Agrawal & Dhoot
Chartered Accountant

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CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'SREPORT

To,

Nagar Parishad Suwasra Dist Mandsaur (M.P)

Opinion

We have audited the accompanying financial statements of Nagar Parishad Suwasra ("the Muncipality"). which comprise the balance sheet as at March 31, 2024, and the Statement of Income and expenditure and statements of cash flows for the year then ended. and notes to the financial statements. including a summary of significant accounting policies and other explanatory information.

Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Municipal accounting manual in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, **its Income/expenditure and its cash flows** for the year ended on that date.

Basis of Qualified opinion

The details which form the basis of qualified opinion are reported is annexed to our report (**Annexure A and Annexure B**)

Basis for opinion

We conducted our audit in accordance with the standards on auditing generally accepted in India and in accordance with guidelines provided by Directorate of Urban Administration and Development GOMP Bhopal . Our responsibilities under those Standards are further described in **the auditor's responsibilities for the audit of the financial statements** section of our report. We are independent of the Municipality in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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Management's responsibility for the financial statements

The Municipality is responsible with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Municipality in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Municipality 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Muncipality ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the corporation financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Further we have exercised test of accounting records and other necessary audit practice for the audit of accounts as per general principles and our observations and comments are given in the Annexure – A ,Annexure B , Annexure C and Annexure D attached. Subject to those observations and comments, we report that:

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

a.) In our opinion, proper books of account have been kept by the municipality so far as it appears from our examination of those books.

b.) The balance sheet, the statement of Income and expenditure, and the cash flow statement dealt with by this report are in agreement with the books of accounts.

FOR : Agrawal and Dhoot Chartered Accountants

Place: Ujjain

Date: ~~26.12.2024~~ 28/01/2025

UDIN : 25411662BMIOEO4587

AGRAWAL & DHOOT Chartered Accountants FRN 148004C

CA. Tapan Agrawal

Partner

Membership number – 411662

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Annexure A

Notes to accounts

1. Chungi Kshatipurti received from directorate Bhopal is accounted for on net amount actually received in the bank after the deduction from the directorate. Adjustments for deductions made by the directorate, Bhopal from the grant is not grossed up in the books of account. We suggest that deduction made by the directorate should be account for separately.

2. We are unable to verify the details of capitalization of expenditure, since there is no proof available for completion of work from respective department. Also, no manual fixed assets register were maintained by Muncipality and there is no cross check mechanism exists to ensure the completion of project accept payment of final bill it is suggested that a proper internal control system should be framed to identify the fixed assets and its recognitions in fixed asset register and books of accounts of ULB.

3. It was observed that proper log registers for vehicle usage, No of KMS of run, vehicles details were not maintained. Therefore, we are unable to comment on the diesel/petrol expenses incurred by ULB.

4. ULB has purchase various materials such as for water works, cleaning and electricity but is observed that stock register for the same with consumption of material are not accounted for properly. Thus we are unable to comment upon stock positions of ULB. Therefore, positon of stock of various are not being accounted. Closing stock appears in books of accounts taken as certified by management.

5. It is observed that expenditure/payments for various heads are booked wrongly in interhead of expenditure/payments as total expenditure/payments will be same but individually heads of payments are not showing correct figures.

6. We have gone through contarctor's file on random basis and observed the following : -

   - The majority of work contract are not completed within stipulated time.
   - No approval for extension of time period is obtained from the authority.
   - No Penalty or compensation is charged from contractors for delay in the work.
   - No Completion certificates are issued by the engineers to any contractor.
   - No Register is maintained for amount deducted as performance guarantee from bills of contractors.
   - Contractor EMD in from of FD kept in PWD section in file but actually is the parts of accounts.

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7. Capital WIP of Rs 22,721,202/- during the year for various schemes, completion status of the above mentioned schemes have not been provided to us. Further the completion projects should be transferred to Fixed assets.

8. Previous year figures are re-arranged or re-grouped as necessary to obtain proper classification.

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Annexure B

AUDIT OF REVENUE

S.No.	INDICATORS	OBSERVATIONS	REMARKS
(i).	The Auditor is responsible for audit of revenue from various sources.	We have audited all the sources by applying Sample Test Check Basis from where municipality is deriving its revenue for the financial year 2023-24 and details of various sources have been reported in Receipt & Payment Account.	Audit of revenue is carried on sample basis on vouchers and receipt books provided for the purpose of audit.
(ii)	Auditor is Responsible for checking the revenue receipts from the counter files of receipt books & verifies that the money received is duly deposited in respective bank accounts.	We have checked the sources of revenue from various sources, by applying sample test check basis from the counterfoils of the receipt books and found that, in some cases there was delay in depositing the cash in the Bank Account. However it was explained to us that, the same was due to Bank Holiday. Moreover it was observed that Proper Receipt Registers were not maintained by the different Revenue Departments of the ULB because of which it was difficult to reconcile the daily Receipts with the Cash Book.	In some cases, delayed deposit was observed due to Bank Holidays/ Saturday/ Sundays.
(iii)	Percentage of Revenue Collection Increase/decrease in various heads in property tax, SamekitKar, ShikshaUpkar, NagriyaVikasUpkar& Other Tax as compared to previous year shall be part of Audit Report.	Percentage of revenue collection increase/decrease in various heads in Property tax, Water tax, Samekit kar, development tax and education cess has been mentioned in "**Annexure – B-I**".	It was observed that Nagar Pallika is found slow in recovery of samekit kar, Water tax and education tax We suggest Muncipality should develop technique for recovery of this kar such as online mechanism, one time settlement scheme for old outstanding dues and take legal action also within the court of law.
(IV)	Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO	We have checked the sources of revenue from various sources, by applying sample test check basis from the counterfoils of the receipt books and found that, in some cases there was a delay of depositing the cash in the Bank Account. However it was explained to us that, the same was due to Bank Holiday.	No discrepancies observed.
(V)	Entries in Cash Book should be verified.	It was observed that Proper Receipt Registers were maintained by the different Revenue Departments of the ULB and entries in the cash book has been checked on sample test check basis and we observed that some manual mistake has been done in manual cash book which has	The posting of receipts and payment should be done under proper heads.

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		been duly corrected in tally accounting for FY 2023-24 by making double entry accounting.	
(VI)	Auditor shall specifically mention in report the revenue recovery against the Quarterly & Monthly Targets. Any lapses in revenue recovery shall form part of report.	Budgets estimated of income and expenditure are prepared on very higher side except few mentioned in Annexure we suggest that budgeted income and expenditure should be estimated on the basis of actual past income and expenditure if we compare with the budgeted figure the realisation of income is not up to the mark and we compare the same with the past year actual income the growth is positive. **Refer Annexure B-II**	Municipality should use actual figures of past year while preparing budget so that under or over recovery is comparable against budgeted figures.
(VII)	The Auditor shall verify the interest income from FDR and verify that interest income is duly & timely recorded in Cash Book.	Interest Income was counted by nagar parishad in the cash book at the time of maturity only.	Not Applicable
(VIII)	The Cases were investments are made on lesser interest rates shall be brought to the notice of Commissioner/CMO.	There exist no investments except Fixed deposits with Bank. FDRs are invested at the prevailing interest rate.	Not Applicable.

AUDIT OF EXPENDITURE

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	The auditor is responsible for audit of expenditure under all the schemes.	We have audited the expenditures incurred of all schemes (i.e CM Infra Mulbhoot , rajya Vitt and 15th finance commission) on test check basis and found the same in agreement with books of accounts maintained in tally and also manual cash book.	No Major discrepancies observed based on our sample check mechanism.
(II)	The Auditor is responsible for checking the entries in Cash Book & Verifying them from relevant vouchers.	We have audited the expenditures incurred by the municipality by applying sample test check basis and found no discrepancies on our sample test check.	Discrepancies observed on our sample test basis observation in manual cash books which has been corrected in tally books of accounts.
(III)	Auditor shall check monthly balance of the Cash Book & guide the accountant to rectify the errors.	We have verified the balance of the cash book and the same has been corrected in tally books of accounts. Arithmetical differences has been correctly recorded at the end of financial year by using double	Double checking of the balances of the Cash book should be done to avoid differences.

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		entry books of accounts	
(IV)	Auditor shall verify that the expenditure of a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of commissioner/CMO.	While verifying the expenditure incurred in a particular scheme on sample test check basis it was observed that Expenditure/Payments for various heads are booked wrongly in Inter head of Expenditure/Payments, as total Expenditure/Payments will be same but individually heads of payments are not showing correct figures. Also The ULB have maintained a Single Cash Book & Bank Accounts for all the State received Grants & ULB's revenue is same and all the expenditures are routed through said Bank accounts. Therefore there are high probability that the expenditure of a particular scheme is done in excess of the funds allocated for the said scheme.	It is advisable that municipality should book expenses/ payments in correct head.
(V)	Auditor shall verify that expenditure is accordance with the guideline's directives act and rules issued by government of India.	We have verified the expenditure and it is accordance with the guideline's directives act and rules issued by government of India.	Not Applicable
(VI)	During the audit financial propriety shall also be checked. All the expenditure should be supported by financial administrative sanctions.	We found that all the expenditures were properly supported by the relevant and required vouchers, they were also adequately supported by the administrative and financial sanction accorded by the competent authority i.e., CMO/President.	No discrepancies found.
(VII)	All the cases where appropriate sanction has not been obtained shall be reported and the compliance of Audit observation shall be ensured during the Audit.	During the course of audit by applying Sample Test check basis, we did not come across any such expenditure which has been incurred without obtaining permission from the relevant sanctioning authority.	All the expenses were properly sanctioned.
(VIII)	Auditor shall be responsible for verification of scheme project wise Utilization Certificates (UC'S) & shall be tallied with Income& Expenditure records and creation of Fixed Assets.	ULB has not provided the Utilization Certificates for the purpose of audit. Out of own fund expenses has been observed while verifying from grant register. The details of which has been mentioned below in **Annexure B-III**	Out of own fund expenses has been incurred.
(ix)	The auditor shall verify that all the temporary advances have been fully recovered.	No separate advance register has been maintained by ULB. Advance register maintained in tally software has been	It is suggested that advance register should be maintained by ULB So that proper

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		considered but detail wise register has not maintained under it.	recovery of advances should be done.

