R N SINGH & CO.

CHARTERED ACCOUNTANTS

Head Office: Hem Plaza frasar road near Dakbunglow Patna Bihar

Branch Office: Plot No. 21, flat no. 101,near Aditya Palace, M.P Nagar zone-I

Bhopal (M.P.)

Phone: 8827561250 Email: Rishabh@rnsinghandco.in

AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT

NAGAR PALIKA PARISHAD SEONI (District-SEONI)

We have gone through the Receipt & Payment Account, for the year ended on 31st March 2024, attached here of NAGAR PALIKA PARISHAD SEONI, with regards to the audit, we have made the following observation:

1. We certify that the Receipt & Payment Account are in agreement with the books of account maintained at the office of NAGAR PALIKA PARISHAD SEONI.
2. "As per Notes to Accounts in Annexure "A" Attached".
3. We report the following observations/Suggestions.
4. The observations/discrepancies/Inconsistencies observed in regards with the scope of audit have been detailed out in "Annexure B".
5. Details regarding revenue collection against the budgeted targets and the growth attained during the year in comparison to previous year in given in "Annexure C".
6. Subject to above:-
7. We have obtained all the information and explanations which, to the of best our knowledge and belief, were necessary for the purpose of the audit:
8. In our opinion' proper books of accounts have been kept by the above named entity so far as it appears from the examination of the books.
9. In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, given in above "Annexure-A" and "B" give a true and fair view of the Receipts and Payments account of the NAGAR PALIKA PARISHAD SEONI for the year ended on as at 31st March 2024.

For R N SINGH & CO.

Chartered Accountant

R.N. Singh & Co Chartered Bhopal

Place:- Bhopal

CA RISHABH KUMAR SUHANE

Partner

Membership No. 447881

UDIN:- 25447881BMLAPJ7234

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नगरपालिका परिषद, सिवनी

Ankit.

TABLE :2

NAGAR PALIKA PARISHAD SEONI (M.P.)
BALANCE SHEET
As On 31ST MARCH 2024

	Particulars	Schedule No.	Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
A	***SOURCES OF FUNDS***			
A1	**Reserves and Surplus**			
	Municipal (General) Fund	B-1	32,33,33,687.31	34,52,24,560.00
	Earmarked Funds	B-2	6,23,83,617.00	6,23,83,617.00
	Reserves	B-3	11,74,20,783.54	3,14,97,498.00
	Total Reserves and Surplus		50,31,38,087.85	43,91,05,675.00
A-2	**Grants, Contributions for Specific Purpose**	B-4	29,88,36,177.00	40,36,09,350.00
A3	Loans			
	Secured Loans	B-5	2,22,16,481.00	2,72,46,993.00
	Unsecured Loans	B-6	-	-
	Total Loans		2,22,16,481.00	2,72,46,993.00
	TOTAL SOURCES OF FUNDS (A1-A3)		**82,41,90,745.85**	**86,99,62,018.00**
B	***APPLICATION OF FUNDS***			
B1	**Fixed Assets**	B-11		
	Gross Block		15,09,93,410.00	3,99,06,100.00
	Less : Accumulated depreciation		2,43,74,420.04	91,68,088.00
	Net Block		12,66,18,989.96	3,07,38,012.00
	Capital Work in Progress		5,45,62,000.00	3,77,53,576.00
	Total Fixed Assets		18,11,80,989.96	6,84,91,588.00
B2	**Investments**			
	Investments-General Fund	B-12	-	-
	Investments-other Fund	B-13	32,67,85,494.00	32,67,85,494.00
	Total Investment		32,67,85,494.00	32,67,85,494.00
B3	**Current Assets, loans & Advances**			
	Stock in hand (Inventories)	B-14	1,98,342.00	2,22,616.00
	Sundry Debtors (Receivables)	B-15	5,75,32,793.00	2,33,19,706.00
	Gross Amount outstanding		-	-
	Less: Accumulated Provision against bad and doubtful receivables		-	-
			-	-
	Prepaid Expenses	B-16	-	-
	Cash and Bank Balance	B-17	26,03,73,234.55	45,28,70,217.00
	Loans , advances and deposits	B-18	-	-
	Total Current Assets		31,81,04,369.55	47,64,12,539.00
B4	**Current Liabilities and Provisions**			
	Deposits received	B-7	3,82,992.00	1,72,016.00
	Deposit Works	B-8	-	-
	Other liabilities(Sundry Creditors)	B-9	6,54,232.00	7,64,021.00
	Provisions	B-10	8,42,883.00	7,91,566.00
	Total Current Liabilities		18,80,107.00	17,27,603.00
B5	Net Current Assets (B3-B4)		31,62,24,262.55	47,46,84,936.00
C	Other Assets.	B-19	-	-
D	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		**82,41,90,745.85**	**86,99,62,018.00**
	Notes to the Balance Sheet	B-21		

FOR NAGAR PALIKA PARISHAD SEONI

As per our report of even date
FOR R N SINGH & CO.,
CHARTERED ACCOUNTANTS

R.N. Singh & Co. Bhopal Chartered Accountants

CMO

ACCOUNTANT
नगरपालिका परिषद सिवनी

नगरपालिका परिषद सिवनी

C.A RISHABH KUMAR SUHANE
M.NO.-447881

सहायक लेखाधिकारी
नगर पालिका परिषद सिवनी

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद, सिवनी

UDIN:- 25447881BMLAPJ7234

TABLE :1

NAGAR PALIKA PARISHAD SEONI (M.P.)
INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1st April 2023 to 31st March 2024

