AUDITOR REPORT

OF

NAGAR PARISHAD SURKHI

Address: Nagar Parishad Building, Surkhi
District Sagar (M.P)

Financial Year Ended – 31st March 2024

Balwinder Associates
Chartered Accountants

Balwinder Associates

Chartered Accountants

Partner:
CA Jasmeet Singh Saluja
FCA

Office Address: 5/15B,
Sadar Bazar,
Sagar (M.P) 470002
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To,

The Chief Municipal Officer
Nagar Parishad Surkhi
District Sagar (M.P)

We have audited the cash book and relevant records for the year 2023-24 of Nagar Parishad Surkhi Preparation of financial statements are the responsibility of organization.Organization is responsible for its accuracy and completeness. Our responsibility is to express our opinion on these financial statements based on our audit. Financial statements are not being prepared by Nagar Parishad, therefore we express on cash book maintained and prepared by Nagar Parishad.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure used and significant estimate made by management, as well as evaluating the overall Financial Statements Presentation.

We believe that our audit provides a reasonable basis of our opinion and subject to our detailed observation in the enclosed annexure of this report.

We are thankful to the staff for their co-operation in carrying out the audit.

Place: Sagar
Date: 28-06-2025

For Balwinder Associates
Chartered Accountants

CHARTERED ACCOUNTANTS FRN-014822N BALWINDER ASSOCIATES

CA. Jasmeet Singh Saluja
Partner
M No 428742

Balwinder Associates

Chartered Accountants

Partner:
CA Jasmeet Singh Saluja
FCA

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AUDITOR'S REPORT

We have audited the annexed Receipt & Payment account of **NAGAR PARISHADSURKHI DIST. SAGAR (M.P.) as at 31st March, 2024**. These financial statements are the responsibility of the NAGAR PARISHAD SURKHI DIST. SAGAR (MP).

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the ULB and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted the above audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion

Opinion

In our opinion and to the best of our information and according to the explanations given to us, palika parishad had maintained books of accounts relating to receipt and payment account. However, relating to balance sheet we cannot express an opion as no relevant documentation were shown relating to the figures appearing in balance sheet.

For Balwinder Associates
Chartered Accountants

BALWINDER ASSOCIATES
FRN-014822N
CHARTERED ACCOUNTANTS

Place: Sagar (MP)
Date: 28/06/2025

CA Jasmeet Singh Saluja
(Partner)
M. No. 428742
UDIN:25428742BMZXDY6433

परीक्षण विवरण
वर्ष 2023-24
नगर परिषद सुरखी
जिला सागर (म.प्र)

क्रं	ब्यौरे	टिप्पणी
A	**राजस्व की लेखा परीक्षा**	
1	विभिन्न स्रोतों से राजस्व प्राप्ति की जाँच	निकाय द्वारा हमें आय-व्यय पत्रक प्रदान किया गया हमारे द्वारा आय-व्यय की जांच कैशबुक से सेंपलिंग के आधार पर की गई है। निकाय द्वारा बनाया आय-व्यय पत्रक सलंग्न है।
2	रेवेंयू रिसीप्ट कोरि शीट बुक से जाचना एवं जाँच करना की जो पैसा प्राप्त हुआ है वह निर्धारित बैंक खाते मे जमा किया गया है।	हमारे द्वारा रेवेंयू रिसीप्ट को कैशबुक से सेंपलिंग के आधार पर जांचा गया एवं देखा गया की जो पैसा प्राप्त हुआ उसे निर्धारित बैंक मे जमा किया गया है।
3	ऐसे मामले जहां नगदी जमा करने मे 02 दिन से अधिक का समय लगा ।	अंकेक्षण के दोरान पाया गया की कुछ स्थितीयो मे नगद 2 दिनो के बाद भी जमा किया गया है। उक्त के संबंध मे अधिकारियों को सूचना दी गई एवं केश खाते की नकल भी उपलब्ध कराई गई।
4	रोकड़ बही में प्रविष्टियों की जाँच।	हमारे द्वारा केशियर कैशबुक एवं लेखापाल कैशबुक में प्रविष्टियों की जाँच सेंपलिंग के आधार पर की गई, जिस दोरान पाया गया की कुछ आय एवं व्यय मद की राशि को कैशबुक में रिकॉर्ड किया गया है परंतु उसका विवरण नहीं लिखा गया है। तदुपरान्त उक्त संबंध मे लेखापाल को सूचित किया गया एवं लेखापाल द्वारा केशबुक मे निहित स्थान पर प्रविष्ठी कर सुधार किया गया।

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5	मासिक एवं त्रैमासिक लक्ष्य एवं लक्ष्यों की प्राप्ति।	चूंकि निकाय एक नवगठित नगर परिषद है जिसमे इस तरह की कोई लक्ष्य निर्धारित नही किए गए है।
6	एफ़. डी. आर. परब्याज की प्राप्ति की जाँच एवं उसका रोकड़ बही में लेखांकन ।	लेखापाल ने हमें बताया की निकाय के पास मौजूदा वित्तीय वर्ष में कोई भी एफडी नही है।
7	ऐसे मामले जहां पर कम ब्याज दर से निवेश किया गया है।	लागू नहीं
B	**<u>व्यय की लेखा परीक्षा</u>**	
1	सभी योजनाओं के अंतर्गत किये गए व्ययों की जाँच।	हमारे द्वारा सभी योजनाओं पर व्यय कि जानकारी मांगी गई, इस सम्बन्ध में हमें व्ययों के वाउचर एवं कैशबुक प्रदान की गई, लेखापाल ने हमें बताया की सारे खर्चे कैशबुक में ही रिकॉर्ड किये गए है। हमारे द्वारा व्ययों के वाउचर की सेंपलिंग के आधार पर कैश बुक से चेकिंग की गई। परिषद् के द्वारा योजनाओं के अंतर्गत किये गए व्ययों का रिकॉर्ड पृथक रूप से तैयार नही किया जाता है।
2	रोकड़ बही में प्रविष्टियाँ एवं उनका प्रासंगिक वाउचर्स से जाँच।	हमारे द्वारा केशियर कैशबुक एवं लेखापाल कैशबुक में प्रविष्टियों की जाँच सेंपलिंग के आधार पर की गई, जिस दोरान पाया गया की कुछ आय एवं व्यय मद की राशि को कैशबुक में रिकॉर्ड किया गया है परंतु उसका विवरण नहीं लिखा गया है। तदुपरान्त उक्त संबंध मे लेखापाल को सूचित किया गया एवं लेखापाल द्वारा केशबुक मे निहित स्थान पर प्रविष्ठी कर सुधार किया गया।
3	रोकड़ बही के मासिक बैलेंस की जांच ।	हमने रोकड़ बही की मासिक शेष राशि की जांच की जो कि बैंक खाते के शेष राशि के सामानांतर पाई गई ।
4	विशेष योजनाओं में किये गए व्ययों को उस योजना के अंतर्गत मिलीराशि के अनुरुप होने की जांच।	चूँकि परिषद् के द्वारा अनुदान पंजी नहीं बनाई गई है एवं परिषद् के द्वारा योजनाओं के अंतर्गत किये गए व्ययों का रिकॉर्ड पृथक रूप से तैयार नही किया जाता है। इस कारणवश हम विशेष योजनाओं में किये गए व्ययों को उस योजना के अंतर्गत मिली राशि के अनुरुपता को जाँचने मे समर्थ नहीं है।