AUDIT OF BOOK KEEPING

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	Auditor is responsible for audit of all the books of accounts as well as stores.	We have verified the Cash book, Cashier cash book, Grant register, Bank account statements, Vouchers, Receipt books and tally books of accounts all the records maintained by the municipality and found some discrepancies as mentioned in the notes to accounts attached to this report.	The Books of accounts and records as provided by municipality for the purpose of audit has been verified. Municipality has not properly maintained name wise SD register, EMD register, Fixed asset register, Stores register. Also proper Receipt register have not been maintained by the various revenue departments. It is hereby suggested to strictly complete these registers and maintain properly.

1. Party Wise Ledger balance of EMD, Security Deposit are not available.
2. Party Wise Ledger Balance of advance to employees also not available.
3. Reconciliation of GST/TDS and TDS of actual tax deducted with amount paid has not been done with GST portal.

(II)	Auditor shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to ULB, any discrepancies observed should be brought into notice.	We have verified all the books of accounts and stores maintained by ULB in tally in accordance with accounting rule applicable to urban local bodies and same found are in order.	Books of accounts has been made as per Accounting rules applicable to ULB.
(III)	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non-recovery shall be specifically mentioned in the audit report.	No separate advance register has been maintained by ULB. ULB is maintaining records of advances remitted and adjusted during the year in tally software.	It is suggested that advance register should be maintained by ULB So that proper recovery of advances should be done.
(IV)	The auditor shall verify that all the temporary advances have been fully recovered.	No separate advance register has been maintained by ULB. ULB is maintaining records of advances remitted and adjusted during the year in tally software.	It is suggested that advance register should be maintained by ULB So that proper recovery of advances should be done.

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(V)	Bank Reconciliation Statement shall be verified from the records of ULB & the bank concerned.	Bank reconciliation statement has been prepared by ULB and annexed in our audit report.	No Major discrepancies observed. Refer Bank Reconciliation annexed in our report.
(VI)	Auditor shall be responsible for verifying the entries in the grant register. The Receipt & payments of grants shall be duly verified from the entries in the Cash Book.	Grant register has been prepared by the municipality. On many instances out of own fund expenses has been incurred while verifying from Grant register the details has already been mentioned in Audit of expenditure supra (Point 8)	Utilization of expenses should be routed through grant only and not from own fund.
(VII)	The Auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice of CMO.	During the course of audit we observed that the Fixed Asset register is not properly maintained by the ULB.	We Suggest that Fixed asset register to maintain by Municipality indicating both Quantity and Value of fixed assets.
(VIII)	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	No receipt and payment accounts have been prepared related to project fund hence it is not possible for us to reconcile the same.	Balances of Grant Register are not properly inked out.

AUDIT OF FDR

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	The auditor is responsible for audit of all FDR & TDR.	No Term deposit / Fixed deposit has been made by ULB during the audit period.	No discrepancies has been observed.
(II)	Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done.	Proper records has been maintained by ULB of FDR.	No discrepancies has been observed.
(III)	Cases where FDR & TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	All the FDRs have been kept at the appropriate rate of interest and we didn't come across any instances where the FDRs have been kept at low rate of interest than the prevailing market rate.	No discrepancies were observed.
(IV)	Interest earned on FDR shall be verified from entries in the Cash Book.	As regards the verification of the interest earned and its reporting in the cash book we draw attention to the point that municipality is not recording the interest income from FDR in books. They book interest income only at the time of maturity.	No discrepancies observed.

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It has been noticed that some banks and NBFC are deducting TDS on interest given to ULB but ULB income are exempt under section 10 if Income tax. Therefore, ULB shall inform to bank and NBFC for non-deduction of TDS.

AUDIT OF TENDER/BIDS

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	The auditor is responsible for audit of all tenders/bids invited by ULB.	We have audited tenders/ bids invited by the ULB -during the F.Y.2023-24 by applying Sample Test Check Basis and no contraventions or exceptions were noticed during the course of audit has been mentioned in Notes to accounts.	Mentioned in Notes to accounts.
(II)	Auditor shall check whether competitive tendering procedures are followed for all bids.	We have also verified on test basis. the receipt of tender fee/bids , processing fee , performance guarantee both during the construction and maintenance period and found the same satisfactory to the general principles regarding receipt of tender fee applicable to ULB's	No discrepancies were observed.
(III)	Auditor shall verify that receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	We have verified the receipts of Bid processing fees/Tender fees on sample test basis.	Separate register should be maintained mentioning the details of tender fees received from the tender and SD deducted.
(IV)	The bank guarantee, if received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing bank.	As a performance guarantee the municipality obtained bank guarantee from the contractors. During the year no Bank guarantee has been issue and no guarantee has been expired as explained to us by Municipality.	No Such instances have been found.
(V)	The Conditions of BG's shall also be verified and any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of Commissioner/CMO.	No bank guarantee has been issued/revoked during the year.	Not Applicable
(VI)	The cases of extension of BG shall be brought to the notice of Commissioner/CMO proper guidance to	No such extension of BG has been found during the course of audit.	None.

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	extend the BG shall also be given to ULB.		

AUDIT OF GRANTS & LOANS

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	Auditor is responsible for audit of Grants given by CG and its utilization.	We have verified Grants given by CG but UC has not provided to us. **Refer Annexure B-III**	No Central Grant bifurcation has been provided to us also out of own fund has been seen while checking it from grant register.
(II)	Auditor is responsible for audit of Grants received from State Government and its Utilization.	We have verified Grants given by CG and its utilization during the course of audit but UC has not provided to us. **Refer Annexure B-III**	No State Grant bifurcation has been provided to us also out of own fund has been seen while checking it from grant register.
(III)	The auditor shall perform audit of loans provided for physical infrastructure and its utilization. During this audit the auditor shall specifically comment on the revenue mechanism ie; whether the asset created out of the loan has generated desired revenue or not. He shall also comment on the possible reasons for non-generation of the revenue.	HUDCO loan avail by ULB for creation of physical infrastructure. During the course of audit, it was observed that, Loan from HUDCO had been taken by the ULB. However no further details of the application of the Loan, Utilisation Certificates have been provided to us for verification.	No such instances observed.
(IV)	The auditor shall specifically point out any diversion of funds from capital receipts/grant/loans to revenue expenditure and from one scheme/project to another.	Diversion of Funds cannot be determined due to improper maintenance of Grant Registers and due to non-adherence of guidelines of opening a different Bank account for each of the specified Grant. The ULB have maintained a Single Cash Book & Bank Accounts for all the State received Grants & ULB's revenue is same and all the expenditures are routed through said Bank accounts. Therefore there may be chances that there may be diversion of Grants.	No such instances observed

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Annexure-"B-I"

Comparative chart as required by Scope head 1 (subhead 3)

Particulars	2023-24 (A)	2022-23	% of growth
Property Tax	9,82,403/-	7,11,777/-	38.02%
Samekit kar	4,19,656/-	5,73,505/-	(26.83)%
Nagariya Vikas Kar	1,71,274/-	2,02,116/-	(15.26)%
Education Tax	25,836/-	52,967/-	(51.22)%
Bhawan Bhumi Kiraya	9,09,546/-	3,78,578/-	140.25%
Water tax	12,41,135/-	8,80,109/-	41.02%

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Annexure "B-II"

Details Regarding Revenue collection against the Budgeted Targets

S.No.	Particulars	Audited Actual 22-23 (A)	Budget 23-24 (B)	Audited Actual 2023-24 (C)	Growth In Budget as compared to 22-23 % (B-A)/A*100	Actual Achievement 2023-24 in % (C/B)*100
1	Property Tax	7,11,777/-	10,770,195/-	9,82,403/-	1413.14%	9.12%
2	Samekit kar	5,73,505/-	9,93,724/-	4,19,656/-	73.27%	42.23%
3	Nagariya Vikas Kar	2,02,116/-	35,89,706/-	1,71,274/-	1676.06%	4.77%
4	Education Tax	52,967/-	16,57,914/-	25,836/-	3030.08%	1.56%
5	Bhawan Bhumi Kiraya	3,78,578/-	3,15,766/-	9,09,546/-	-16.59%	288.04%

The above data reveals that Budget estimated of income are estimates on very higher side or on fictitious basis. We suggest that budgeted income should be estimated on the basis of actual past income collections. If we compare with the budgeted figure the realisation of income is not up to the mark whereas when we compare the same with the past year actual income the growth is positive.

Annexure "B-II"

Details of Grants and its utilization during the year.