	ITEM/ HEAD OF ACCOUNT	Schedule No.	Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
A	**INCOME**			
	Tax Revenue	IE-1	4,53,88,400.00	2,08,01,828.00
	Assigned Revenues & Compensation	IE-2	18,26,33,767.00	12,15,65,260.00
	Rental Income From Municipal Properties	IE-3	1,26,60,212.29	82,91,654.00
	Fees & User Charges	IE-4	1,72,55,170.00	1,32,29,425.00
	Sale & Hire Charges	IE-5	26,68,688.00	4,79,052.00
	Revenue Grants, Contributions & Subsidies	IE-6	57,06,013.00	34,86,564.00
	Income From investments	IE-7	-	7,09,459.00
	Interest Earned	IE-8	75,63,873.00	-
	Other Income	IE-9	1,28,765.00	3,85,747.00
	TOTAL -INCOME		**27,40,04,888.29**	**16,89,48,989.00**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	14,22,82,106.50	11,60,79,714.00
	Administrative Expenses	IE-11	1,58,30,542.00	6,84,82,457.00
	Operations & Maintenance	IE-12	11,93,75,182.00	3,07,93,487.00
	Interest & Finance Expenses	IE-13	22,93,441.44	-
	Programme Expenses	IE-14	9,08,157.00	8,45,398.00
	Revenue Grants, Contributions & Subsidies	IE-15	-	20,00,000.00
	Provisions & Write Off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation	B-11	1,52,06,332.04	34,86,564.00
	TOTAL - EXPENDITURE		**29,58,95,760.98**	**22,16,87,620.00**
C	**Gross Surplus / (deficit) of income over expenditure before prior period items (A-B)**		**(2,18,90,872.69)**	**(5,27,38,631.00)**
D	**Add/Less : Prior Period items (Net)**	**IE-18**	-	-
E	**Gross Surplus / (deficit) of income over expenditure after prior period items (C-D)**		**(2,18,90,872.69)**	**(5,27,38,631.00)**
F	**Less : Transfer to Reserve Funds**		-	-
G	**Net Balance being surplus / deficit carried over to Municipal Fund (E-F)**		**(2,18,90,872.69)**	**(5,27,38,631.00)**

FOR NAGAR PALIKA PARISHAD SEONI (M.P.)

As per our report of even date attached
FOR R N SINGH & CO.
CHARTERED ACCOUNTANTS

R.N. Singh & Co. Bhopal Chartered Accountants

C.A RISHABH KUMAR SUHANE
M.NO.-447881

CMO **ACCOUNTANT**

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NAGAR PALIKA PARISHAD SEONI (M.P.)

RECEIPTS AND PAYMENTS FOR THE PERIOD FROM 01-04-2023 TO 31-03-2024

(Amount In Rs.)

Receipts	Amount	Amount	Payments	Amount	Amount
Opening Balance			**Indirect Income**		
Bank Account	45,28,70,217.20	45,28,70,217.20	1- Revenue Income	-	-
Indirect Income			**Indirect Expenses**		20,67,88,193.44
1- Revenue Income	26,82,98,875.29	26,82,98,875.29	2- Revenue Expenditure	20,67,88,193.44	
Indirect Expense			**Capital Receipts & Liabilities**		48,71,33,796.70
2- Revenue Expenditure	-	-	320-Grants, Contribution for Specific Purpose	30,15,11,080.00	
Capital Receipts & Liabilities		41,53,09,287.20	330-Secured Loans	16,02,798.00	
320-Grants, Contribution for Specific Purpose	39,48,60,856.20		340-Deposit Received		
330-Secured Loans					
340-Deposit Received	38,46,406.00		350- Other Liabilities	18,40,19,918.70	
350- Other Liabilities			**Capital Expenditure & Assets**		18,21,83,155.00
351- Other Capital receipts	1,66,02,025.00		410- Fixed Assets	18,21,83,155.00	
			431- Sundry Debtors (Receivables)	-	
Capital Expenditure & Assets		-	460- Loans Advances and Deposits		
431- Sundry Debtors (Receivables)			**Closing Balance**		26,03,73,234.55
			Bank Accounts	26,03,73,234.55	
Total		1,13,64,78,379.69	Total		1,13,64,78,379.69

FOR MP URBAN LOCAL BODY SEONI

For R.N. Singh & Co.
Chartered Accountants

R.N. Singh & Co Bhopal Chartered Accountants

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नगरपालिका परिषद, सिवनी

CA Rishabh Kumar Suhane
(Partner)

NAGAR PALIKA PARISHAD SEONI (M.P.)
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
2023-24

Schedule IE-1 : Tax Revenue

Account Code	Particulars		Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
1100100	Property Tax		1,55,85,862.00	1,17,78,166.00
1100200	Water Tax		1,14,58,550.00	45,76,900.00
1100300	Sewerage Tax		3,52,799.00	-
1100400	Conservancy Tax		-	-
1100500	Lighting Tax		-	-
1100600	Education Tax		66,21,091.00	-
1100700	Vehicle Tax		-	-
1100800	Devlopement Tax		-	-
1100900	Electricity Tax		-	-
1101000	Professional Tax		-	-
1101100	Advertisement Tax		5,23,388.00	-
1101200	Pilgrimage Tax		-	-
1101300	Export Tax		-	-
1105100	Octroi & Toll Cess		-	-
1108000	Other Taxes		1,08,46,710.00	44,46,762.00
	Sub-Total		4,53,88,400.00	2,08,01,828.00
1109000	Less : Tax Remissions and Refund (Schedule IE-1(a)]		-	-
	Sub-Total		4,53,88,400.00	2,08,01,828.00
	Total Tax Revenue		**4,53,88,400.00**	**2,08,01,828.00**