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5	व्ययों का भारत सरकार/ राज्य सरकार द्वारा जारी दिशा निर्देशके अनुसार होने की जांच।	हमारे द्वारा व्ययों को सेंपलिंग के आधार पर जांचा गया जिसमे देखा गया की व्ययों को भारत सरकार/ राज्य सरकार द्वारा जारी दिशा निर्देश के अनुसार ही किए गये है।
6	फिनांशियल प्रॉपर्टी की जांच, सारे व्यय सक्षम वित्तीय एवं प्रशासनिक प्राधिकारी द्वारा उनकी सीमा में स्वीकृत किये जाने उपरान्त किये गए हो।	हमारे द्वारा व्ययों को सेंपलिंग के आधार पर जांचा गया जिसमे देखा गया की व्यय वित्तीय एवं प्रशासनिक अधिकारियो द्वारा उनको प्राप्त वित्तीय अधिकारों के तहत ही स्वीकृत किये गए है।
7	वे सभी मामले जहां पर उचित स्वीकृत प्राप्त नहीं हुए।	लागु नहीं
8	योजना एवं परियोजना अनुसार यूटिलाइजेशन सर्टिफिकेट्स की जांच एवं यूटिलाइजेशन सर्टिफिकेट की योजना एवं परियोजना के अनुसार आय एवं व्यय से मिलान करना एवं अचल संपत्ति का सृजन।	निकाय द्वारा यूटिलाइजेशन सर्टिफिकेट्स नहीं बनाये गए है।
9	अन्य मामले	अंकेक्षण के दोरान निम्न मामले सामने आए:- 1. निकाय द्वारा ठेकेदारों को भुगतान किए गए कुछ वाउचर ऐसे भी पाए गए जिन पर टैक्स एवम् अनय कटौती की गई थी परन्तु कटौतियों की जानकारी निकाय द्वारा प्रदान नहीं की गई है।
C	**<u>बुक कीपिंग की लेखा परीक्षा</u>**	
1	सभी खाते बही एवं स्टोर्स की जांच।	निकाय द्वारा सारी आय एवं व्यय को कैशबुक में ही दर्ज किया गया है, एवं कैशबुक को टैली सॉफ्टवेयर और जेड कैशबुक में भी तैयार किया गया है। निकाय द्वारा कोई भी अचल संपत्ति का रजिस्टर नहीं बनाया गया है साथ ही साथ निकाय द्वारा रेवन्यू एवं कैपिटल एक्सपेंडीचर को अलग-अलग नहीं दर्शाया गया है।निकाय द्वारा टेंडर रजिस्टर नहीं बनाया गया है, इससे यह स्पष्ट नही हो पाता है कि वर्ष में कितने टेंडर प्राप्त हुए है, भविष्य में टेंडर रजिस्टर पर विशेष ध्यान देने कि आवश्यकता है और उसे पूर्ण किया जाना अनिवार्य है। एवं इसका सत्यापन भी अधिकारियो के द्वारा किया जाना चाहिए।

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2	सभी खाते बही एवं स्टोर्स लेखा नियमों के अनुरुप बनाए गए होने की जांच ।	लेखपाल द्वारा बताया गया की सभी खाते बही एवं स्टोर्स लेखा नियमों के अनुरुप बनाए गए।
3	एडवांस रजिस्टर की जांच। एडवांस को शर्तों के अनुसार समय से खातों में दर्ज करना एवं उनकी वसूली की जांच ।	हमारे द्वारा एडवांस रजिस्टर एवं अन्य दस्तावेज की मांग किये जाने पर लेखापाल द्वारा बताया गया की निकाय द्वारा कोई भी अग्रिम नहीं दिया गया है एवं ऐसा कोई भी रजिस्टर नहीं बनाया गया है।
4	बैंक रेकन्सिलीऐशन की जांच ।	लागू नहीं
5	ग्रांट रजिस्टर की सभी प्रविष्टियों की जांच एवं उनकी प्राप्ति एवं भुगतान का रोकड़ बही में प्रविष्टियों से मिलान ।	निकाय द्वारा ग्रांट रजिस्टर नहीं बनाया गया है ग्रांट प्राप्त होने पर ग्रांट को कैशबुक में भी रिकॉर्ड किया जाता है। हमारे द्वारा भुगतानों और प्राप्तियो को सेंपलिंग के आधार पर कैशबुक से मिलान किया गया जो की सही पाए गए।
6	अचल संपत्ति के रजिस्टर का अन्य रिकार्ड्स से मिलान।	हमने लेखापाल से इस विषय पर चर्चा की और हमे बताया गया की यहाँ पर कोई भी अचल संपत्ति का रजिस्टर नहीं बनाया है।
7	परियोजना अनुसार भुगतान एवं प्राप्ति का मिलान ।	नगर परिषद् के द्वारा कोई भी ऐसा रिकॉर्ड तैयार नही किया जाता है जिससे की परियोजना अनुसार भुगतान एवं प्राप्ति का मिलान किया जा सके।
D	**एफडीआर के लेखा परीक्षा**	
1	फिक्स्ड डिपाजिट एवं टर्म डिपाजिट की जांच ।	निकाय द्वारा कोई भी एफ़.डी.आर नहीं बनाई गई है।
2	फिक्स्ड डिपॉजिट्स के उचित रिकार्ड्स एवं उनके नवीनीकरण की जांच ।	लागू नहीं
3	ऐसे मामले जहां पर फिक्स्ड डिपाजिटएवं टर्म डिपाजिट का निवेश कम ब्याज दर पर किया गया ।	लागू नहीं
4	एफडीआर / टीडीआर पर अर्जित ब्याज का, केशबुक की प्रविष्टियों से जांच ।	लागू नहीं
E	**निविदाएं / बोली की लेखा परीक्षा**	
1	यु.एल.बी द्वारा आम्नत्रित सभी निविदा/बोली की जांच।	हमारे द्वारा सेंपलिंग के आधार पर जांच की गई टेंडर रजिस्टर नहीं बनाया जाता, टेंडर एप्लीकेशन ऑनलाइन पोर्टल के माध्यम से ही जमा होती है।हमारे द्वारा प्रतिचयन प्रक्रिया द्वारा चेकिंग