Grant details	Opening Balance	Grant received DTY	Expenses incurred from grant	Closing Balance	Out of fund expenses
15th Finance commission	28,75,524	47,89,237/-	53,69,401/-	22,95,360/-	NA
MPLAD Fund	35,693/-	1,25,000/-	0.00	1,60,993/-	NA
Grant –Central Government SDRF	6,79,185/-	0.00	0.00	6,79,185/-	NA
Grant Road Development	0.00	21,14,851/-	9,30,535/-	11,84,316/-	NA
Grant GOMP-	18,75,000/-	0.00	10,32,377/-	8,42,623/-	NA

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Special fund for ULB – Fire tender					
Grant GOMP for ULB – Vishesh Nidhi	0.00	50,00,000/-	52,37,048/-	0.00	2,37,048/-
MLA LAD Fund	21,24,875/-	21,63,000/-	24,24,426/-	18,63,449/-	0.00
Grant GOMP- Urban Infra Development	62,27,240/-	13,52,000/-	51,69,135/-	24,10,105/-	0.00
Grant – GOMP – Swach Bharat Abhiyan	0.00	13,07,354/-	0.00	13,07,354/-	0.00
Mulbhoot	6,09,570/-	31,10,073/-	23,41,228/-	13,78,419/-	0.00

Place: Ujjain

Date: 28/01/2025

UDIN : 25411662BMIOEO4487

FOR : Agrawal and Dhoot Chartered Accountants

AGRAWAL & DHOOT FRN 014804C Chartered Accountants

CA. Tapan Agrawal

Partner

Membership number – 411662

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नगर परिषद, सुवासरा

Nagar Parishad Suwasra Dist Mandsaur (M.P)
Balance Sheet
As on 31st March 2024

Account Code	Particulars	Schedule	Currewnt FY 23-24Amount (In Rs.)	FY 2023-24	FY 2022-23
A	**SOURCES OF FUNDS**				
A-1	**Reserves & Surplus**				
	Municipal (General) Fund	B-1	13964061		14166581
	Earmark fund	B-2	1846658		1846658
	Reserves	B-3	351640091		243647356
	Total Reserves & Surplus			**367450809**	**259660594**
A-2	**Grants & Contribution Specific purposes**	B-4		**11163085**	**103331013**
	Loans				
	Secured Loans	B-5	546545	546545	641545
	Un-Secured Loans		0	0	0
A-3	**Total Loans**			546545	641545
	TOTAL SOURCES OF FUNDS [A1-A3]			**379160440**	**363633153**
B	**APPLICATION OF FUNDS**				
B-1	**410 - Fixed Assets**	B-10			
	Gross Block		165163705		160513101
	Less: Accumulated Depreciation		103969197		97205024
	Net Block		61194507		63308077
	Capital Work In Progress		284672735		261951533
	Total Fixed Assets			**345867242**	**325259610**
B-2	**Investments**				
	Investment - General Fund	B-11	0		0
	Investment - Other Fund		18865677		23272740
	Total Investment			18865677	23272740
B-3	**Current Assets, Loans & Advances**				
	Stock in Hand (Inventories)		0		0
	Sundry Debtors (Receivable)	B-12	9694277		9438295
	Gross amount outstanding				
	Less: Accumulated provision against bad and doubtful receivables				0
	Prepaid Expenses	B-13	34682		34682
	Cash & Bank Balances	B-14	6859961		11699060
	Loan, Advances and deposits	B-15	249071		8018185
	Total Current Assets			**16837992**	**29190222**
B-4	**Current Liabilities and Provisions**				
	Deposits Received	B-6	1357332		9277032
	Deposits Works	B-7	5919		0
	Other liabilities (Sundry Creditors)	B-8	1047221		4662388
	Provisions	B-9	0		150000
	Total Current Liabilities			**2410471**	**14089420**
B-5	**Net Current Assets (B3-B4)**			**14427520**	**15100802**
C	**Other Assets**			0	0
D	**Miscellaneous Expenditure (to the extent not written off)**			0	0
Total Application Of Funds [B1+B2+B5+C+D]				**379160440**	**363633153**

Schedules & Notes to the balance sheet -attached

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Schedules of BalanceSheet

SCHEDULE - B 1 - MUNICIPAL FUND

Account Code	Particulars	Genral Account Previous Year 2023-24	Genral Account Previous Year 2022-23
3100000	Balance as per last account	1,41,66,581	3,08,68,377
	Additions during the year	-	-
	Surplus for the year	(2,02,520)	(1,67,01,796)
	Totaling Mistake		-
	TOTAL (Rs.)	1,39,64,061	1,41,66,581
	Deduction during the year	-	-
	Deficit for the year	-	-
	Transfers	-	-
	Balance at the end of the current year	1,39,64,061	1,41,66,581

SCHEDULE B -2 EARMARKED FUNDS (Special funds/Sinking Fund/Trust or Agency fund)

Account Code	Particulars	Sanchit Nidhi 2023-24	Other fund Year 2023-2024	Total	Sanchit Nidhi 2022-23	Other fund Year 2022-23	Total
3125000	Opening Balance (A)	-	18,46,658	18,46,658	-	18,46,658	18,46,658
	(b) Additions to the Special fund	-	-	-	-	-	-
	Transfer from Municipal fund	-	-	-	-	-	-
	Interest/Dividend earned on Special Fund Investments	-	-	-	-	-	-
	Profit on Desposal of Special Fund investents	-	-	-	-	-	-
	Appreciation in value of special Fund Investments	-	-	-	-	-	-
	Other addition (Sanchit Nidhi/Reserve fund)	-	-	-	-	-	-
	Total (b)	-	-	-	-	-	18,46,658
	(C)payments out of funds	-	-	-	-	-	-
	(1) capital expenditure	-	-	-	-	-	-
	Fixed Asset	-	-	-	-	-	-
	Depreciation From Fixed Assets	-	-	-	-	-	-
	(2) Revenue Expenditure on	-	-	-	-	-	-
	Salary wages and allowances etc	-	-	-	-	-	-
	Rent Other administrative changes	-	-	-	-	-	-
	(3)Other	-	-	-	-	-	-
	Loss on disposal of special fund investments	-	-	-	-	-	-
	Diminution in value of special fund investment	-	-	-	-	-	-
	Transfer from Municipal fund	-	-	-	-	-	-
	Total (C)	-	-	-	-	-	-
	Net Balance of Special fund (a+b)-(c)	-	**18,46,658**	**18,46,658**	-	**18,46,658**	**18,46,658**

SCHEDULE - B - 3 RESERVES / Capital Contribution

Account Code	Particulars	Opening Balance (Rs.)	Additions during the year (RS.)	Total 3+4	Deductions during the year (RS.)	Balance at the end of current year (RS.)
1	2	3	4	5	6	7(5-6)
312010-00	Capital Contribution	-	-	-	-	-
	Capital Reserve	24,36,47,356	10,79,92,735	35,16,40,091	-	35,16,40,091
	Borrowing Redemption Reserve	-	-	-	-	-
	Special fund (Utilised)	-	-	-	-	-
	Statutory Reserve	-	-	-	-	-
	General Reserve	-	-	-	-	-
	Revaluation Reserve	-	-	-	-	-
	Total Reserve fund	**24,36,47,356**	**10,79,92,739**	**35,16,40,091**	-	**35,16,40,091**

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SCHEDULE - B - 4 GRANT & CONTRIBUTION FOR SPECIFIC PURPOSE

Account Code	Particulars	15th Finance Commission	MPLAD Funds	Special Fund (Fire tender)	Special Fund	Road Development	Grant SDRF	MLA LAD Fund	Swach Bharat Abhiyan	CM Urban Infra Development Scheme	Welfare Bodies	Beneficiary Contribution-IHSDp	Total
		3201015	3201031	3202019	3202019	3202011		3202021	3202083	3202023	3205001	3208011	
	(a) Opening Balance	28,75,524	35,693	18,75,000	-	-	6,79,185	21,24,875	-	62,27,240		8,95,13,496	10,33,31,013
	(b) addition to the Grant -												-
	Grant received during the year	47,89,237	1,25,000	-	50,00,000	21,14,851	-	21,63,000	13,07,354	13,52,000	20,000	4,00,000	1,72,71,442
	Interest/Dividend earned on Grant Investments	-		-	-	-	-		-	-			-
	Profit on disposal of Grant Investments	-		-	-	-	-		-	-			-
	Other addition (Specify nature)	-		-	-	-	-		-	-			-
	Total(b)	47,89,237	1,25,000	-	50,00,000	21,14,851	-	21,63,000	13,07,354	13,52,000	20,000	4,00,000	1,72,71,442
	TOTAL (A+B)	**76,64,761**	**1,60,693**	**18,75,000**	**50,00,000**	**21,14,851**	**6,79,185**	**42,87,875**	**13,07,354**	**75,79,240**	**20,000**	**8,99,13,496**	**12,06,02,455**
	(C) Payments out of funds			-	-	-							-
	Capital expenditure on fixed assets	15,27,385		10,32,377	49,43,578	9,30,535	-	17,94,259	-	51,69,135			1,53,97,269
	Capital expenditure on Other												-
	Salary, Wages, Allowances etc.												-
	Rent			-	56,422	-	-	6,30,167	-	-			45,28,605
	Transfer to Revenue Grant	38,42,016			-	-							-
	Loss on disposal of Grant investments			-		-							-
	Diminution in Value of Grant Investments			-	-	-							-
	Grants Refunded			-	-	-			-			8,95,13,496	-
	Operation & Maintenance	-		-	-	-			-				-
	Other administrative Charges	-		-	-	-			-				-
	Total (c)	53,69,401	-	10,32,377	50,00,000	9,30,535	-	24,24,426	-	51,69,135	-	8,95,13,496	10,94,39,370
	Net Balance at the year End (a+b)-(c)	22,95,360	1,60,693	8,42,623	-	11,84,316	6,79,185	18,63,449	13,07,354	24,10,105	20,000	4,00,000	1,11,63,085

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SCHEDULE - B - 5 Secured Loan

Account Code	Particulars	Current year (RS.)	Previous year (RS.)
3305001	Loan-HUDCO-Secured	5,46,545	6,41,545
	Total Deposit Received	**5,46,545**	**6,41,545**

SCHEDULE - B - 6 DEPOSIT RECEIVED

Account Code	Particulars	Current year (RS.)	Previous year (RS.)
3401011000	From Contractors - Security Deposit	9,69,610	70,18,532
3401012000	Performance Guarantee Deposit	63,222	-
3401021000	Tender Money Deposit	2,50,000	22,58,500
3401021000	Tender Money Deposit (Dusshera)	6,500	-
3401021000	Tender Money Deposit (Mela)	68,000	-
	Total Deposit Received	**13,57,332**	**92,77,032**

SCHEDULE - B - 7 DEPOSIT WORKS

Account Code	Particulars	Current year (RS.)	Previous year (RS.)
34180	Deposit Works-Others	5,919	
	Total Deposit Received	**5,919**	-