Schedule IE-1 (a) : Tax Revenue

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1109001	Property Tax		-	-
	Octroi and Toll		-	-
	Cess Income		-	-
	Advertisement Tax		-	-
1109011	Others		-	
	Total Refund and remission of tax revenues		-	-
	Total		-	-

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Schedule IE-2 : Assigned Revenues & Compensation

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1201000	Taxes and Duties collected by others		3,79,20,668.00	1,42,97,496.00
1202000	Compensation in lieu of Taxes/ duties		14,42,60,060.00	10,72,67,764.00
1203000	Compensation in lieu of Concessions		4,53,039.00	
	Total assigned revenues & Compensation		18,26,33,767.00	12,15,65,260.00

Schedule IE-3 : Rental Income from Municipal Properties

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1301000	Rent from Civic Amenities		89,76,777.29	67,62,173.00
1302000	Rent From Office Buildings		-	
1303000	Rent From Guest House		-	
1304000	Lease Rent		8,65,119.00	14,66,923.00
1308000	Other Rents		28,18,316.00	62,558.00
	Sub-Total		1,26,60,212.29	82,91,654.00
1309000	Less : Rent Remissions and Refund		-	-
	Sub-Total		1,26,60,212.29	82,91,654.00
	Total Rental Income From Municipal Properties		1,26,60,212.29	82,91,654.00

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

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1401000	Empanelment & Registration Charges		1,63,290.00	52,54,958.00
1401100	Licensing Fees		29,09,062.00	3,43,540.00
1401200	Fees for Grant Permit		9,43,403.00	8,21,000.00
1401300	Fees for Certificate or Extract		91,792.00	23,386.00
1401400	Development Charges		6,25,302.00	
1401500	Regularisation fees		58,174.00	8,46,191.00
1402000	Penalties and Fines		59,578.00	7,18,281.00
1404000	other Fees		98,00,813.00	9,88,109.00
1405000	User Charges		19,78,949.00	41,47,770.00
1406000	Entry Fees		-	
1407000	Service/ Administrative Charges		5,24,907.00	86,190.00
1408000	Other Charges		99,900.00	
	Sub-Total		1,72,55,170.00	1,32,29,425.00
1409000	Less : Rent Remissions and Refund		-	-
	Sub-Total		1,72,55,170.00	1,32,29,425.00
	Total Income from Fees & User Charges		**1,72,55,170.00**	**1,32,29,425.00**

Schedule IE-5 : Sale & Hire Charges

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1501000	Sale of Products		-	2,65,972.00
1501100	Sale of Forms & Publications		-	2,13,080.00
1501200	Sale of stores & scrap		-	-
1503000	Sale of others		26,68,688.00	-
1504000	Hire Charges for Vehicles		-	-
1504100	Hire Charges for Equipments		-	-
	Total Income from sale & hire charges- income head wise		**26,68,688.00**	**4,79,052.00**

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Schedule IE-6 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1601001	Grant State Govt.		57,06,013.00	-
1601011	Grant Central Govt.		-	-
1601021	Grant From Other Org.		-	34,86,564.00
1601091	Grant Revenue - Dep. On Grant Asset		-	-
	Total Revenue Grants ,Contributions & Subsidies		57,06,013.00	34,86,564.00

Schedule IE-7 : Income from Investments-General Fund

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1701001	Interest on FDRs		-	-
1702000	Dividend		-	-
1703000	Income from projects taken up on commercial basis		-	-
1704000	Profit in sale of Investments		-	-
1708000	others			7,09,459.00
	Total Income from Investments		-	7,09,459.00

Schedule IE-8 : Interest Earned

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1711000	Interest From Bank Accounts		75,63,873.00	-
1712000	Interest on Loans and advances to Employees		-	-
1713000	Interest on Loans to others		-	-
1718000	other Interest		-	-
	Total Interest Earned		75,63,873.00	-

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Schedule IE-9 : Other Income

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1801000	Deposits Forfeited		-	-
1801100	Lapsed Deposits		-	-
1801200	Depreciation of Fixed Assets from Special fund		-	-
1802000	Insurance Claim Recovery		-	-
1803000	Profit On Disposal of Fixed Assets		-	-
1804000	Recovery from Employees		-	-
1805000	Unclaimed Refund / Liabilities		1,28,765.00	-
1806000	Excess Provisions Written Back		-	
1808000	Miscellaneous Income		-	3,85,747.00
	Total other Income		**1,28,765.00**	**3,85,747.00**

Schedule IE-10 : Establishment Expenses

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2101000	Salaries, Wages and Bonus		13,18,19,811.50	11,57,12,743.00
2102000	Benefits and Allowances		3,47,712.00	3,66,971.00
2103000	Pension		91,42,690.00	-
2104000	Other Terminal & Retirement Benefits		9,71,893.00	-
	Total Establishment Expenses		**14,22,82,106.50**	**11,60,79,714.00**