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		की गई जो की सही पाए गए ।
2	सभी निविदा बोलियों मे प्रतिस्पर्धी निविदा प्रक्रियाओं का पालन होने की जाँच ।	हमारे द्वारा सेंपलिंग के आधार पर जांच की गई टेंडर रजिस्टर नहीं बनाया जाता, टेंडर एप्लीकेशन ऑनलाइन पोर्टल के माध्यम से ही जमा होती है।हमारे द्वारा प्रतिचयन प्रक्रिया द्वारा चेकिंग की गई जो की सही पाए गए ।
3	निर्माण एवं रख रखाव की अवधि में सभी निविदा शुल्क / बिड प्रोसेसिंग शुल्क /परफॉरमेंस गारंटी की प्राप्ति की जांच ।	हमारे द्वारा यु.एल.बी द्वारा आम्रत्रित निविदा / बोली की जांच सेंपलिंग के आधार पर कि गई एवं जाच के दोरान यह पाया गया कि, टेंडर रजिस्टर नहीं बनाया जाता, टेंडर एप्लीकेशन ऑनलाइन पोर्टल के माध्यम से ही जमा होती है, और उनसे जुड़ी हुई निविदा शुल्क भी सीधे बैंक खाते मे प्राप्त होती है जिसका निकाय द्वारा कोई भी रिकॉर्ड नही बनाया गया है।
4	ऐसे मामले जहां पर बैंक गारंटी, बिड प्रोसेसिंग शुल्क / परफॉरमेंस गारंटी के एवज में प्राप्त हुई हो ,उनका जारी किये गए बैंक द्वारा सत्यापन ।	हमने लेखाकार के साथ इस मामले पर चर्चा की है और लेखाकार ने हमें बताया की वर्तमान में कोई बैंक गारंटी स्वीकार नहीं कि जाती हैं।
5	बैंक गारंटी की शर्तों की जाँच एवं ऐसे बैंक गारंटी जो U.L.B के हित मे न हो उनका उल्लेख।	लागू नहीं
6	बैंक गारंटी के एक्सटेंशन की जाँच।	लागू नहीं
F	**अनुदान और ऋण की लेखापरीक्षा**	
1	केंद्र सरकार द्वारा प्रदान की गयी ग्रांट्स एवं उनके उपयोग की जाँच।	निकाय द्वारा ग्रांट रजिस्टर एवं ग्रांट यूटिलाइजेशन सर्टिफिकेट्स नहीं बनाया गया है। जिसके आभाव मे यह जांच कर पाना संभव नहीं है।
2	राज्य सरकार द्वारा प्रदान की गयी ग्रांट्स एवं उनके उपयोग की जाँच।	निकाय द्वारा ग्रांट रजिस्टर एवं ग्रांट यूटिलाइजेशन सर्टिफिकेट्स नहीं बनाया गया है। जिसके आभाव मे यह जांच कर पाना संभव नहीं है।
3	फिजिकल इंफ्रास्ट्रक्चर के लिए प्रदान किये गए ऋण एवं उनकी उपयोगिता की जाँच। फिजिकल इंफ्रास्ट्रक्चर के रेवेन्यू मैकेनिज्म पर टिपण्णी एवं उस फिजिकल इंफ्रास्ट्रक्चर से रेवेन्यू उत्पन न होने के संभावित कारणों पर टिपण्णी।	लागू नहीं

BALWINDER ASSOCIATES CHARTERED ACCOUNTANTS FRN-014822N

4	कैपिटल रिसीप्ट / ग्रांट्स / सामान्य खर्चो के लिया प्राप्त लोन के पैसो में डायवर्सन के मामलो की जाँच ।	लागू नहीं

Date: 28/06/2025
Place: Sagar (MP)

For Balwinder Associates
Chartered Accountants

BALWINDER ASSOCIATES FRN-014822N CHARTERED ACCOUNTANTS

CA Jasmeet Singh Saluja
Partner
M. No. 428742
UDIN: 25428742BMZXDY6433

For Accountant
Nagar Parishad Surkh.
Distt. Sagar

Nagar Parishad Surkhi

For Chief Municipal Officer
मुख्य नगर पालिका अधिकारी
नगर परिषद सुरखी
जिला-सागर (म.प्र.)

Nagar Parishad Surkhi

NAGAR PARISHAD SURKHI

SURKHI DISTRICT SAGAR (M.P)

Revised Abstract Sheet For Reporting On Audit Paras

INCOME & EXPENDITURE INFORMATION F.Y 2023-24

DIVISION	DISTRICT	ULB NAME	ULB TYPE	REVENUE RECEIPTS						
				PROPERTY TAX	OTHER TAX REVENUE	FEES & USER CHARGES	REVENUE FROM MUNCIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTIONS & SUBSIDIES	OTHER INCOME
1	2	3	4	6	7	8	9	10	11	12
SAGAR	SAGAR	SURKHI	NAGAR PARISHAD	-	16,750	104,911	6,846,202	21,646,306	887,707	626,679

CAPITAL RECEIPTS				
CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	OTHER GRANT.	TOTAL INCOME
13	14	15	16	17
-	5,004,850	26,220,997	-	61,354,402

REVENUE EXP.							
ESTABLISHMENT EXP.	ADMINISTRATIVE EXP.	OPRETION & MAINTANANCE EXP.	INTEREST EXP.	OTHER EXP.	LOAN REPAYMENT	OTHER CAPITAL EXPENDITURE	TOTAL EXPENDITURE
18	19	20	21	22	23	24	25
6,724,206	5,115,330	9,769,821	19,462	1,412,675	-	58,575,354	81,616,849

Date: 28/06/2025
Place: Sagar (M.P.)

For Accountant

Accountant
Nagar Parishad Surkhi
Nagar Parishad Surkhi
Distt. Sagar

For Chief Municipal Officer

मुख्य नगरपालिका अधिकारी
Nagar Parishad Surkhi
नगर परिषद सुरखी
जिला–सागर (म.प्र.)