SCHEDULE - B - 7 OTHER LIABILITIES (SUNDRY CREDITORS)

Account Code	Particulars	Current year (RS.)	Previous year (RS.)
3500000			
35010	Sundry Creditors	2,00,100	7,50,582
3502004000	Recoveries Payable- Pension Deduction	56,449	4,74,850
3502012000	Recoveries Payable- Profession Tax Deduction	66,575	34,500
3502039000	Recoveries Payable-CGST - Service Output	40,552	-
35040	Refunds Payable	5,900	5,900
3502040000	Recoveries Payable-SGST - Service Output	40,552	-
35041	Advance Collection of Revenues	(5,000)	(5,000)
3502013000	Recoveries Payable-Labour Tax Deduction	2,03,859	1,87,812
3502015000	Recoveries Payable-Royalty Deduction	1,60,566	16,16,589
3502036000	Recoveries Payable-CGST - TDS @ 1%	47,944	16,061
3502037000	Recoveries Payable-SGST - TDS @ 1%	47,944	16,061
3502022000	Recoveries Payable-TDS	1,56,081	-
3117003000	Family Welfare fund	25,700	-
35011	Employee Liabilities		15,65,032
	Total Other Liabilities	**10,47,221**	**46,62,388**

SCHEDULE - B - 8 PROVISION

Account Code	Particulars	Current year (RS.)	Previous year (RS.)
36010	Provisions for Expenses	-	1,50,000
	Total Provisions	-	**1,50,000**

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SCHEDULE - B - 9 FIXED ASSETS

Account Code	Particulars	Gross Block: Opening Balance	Gross Block: Additions during the period	Gross Block: Deductions during the period	Gross Block: Cost at The end Of the Year	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions during the period	Accumulated Depreciation: Deductions during the period	Accumulated Depreciation: Total at the end of the year	Net Block: At the end of current year	Net Block: At the end of the Previous year
1	2	3	4	5	6	7	8	9	10	11	12
		-	12,71,744	-	12,71,744	-	-	-	-	12,71,744	-
41010	Land	2,61,34,417	10,76,208	-	2,72,10,625	48,47,976	22,36,265	-	70,84,241	2,01,26,384	2,12,86,441
41020	Building	1			1				-	1	1
41025	Hertage Building								-		-
	Infrastructure Assets	8,33,32,971	6,19,600	-	8,39,52,571	7,65,55,532	7,14,704	-	7,72,70,236	66,82,335	67,77,439
41030	Roads & Bridges	87,63,402	-	-	87,63,402	48,61,837	3,90,156	-	52,51,993	35,11,408	39,01,565
41031	Sewerage and Drainage	2,02,52,306	74,120	-	2,03,26,426	-	20,32,643	-	20,32,643	1,82,93,783	2,02,52,306
41032	Water Ways	45,95,832	-	-	45,95,832	26,48,324	1,94,751	-	28,43,075	17,52,757	19,47,508
41033	Public Lighting	5,93,276			5,93,276	3,23,444	1,16,501		4,39,945	1,53,331	2,69,832
41034	Sanitation and Solid Waste Management										-
	Other Assets	16,83,660	24,950	-	17,08,610	11,11,824	89,518	-	12,01,342	5,07,268	5,71,836
41040	Plant & Machinery	67,75,918	10,38,378	-	78,14,296	48,26,922	4,48,106	-	52,75,028	25,39,268	19,48,996
41050	Vehicles	7,96,969	98,498	-	8,95,467	6,62,885	90,933	-	7,53,818	1,41,649	1,34,084
41060	Office & Other Equipments	58,59,773	12,472	-	58,72,245	13,66,281	4,50,596	-	18,16,877	40,55,368	44,93,492
41070	Furniture, Fixture, Fittings and electrical appliances	17,24,576	4,34,634	-	21,59,210	-	-	-	-	21,59,210	17,24,576
41080	Other Fixed Assets										
		16,05,13,101	46,50,604	-	16,51,63,705	9,72,05,024	67,64,173	-	10,39,69,197	6,11,94,507	6,33,08,076
	Total Fixed Assets	**26,19,51,533**	**2,27,21,202**	-	**28,46,72,735**					28,46,72,735	26,19,51,533
	Capital WIP										

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SCHEDULE - B - 10 INVESTMENT GENERAL FUND

Account Code	Particulars	With Whom Invested	Face value (RS.)	Current year Carrying Cost (RS.)	Previous year Carrying cost (RS.)
					-
	Central Government Securities	-	-	-	-
	State Government Securities	-	-	-	-
	Debentures and Bonds	-	-	-	-
	Preference shares Equity Shares	-	-	-	-
	Unites of Mutual Funds	-	-	-	-
4208001000	Other Investments	-	-	-	-
	Total of Investments General fund	-	-	-	-

SCHEDULE - B - 11 INVESTMENT OTHER FUND

Account Code	Particulars	With Whom Invested	Face value (RS.)	Current year Carrying Cost (RS.)	Previous year Carrying cost (RS.)
42110	Central Government Securities	-	-	-	-
42120	State Government Securities	-	-	-	-
42130	Debentures and Bonds	-	-	-	-
42140	Preference shares Equity Shares	-	-	-	-
41260	Units of Mutual Funds	-	-	-	-
42180	Other Investments	-	-	1,88,65,677	2,32,72,740
	Total of Investments General fund	-	-	**1,88,65,677**	**2,32,72,740**

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SCHEDULE - B - 11 SUNDRY DEBTORS (RECEIVABLE)

Account Code	Particulars	Gross Amount (RS.)	Provision For Outstanding revenues (RS.)	Net Amount (RS.)	Previous year Net amount (RS.)
43100000	**1. Receivables for Property Taxes**				
	Less Than 3 Years	-	-	-	-
	3 Years to 5 Years	4,74,471	-	4,74,471	9,36,993
	5 Years to 10 Years	-	-	-	-
	10 Years to 15 Years	-	-	-	-
	More than 15 Years	-	-	-	-
	Sub - Total	-	-	-	-
	Receivables of Property Tax	4,74,471	-	4,74,471	9,36,993
	2. Receivables Other Than Property Taxes	-	-	-	-
	a. Composite Tax	-	-	-	-
	Less Than 3 Years	8,42,815	-	8,42,815	8,31,911
	3 Years to 5 Years	-	-	-	-
	5 Years to 10 Years	-	-	-	-
	10 Years to 15 Years	-	-	-	-
	More than 15 Years	-	-	-	-
	Sub - Total	8,42,815	-	8,42,815	8,31,911
	b. Export Tax	-	-	-	-
	Less Than 3 Years	-	-	-	-
	3 Years to 5 Years	-	-	-	-
	5 Years to 10 Years	-	-	-	-
	10 Years to 15 Years	-	-	-	-
	More than 15 Years	-	-	-	-
	Sub - Total	-	-	-	-
	Receivables of Other Taxes (a+b)	8,42,815	-	8,42,815	8,31,911
	3. Receivables for Fees, User Charges	-	-	-	-
	a. Development Charges	-	-	-	-
	Less Than 3 Years	3,50,311	-	3,50,311	3,37,252
	3 Years to 5 Years	-	-	-	-
	5 Years to 10 Years	-	-	-	-
	10 Years to 15 Years	-	-	-	-
	More than 15 Years	-	-	-	-
	Sub - Total	3,50,311	-	3,50,311	3,37,252
	b. Other Taxes	-	-	-	-
	Less Than 3 Years	-	-	-	-
	3 Years to 5 Years	-	-	-	-
	5 Years to 10 Years	-	-	-	-
	10 Years to 15 Years	-	-	-	-
	More than 15 Years	-	-	-	-
	Sub - Total	-	-	-	-
	c. Water Charges - Residential & Commercial	-	-	-	-
	Less Than 3 Years	75,72,104	-	75,72,104	68,78,239
	3 Years to 5 Years	-	-	-	-
	5 Years to 10 Years	-	-	-	-
	10 Years to 15 Years	-	-	-	-
	More than 15 Years	-	-	-	-
	Sub - Total	75,72,104	-	75,72,104	68,78,239
	d. Water Charges - Residential	-	-	-	-
	Less Than 3 Years	-	-	-	-
	3 Years to 5 Years	-	-	-	-
	5 Years to 10 Years	-	-	-	-
	10 Years to 15 Years	-	-	-	-
	More than 15 Years	-	-	-	-
	Sub - Total	-	-	-	-
	e. Market Rent	-	-	-	-
	Less Than 3 Years	-	-	-	-
	3 Years to 5 Years	-	-	-	-
	5 Years to 10 Years	-	-	-	-
	10 Years to 15 Years	-	-	-	-
	More than 15 Years	-	-	-	-
	Sub - Total	-	-	-	-
	4. Receivables from Other Sources	-	-	-	-
	Development Charges	-	-	-	-
	Less Than 3 Years	3,83,285	-	3,83,285	3,83,285
	3 Years to 5 Years	-	-	-	-
	5 Years to 10 Years	-	-	-	-
	10 Years to 15 Years	-	-	-	-
	More than 15 Years	-	-	-	-
	Sub - Total	-	-	-	-
	Other taxes & fees (Education Cess)	-	-	-	-
	Less Than 3 Years	71,291	-	71,291	70,615
	3 Years to 5 Years	-	-	-	-
	5 Years to 10 Years	-	-	-	-
	10 Years to 15 Years	-	-	-	-
	More than 15 Years	-	-	-	-
	Sub - Total	71,291	-	71,291	4,53,900
	5. Passenger Tax Recoverable From Govt.	-	-	-	-
	Total of Sundry Debtors(receivable)	96,94,277	-	96,94,277	94,38,295

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SCHEDULE - B - 12 PREPAID EXPENSE

Account Code	Particulars	Current year (RS.)	Previous year (RS.)
4400000	Insurance	-	-
	Operations & Maintenance	34,682	34,682
	Total Prepaid Expenses	**34,682**	**34,682**