Schedule IE-11 : Administrative Expenses

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2201000	Rent, Rates and Taxes		46,38,650.00	-
2201100	Electricity Charges		-	-
2201100	Office Maintenance		17,27,149.00	6,28,50,399.00
2201200	Communication Expenses		2,23,367.00	2,31,095.00
2202000	Books & Periodicals		42,288.00	
2202100	Printing & Stationary		12,13,398.00	15,97,736.00
2203000	Travelling & Conveyance		8,86,601.00	42,729.00
2204000	Insurance		1,12,140.00	
2205000	Audit Fees		29,23,073.00	28,82,593.00
2205100	Legal Expenses		2,03,500.00	1,69,850.00
2205200	Professional and other Fees		3,17,970.00	
2206000	Advertisement and Publicity		22,43,972.00	7,08,055.00
2206100	Membership & subscriptions		-	
2208000	Other Administrative Expenses		12,98,434.00	
	Total Administrative Expenses		**1,58,30,542.00**	**6,84,82,457.00**

R.N. Singh & CO
Bhopal
Chartered Accountants

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Schedule IE-12 : Operations & Maintenance

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2301000	Power & Fuel		7,06,91,158.00	-
2302000	Bulk Purchase		44,45,368.00	33,23,681.00
2303000	Consumption of Stores		-	
2304000	Hire Charges		1,93,164.00	
2305000	Repairs & Maintenance - Infrastructure Assets		1,91,30,925.00	48,48,793.00
2305100	Repairs & Maintenance - Civic Amenities		62,11,151.00	7,955.00
2305200	Repairs & Maintenance - Building		47,10,332.00	16,38,566.00
2305300	Repairs & Maintenance - Vehicles		43,58,818.00	2,09,74,492.00
2305400	Repairs & Maintenance - Furniture		61,819.00	
2305500	Repairs & Maintenance - Office Equipments		9,44,478.00	
2305600	Repairs & Maintenance - Electrical Appliances		21,75,444.00	
2305700	Repairs & Maintenance - Plant & Machinery		-	
2305900	Repairs & Maintenance - Others		64,52,525.00	
2308000	Other Operating & Maintenance Expenses		-	
	Total Operations & Maintenance		**11,93,75,182.00**	**3,07,93,487.00**

Schedule IE-13 : Interest & Finance Charges

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2401000	Interest on Loans From Central Govt.			
2402000	Interest on Loans From State Govt.		22,78,299.00	-
2403000	Interest on Loans From Govt.Bodies & Associations		-	-
2404000	Interest on Loans From International Agencies		-	-
2405000	Interest on Loans From Banks & other Financial Institutions		-	-
2406000	Other Interest		-	-
2407000	Bank Charges		15,142.44	-
2408000	Other Finance Charges		-	-
	Total Interest & Finance Charges		**22,93,441.44**	**-**

Schedule IE-14 : Programme Expenses

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2501000	Election Expenses		9,08,157.00	8,45,398.00
2502000	Own Programme		-	-
2503000	Share in Programs of others		-	-
	Total Programme Expenses		**9,08,157.00**	**8,45,398.00**

R.N. Singh & CO
Bhopal
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Schedule IE-15 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2601000	Grants [specify details]		-	20,00,000.00
2602000	Contributions [specify details]		-	-
2603000	Subsidies [specify details]		-	-
	Total Revenue Grants, Contributions & Subsidies		-	20,00,000.00

Schedule IE-16 : Provisions & Write off

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2701000	Provisions for doubtful receivables		-	-
2702000	Provision for other assets		-	-
2703000	Revenues written off		-	-
2704000	Assets Written off		-	-
2705000	Miscellaneous Expenses Written Off		-	
	Total Provisions & Write off		-	-

Schedule IE-17 : Miscellaneous Expenses

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2711000	Loss on disposal of Assets		-	-
2712000	Interest & Penalty On Tax		-	-
2718000	Other Miscellaneous Expenses		-	-
	Total Miscellaneous Expenses		-	-

Schedule IE-18 : Prior Period Items (Net)

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1850000	Income		-	-
1851001	Taxes		-	-
1852001	Other- Revenues		-	-
1853001	Recovery of revenues written off		-	-
1854001	Other Income		-	-
	Sub Total Income (a)		-	-
2850000	Expenses		-	-
2855001	Refund of Taxes		-	-
2856001	Refund of other Revenues		-	-
2858080	other Expenses		-	-
	Sub Total Income (b)		-	-

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

ACCOUNT CODE : 3100000

Account Code	Particulars	Total
3100000	Balance as per last account	34,52,24,560.00
	Addition during the year . Surplus for the year . Transfers	 (2,18,90,872.69)
	Total (Rs.)	32,33,33,687.31
	Deductions during the year . Deficit for the year . Transfers [Sub Schedule B-1(a)]	 -
	Balance at the end of the Current year	**32,33,33,687.31**

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

Particulars	Sanchit Nidhi	CM Kanyadan Yojana	Karmakar Mandal	Samajik Suraksha Pension	Total
ACCOUNT CODE		3111020	3117001	3117001	
(a) Opening Balance	6,23,83,617.00	-	-	-	6,23,83,617.00
(b) Additions to the Special Fund	-	-	-	-	-
Grant Received from Govt.	-	-	-	-	-
* 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)	-	-	-	-	-
Total (b)	-	-	-	-	-
(c) Payments out of Funds	-	-	-	-	-
[I] Capital Expenditure on	-	-	-	-	-
* Fixed Assets	-	-	-	-	-
* others	-	-	-	-	-
[ii] Revenue Expenditure on	-	-	-	-	-
* Salary , Wages and allowances etc.	-	-	-	-	-
* Rent other administrative Charges	-	-	-	-	-
* [iii] Other-Fund Returned	-	-	-	-	-
* Loss on disposal of Special fund Investments	-	-	-	-	-
* Diminution in Value of Special Fund Investments	-	-	-	-	-
* Transferred to Municipal Fund	-	-	-	-	-
Total (c)	-	-	-	-	-
Net Balance at the year end (a+b)-(c)	6,23,83,617.00	-	-	-	6,23,83,617.00