For Balwinder Associates
Chartered Accountants
BALWINDER ASSOCIATES FRN-014822N CHARTERED ACCOUNTANTS
CA Jasmeet Singh Saluja
Partner
M.No. 428742

Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2023-24

Name of ULB : Municipal Council Surkhi
Name of Auditor : Balwinder Associates

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue / राजस्व कर वसूली	Receipts in Rs.				
		Year 2023-24	Year 2022-23	% of Growth		
(i)	संपत्तिकर	-	-	100.00%	Growth rate is Positive.	MC has good performance in this area of Collection and required continuous grow.
(ii)	समेकित कर	16,750.00	-	0.00%	No Income From This Source	NA
(iii)	नगरीय विकास उपकर	-	-	0.00%	No Income From This Source	NA
(iv)	शिक्षा उपकर	-	-	0.00%	No Income From This Source	NA
	कुल योग	16,750	-			
	गैर राजस्व वसूली					
(i)	भवन भूमि किराया	6,846,202.00	-	100.00%	Growth rate is Positive.	MC has good performance in this area of Collection and required continuous grow.
(ii)	जल उपभोक्ता प्रभार	-	-	0.00%	No Income From This Source	NA
(iii)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	-	-	0.00%	No Income From This Source	NA

BALWINDER ASSOCIATES FRN-014922N CHARTERED ACCOUNTANTS

Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2023-24

Name of ULB : Municipal Council Surkhi
Name of Auditor : Balwinder Associates

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
(iv)	अन्य कर / शुल्क	612,261.00	-	100.00%	Growth rate is Positive.	MC has good performance in this area of Collection and required continuous grow.
	कुल योग	7,458,463	-			
	महा योग	7,475,213	-			
2	**Audit of Expenditure**	Refer to Schedule 'B'			Refer to Schedule 'B'	Refer to Schedule 'B'
3	**Audit of Book Keeping**	Refer to Schedule 'C'			Refer to Schedule 'C'	Refer to Schedule 'C'
4	**Audit of FDR**	Refer to Schedule 'D'			Refer to Schedule 'D'	Refer to Schedule 'D'
5	**Audit of Tenders/Bids**	Refer to Schedule 'E'			Refer to Schedule 'E'	Refer to Schedule 'E'
6	**Audit of Grants & Loans**	Refer to Schedule 'F'			Refer to Schedule 'F'	Refer to Schedule 'F'

BALWINDER ASSOCIATES FRN-014822N CHARTERED ACCOUNTANTS

Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2023-24

Name of ULB : Municipal Council Surkhi
Name of Auditor : Balwinder Associates

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
7	Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another	Refer to Schedule 'F'	Refer to Schedule 'F'	Refer to Schedule 'F'
8	Any Other			
	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax).	Revenue Expenditure is 0.61 times of Revenue Income		
	b) Percentage of Capital Expenditure with respect to Total Expenditure	71.82%		
9	Whether all the temporary advances have been fully recovered or not.	Refer to Schedule 'C'	Refer to Schedule 'C'	Refer to Schedule 'C'

BALWINDER ASSOCIATES FRN-014822N CHARTERED ACCOUNTANTS

Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2023-24

Name of ULB : Municipal Council Surkhi
Name of Auditor : Balwinder Associates

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
10	**Whether bank reconciliation statements is being regularly prepared.**	Refer to Schedule 'C'	Refer to Schedule 'C'	Refer to Schedule 'C'

Date: 28-06-2025
Place: Sagar (MP)

For Accountant

Accountant
Nagar Parishad Surkhi
Nagar Parishad Surkhi
Distt. Sagar

For Chief Municipal Officer

Nagar Parishad Surkhi
मुख्य नगर पालिका अधिकारी
नगर परिषद सुरखी
जिला-सागर (म.प्र.)

For Balwinder Associates
Chartered Accountants

BALWINDER ASSOCIATES
FRN-014822N
CHARTERED ACCOUNTANTS

CA Jasmeet Singh Saluja
Partner
M. No. 428742
UDIN: 25428742BMZXDY6433

Shurkhi Muncipal Council
Balance Sheet
as on 31st March 2024

	Particulars	Schedule No.	Current Year 2023-24 (Rs.)	Previous Year 2022-23
A	**SOURCES OF FUNDS**			
A1	**Reserves and Surplus**			
	Municipal (General) Fund	B-1	22,624,709	15,780,616
	Earmarked Funds	B-2	250,967	-
	Reserves	B-3	89,064,156	-
	Total Reserve & Surplus		**111,939,832**	**15,780,616**
A2	**Grants, Contributions for specific purposes**	B-4	**48,433,892**	**111,503,672**
A3	**Loans**		-	-
	Secured loans	B-5	-	-
	Unsecured loans	B-6	-	-
	Total Loans			
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)		**160,373,724**	**127,284,288**
B	**APPLICATION OF FUNDS**			
B1	**Fixed Assets**	B-11		
	Gross Block		72,883,210	60,544,317
	Less: Accumulated Depreciation		7,470,034	3,126,270
	Net Block		65,413,176	57,418,047
	Capital work-in-progress		46,236,461	-
	Total Fixed Assets		**111,649,637**	**57,418,047**
B2	**Investments**			
	Investment - General Fund	B-12	-	-
	Investment - Other Funds	B-13	-	-
	Total Investments		-	-
B3	**Current assets, loans & advances**			
	Stock in hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivables)	B-15	-	-
	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	58,736,772	76,879,402
	Loans, advances and deposits	B-18	-	-
	Total Of Curent Assets		**58,736,772**	**76,879,402**
B4	**Current Liabilities and Provisions**			
	Deposits received	B-7	3,955,095	2,561,788
	Deposit works	B-8	-	-
	Other liabilities (Sundry Creditors)	B-9	6,057,589	4,451,373
	Provisions	B-10	-	-
	Total Current Liabilities		**10,012,684**	**7,013,161**
B5	**Net Current Assets [Sub Total (B3) - Sub Total (B4)]**		**48,724,088**	**69,866,241**
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)		**160,373,724**	**127,284,288**

Date: 28-06-2025
Place: Sagar (M.P)

Surkhi Municipal Council

Accountant
Nagar Parishad Surkhi
Distt. Sagar
For Accountant

मुख्य नगर पालिका अधिकारी
नगर परिषद सुरखी
For Chief Muncipal Officer

BALWINDER ASSOCIATES
FRN-014822N
CHARTERED ACCOUNTANTS

Balwinder Associates
Chartered Accountants

CA Jasmeet Singh Saluja
Partner
M.No. 428742
UDIN: 25428742BMZXDY6433

Shurkhi Muncipal Council
As on 31.03.2024

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	15,780,616	9,629,504
	Additions during the year		-
31090-02	• Surplus for the year	6,844,093	6,151,112
	• Transfers	-	
	Total (Rs.)	6,844,093	6,151,112
	Deductions during the year	-	-
	• Deficit for the year	-	-
	• Transfers	-	-
	Total (Rs.)	-	-
310	Balance at the end of the current year	22,624,709	15,780,616

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

Particulars	Sanchit Nidhi Current Year 2023-24	Other Fund Current Year 2023-24	Total	Sanchit Nidhi Previous Year 2022-23	Other Fund Previous Year 2022-23	Total
Account Code	31110	3115000		31110	3115000	
(a) Opening Balance	-	-	-	-	-	-
(b) Additions to the Special Fund	-					
• Transfer from Municipal Fund	242,967	-	242,967	-	-	-
• Interest/Dividend earned on Special Fund Investments	-	8,000	8,000	-	-	-
• Profit on disposal of Special Fund Investments	-	-	-	-	-	-
•Appreciation in Value of Special Fund Investments	-	-	-	-	-	-
•Other addition (Specify nature)	-	-	-	-	-	-
Total (b)	242,967	8,000	250,967	-	-	-
(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)	242,967	8,000	250,967	-	-	-