SCHEDULE - B - 13 CASH & BANK BALANCES

Account Code	Particulars	Current year (RS.)	Previous year (RS.)
			-
4500000	**Cash Balance**	-	-
	Balance with Bank		
	Axis Bank - 9206	2,374	5,448
	BOI 001	17,22,751	50,01,888
	CBI 5633	14,35,364	40,27,989
	CMPGB # 2662	70,245	17,91,487
	SBI 2047	30,273	30,273
	SBI 4556	35,00,523	7,45,259
	SBI 4856	13,073	13,073
	SBI 5983	85,359	83,644
	Sub-Total	68,59,961	1,16,99,060
	Balance With Bank -Special Funds	-	-
	Nationalized Banks	-	-
	Other Scheduled Bank	-	-
	Post Office	-	-
	Sub-Total	-	-
	Balance With Bank - Grant Funds	-	-
	Nationalized Banks	-	-
	Other Scheduled Bank	-	-
	Scheduled Co- Operative Bank	-	-
	Post Office	-	-
	Sub-Total	-	-
	Total Cash and Bank Balance	**68,59,961**	**1,16,99,060**

SCHEDULE - B - 14 LOAN, ADVANCES AND DEPOSITS

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of year (Rs.)
		-	-	-	-
4600000	**(Loans & Advances (Asset))**	-	-	-	-
46010	**Loans and Advances to Employees**	-			-
46050	**Advance to Others**		-	-	-
4601031000	**Advance-Festivals**			-	-
4602001000	**EPF Loans**	-	-	-	-
	VAT	2,44,785		-	2,44,785
46060	**Deposit with External Agencies**	77,73,400		77,69,114	4,286
46080	**Other Current Assets**	-	-	-	-
	SD with Others				
	Sub- Total	80,18,185	-	77,69,114	2,49,071
	Less: Accumulated Provisions	-		-	-
	against loans advances and Deposit	-	-	-	-
	Total Loans advances deposit	**80,18,185**	-	**77,69,114**	**2,49,071**

SCHEDULE - B - 15 Miscellaneous Expenditure

Account Code	Particulars	Current year (RS.)	Previous year (RS.)
48030	Other	0	0
	Total Prepaid Expenses	-	-

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Nagar Parishad Suwasra Dist Mandsaur (M.P)
Income & Expenditure Account
For The Financial Year 2023-2024

Account Code	Particulars	Schedule	FY 2023-24	FY 2022-23
A	INCOMES			
110	Income From Duties & Taxes	IE-1	46,67,130	24,78,269
120	Assigned Revenue & Compensation	IE-2	1,61,47,023	2,42,649
130	Rent From Municipal Properties	IE-3	1,45,34,472	77,67,315
140	Income Form License & Charges	IE-4	22,60,179	37,97,345
150	Income From Sale & Hire Charges	IE-5	51,020	2,72,774
160	Grant Utilized From Revenue Expenses	IE-6	95,27,708	1,59,45,574
171	Income from Bank Interest	IE-7	1,36,088	1,24,612
180	Other Incomes	IE-8	1,19,674	3,32,424
185	Prior Period	IE-9		19,26,221
	TOTAL		4,74,43,294	3,28,87,183
B	**EXPENDITURES**			
210	Salary Expenses	IE-10	2,01,84,461	1,88,86,294
220	Administrative Expenses	IE-11	1,05,50,874	1,07,36,886
230	Operation & Maintenance Expenses	IE-12	95,68,401	71,59,150
240	Interest & Financial Expenses	IE-13	60,086	5,609
250	Programe Expenses	IE-14	5,17,819	8,75,462
271	Miscellanoues Expenses	IE-15	-	14,790
272	Depreciation	IE-16	67,64,173	1,19,10,788
273	Activity Fund		-	-
	TOTAL		4,76,45,814	4,95,88,979
C	**Surplus of Income over Expenditures**		(2,02,520)	(1,67,01,796)
D	Add/Less: Prior period Items (Net)		-	-
E	**Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)**		(2,02,520)	(1,67,01,796)
F	Less: Transfer to Reserve Funds		-	5,46,655
G	**Net balance being surplus/ deficit carried over to Municipal Fund (E-F)**		(2,02,520)	(1,72,48,451)

The schedule referred above are an integral part of Income & Expenditure Account

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Schedules of Income & Expenditure Account

110 (Income From Duties & Taxes)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
11001	Property Tax	5,19,881	12,85,282
1100131	Samekit Kar-Consolidated	4,30,560	
11002	Water Tax	19,35,000	8,80,109
1100304	Surcharge Tax on Others	85,441	
11080	Education Cess	26,512	28,067
1108021000	Urban Development cess/ Development tax	1,84,333	80,945
1100801000	Animal Tax	9,67,103	
1100901000	Electricity Tax	4,82,500	
11011	Advertisement Tax	35,800	
11080	Others Taxes		2,03,866
	TOTAL	46,67,130	24,78,269

IE -2 - 120 (Assigned Revenue & Compensation)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1210	Taxes & Duties Collected by Others		242649
1201011000	Stamp Duty	12,13,886	
1202031000	Compensation- in Lieu of Other Taxes	1,49,33,137	
	TOTAL	1,61,47,023	2,42,649

IE -3 - 130 (Rent From Municipal Properties)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
13010	Rent from Civic Amenities		7348147
1301001000	Rent-Market	1,21,261	
1301002	Rent-Shopping Complex	1,42,250	
1301002	Rent-Shopping Complex Bakaya	2,12,203	
1301003000	Rent-Community Hall	1,71,943	
1301005000	Rent-Other	320	
1301011000	Mutation Fees	1,69,914	
1301050	Shop Premium	1,36,24,926	
1304001000	Rent-Lease of Land	8,500	
1304002000	Rent-Lease of Land for Temporary use	79,980	
1304002000	Rent-Lease of Land for Temporary use Bakaya	3,175	
13080	Other Rent		4,19,168
	TOTAL	1,45,34,472	77,67,315

IE -4 - 140 (Fees & User Charges)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14011	Licensing Fee		1,30,425
14012	Fees for Grant of Permit		600
1401201	Permission Fee - Building Plan	6,361	
1401206	Permission Fee- Hoarding (Advt)	750	
1401302	Fee-Birth & Death Registration	6,530	
1401303	Fee-Building Ownership Certificate	7,58,507	
1401309	Fee-Copy of Certificate/Extract	63,986	10,80,568
1401311	Fee- Marriage Registration	750	
1401312000	Fee-Others	10,800	
1401505	Regularization Fee- Others	51,000	
1402004000	Penalty & Fine-Others	8,000	5,100
14040	Other Fees		2,68,297
1404003	Fee-Education	36,419	
1404013000	Application Fees	93,135	
1404017000	Connection Charges-Water Supply	64,280	
1404017	Connections Shift Crgs-Water Supply	1,626	
1404022	Fee-RTI Act	7,028	
14050	User Charges		37,028
14080	Other Charges		16,02,437
1401401000	Development Charges	9,85,468	6,72,890
1405002	User Charges-Septic Tank Cleaning	20,700	
1405003	User Charges-Ambulance	32,564	
1405006	User Charges-Pay & Use Toilets	19,300	
1407002	Charges for Damage to Road	85,965	
1407004	Service Charge	7,010	
	TOTAL	22,60,179	37,97,345

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IE 5 - 150 (Income From Sale & Hire Charges)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
15011	Income Form Sale of Form & Publication		272774
1501101	Sale-Tender	51000	
1501102	Sale-Ration Card & Other forms	20	
	TOTAL	51,020	2,72,774

IE 6 - Grant Ulitised From Revenue Expenses (160)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grants	5,000	1,59,45,574
	Grant Revenue-State Govt.		
3202012000	Grant Mulbhoot	19,89,173	
3202001000	Grant - GOMP - State Finance Commission	30,04,930	
	Grant Revenue - Central Government		
3201015000	Grant -15th Finance Commission (Utlised for revenue purpose)	38,98,438	
3201015000	3201015000 - Grant MLA LAD Fund (Revenue)	6,30,167	
	TOTAL	95,27,708	1,59,45,574

IE -7- 171 Interest Earned

Account Code	Particulars	Current Year (Rs.)+D116	Previous Year (Rs.)
	Interest from Bank Accounts	1,36,088	1,24,612
1711001000	Interest from Bank Accounts		
1711002000	Interest-Auto Sweep Bank Account		
	TOTAL	1,36,088	1,24,612

IE -8 - 180 Other Incomes

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
18010	Other Income	1,19,674	3,32,424
1808090000	Miscelleneous Income		
	TOTAL	1,19,674	3,32,424

IE -9 - 185 Prior Period

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
18540	Other Income		1926221
	TOTAL	-	19,26,221

IE -10- 210 (Salary Expenses)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Salaries, Wages and Bonus	6,22,080	1,84,54,120
2101001000	Salaries & Allowances-Officers Basic Pay	1,92,73,950	
2101001000	Salaries & Allowances-Officers Basic Pay-Establishment		
2101001000	Salaries & Allowances-Officers Basic Pay-Swachta Shakha		
2101002000	Salaries & Allowances-Officers Grad Pay	75,326	
2101021000	Wages	50,000	
2101031	Bonus & Ex-Gratia		2,98,096
21020	Benefits and Allowances		
2102004000	Arrears Salary		
2102008000	House Rent Allowance	32,317	
2102009	Vehicle Allowance	3,950	
2102033	Other Allowance	53,950	
2102041	Uniform Allowance	30,000	
2104001	Death Cum Retirement Benefit	42,888	
2104011000	Leave Encashment		
2104021000	Provident Fund Contribution		
2104031000	Contribution-Deficit in Provident Fund		
21030	Pension		1,34,078
21040	Other Terminal & Retirement Benefits		
	TOTAL	2,01,84,461	1,88,86,294