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Schedule B-3: Reserves

Accounting Code 3120000

Account Code	Particulars	Opening Balance	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)
3121000	Capital Contribution	-	-	-	-	-
3121100	Capital Reserve	3,14,97,498.00	85923285.54	11,74,20,783.54	0	11,74,20,783.54
3122000	Borrowing Redemption	-	-	-	-	-
3123000	Special Funds (Utilised)	-	-	-	-	-
3124000	Statutory Reserve	-	-	-	-	-
3125000	General Reserve	-		-	-	-
3126000	Revaluation Reserve	-	-	-	-	-
	Total Reserve Funds	**3,14,97,498.00**	**8,59,23,285.54**	**11,74,20,783.54**	**-**	**11,74,20,783.54**

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Schedule B-4: Grants & Contribution for Specific Purpose

Particulars	Grants From Central Government	Grants From State Government	Grants from other govt. agencies	Grants - other	TOTAL
Account Code	32,010.00	32,020.00	32,030.00	32,080.00	
(a) Opening Balance	7,87,96,292.00	32,48,13,058.00	-	-	40,36,09,350.00
(b) Additions to the Grants*	-	-	-	-	-
* Grant received during the year	17,09,73,018.00	17,73,93,339.00	-	-	34,83,66,357.00
* Interest / Dividend earned on Grant Investments	-	-	-	-	-
* Profit on disposal of Grant Investments	-	-	-	-	-
* Appreciation in Value of Grant Investments	-	-	-	-	-
* Other Addition 0.00	-	-	-	-	-
Total (b)	17,09,73,018.00	17,73,93,339.00	-	-	34,83,66,357.00
Total (a+b)	24,97,69,310.00	50,22,06,397.00	-	-	75,19,75,707.00
(c) Payments out of Funds	-	-	-	-	-
* Capital Expenditure on Fixed Assets	-	-	-	-	-
* Capital Expenditure on other	17,27,34,246.00	28,04,05,284.00	-	-	45,31,39,530.00
* Revenue Expenditure on	-	-	-	-	-
* Salary , Wages and allowances etc.	-	-	-	-	-
* Rent	-	-	-	-	-
* Other: Deposit Work	-	-	-	-	-
* Loss on disposal of Special fund Investments	-	-	-	-	-
* Dimunition in Value of Special Fund Investments	-	-	-	-	-
* Grants Refunded	-	-	-	-	-
* Other administrative Charges	-	-	-	-	-
Total (c)	17,27,34,246.00	28,04,05,284.00	-	-	45,31,39,530.00
Net Balance at the year end (a+b)-(c) {Sub Schedule B - 4(a) }	7,70,35,064.00	22,18,01,113.00	-	-	29,88,36,177.00

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Schedule B-5: Secured Loans

Accounting Code 3300000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3301000	Loans From Central Govt.	-	-
3302000	Loans From State Govt. & Associations	2,22,16,481.00	2,72,46,993.00
3303000	Loans From Govt.bodies	-	-
3304000	Loans From International Agencies	-	-
3305000	Loans From banks & other financial Institutions	-	-
3306000	Other Terms Loans	-	-
3307000	Bonds & debentures	-	-
3308000	Other Loans	-	-
	Total Secured Loans	**2,22,16,481.00**	**2,72,46,993.00**

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Schedule B-6: Unsecured Loans

Accounting Code 3310000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3311000	Loans From Central Govt.	-	-
3312000	Loans From State Govt.	-	-
3313000	Loans From Govt.bodies & Associations	-	-
3314000	Loans From International Agencies	-	-
3315000	Loans From banks & other financial Institutions (LI	-	-
3316000	Other Terms Loans	-	-
3317000	Bonds & debentures	-	-
3318000	Other Loans	-	-
	Total Unsecured Loans	-	-

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Schedule B-7: Deposits Received

Accounting Code 3400000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3401000	Earnest Money deposit	3,82,992.00	1,72,016.00
3401011	Security deposit	-	-
3401012	Performance Gaurntee Deposit	-	-
3402001	Water deposit	-	-
	Total Deposit Received	**3,82,992.00**	**1,72,016.00**

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Schedule B-8 : Deposits Works

Accounting Code 3410000

Account Code	Particulars	Opening Balance as the beginning of the year (Rs.)	Additions during the Current year (Rs.)	TOTAL	Utilization/ expenditure (Rs.)	Balance outstanding at the end of current year (Rs.)
3411000	Civil Works	-	-	-	-	-
3412000	Electrical Works	-	-	-	-	-
3418000	Others {Sub Schedule B-8}	-	-	-	-	-
	Total Deposit Works	-	-	-	-	-

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Schedule B-9: Other Liabilities

Accounting Code 3500000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3501000	Creditors	-	-
3501100	Employee Liabilities Sub Schedule B-9(a)	-	-
3501200	Interest Accrued but not Due	-	-
3502000	Recoveries Payable Sub Schedule B-9(b)	6,54,232.00	7,64,021.00
3503000	Government Dues Payable	-	-
3504000	Refund Payable	-	-
3504100	Advance Collection of Revenues	-	-
3508000	others	-	-
	Total Other Liabilities	6,54,232.00	7,64,021.00