Note

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					
31211	Capital Reserve	-	95,782,463	95,782,463	6,718,307	89,064,156
31220	Borrowing Redemption	-		-		-
31230	Special Funds (Utilised)	-		-		-
31240	Statutory Reserve	-		-		-
31250	General Reserve	-		-		-
31260	Revaluation Reserve	-		-		-
	Total Reserve funds	-	95,782,463	95,782,463	6,718,307	89,064,156

BALIYAN & ASSOCIATES FRN-014822N CHARTERED ACCOUNTANTS

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	5,765,721	4,451,373.00
35030	Government Dues Payable	-	-
35040	Refunds Payable	-	-
35080	Others, miscellaneous	-	-
35041	Advance Collection of Revenues	291,869	-
35013	Outstanding Liabilities	-	-
	Total Other liabilities (Sundry Creditors)	**6,057,589**	**4,451,373**

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	-	-

BALWINDER ASSOCIATES
FRN-014822N
CHARTERED ACCOUNTANTS

Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Estimated Useful Life	Accumulated Depreciation				Net Block
		Opening Balance on	Additions during the period	Deductions during the	Cost at the end of the year 31.03.2024		Opening Balance on	Additions during the period	Deductions	Total at the end of the year 31.03.2024	At the end of Current Year 2023-24
1	2	3	4	5	6		7	8	9	10	11
41010	**Land**	5,418,257		-	5,418,257		-	-	-	-	5,418,257
41020	**Buildings**	12,437,022	2,751,272	-	15,188,294	30	393,839	467,834.69	-	861,674	14,326,621
41025	**Heritage Building**	-		-	-	30	-	-	-	-	-
	Infrastructure Assets										
41030	• Roads and Bridges	21,167,181		-	21,167,181	20	1,005,441	955,169.06	-	1,960,610	19,206,571
41031	• Sewerage and Drainage	13,490,795	-	-	13,490,795	15	854,417	797,455.89	-	1,651,873	11,838,922
41032	• Water ways	1,611,671	3,035,637	-	4,647,309	15	102,073	287,524.71	-	389,597	4,257,711
41033	• Public Lighting	1,946,062	5,718,029	-	7,664,091	5	369,752	1,382,227.02	-	1,751,979	5,912,113
41034	• Sanitation and Solid Waste Management	1,114,395	18,600	-	1,132,995	30	35,289	34,701.87	-	69,991	1,063,004
	Other assets										
41040	• Plants & Machinery	1,866,451	272,990	-	2,139,441	10	177,313	185,515.61	-	362,828	1,776,613
41050	• Vehicles	503,676	313,400	-	817,076	10	47,849	72,837.30	-	120,687	696,389
41060	• Office & other equipment	392,875	228,965	-	621,840	5	74,646	103,220.42	-	177,867	443,974
41070	• Furniture, fixtures, fittings and electrical	500,801	-	-	500,801	10	47,576	42,818.50	-	90,395	410,407
4180	• Other fixed assets	95,129	-	-	95,129	5	18,075	14,459.61	-	32,534	62,595
	Total	**60,544,317**	**12,338,894**	-	**72,883,210**		**3,126,270**	**4,343,765**	-	**7,470,034**	**65,413,176**
41210	Work-in-progress		46,236,461	-	46,236,461					-	46,236,461
	Total	**60,544,317**	**58,575,354**	-	**119,119,671**		**3,126,270**	**4,343,765**	-	**7,470,034**	**111,649,637**

BALWINDER ASSOCIATES
FRN-014822N
CHARTERED ACCOUNTANTS

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)	0		-	-
	Total of Investments General Fund		-	-	-

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 Cost 2022-23 (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	-	-

BALWINDER ASSOCIATES FRN-014822N CHARTERED ACCOUNTANTS

Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount 2023-24 (Rs.)	Previous year 2022-23Net amount (Rs.)
43110	**Receivables for Property Taxes**				
	Less than 5 years	-	-	-	-
	More than 5 years*	-	-	-	-
	Sub - total	-	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	-	-	-	-
				-	
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	-		-	-
	More than 3 years*			-	
	Sub - total	-	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts			-	
	Net Receivables of Other Taxes	-	-	-	-
				-	
43130	**Receivables for Fees & User Charges**	-	-	-	-
	Less than 3 years	-		-	-
	More than 3 years*			-	
	Sub - total	-	-	-	-
43140	**Receivables from Other Sources**	-	-	-	-
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
43180	**Receivables control Accounts**	-	-	-	
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	-	-	-	-

BALWINDER ASSOCIATES FRN-014322N CHARTERED ACCOUNTANTS

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	58,736,772	76,879,402
45022	Other Scheduled Banks	-	-
45023	Scheduled Co-operative Banks	-	-
45024	Post Office		-
	Sub-total	**58,736,772**	**76,879,402**
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	**58,736,772**	**76,879,402**

BALWINDER ASSOCIATES FRN-014822N CHARTERED ACCOUNTANTS

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 (PHE)	-	-	-	-
46080	Other Current Assets	-	-	-	-
	Sub -Total	-	-	-	-
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	-	-	-	-

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	-	-
	Total Other Assets	-	-

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	-	-

BALWINDER ASSOCIATES
FRN-014822N
CHARTERED ACCOUNTANTS

Surkhi Municipal Council

INCOME AND EXPENDITURE STATEMENT

For the Period From 1 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	16,750	35,100
	Assigned Revenues & Compensation	IE-2	21,646,306	23,155,422
	Rental Income from Municipal Properties	IE-3	6,846,202	80,600
	Fees & User Charges	IE-4	104,911	108,418
	Sale & Hire Charges	IE-5	507,350	612,400
	Revenue Grants, Contributions & Subsidies	IE-6	887,707	75,000
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	119,329	2,120
	Other Income	IE-9	-	500
	Total - INCOME		**30,128,555**	**24,069,560**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	6,724,206	4,720,561
	Administrative Expenses	IE-11	5,115,330	2,506,870
	Operations & Maintenance	IE-12	9,769,821	5,886,970
	Interest & Finance Expenses	IE-13	19,462	36,181
	Programme Expenses	IE-14	1,207,675	1,641,557
	Revenue Grants, Contributions & subsidies	IE-15	205,000	-
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation	IE-18	-	-
	Total - EXPENDITURE		**23,041,495**	**14,792,139**
C	***Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)***		**7,087,060**	**9,277,421**
D	Add/Less: Prior period Items (Net)	IE-19	-	-
E	***Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)***		**7,087,060**	**9,277,421**
F	**Less: Transfer to Reserve Funds**		242,967	-
G	***Net balance being surplus/ deficit carried over to Municipal Fund (E-F)***		**6,844,093**	**9,277,421**

Date : 28-06-2025
Place: Sagar (MP)

Surkhi Municipal Council

Accountant
Chief Municipal Officer Surkhi
Nagar Pa... Surkhi
Distt. Sagar

मुख्य नगर पालिका अधिकारी
Accounts Officer
नगर परिषद सुरखी
जिला–सागर (म.प्र.)