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20 (Administrative Expenses)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	Rent Rates & Taxes	-	3,18,495
22011	Office Maintenance		66,08,374
2201101000	Electricity Expenses	50,13,710	
22012	Communication Expenses	-	14,144
2201211000	Web,Internet Expense	14,145	
22020	Books & Periodicals	-	31,220
220210	Printing & Stationery	1,96,879	3,46,328
22030	Travelling & Conveyance	14,25,198	1,63,689
2205011000	Audit Fee- Internal for External Agencies	20,000	41,300
2205101000	Legal Fees	5,500	8,000
2202002000	News Paper & Magzine Expenses	32,640	
22060	Advertisement & Publicity Expenses	2,92,566	21,60,282
22052	Professional and Other Fees	-	6,70,335
2204002000	Insurance Expenses	68,526	53,949
2205221	Consultancy Fee & Charge	2,46,803	
2206032000	National Festival Celeberation Expense	3,20,978	
2206033000	Religious Festival Celeberation Expense	4,71,425	
22080	Other Administrative Expenses		3,20,770
2208002000	Guest Entertainment Expense	3,29,461	
2206031	Cultural Event Expense	15,42,587	
2206035	Sports Event Expense	78,873	
2206036	Prize, Award & Felicitation Function Expense	3,480	
2206041	Workshop & Seminar	4,100	
2206042	Advertisement and Publicity- Others	4,48,953	
2208001000	Meeting expenses	5,050	
	Accounting Fees	30,000	
	TOTAL	1,05,50,874	1,07,36,886

IE -12 - 230 (Operation & Maintenance Expenses)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010	Power & Fuel	2,62,103	14,26,776
23020	Bulk Purchases		28,98,468
23050	Repairs & maintenance -Infrastructure Assets		11,01,452
23051	Repairs & maintenance - Civic Amenities		54,199
23052	Repairs & Maintenance - Buildings		8,84,948
23053	Repairs & Maintenance - Vehicles		2,19,511
23055	Repairs & Maintenance - Office Equipment		1,69,328
23059	Repairs & Maintenance - Others		3,73,638
2302041000	Bulk Purchase Electrical Store	5,65,711	
2304002000	Hire Charges-Vehicle	4,28,322	
2304003000	Hire Charges-Others	21,393	
2302002000	Bulk Purchase-Water Treatment Chemicals	12,21,687	
2302020000	Bulk Purchase-Sanitation/Conservancy Material	7,64,255	
2302070000	Bulk Purchase-Others	8,03,471	
2305001	R & M-Concrete Road	7,11,618	
2305002	R & M-Metalled Road (Bitumen)	4,19,557	
2305003	R & M-Other Road	4,04,474	
2305012000	R & M-Open Drain	1,10,042	
2305017	R & M-Sewerage Treatment Plant	98,300	
2305023	R & M-Open Well	30,000	
2305025000	R & M-Others-Water Ways	61,670	
2305026	R & M-Others-Water Pump	67,326	
2305027000	R & M-Water Dist.Pipeline	23,900	
2305029	R & M-Water-Laboratory Equipment	1,110	
2305030000	R & M-Water-Treatment Plant	3,09,655	
2305033000	R & M-Transformer	3,69,588	
2305039	R & M-Public Light-LED	7,04,999	
2305041	R & M-Plant & machinery	2,700	
2305050000	R & M-Buildings-Sanitation & SWM	29,921	
2305101	R & M-Park,Nurseries & Garden	6,000	
2305121000	R & M-Public Convenience / Toilets	2,86,135	
2305201000	R & M-Building Office	85,250	
2305209	R & M-Building -Staff Quarter	37,600	
2305289000	R & M-Other Structures	3,90,728	
2305305	R & M-Tanker	19,700	
2305307	R & M-Ambulance	13,630	
2305308	R & M-Fire Tender	90,067	
2305309	R & M-Tractor	70,165	
2305390000	R & M-Vehicle Others	1,57,243	
2305401	R & M-Chair	1,450	
2305502000	R & M-Computer	14,850	
2305504000	R & M-Photocopier	800	
2305602	R & M-Elect.Fitting	63,920	
2305711	R & M-Lift	11,260	
2305910000	R & M Work of Art	7,21,085	
23080	Other Operating & Maintenance Expenses		30,830
2308002000	O & M-Testing & Inspection Charges	72,460	

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2308003	O & M-Garbage & Clearance Expenses	1,14,257	
	TOTAL	95,68,401	71,59,150

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IE -13 - 240 Interest & Financial Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
24010	**Interest & Finance Exp.**		
2407001000	Bank Charges	3,474	5,609
2405002000	Interest-Loan from HUDCO	55,452	
2408002000	Other Finance Expense	1,160	
	TOTAL	60,086	5,609

IE -14 - 250 (Programe Expenses)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election Expenses	3,41,994	8,47,862
25020	Own Programme		27,600
2502004000	Environment & Wildlife Programme Expense	79,240	
2502010000	Welfare Programmes- Women,Children,Disabled,Aged	67,880	
2502012000	Welfare Programmes-Others	28,705	
	TOTAL	5,17,819	8,75,462

IE -15- Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27180	Miscellaneous Expenses		14,790
	TOTAL	-	14,790

IE -16- Depreciation

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27210	**Depreciation For Assets**		
27220	Dep.Buildings	22,36,265	7,84,033
27230	Dep.Roads & Bridges	7,14,704	83,33,297
27231	Dep.Sewerage and Drainage	3,90,156	5,25,804
27232	Dep.Waterways	20,32,643	
27233	Dep.Public Lighting System	1,94,751	3,67,667
2722043	Dep.Sanitation and Solid Waste Management	1,16,501	88,991
27240	Dep.Plant & Machinery	89,518	2,52,549
27250	Dep.Vehicles	4,48,106	6,77,592
27260	Dep.Office & Other Equipments	90,933	2,94,879
27270	Dep.Furniture, Fixtures,and Elc Appliances	4,50,596	5,85,977
	TOTAL	67,64,173	1,19,10,788

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Nagar Parishad Suwasra Dist Mandsaur (M.P)

Cash flow Statwment For the year ended 31st march 2024

Particulars	FY 2023-2024	
[A] Cash flows from operating activities		
Add:Adjustments For		(2,02,520)
Depreciation		
Interest & Finance Expenses	67,64,173	
	60,086	
Less: Adjustments for Profit on disposal of assets, Dividend Income, Investment income	-	
		66,21,739
Changes in current assets and current liabilities		
(Increase) / decrease in Sundry debtors	(2,55,982)	
(Increase) / decrease in Stock	-	
(Increase) / decrease in prepaid expenses	-	
(Increase) / decrease in other current assets	77,69,114	
(Decrease)/ increase in Deposits received	(79,19,700)	
(Decrease)/ increase in Deposits Works	5,919	
(Decrease)/ increase in Other Current Liabilities	(36,15,167)	
(Decrease)/ increase in Deposits Provisions	(1,50,000)	(41,65,816)
Extra ordinary items {please specify}		
Net cash generated from / (used in) operating activities [A]		24,55,923
[B] Cash flows from investing activities		
(Purchase) of fixed assets & CWIP	(2,73,71,806)	
Sales of fixed assets & CWIP		
Increase / (Decrease) in Special funds/grants	(9,21,67,928)	
Increase / (Decrease) in Earmarked funds	-	
(Purchase)/Sale of Investments	44,07,063	
Add:		
Proceeds from disposal of assets	-	
Proceeds from disposal of assets	-	
Investment Interest income received	-	
Interest income received	-	
Net cash generated from/ (used in) investing activities [B]		(11,51,32,671)
C] Cash flows from financing activities		
Add: Loans from banks/others received		
Less: Loans repaid during the period	(95,000)	
Loans & advances to employees	-	
Loans to others Finance expenses		
Interest & Finance Expenses	(60,086)	
Increase/(Decrease) in Reserve	10,79,92,735	
Increase/(Decrease) in Municipal Reserve	-	
Net cash generated from (used in) financing activities [C]		10,78,37,649
Net increase/ (decrease) in cash and cash equivalents (A + B + C)		(48,39,099)
Cash and cash equivalents at beginning of period		1,16,99,060
Cash and cash equivalents at end of period		68,59,961
Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:		
• Cash Balances		-
• Bank Balances		68,59,961
• Scheduled co-operative banks		
• Balances with Post offices		
• Balances with other banks		
Total of the breakup of cash and cash equivalents		68,59,961

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Annexure D

NAGAR PARISHAD SUWASRA DIST MANDSAUR (M.P)

EXPENDITURE INFORMATION YEAR 2023-24

			REVENUE RECEIPTS									Capital Receipts			
Division	District	ULB Name	Property Tax	Other Tax Revenue	Fees and User Charges	Revenue From Municipal Property	Assigned Revenue	Revenue Grants, Contribution and Subsidies	Other Income	Interest	Capital Receipts	Central Finance Commission Receipts	State Finance Commission Receipts	Other Grants	Total
Ujjain	Mandsaur	Suwasra	1402059.00	3009089.00	2260179.00	14534472.00	16147023.00	8081073.00	170694.00	136088.46	4549191.31	0.00	0	17271442.00	67561310.77

REVENUE EXPENDITURE					CAPITAL EXPENDITURE			
Establishment Exp.	Administrative Exp.	Operation & Maintenance	Interest Exp.	Other Exp.	Capital Expenses	Loan Repayment	Other	TOTAL EXPENDITURE
20178961.00	10556374.00	9051909.35	60085.53	517819.00	24126877.56	95000.00	7813383.00	72400409.44

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Nagar Parishad Suwasra (M.P.)
Receipts and Payments Account for the period from 01.04.2023 to 31.03.2024
As at 31 March 2024