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Accounting Code 3600000

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3601000	Provisions for Expenses {Sub Schedule B-10(a)}	8,42,883.00	7,91,566.00
3602000	Provisions for Interest	-	-
3603000	Provisions for Other Assets	-	-
		-	-
	Total Provisions	**8,42,883.00**	**7,91,566.00**

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Schedule B-11 : Fixed Assets

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Accounting Code 4100000

Account Code	Particulars	Gross Block				Accumulated Depreciation			Net Block	
		Opening Balance	Additions during the period	Deductions during the year	Cost at the end of the year	Opening Balance	Additions during the period	Total Dep. 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	7	8	10	11	12
4101000	Land	-	-	-	-	-	-	-	-	-
4102000	Building	9,12,313.00	88,65,965.00	-	97,78,278.00	1,69,212.00	3,25,616.66	4,94,828.66	92,83,449.34	7,43,101.00
4103000	Roads and Bridges	55,41,349.00	5,05,29,080.00	-	5,60,70,429.00	28,32,518.00	80,06,857.26	1,08,39,375.26	4,52,31,053.74	27,08,831.00
4103100	Sewerage and Drainage	8,47,164.00	2,74,25,174.00	-	2,82,72,338.00	3,44,996.00	18,85,764.94	22,30,760.94	2,60,41,577.06	5,02,168.00
4103200	Water Ways	2,07,89,435.00	2,05,860.00	-	2,09,95,295.00	20,78,944.00	14,00,386.18	34,79,330.18	1,75,15,964.82	1,87,10,491.00
4103300	Public Lightings	-	52,19,483.00	-	52,19,483.00	-	5,21,948.30	5,21,948.30	46,97,534.70	-
4104000	Plants & Machinaries	16,74,782.00	-	-	16,74,782.00	6,35,747.00	1,67,478.20	8,03,225.20	8,71,556.80	10,39,035.00
4106000	Office & other Equipments & Computers	13,93,355.00	5,96,341.00	-	19,89,696.00	4,65,829.00	1,98,969.60	6,64,798.60	13,24,897.40	9,27,526.00
4107000	Furniture , Fixture, Fittings and Electrical Appliances	11,75,360.00	12,38,634.00	-	24,13,994.00	4,35,345.00	2,41,399.40	6,76,744.40	17,37,249.60	7,40,015.00
4108000	Other Fixed Assets	35,31,206.00	1,01,24,970.00	-	1,36,56,176.00	3,53,121.00	13,65,617.60	17,18,738.60	1,19,37,437.40	31,78,085.00
4105000	Vehicles	40,41,136.00	68,81,803.00	-	1,09,22,939.00	18,52,376.00	10,92,293.90	29,44,669.90	79,78,269.10	21,88,760.00
	Total	3,99,06,100.00	11,10,87,310.00	-	15,09,93,410.00	91,68,088.00	1,52,06,332.04	2,43,74,420.04	12,66,18,989.96	3,07,38,012.00
		-	-	-	-	-	-	-	-	-
4120000	Capital WIP {Sub Schedule B -11(a)}	3,77,53,576.00	5,10,95,845.00	3,42,87,421.00	5,45,62,000.00	-	-	-	5,45,62,000.00	3,77,53,576.00

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Schedule B-12 : Investments- General Funds

Accounting Code 4200000

Account Code	Particulars	With whom invested	Face Value (Rs.)	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
	- Central Govt. Securities	-	-	-	-
	- State Govt. Securities	-	-	-	-
	- Debentures and Bonds	-	-	-	-
	- Preference Shares	-	-	-	-
	- Equity Shares	-	-	-	-
	- Units of Mutual Funds	-	-	-	-
	- Other Investments (Fixed Deposits)	-	-	-	-
	Total Investments General Fund		-	-	-

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Schedule B-13 : Investments- Other Funds

Accounting Code 42100000

Account Code	Particulars	With whom invested	Face value (Rs.)	Current Year Carrying Cost (Rs.)	Previous Year Carrying Cost (Rs.)
	- Central Govt. Securities	-	-	-	-
	- State Govt. Securities	-	-	-	-
	- Debentures and Bonds	-	-	-	-
	- Preference Shares	-	-	-	-
	- Equity Shares	-	-	-	-
	- Units of Mutual Funds	-	-	-	-
	- Other Investments	-	-	-	-
	-Fixed Deposit	-	-	32,67,85,494.00	32,67,85,494.00
	Total Investments - Other Funds	-	-	32,67,85,494.00	32,67,85,494.00

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Schedule B-14: Stock in Hand (Inventories) — Accounting Code 4300000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4301000	Stores Loose	1,98,342.00	2,22,616.00
4302000	Loose Tools	-	-
4308000	Others	-	-
	Total Stock in hand	1,98,342.00	2,22,616.00

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Schedule B-15 : Sundry Debtors(Receivables)