For Balwinder Associates
Chartered Accountants
BALWINDER ASSOCIATES FRN-014822N CHARTERED ACCOUNTANTS

CA Jasmeet Singh Saluja
Partner
M. No. 428742
UDIN: 25428742BMZXDY6433

Surkhi Municipal Council
Sub Schedule forming Part of Income & Expenditure Statement
For the Period from 01/04/2023 to 31/03/2024

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
11001	Property tax	-	35,100
11002	Water tax	-	-
11003	Samekit tax	16,750	-
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	Town Devlopment Cess	-	-
110013	Samekit Kar-Consolidated	-	-
	Sub-total	**16,750**	**35,100**
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	**16,750**	**35,100**

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	730,797	124,906.00
12020	Compensation in lieu of Octroi	20,915,509	23,030,516.00
12020	Nazool Contribution	-	-
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	**21,646,306**	**23,155,422**

BALWINDER & ASSOCIATES FRN-014822N CHARTERED ACCOUNTANTS

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)	6,846,202	80,600
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	-	-
13080	Other rents	-	-
	Sub-Total	**6,846,202**	**80,600**
13090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	**6,846,202**	**80,600**

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	-	-
14011	Licensing Fees	73,060	76,690.00
14012	Fees for Grant of Permit	24,973	3,946.00
14013	Fees for Certificate or Extract	-	-
14014	Development Charges	-	-
14015	Regularization Fees	-	-
14020	Penalties and Fines	-	-
14040	Other Fees	78	-
14050	User Charges	6,800	13,530.00
14060	Entry Fees	-	-
14070	Service / Administrative Charges	-	-
14080	Other Charges	-	14,252.00
	Sub-Total	**104,911**	**108,418**
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges	**104,911**	**108,418**

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
15010	Sale of Products	50	-
15011	Sale of Forms & Publications	506,300	612,400.00
15012	Sale of stores & scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	1,000	-
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - Income head-wise	**507,350**	**612,400**

BALWINDER ASSOCIATES FRN-014822N CHARTERED ACCOUNTANTS

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.	887,707	75,000.00
1601011	Grant Revenue-Central Govt.	-	-
1601021	Grant Revenue-Other Organisations	-	-
1601090	Grant Revenue-Dep on Grant Assets	-	-
16020	Re-imbursement of expenses	-	-
16030	Contribution towards schemes	-	-
	Total Revenue Grants, Contributions & Subsidies	**887,707**	**75,000.00**

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)	-	-
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
	Total Income from Investments	-	-

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
17110	Interest from Bank Accounts	119,329	2,120
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	-	-
17180	Other Interest	-	-
	Total - Interest Earned	**119,329**	**2,120**

Schedule IE- 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	-	500.00
	Total Other Income		**500**

BALWINDER ASSOCIATES
FRN-014322N
CHARTERED ACCOUNTANTS

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
21010	Salaries, Wages and Bonus	5,446,948	4,208,499.68
21020	Benefits and Allowances	1,277,258	512,061
21030	Pension	-	-
21040	Other Terminal & Retirement Benefits	-	-
	Total establishment expenses	**6,724,206**	**4,720,561**

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	2,278,960	1,607,103.08
22012	Communication Expenses	19,144	58,691.49
22020	Books & Periodicals	6,050	-
22021	Printing and Stationery	706,346	164,787.95
22030	Traveling & Conveyance	930,910	24,485.90
22040	Insurance	-	-
22050	Audit Fees	-	-
22051	Legal Expenses	174,175	142,565.93
22052	Professional and other Fees	293,460	111,560.03
22060	Advertisement and Publicity	706,285	397,675.63
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	-	-
	Total administrative expenses	**5,115,330**	**2,506,870**

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
23010	Power & Fuel	-	624,091.32
23020	Bulk Purchases	2,012,788	1,607,149.46
23030	Consumption of Stores	513,238	973,317.00
23040	Hire Charges	675,715	641,840.61
23050	Repairs & maintenance -Infrastructure Assets	2,071,383	911,549.60
23050	Repairs & maintenance - Water Ways	-	-
23051	Repairs & maintenance - Civic Amenities	877,721	359,887.54
23052	Repairs & maintenance - Buildings	3,347,004	411,640.17
23053	Repairs & maintenance - Vehicles	142,392	214,022.98
23054	Repairs & maintenance - Furnitures	-	-
23055	Repairs & maintenance - Office Equipments	90,150	22,050.00
23056	Repairs & maintenance - Electrical Appliances	-	99,028.77
23057	Repairs & maintenance - Plant & Machinary	-	-
23057	Repairs & maintenance - Heritage Building	-	-
23059	Repairs & maintenance - Others	-	-
23080	Other operating & maintenance expenses	39,430	22,393.00
23090	Other Grants & Programs Expense	-	-
	Total operations & maintenance	**9,769,821**	**5,886,970**

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	-	-
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	-	-
24060	Other Interest	16,208	34,352
24070	Bank Charges	3,254	1,829
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	**19,462**	**36,181**

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
25010	Election Expenses	86,850	20,000
25020	Own Programs	1,120,825	1,621,557
25040	Social Security Scheme Expense	-	-
25030	Share in Programs of others	-	-
	Total Programme Expenses	**1,207,675**	**1,641,557**

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
26010	Grants [specify details]	-	-
26020	Contributions [specify details]	-	-
26030	Subsidies [specify details]	205,000	-
	Total Revenue Grants, Contributions & Subsidies	**205,000**	**-**

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	-	-

BALWINDER ASSOCIATES
FRN-014022N
CHARTERED ACCOUNTANTS

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	-	-
	Total Depreciation	-	-

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)	-	-

BALWINDER ASSOCIATES
FRN-014822N
CHARTERED ACCOUNTANTS

Surkhi Municipal Council

RECEIPTS AND PAYMENTS ACCOUNT

For the Period from 1 April 2023 to 31 March 2024

Receipts

Account Code	Head of Account	Schedules	Current Period 2023-24 Amount (Rs.)	Corresponding Previous Period 2022-23 Amount (Rs.)
	Opening Balances			
	Cash balances including Imprest Balance		-	-
	Balances with Banks/Treasury (including in designated bank accounts)		76,879,402	62,430,305
	Operating Receipts			
110	Tax Revenue	RP - 1	16,750	35,100
120	Assigned Revenues & Compensations	RP - 2	21,646,306	23,155,422
130	Rental income from Municipal Properties	RP - 3	6,846,202	80,600
140	Fees & User Charges	RP - 4	104,911	108,418
150	Sale & Hire Charges	RP - 5	507,350	612,400
160	Revenue Grants, Contributions & Subsidies	RP - 6	200,000	75,000
170	Income from Investments	RP - 7	-	-
171	Interest Earned	RP - 8	119,329	2,120
180	Other Income	RP - 9	-	500
	Non-Operating Receipts-			
340	Deposits Received	RP - 19	-	-
320	Grants and contribution for specific purposes	RP - 20	31,225,847	54,076,139
350	Other Liabilities		218,750	55,864.00
35090	Sale proceeds from Assets			
35090	Realisation of Investment - General Fund		-	-
35090	Realisation of Investment - Other Funds		-	-
341	Deposit works			
35041	Revenue Collected in Advance			
	Loans & Advances to Employees (recovery)			
	Other Loans & Advances (recovery)	RP - 29	-	-
431	Debtors(receivable)	RP - 23	-	-
330	Loans Received	RP - 30	-	-
311	Earmarked Funds		-	
310	Municipal Fund		-	
	TOTAL		137,764,847	140,631,868