Account Code	Head of Account	FY 2023 2024	
	Balance with Bank		
	Axis Bank 9206	5,448	
	BOI # 0001	50,01,888	
	CBI # 5633	40,27,989	
	CMPGB # 2662	17,91,487	
	SBI # 2047	30,273	
	SBI # 4556	7,45,259	
	SBI # 4856	13,073	
	SBI # 5983	83,644	1,16,99,060
	Operation Receipts		
110	**Tax Revenue**		
11001	Property Tax	3,18,999	
11001	Property Tax Bakaya	6,63,404	
1100131000	Samekit Kar	2,23,616	
1100131000	1100131 Samekita Kar Bakaya	1,96,040	
1100201000	Water Tax	6,55,120	
1100201000	Water Tax Bakaya	5,86,015	
1100304000	Surcharge Tax on Others	85,441	
1100601000	Education Cess	16,459	
1100601000	Education Cess Bakaya	9,377	
1100801000	Animal Tax	9,67,103	
1100901000	Electricity Tax	4,82,500	
11011	Advertisement Tax	35,800	
1108021000	Urban Development Cess	1,05,601	
1108021000	Urban Development Cess Bakaya	65,673	44,11,148
120	**Assigned Revenues & Compensations**		
1201011000	Stamp Duty	12,13,886	
1202031000	Compensation- in Lieu of Other Taxes	1,49,33,137	1,61,47,023
130	**Rental Income from Municipal Properties**		
1301001000	Rent-Market	1,21,261	
1301002000	Rent-Shopping Complex	1,42,250	
1301002000	Rent-Shopping Complex Bakaya	2,12,203	
1301003000	Rent-Community Hall	1,71,943	
1301005000	Rent-Other	320	
1301011000	Mutation Fee	1,69,914	
1301050000	Shop Premium	1,36,24,926	
1304001000	Rent-Lease of Land	8,500	
1304002000	Rent - Lease of Land for Temporary use	79,980	
1304002000	Rent - Lease of Land for Temporary use	3,175	1,45,34,472
140	**Fees & User Charges**		
1401201000	Permission Fee - Building Plan	6,361	
1401206000	Permission Fee- Hoarding (Advt)	750	
1401302000	Fee-Birth & Death Registration	6,530	
1401303000	Fee-Building Ownership Certificate	7,58,507	
1401309000	Fee-Copy of Certificate/Extract	63,986	
1401311000	Fee- Marriage Registration	750	
1401312000	Fee-Other	10,800	
1401401000	Development Charges	9,85,468	
1401505000	Regularization Fee- Others	51,000	
1402004000	Penality & Fine-Other	8,000	
1404003000	Fee-Education	36,419	
1404013000	Fee-Application	93,135	
1404017000	Connection Charge-Water Supply	64,280	
1404017000	Connection Shift Charge-Water Supply	1,626	
1404022000	Fee-RTI Act	7,028	
1405002000	User Charges-Septic Tank Cleaning	20,700	
1405003000	User Charges-Ambulance	32,564	
1405006000	User Charges-Pay and Use Toilets	19,300	
1407002000	Charges for Damage to Road	85,965	
1407004000	Service Charge	7,010	22,60,179
150	**Sale & Hire Charges**		
1501101000	Sale-Tender	51,000	
1501102000	Sale-Ration Card & Other forms	20	51,020
160	**Revenue Grants Contributions & Subsidies**		
1602001000	Reimnursement of State Govt	5,000	
3202001000	Grant GoMP-State Finance Commission	49,66,000	
3202012000	Grant GoMP-Mulbhoot	31,10,073	80,81,073
171	**Interest Earned**		
1711001000	Interest-Saving Bank Account	1,36,088	1,36,088
180	Other Income		
18080	Miscellaneous Income	1,19,674	1,19,674
210	**Establisment Expenses**		
2101001000	Salary Officers - Establishment	9,660	
2104001000	Death Cum Retirement Benefit	5,000	14,660
220	**Administrative Expenses**		
2206042000	Advertisement and Publicity- Others	5,500	5,500

Account Code	Head of Account	FY 2023-2024	
	Operation Payments		
210	**Establishment Expenses**		
2101001000	Salaries & Allowances-Officers Basic Pay	6,22,080	
2101001000	Salary Officers - Establishment	1,97,83,610	
2101021000	Wages - Majduri	63,326	
2101021000	Wages - Safai	12,000	
2101031000	Bonus & Ex-Gratia	50,000	
2102009000	Vehicle Allowance	32,317	
2102033000	Other Allowance	3,950	
2102041000	Uniform Allowance	53,950	
2104001000	Death Cum Retirement Benefit	35,000	
2104011000	Leave Encashment	42,888	2,01,99,121
220	**Administrative Expenses**		
2201101000	Electricity Expenses	50,13,710	
2201211000	Web, Internet Expenses	14,145	
2202002000	Newspapers	32,640	
2202101000	Printing Expenses	1,15,190	
2202102000	Stationery Expenses	81,689	
2203005000	Travel & Conveyance-Staff	1,780	
2203011000	Fuel, Petrol & Diesel-Own Vehicles	11,91,404	
2203021000	Conveyance Hire & Expenses	2,32,014	
2204002000	Insurance Vehicle	68,526	
2205011000	Audit Fee- Internal for External Agencies	20,000	
22051	Legal Expenses	5,500	
2205221000	Consultancy Fee & Charge	2,46,803	
2206001000	Advertisement Expenses	45,730	
2206011000	Publicity Expenses	2,46,836	
2206031000	Cultural Event Expense	15,42,587	
2206032000	National Festival Celeberation Expenses	3,20,978	
2206033000	Religious Festival Celeberation Expenses	4,71,425	
2206035000	Sports Event Expense	78,873	
2206036000	Prize, Award & Felicitation Function Expense	3,480	
2206041000	Workshop & Seminar	4,100	
2206042000	Advertisement and Publicity- Others	4,54,453	
2208001000	Meeting Expense-Corporation/MIC/PIC	5,050	
2208002000	Guest Entertainment Expense	3,29,461	
	Accounting Fees	30,000	1,05,56,374
230	**Operation & Maintenance**		
230102000	Power & Fuel-Street Lighting	1,78,985	
230103000	Power & Fuel- SWM	83,118	
2302002000	Bulk Purchase-Water Treatment Chemicals	12,21,687	
2302020000	Bulk Purchase-Sanitation/Conservancy Material	7,64,255	
2302041000	Bulk Purchase Electrical Store	5,65,711	
2302070000	Bulk Purchase-Others	8,03,471	
2304002000	Hire Charges-Vehicle-JCB	4,28,322	
2304003000	Hire Charges-Others	21,393	
2305001000	R & M-Concrete Road	1,95,126	
2305002000	R & M-Metalled Road (Bitumen)	4,19,557	
2305003000	R & M-Other Road	4,04,474	
2305012000	R & M-Open Drain	1,10,042	
235017000	R & M-Sewerage Treatment Plant	98,300	
2305023000	R & M-Open Well	30,000	
2305025000	R & M-Others-Water Ways	61,670	
2305026000	R & M-Water-Pump	67,326	
2305027000	R & M-Water Dist.Pipeline	23,900	
2305029000	R & M-Water-Laboratory equipment	1,110	
2305030000	R & M-Water-Treatment Plant	3,09,655	
2305033000	R & M-Transformer	3,69,588	
2305039000	R & M-Public Light-LED	7,04,999	
2305041000	R & M-Plant & machinery	2,700	
2305050000	R & M-Buildings-Sanitation & SWM	29,921	
2305101000	R & M-Park,Nurseries & Garden	6,000	
2305121000	R & M-Public Convenience / Toilets	2,86,135	
2305201000	R & M-Building Office	85,250	
2305209000	R & M-Building-Staff Quarter	37,600	
2305289000	R & M-Other Structures	3,90,728	
2305305000	R & M-Tanker	19,700	
2305307000	R & M-Ambulance	13,630	
2305308000	R & M-Fire Tender	90,067	
2305309000	R & M-Tractor	70,165	
2305390000	R & M-Vehicle Cthers	1,57,243	
2305401000	R & M-Chair	1,450	
2305502000	R & M-Computer	14,850	
2305504000	R & M-Photocopier	800	
2305602000	R & M-Elect. Fitting	63,920	
2305711000	R & M-Lift	11,260	
2305910000	R & M Work of Art	7,21,085	
2308002000	O & M-Testing & Inspection Charges	72,460	
2308003000	O & M-Garbage & Clearance Expenses	1,14,257	90,51,909