Accounting Code 43100000

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
43110	Receivables for Property Taxes	2,54,77,700.00	-	2,54,77,700.00	63,36,947.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	2,54,77,700.00	-	2,54,77,700.00	63,36,947.00
	Net Receivables for Property Taxes	2,54,77,700.00	-	2,54,77,700.00	63,36,947.00
43110	Receivables for Other Taxes			-	1,23,17,940.00
	Less than 3 years *	81,99,748.00	-	81,99,748.00	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	81,99,748.00	-	81,99,748.00	1,23,17,940.00
	Net Receivables for Other Taxes	-	-	-	1,23,17,940.00
	Receivables for Fees & User Charges	1,47,18,710.00	-	1,47,18,710.00	13,63,457.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	1,47,18,710.00	-	1,47,18,710.00	13,63,457.00
	Net Receivables for Fees & User Charges	1,47,18,710.00	-	1,47,18,710.00	13,63,457.00
43111	Total Receivable Form Other Sources	91,36,635.00	-	91,36,635.00	33,01,362.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	91,36,635.00	-	91,36,635.00	33,01,362.00
	Net Receivable Form Other Sources	91,36,635.00	-	91,36,635.00	33,01,362.00
	Total Sundry Debtors (Receivables)	**5,75,32,793.00**	-	**5,75,32,793.00**	**2,33,19,706.00**

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Schedule B-16: Prepaid Expenses

Accounting Code 4400000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4401000	Establishment	-	-
4402000	Administrative	-	-
4403000	Operations & Maintenance	-	-
	Total prepaid Expenses	-	-

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Schedule B-17: Cash and Bank Balances

Accounting Code 4500000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4501000	**Cash Balance**	-	-
4502000	**Balance with Bank-Municipal Funds**	-	
4502100	Nationalised Banks {Sub Schedule B -17(a)}	26,03,73,234.55	45,28,70,217.20
4502200	Other Schedule Banks	-	-
4502300	Scheduled Co-operative Banks	-	-
4502400	Post Office	-	-
	Sub Total	26,03,73,234.55	45,28,70,217.20
4504000	**Balance with Bank-Special Funds**	-	-
4504101	Nationalised Banks	-	-
4504200	Other Schedule Banks	-	-
4504300	Scheduled Co-operative Banks	-	-
4504400	Post Office	-	-
	Sub Total	-	-
4506000	**Balance with Bank-Grant Funds**	-	-
4506100	Nationalised Banks	-	-
4506200	Other Schedule Banks	-	-
4506300	Scheduled Co-operative Banks	-	-
4506400	Post Office	-	-
	Sub Total	-	-
	Total Cash & Bank Balances	**26,03,73,234.55**	**45,28,70,217.20**

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NAGAR PALIKA PARISHAD SEONI (M.P.)

AS ON 31.03.2024

Schedule B-18 : Loans, advances, and deposits

Accounting Code 4600000

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the Current year (Rs.)	Interest	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
4601000	- Loans and advances to employees	-	-	-	-	-
4602000	Employee Provident Fund Loans	-	-	-	-	-
4603000	- Loans to others	-	-	-	-	-
4604000	- Advance to Suppliers and Contractors	-	-	-	-	-
4605000	Advance to Others	-	-	-	-	-
4606000	- Deposit with External Agencies	-	-	-	-	-
4608000	-Other Current Assets	-	-	-	-	-
	Sub -Total	-	-	-	-	-
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-	-
	Total Loans, advances, and deposits	-	-	-	-	-

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Schedule B-19: Other Assets

Accounting Code 4700000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4701000	Deposit Works	-	-
4703000	Other asset control accounts	-	-
	Total Other Assets	-	-

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Schedule B-20: Miscellaneous Expenditure

Accounting Code 4800000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4801000	Deferred Loan Issue Expenses	-	-
4802000	Discount on Issue of Loans	-	-
	Deferred Revenue Expenses	-	-
4803000	Others	-	-
	Total Miscellaneous Expenditure	-	-

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Municipal Council Seoni
STATEMENT OF CASHFLOW
(As On 31 March 2024)

(AMOUNT IN RUPEES)

Particulars	Current Year (Rs.)	2023-24
[A] Cash Flows from Operating Activities		
Gross Surplus Over Expenditure	(2,38,87,408.21)	(2,38,87,408.21)
Add: Adjustments For		
Depreciation	1,72,02,856.67	
Interest And Finance Expenses	22,93,441.44	1,94,96,298.11
Less: Adjustments For		
Profit On Disposal Of Assets		
Net Of Adjustments Made To Municipal Funds		
Investment Income		
Transfer To Reserves	12,75,41,756.98	
Interest Income Received	75,63,873.00	(13,51,05,629.98)
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		**13,07,14,519.88**
Changes In Current Assets And Current Liabilities		
(Increase)/Decrease In Sundry Debtors	(1,39,59,341.00)	
(Increase)/Decrease In Stock In Hand		
(Increase)/Decrease In Prepaid Expenses		
(Increase)/Decrease In Other Current Assets		
(Decrease)/Increase In Deposits Received	60,97,509.98	
(Decrease)/Increase In Deposits Work		
(Decrease)/Increase In Other Current Liabilities	(1,00,51,609.66)	
(Decrease)/Increase In Provisions		
Extra ordinary items (please specify)		(1,79,13,440.68)
Capital contribution		
Net Cash Generated from / (Used in) Operating Activities [A]		**11,28,01,079.20**
[B] Cash Flows from Investing Activities		
Purchase Of Fixed Assets And Cwip	(18,26,53,980.22)	
(Increase)/Decrease In Special Funds/ Grants	(15,14,29,165.19)	
(Increase)/Decrease In Earmarked Funds		
(Increase)/Decrease In Reserve ' Grant Against Fixed Asset'		
(Purchase) Of Investments		(33,40,83,145.41)
Add:		
Proceeds From Disposal Of Assets		
Proceeds From Disposal Of Investments		
Investment Income Received		
Interest Income Received	75,63,873.00	75,63,873.00
Net cash generated from/(used in) investing activities [B]		**(32,65,19,272.41)**

