00
22060	Advertisement And Publicity	6,05,899.00	3,88,321.00
22061	Membership & Subscriptions	-	-
22080	Other Administrative Expenses	93,145.00	4,83,829.00
	Total Administrative Expenses	**11,36,078.33**	**12,00,707.00**

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Schedule IE-12:-Operations & Maintenance

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
23010	Power & Fuel	10,14,107.00	8,66,137.00
23020	Bulk Purchases	29,52,286.00	10,75,003.00
23030	Consumption of Stores	-	-
23040	Hire Charges	6,000.00	77,943.00
23050	Repairs & Maintenance Infrastructure Assets	9,68,857.00	4,02,648.00
23051	Repairs & Maintenance Civic Amenities	1,82,016.00	-
23052	Repairs & Maintenance Buildings	3,02,966.00	-
23053	Repairs & Maintenance Vehicles	1,61,342.00	1,40,845.00
23054	Repairs & Maintenance Furniture	-	-
23055	Repairs & Maintenance Office Equipments	19,820.00	5,060.00
23056	Repairs & Maintenance Electrical Appliances	7,113.00	-
23057	Repairs & Maintenance Heritage Building	-	-
23059	Repairs & Maintenance Others	-	54,000.00
23080	Other Operating & Maintenance Expenses	22,04,082.00	11,600.00
	Total Operations & Maintenance	**78,18,589.00**	**26,33,236.00**

Schedule IE-13:- Interest & Finance Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
24010	Interest on Loans From Central Government	-	-
24020	Interest on Loans From State Government	-	-
24030	Interest on Loans From Govt. Bodies&Association	-	-
24040	Interest on Loans From International Agencies	-	-
24050	Inte.on Loans From Banks&Other Financial Institution	1,57,195.00	-
24060	Other Term Loans	-	-
24070	Bank Charges	215.00	-
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	**1,57,410.00**	-

Schedule IE-14:- Programme Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
25010	Election expenses	95,740.00	-
25020	Own Programme	-	-
25030	Share in Programme Of Others	-	-
	Total Programme Expenses	**95,740.00**	-

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

Accont code	Particulars	Current Year (Rs.)	Previous year (Rs.)
26010	Grants	14,37,285.00	5,08,637.00
26020	Contributions	-	-
26030	Subsidies	-	-
	Total Revenue Grants, Contribution and Subsidies	**14,37,285.00**	**5,08,637.00**

Schedule IE-16:- Provisions and Write Off

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
27010	Provisions for Doubtful Receivables	-	-
27020	Provision for Other Assets	-	-
27030	Revenues Written Off	-	-
27040	Assets Written Off	-	-
27050	Miscellaneous Expense Written Off	-	-
	Total Provisions and Write Off	-	-

Schedule IE-17:- Miscellaneous Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
27110	Loss on Disposal Of Assets	-	-
27120	Loss on Disposal Of Investments	-	-
29010	Transfer to General Activity Fund	-	-
29020	Public Convenience	-	-
29040	Tranfer to Water Supply	-	-
29220	Transfer to Gratuity & Leave Salary Fund	-	-
29230	Provident Fund	-	-
27180	Other Miscellaneous Expenses	-	-
	Total Miscellaneous Expenses	-	-

Schedule IE-18:- Prior Period

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

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Municipal Council Sardarpur
Cash Flow Statements
As at 31 March 2024

Perticuler	Previous year		Current year	
[A] Cash flows from operationg activitiies				
Gross surplus / (deficit) over expenditure	-	**11,30,967.00**	-	**11,06,954.67**
Add;-Adjustments for		**102,07,410.25**		**111,70,335.27**
Depreciations	102,07,410.25		110,12,925.27	
Interest & finance expences	-		1,57,410.00	
Less-Adiestment for		**-93,03,999.00**		**-95,72,719.00**
Profit on disposal of assets	90,18,790.00		95,72,719.00	
Dividend Income	2,85,209.00		-	
Investment Income	-		-	
Adjested income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items	- - -	-	- -248,86,881.17 -	**-248,86,881.17**
Changes in current assets and current liabilities				
(Increase) / decrease in Sundry debtors	1,79,789.00		-31,188.00	
(Increase) / decrease in Stock in hand	-		-	
(Increase) / decrease in prepaid expenses	-		3,091.67	
(Increase) / decrease in other current assets	-	**1,79,789.00**	-	**-28,096.33**
(Decrease)/ increase in Deposits received	-3,914.00		3,39,220.00	
(Decrease)/ increase in Deposits works	-		-	
(Decrease)/ increase in other current liabilities	-1,00,065.00		-3,22,800.00	
(Decrease)/ increase in provisions	51,167.00		-54,327.00	
Extra ordinary items {please specify}	-105,46,988.25	**-105,99,800.25**	-	**-37,907.00**
Net cash generated from / (used in) operating activities [A]		**-83,85,633.00**		**-222,48,313.56**
[B] Cash flows from investing activities				
(Purchase) of fixed assets & CWIP	90,18,790.00		95,72,719.00	
(Increase) / Decrease in Special funds/grants	104,39,844.00		32,70,873.00	
(Increase) / Decrease in Earmarked funds	-		3,70,895.56	
(Purchase) of Investments	2,85,209.00	**197,43,843.00**	-	**132,14,487.56**
Add:		-		-
Proceeds from disposal of assets	-		-	
Proceeds from disposal of investments	-		-	
Investment income received	-		-	
Interest income received	-		-	
Net cash generated from/ (used in) investing activities [B]		**197,43,843.00**		**132,14,487.56**
[C] Cash flows from financing activities				
Add:		-		**83,34,384.00**
Loans from banks/others received	-		83,34,384.00	
Less:		**-11,54,365.00**		**-9,31,200.00**
Loans repaid during the period	11,54,365.00		9,31,200.00	
Loans & advances to employees	-		-	
Loans to others Finance expenses	-		-	