Payments

Account Code	Head of Account	Schedules	Current Period 2023-24 Amount (Rs.)	Corresponding Previous Period 2022-23 Amount (Rs.)
	Operating Payments			
210	Establishment Expenses	RP - 10	6,724,206	4,720,561
220	Administrative Expenses	RP - 11	5,115,330	2,506,870
230	Operations and Maintenance	RP - 12	9,769,821	5,886,970
240	Interest & Finance Charges	RP - 13	19,462	36,181
250	Programme Expenses	RP - 14	1,207,675	1,641,557
260	Revenue Grants, Contributions & Subsidies	RP - 15	205,000	-
430	Purchase of Stores	RP - 16	-	-
271	Miscellaneous expenses	RP - 17	-	-
	Prior Period		-	
	Non-Operating Payments			
	Refund of Deposits			950,166
350	Payment to Sundry Creditors	RP - 24	2,414,480	888,644
311	Reserve Fund Paid	RP - 25	-	-
320	Grants and contribution for specific purposes Payments	RP - 27	-	-
	Provision for expenses		-	
410	Acquisition / Purchase of Fixed Assets	RP - 26	53,572,100	47,121,517
341	Deposit works	RP - 22	-	-
	Investments - General Fund		-	-
	Investments - Special Fund		-	-
	Stock in hand			
331	Repayment of Loans, Advances	RP - 18	-	-
	Prepaid Expenses			
311	Earmarked Fund Paid	RP - 21	-	-
460	Other Loans & Advances	RP - 29	-	-
	Municipal Fund		-	-
	Closing Balances			
	Cash balances including Imprest Balance		-	-
	Balances with Banks/Treasury (including in designated bank accounts)		58,736,772	76,879,402
	TOTAL		137,764,847	140,631,868

Date : 28-06-2025
Place: Sagar (MP)

Surkhi Municipal Council

Chief Municipal Officer
मुख्य नगरपालिका अधिकारी
नगर परिषद सुरखी
जिला-सागर

Accounts Officer
Accountant
Nagar Parishad Surkhi
Distt. Sagar

BALWINDER ASSOCIATES
FRN-014822N
CHARTERED ACCOUNTANTS

For Balwinder Associates
Chartered Accountants

CA Jasmeet Singh Saluja
Partner
M. No. 428742
UDIN: 25428742BMZXDY6433

Surkhi Municipal Council
Sub Schedule forming Part of Receipt & Payment Account
For the Period from 01/04/2023 to 31/03/2024

Schedule RP - 1: Tax Revenue

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
11001	Property Tax	-	35,100
11002	Water Tax	-	-
11003	Samekit tax	16,750	-
11004	Conservency Charge	-	-
11008	Tax on Animal	-	-
11011	Advertisement Tax	-	-
11013	Export Tax	-	-
11006	Education Tax	-	-
11008	Other Taxes	-	-
11080	Town Devlopment Cess	-	-
110013	Samekit Kar-Consolidated	-	-
	Total Tax Revenue	**16,750**	**35,100**

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	730,797	124,906
12020	Compensation in lieu of Taxes / duties	20,915,509	23,030,516
12030	Compensations in lieu of Concessions	-	-
	Total Asigned Revenues & Compensation	**21,646,306**	**23,155,422**

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)	6,846,202	80,600
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	-	-
13080	Other rents	-	-
	Sub-Total	**6,846,202**	**80,600**
13090	Less: Rent Remission and Refunds	-	-
	Sub-total	**-**	**-**
	Total Rental Income from Municipal Properties	**6,846,202**	**80,600**

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	-	-
14011	Licensing Fees	73,060	76,690
14012	Fees for Grant of Permit	24,973	3,946
14013	Fees for Certificate or Extract	-	-
14014	Development Charges	-	-
14015	Regularization Fees	-	-
14020	Penalties and Fines	-	-
14040	Other Fees	78	-
14050	User Charges	6,800	13,530
14060	Entry Fees	-	-
14070	Service / Administrative Charges	-	-
14080	Other Charges	-	14,252
	Sub-Total	**104,911**	**108,418**
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Income from Fees & User Charges	**104,911**	**108,418**

Schedule RP - 5: Sale & Hire Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
15010	Sale of Products	50	-
15011	Sale of Forms & Publications	506,300	612,400
15012	Sale of stores & scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	1,000	-
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - Income head-wise	**507,350**	**612,400**

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 (ladli Behna Yojna, Ravi Das Jayanti)	200,000	75,000
16030	Contribution towards schemes	-	-
	Total Revenue Grants, Contributions & Subsidies	**200,000**	**75,000**

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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)	-	-
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
	Total Income from Investments	-	-

Schedule RP - 8: Interest Earned

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
17110	Interest from Bank Accounts	119,329.00	2,120
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	-	-
17180	Other Interest	-	-
	Total - Interest Earned	**119,329**	**2,120**

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	-	500
	Total Other Income	**-**	**500**

Schedule RP -10: Establishment Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
21010	Salaries, Wages and Bonus	5,446,948	4,208,500
21020	Benefits and Allowances	1,277,258	512,061
21030	Pension	-	-
21040	Other Terminal & Retirement Benefits	-	-
	Total Establishment Expenses	**6,724,206**	**4,720,561**

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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	2,278,960	1,607,103
22012	Communication Expenses	19,144	58,691
22020	Books & Periodicals	6,050	-
22021	Printing and Stationery	706,346	164,788
22030	Traveling & Conveyance	930,910	24,486
22040	Insurance	-	-
22050	Audit Fees	-	-
22051	Legal Expenses	174,175	142,566
22052	Professional and other Fees	293,460	111,560
22060	Advertisement and Publicity	706,285	397,676
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	-	-
	Total Administrative Expenses	**5,115,330**	**2,506,870**
	Less:- Administrative Income	-	-
	Net Administrative Expenses	**5,115,330**	**2,506,870**