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[C] Cash flows from Financing Activities		
Add:		
Loans From Banks/Others Received	2,35,14,652.00	
Less:		
Interest & Finance Expenses	(22,93,441.44)	2,12,21,210.56
Net Cash Generated From/(Used In) Financing Activities [C]		**2,12,21,210.56**
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		**(19,24,96,982.65)**
Cash And Cash Equivalent At Beginning Of The Period	**45,28,70,217.20**	**45,28,70,217.20**
Cash and cash equivalent at end of the period	26,03,73,234.55	**26,03,73,234.55**
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:		
Cash balances	-	
Bank balances	26,03,73,234.55	26,03,73,234.55
Total Of The Breakup Of Cash And Cash Equivalents		-

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Observation on Cash book & Bank Statement for the Preparation of Bank Reconciliation Statement For the F.Y. 2023-24

Bank Name/Account No.	Balances as on 31-03-2024		Differences	Remarks
	As per Cash Book	As per Bank Statement		
Axis 340	29,30,627.25	29,30,627.25	-	Balances of all Accounts are same as per Cash book & Bank Statement.
HDFC 7895	11,57,98,374.33	11,57,98,374.33	-	
Kotak Mahindra Bank 8405	4,887.00	4,887.00	-	
SBI 1951	5,52,25,708.14	5,52,25,708.14	-	
SBI 6555	50,91,051.50	50,91,051.50	-	
			-	
			-	
SBI_8764	2,32,82,491.21	2,32,82,491.21	-	
Bank Of Maharashtra 9089	5,80,40,095.12	5,80,40,095.12	-	
			-	
Total	**26,03,73,234.55**	**26,03,73,234.55**	-	

For R.N. Singh & Co.
Chartered Accountants

CA Rishabh Kumar Suhane
(Partner)

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Municipal Council Seoni
STATEMENT OF CASHFLOW
(As On 31 March 2024)

(AMOUNT IN RUPEES)

Particulars	Current Year (Rs.) 2023-24		Current Year (Rs.) 2022-23	
[A] Cash Flows from Operating Activities				
Gross Surplus Over Expenditure	(2,18,90,872.69)	(2,18,90,872.69)	(5,27,38,631.00)	(5,27,38,631.00)
Add: Adjustments For				
Depreciation	1,52,06,332.04		34,86,564.00	
Interest And Finance Expenses	22,93,441.44	1,74,99,773.48	-	34,86,564.00
Less: Adjustments For				
Profit On Disposal Of Assets				
Net Of Adjustments Made To Municipal Funds			5,21,22,570.00	
Investment Income				
Transfer To Reserves	12,75,41,756.98		1,39,81,797.00	
Interest Income Received	75,63,873.00	(13,51,05,629.98)	7,09,459.00	(6,68,13,826.00)
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		13,07,14,530.77		1,75,61,759.00
Changes In Current Assets And Current Liabilities				
(Increase)/Decrease In Sundry Debtors	(1,39,59,341.00)		24,16,020.00	
(Increase)/Decrease In Stock In Hand			12,369.00	
(Increase)/Decrease In Prepaid Expenses				
(Increase)/Decrease In Other Current Assets				
(Decrease)/Increase In Deposits Received	60,97,509.98		-	
(Decrease)/Increase In Deposits Work				
(Decrease)/Increase In Other Current Liabilities	(1,00,51,609.66)		-	
(Decrease)/Increase In Provisions			(1,00,067.00)	
Extra ordinary items (please specify)		(1,79,13,440.68)		23,28,322.00
Capital contribution				
Net Cash Generated from / (Used In) Operating Activities [A]		11,28,01,090.09		1,98,90,081.00
[B] Cash Flows from Investing Activities				
Purchase Of Fixed Assets And Cwip	(18,26,53,980.22)		(4,47,15,354.00)	
(Increase)/Decrease In Special Funds/ Grants	(15,14,29,165.19)		29,47,10,377.20	
(Increase)/Decrease In Earmarked Funds				
(Increase)/Decrease In Reserve ' Grant Against Fixed Asset'				
(Purchase) Of Investments		(33,40,83,145.41)		24,99,95,023.20
Add:				
Proceeds From Disposal Of Assets				
Proceeds From Disposal Of Investments				
Investment Income Received				
Interest Income Received	75,63,873.00	75,63,873.00	7,09,459.00	7,09,459.00
Net cash generated from/(used in) investing activities [B]		(32,65,19,272.41)		25,07,04,482.20

Cash flows from Financing Activities				
Add:				
Loans From Banks/Others Received	2,35,14,652.00		2,72,46,993.00	
Less:				
Interest & Finance Expenses	(22,93,441.44)		-	
Net Cash Generated From/(Used In) Financing Activities [C]		2,12,21,210.56		2,72,46,993.00
		2,12,21,210.56		**2,72,46,993.00**
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		**(19,24,96,971.76)**		**29,78,41,556.20**
Cash And Cash Equivalent At Beginning Of The Period	**45,28,70,217.20**	**45,28,70,217.20**	**15,50,28,661.00**	**15,50,28,661.00**
Cash and cash equivalent at end of the period	26,03,73,234.55	**26,03,73,234.55**	45,28,70,217.20	**15,50,28,661.00**
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:				
Cash balances	-		-	
Bank balances	26,03,73,234.55	26,03,73,234.55	15,50,28,661.00	15,50,28,661.00
Total Of The Breakup Of Cash And Cash Equivalents		-		-

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