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Net cash generated from (used in) financing activities [C]		**-11,54,365.00**		**74,03,184.00**
Net increase/ (decrease) in cash and cash equivalents (A + B + C)		102,03,845.00		**-16,30,642.00**
Cash and cash equivalents at beginning of period		**153,88,290.00**		**255,92,135.00**
Cash and cash equivalents at end of period		**255,92,135.00**		**239,61,493.00**
Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:				
• Cash Balances		-		-
• Bank Balances		**255,92,135.00**		**239,61,493.00**
• Scheduled co-operative banks		-		-
• Balances with Post offices		-		-
• Balances with other banks		-		-
Total of the breakup of cash and cash equivalents		**255,92,135.00**		**239,61,493.00**

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PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

Name of the ULB : -Nagar Parishad Sardarpur

Cash Book & Bank Book Balances as on 31-03-2024

Sr. No.	Name of the Bank and Branch.	Bank Account Number	Specify the purpose for which the bank account is maintained.	Balance as per Cash Book (Rs.)	Closing Balance as on 31-03-24 (Rs.)	Dif.
1	2	3	4	5	6	7
1	Allahbad Bank	50430323430	Cm Infra	91,763.00	91,763.00	-
2	Bank Of Maharashtra	60176455213	Payjal Yozna	27,127.24	27,127.24	-
3	Bank Of India	981910210000084	Swachhata Mission	30,011.88	30,011.88	-
4	Bank Of India	98191010000850	MP/MLA Fund	16,05,738.00	16,05,724.00	14.00
5	State Bank Of India Rajgarh	53027932871	Chungi	168,93,844.01	146,27,382.20	22,66,461.81
6	Union bank	510101004758500	Swachhata Mission-Gandi Basti	11,16,748.95	11,16,713.55	35.40
7	Union bank	510101004758519	Karmakar Mandal	91,446.60	91,446.60	-
8	Narmada Jhabua Gramin Bank	604510100002260	Municipal Fund	19,10,012.00	18,78,110.48	31,901.52
9	Narmada Jhabua Gramin Bank	604510100002289	Sanchit Nidhi	21,94,801.56	22,23,622.52	(28,820.96)
			TOTAL	**239,61,493.24**	**216,91,901.47**	

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नगर परिषद् सरदारपुर (धार)

Name of the ULB : -Nagar Parishad Sardarpur
Reconcilation Statements
As on 31-03-2024

Balance As Per Cash Book			**239,61,493.24**
Add-Exp.Amount Not Found In Bank			**6,71,089.00**
17-04-2023	53027932871	34,279.00	
10-05-2023	53027932871	34,297.00	
16-05-2023	53027932871	4.00	
09-06-2023	53027932871	6,942.00	
07-07-2023	53027932871	34,769.00	
14-07-2023	53027932871	1,46,641.00	
14-07-2023	53027932871	95,144.00	
18-07-2023	53027932871	93,435.00	
21-07-2023	53027932871	7,000.00	
21-07-2023	53027932871	2,000.00	
09-08-2023	53027932871	36,488.00	
05-09-2023	53027932871	36,516.00	
10-10-2023	53027932871	2.00	
11-10-2023	53027932871	35,154.00	
17-01-2024	53027932871	37,150.00	
20-02-2024	53027932871	37,090.00	
29-02-2024	53027932871	1.00	
15-03-2024	53027932871	34,177.00	
Less :- Exp not found in cash book			**(21,79,741.54)**
24-04-2023	53027932871	72,126.00	
23-05-2023	53027932871	1,652.00	
07-06-2024	53027932871	2,400.00	
21-07-2023	53027932871	17,600.00	
28-07-2023	53027932871	7,500.00	
26-07-2023	53027932871	10,550.00	
12-12-2023	53027932871	3.00	
29-12-2023	53027932871	0.32	
19-01-2024	53027932871	53,725.00	
21-02-2024	53027932871	0.12	
20-03-2024	53027932871	20,00,000.00	
21-03-2024	53027932871	14,000.00	
15-09-2024	98191010000850	14.00	
15-12-2024	510101004758500	35.40	
27-06-2023	604510100002289	17.70	
29-09-2023	604510100002289	17.70	
29-12-2023	604510100002289	17.70	
27-03-2024	604510100002289	17.70	
25-04-2024	604510100002260	29.50	
29-09-2024	604510100002260	17.70	
29-09-2024	604510100002260	17.70	

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Add;-Reciepts not found in cash book			**4,87,382.00**
25-01-2024	53027932871	2.00	
01-02-2024	53027932871	1.00	
24-02-2024	53027932871	60.00	
04-04-2024	604510100002289	23,979.00	
13-02-2024	604510100002289	31,500.00	
04-04-2024	604510100002260	4,26,800.00	
25-04-2024	604510100002260	5,040.00	
Less :- Reciepts not found in Bank Book			**(4,93,311.00)**
14-09-2023	53027932871	3,600.00	
06-03-2024	53027932871	12.00	
28-03-2024	604510100002289	8,210.00	
31-03-2024	604510100002289	18,380.00	
28-07-2024	604510100002260	1,47,400.00	
31-03-2024	604510100002260	3,15,709.00	
Less :- Totalling Mistake in cash book			**(7,07,166.25)**
Other Diff			**(47,843.98)**
Balance As Per Bank Book			**216,91,901.47**

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