Schedule RP - 12: Operations & Maintenance

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
23010	Power & Fuel	-	624,091
23020	Bulk Purchases	2,012,788	1,607,149
23030	Consumption of Stores	513,238	973,317
23040	Hire Charges	675,715	641,841
23050	Repairs & maintenance -Infrastructure Assets	2,071,383	911,550
23051	Repairs & maintenance - Civic Amenities	-	-
23052	Repairs & maintenance - Buildings	877,721	359,888
23053	Repairs & maintenance - Vehicles	3,347,004	411,640
23054	Repairs & maintenance - Furnitures	142,392	214,023
23055	Repairs & maintenance - Office Equipments	-	-
23056	Repairs & maintenance - Electrical Appliances	90,150	22,050
23057	Repairs & maintenance - Heritage Building	-	99,029
23059	Repairs & maintenance - Other	-	-
23080	Other operating & maintenance expenses	39,430	22,393
	Total Operations & Maintenance Expenses	**9,769,821**	**5,886,970**

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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	-	-
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	-	-
24060	Other Interest	16,208	34,352
24070	Bank Charges	3,254	1,829
24080	Other Finance Expenses	-	-
	Sub-Total	**19,462**	**36,181**
	Less: - Bank Charges	-	-
	Total Interest & Finance Charges	**19,462**	**36,181**

Schedule RP - 14: Programme Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
25010	Election Expenses	86,850	20,000
25020	Own Programs	1,120,825	1,621,557
25040	Social Security Scheme Expense	-	-
25030	Share in Programs of others	-	-
	Total Programme Expenses	**1,207,675**	**1,641,557**

Schedule Rp - 15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
26010	Grants [specify details]	-	-
26020	Contributions [specify details]	-	-
26030	Subsidies [specify details]	205,000	-
	Total Revenue Grants, Contributions & Subsidies	**205,000**	-

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)
27160	Penality And Fine	-	-
27180	Other Miscellaneous Expenses	-	-
	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	-	-
	Total Loan Repaid	-	-

Schedule RP - 19: Deposits Received

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3401011	Security Deposit from Contractor	-	-
3401011	With Held & SD	-	-
3402000	Revenue Deposit	-	-
3408000	Other Deposit	-	-
	Total	-	-
	Less - Deposit Rec. EMD & SD	-	-
	Net Deposits Recevied	-	-

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	5,004,850	10,006,000
320200	Grant from State Government	26,220,997	44,070,139
320300	Grant from Other Govt. Agencies	-	-
	Other Grant	-	-
	Total	**31,225,847**	**54,076,139**
	Less - Grants	-	-
	Net Grant & Contribution for Specific Purpose Received	**31,225,847**	**54,076,139**

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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 or 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	-	-
3501200	Interest Accrued and Due	-	-
3502000	Recoveries Payable	2,414,480	888,644
3503000	Govt. Dues Payable	-	-
3508000	Other (Provisions)	-	-
3504100	Advance Collection of Revenues	-	-
3501031	Lok Swasthya Yantriki Vibhag (PHE)	-	-
	Total Payment to Creditors	2,414,480	888,644

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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	-	5,418,257
4102000	Building including Class-II Civil Structures	2,751,272	12,437,022
4103000	Roads & Bridges	-	15,527,870
4103100	Sewerage & Drainage	-	5,707,306
4103200	Water Ways	3,035,637	1,611,671
4103300	Public Lighting	5,718,029	1,946,062
4103400	Sanitation and solid waste management	18,600	1,114,395
4104000	Plant & Machinery	272,990	1,866,451
4105000	Vehicle	313,400	503,676
4106000	Office & Other Equipments	228,965	392,875
4107000	Furniture & Fixtures	-	500,801
41020	Other Structure	-	95,129
4120000	Work in Progress	41,233,206	
4120000	Less:- Receipt	-	-
	Assets from Specific Grant	-	-
	Assets from Special Fund	-	-
	Total Acquisition/Purchase of Fixed Assets	**53,572,100**	**47,121,517**

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 Repaid	-	-

BALWINDER ASSOCIATES
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CHARTERED ACCOUNTANTS

Surkhi Municipal Council

Statement of Cash Flow

As on 31 March 2024

Particulars	Current Year 2023-24 (Rs.)		Previous Year 2022-23 (Rs.)	
[A] Cash Flow from Operating Activities				
Revenue Receipts	29,321,519		24,123,363	
Recovery from Debtors	218,750		-	
Advances Received	-		-	
Deposits Received	-	29,540,269	-	24,123,363
Revenue Expenses	23,022,032	25,436,512	14,755,958	
Advances Paid	-		-	
Payment to Creditors	-		-	
Advance collection of revenue	-			
Payment for Employees Liability	-		-	
Payment Against Statutory Recoveries	2,414,480		888,644	
Deposits Repaid	-		950,166	
Previous Year Expenses Booked in Current Year	-		-	16,594,768
Net Cash Generated from/used in Operating Activities [A]		4,103,757		7,528,594
[B] Cash Flow from Investing Activities				
Proceeds from Disposal of Assets	-		-	
Proceeds from Disposal of Investments	-		-	
Investment Income Received	-		-	
Interest Income Received	119,329	119,329	2,120	2,120
Purchase of Fixed Assets	53,572,100		47,121,517	
Increase/(Decrease) in Special Funds/Grants	(31,225,847)		(54,076,139)	
Increase/(Decrease) in Earmarked Funds	-		-	
Purchase of Invesments	-	22,346,253	-	(6,954,622)
Net Cash Generated from/used in Investing Activities [B]		(22,226,924)		6,956,742
[C] Cash Flow from Financing Activities				
Loan from Banks/Others Received	-	-	-	-
Loan Repayment	-		-	
Interest & Finance Expenses	19,462	19,462	36,240	36,240
Net Cash Generated from/used in Financing Activities [C]		(19,462)		(36,240)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		(18,142,630)		14,449,097
Cash & Cash Equivalent at the beginning of Period		76,879,402		62,430,305
Cash & Cash Equivalent at the End of Period				
Cash & Cash Equivalent at the end of year comprises of the following Account Balances :-		58,736,772		76,879,402
Cash Balances	-		-	-
Bank Balances	58,736,772		76,879,402	
Total of the Breakup of Cash & Cash Equivalent		58,736,772		76,879,402
Difference		-		-

Date: 28-06-2025
Place: Sagar (MP)

Surkhi Municipal Council

मुख्य नगर पालिका अधिकारी
Chief Municipal Officer नगर परिषद सुरखी
जिला-सागर (म.प्र.)

Accountant
Accounts Officer
Nagar Parishad Surkhi
Distt. Sagar

For Balwinder Associates
Chartered Accountants
BALWINDER ASSOCIATES FRN-014822N CHARTERED ACCOUNTANTS

CA Jasmeet Singh Saluja
Partner
M. No. 428742
UDIN: 25428742BMZXDY6433