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				240	**Interest & Financial Expenses**		
				2405002000	Interest-Loan from HUDCO	55,452	
				2407001000	Bank Charges	3,474	
				2408002000	Other Finance Expenses	1,160	60,086
				250	**Programme Expenses**		
				25010	Election Expenses	3,41,994	
				2502004000	Environment & Wildlife Programme Expenses	79,240	
				2502010000	Welfare Programmes- Women,Children,Disabled,Aged	67,880	
				2502012000	Welfare Programmes-Others	28,705	5,17,919
	Non-Operating Receipts				Non-Operating Expenses		
311	**Earmarked Funds**			410	**Fixed Assets**		
3117003000	Family Benefit Fund	25,700	25,700	4101003000	Land-Parks & Gardens	12,71,744	
				4102089000	Other Structures	1,48,077	
320	**Grant Received for Specific purposes**			4103002000	Road-Metalled(Bitumen)	5,00,000	
3201015000	Grant -15th Central Finance Commission	47,89,237		41030	Roads & Bridges	1,19,600	
3501031000	MPLAD Funds	1,25,000		41032	Waterways	74,120	
3202011000	Grant- Road Development	21,14,851		41040	Plants & Machinery	24,950	
3202019000	Grant GoMP-Special Fund for ULBs	50,00,000		4105008000	Fire Tender	10,32,378	
3202021000	MLA LAD Fund	21,63,000		41050	Vehicles	6,000	
3202023000	Grant- CM Urban Infra Development	13,52,000		41060	Office & other equipment	98,498	
3202083000	Grant- GoMP-Swach bharat Abhiyan	13,07,354		41070	Furniture, Fixtures, electrical appliances	12,472	
3205001000	Grants-Welfare Bodies	20,000		41080	Other Fixed Assets	2,86,557	
3208011000	Beneficiary Contribution- IHSDp	4,00,000	1,72,71,442	41020	Buildings and Structures	10,76,208	46,50,604
340	**Deposits Received**			412	Capital WIP	1,94,76,274	1,94,76,274
3401011000	Security Deposit	7,06,044					
3401012000	Performance Guarantee Deposit	63,222	7,69,266	420	**Investments-General Fund**		
				42080	Other Investment/Fixed Deposit	22,00,000	22,00,000
341	**Deposit Works**			330	**Secured Loans**		
3418001000	Labour Welfare Board-Schemes	5,919	5,919	3305001000	Loan-HUDCO-Secured	95,000	95,000
350	**Other Liabilities**			340	**Deposits Received**		
3502004000	Recoveries Payable- Pension Deduction	4,45,968		3401021000	Tender Money Deposit	7,900	7,900
3502007000	Recoveries Payable-PF Nigam Employees	3,31,000					
3502012000	Recoveries Payable-Professional Tax Deduction	32,075		350	**Secured Loans**		
3502013000	Recoveries Payable-Labour Tax Deduction	2,18,284		35010	Sundry Creditors	30,87,607	
3502015000	Recoveries Payable-Royalty Deduction	1,68,797		3502004000	Recoveries Payable- Pension Deduction	8,64,369	
3502022000	Recoveries Payable-TDS on Contractors	7,46,106		3502007000	Recoveries Payable-PF Nigam Employees	3,31,000	
3502036000	Recoveries Payable-CGST - TDS @ 1%	2,81,722		3502013000	Recoveries Payable-Labour Tax Deduction	56,454	
3502037000	Recoveries Payable-SGST - TDS @ 1%	2,81,722		3502015000	Recoveries Payable-Royalty Deduction	8,231	
3502039000	Recoveries Payable-CGST - Service Output	40,552		3502022000	Recoveries Payable-TDS on Contractors	6,74,084	
3502040000	Recoveries Payable-SGST - Service Output	40,552		3502036000	Recoveries Payable-CGST - TDS @ 1%	2,91,869	
4218001000	Other Investments	11,61,529	37,48,307	3502037000	Recoveries Payable-SGST - TDS @ 1%	2,91,869	56,05,483
				45020	**Balance with Bank**		
					Axis Bank 9206	2,374	
					BOI # 0001	17,22,751	
					CBI # 5633	14,35,364	
					CMPGB # 2662	70,245	
					SBI # 2047	30,273	
					SBI # 4556	35,00,523	
					SBI # 4856	13,073	
					SBI # 5983	85,359	68,59,961
	Total	7,92,80,531	7,92,80,531		Total	7,92,80,531	7,92,80,531

DATE : 28.01.2025

Place : UJJAIN

AS PER OUR AUDIT REPORT ON EVEN DATE

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Annexure-C

Name of ULB Nagar Parishad Suwasra

Name of Auditor Agrawal Dhoot & Associates

Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24

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	982403	711777	38.02%	Good Growth has been observed in recovery of Sampati Kar.	We suggest that ULB should take strict action against long time defaulters who donot repay their taxes beyond 4-5 years continously and also by applying proper revenue model procedures by way of penalty , Court of law procedures and intiation one time settlement scheme.
(ii)	समेकित कर	419656	537505	-21.93%	Negative growth has been observed during the FY.	We suggest that ULB should take strict action against long time defaulters who donot repay their taxes beyond 4-5 years continously and also by applying proper revenue model procedures by way of penalty , Court of law procedures and intiation one time settlement scheme.
(iii)	नगरीय विकास उपकर	171274	202116	-15.26%	Negative growth has been observed during the FY.	We suggest that ULB should take strict action against long time defaulters who donot repay their taxes beyond 4-5 years continously and also by applying proper revenue model procedures by way of penalty , Court of law procedures and intiation one time settlement scheme.
(iv)	शिक्षा उपकर	25836	52967	-51.22%	Negative growth has been observed during the FY.	We suggest that ULB should take strict action against long time defaulters who donot repay their taxes beyond 4-5 years continously and also by applying proper revenue model procedures by way of penalty , Court of law procedures and intiation one time settlement scheme.
	कुल योग	1599169	1504365			
	गैर राजस्व वसूली					
(i)	Hkou Hkwfe fdjk;k	909546.00	378578.00	140.25%	Good Growth has been observed in recovery of Bhawan Bhumi Kiraya.	We suggest that ULB should take strict action against long time defaulters who donot repay their taxes beyond 4-5 years continously and also by applying proper revenue model procedures by way of penalty , Court of law procedures and intiation one time settlement scheme.
(ii)	ty miHkksDrk izHkkj	1241135	880109	41.02%	Good Growth has been observed in recovery of Water Tax.	Should consistently adopt better revenue recovery model for achieving direct revenue in future also
(iii)	Bksl vif'k"V izca/ku miHkksDrk izHkkj	0	0	0.00%		Nil
(iv)	vU; dj @ 'kqYd	2311199.00	10116966	-77.16%	Negative growth has been observed during the FY.	Should consistently adopt better revenue recovery model for achieving direct revenue in future also
	कुल योग	4461880	11375653			
	महा योग	6061049	12880018			

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2	**Audit of Expenditure**	The vouchers files are properly maintained by nagar Muncipality and discrepancies has been observed reported in Annexure B	Refer Annexure B	Refer Annexure B
3	**Audit of Book Keeping**	The nagar parishad has properly maintained books of accounts, and records related to daily transactions	Refer Annexure B Point Audit of book Keeping	Refer Annexure B Point Audit of book Keeping
4	**Audit of FDR**	Investments made by ULB in bank known as term deposit	It has been noticed that some banks and NBFC are deducting TDS on interest given to ULB but ULB income are exempt under section 10 if Income tax. Therefore, ULB shall inform to bank and NBFC for non-deduction of TDS.	
5	**Audit of Tenders/Bids**	We have audited tenders/ bids invited by the ULB -during the F.Y.2023-24 by applying Sample Test Check Basis and no contraventions or exceptions were noticed during the course of audit has been mentioned in Notes to accounts.	It was observed that contracts could not be completed on time due to various reasons. Registers for Security Deposit details and Tenders sold details are not maintained.	It is advisable to ULB that work from contractors should be completed within time frame and action to be taken against such contractors if not completed within time frame.
6	**Audit of Grants & Loans**	Grant register has been prepared by the municipality. On many instances out of own fund expenses has been incurred while verifying from Grant registermaintained by nagar parishad.	The grants received by municipality is through proper channel and the payments are made by the municipality for the purpose for which the same is provided by government. The municipality is not sure of the head under which some grants are received as the same are directly credited in the month of March without mentioning heads.Utilization of expenses should be routed through grant only and not from own fund.	Municipality should enquire on timely basis for clarifying the head under which the grants are provided by the government.
7	**Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another**	Diversion of Funds cannot be determined due to improper maintenance of Grant Registers and due to non adherence of guidelines of opening a different Bank account for each of the specified Grant. The ULB have maintained a Single Cash Book & Bank Accounts for all the State received Grants & ULB's revenue is same and all the expenditures are routed through said Bank accounts. Therefore there may be chances that there may be diversion of Grants.	We didn't came across any such diversion of fund.	We suggest specific project bank account such as Water works used separate bank account so that grant and its utilization can be reconcile.
8	**Any Other** **a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.**	Revenue receipts as mentioned- Rs 47,443,294/-and Revenue expenditure as mentioned- Rs 47,645,814 /-Therefore percentage as required = 100.43% (47645814/47443294)*100	Higher Revenue expenditure has been incurred as compared to revenue reciepts. Due to materil purchase has been included in Operation and Maintenance activity.	We suggest that revenue expenditure should be controlled by ULB by using appropriate procedures to control regular expenditure and also bifurcation of revenue expenditure and capital expenditure should be maintained by ULB.

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	b) Percentage of Capital Expenditure with respect to Total Expenditure	Capital Expenditure- Rs. 24,126,878 /- Total Expenditure- Rs 72400409.44/- Therefore percentage as required = 33.32 % (24126878/72400409.44)*100	Since we don't know ideal ratio so we are not able to comment upon it. But 33.32% capex out of total expenditure shows growth of town.	Since we don't know ideal ratio so we are not able to comment up
9	**Whether all the temporary advances has been fully recovered or not.**	Advance register has not been maintained by bagar parishad	Not Applicable	
10	**Whether the Bank reconciliation Statement have been regularly prepared.**	Bank reconciliation Statement prepared byULB.	Refer Bank reconciliation statement	

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CMPGB - 2662
Nagar Parishad Suwasra
for 2023-24

Closing Balance As per cash book			70245.21
Closing Balance As per Bank			70245.21
cash balance after above adjustments			70245.21
Diff			0.00

SBI - 5983
Nagar Parishad Suwasra
for 2023-24

Closing Balance As per cash book			85359.00
Add: Amount Cr In Passbook But Not Dr In Cashbook			
25.12.2023	**Interest Credit**	571	571.00
Closing Balance As per Bank			85930.00
cash balance after above adjustments			85930.00
Diff			0.00

SBI - 2047
Nagar Parishad Suwasra
for 2023-24

Closing Balance As per cash book			30272.50
Closing Balance As per Bank			30272.50
cash balance after above adjustments			30272.50
Diff			0.00

SBI - 4856
Nagar Parishad Suwasra
for 2023-24

Closing Balance As per cash book			13072.50
Closing Balance As per Bank			13072.50
cash balance after above adjustments			13072.50
Diff			0.00

CBI - 5633
Nagar Parishad Suwasra
for 2023-24

Closing Balance As per cash book			1435392.25
Closing Balance As per Bank			1435392.25
cash balance after above adjustments			1435392.25

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Diff			0.00

BOI - 0001
Nagar Parishad Suwasra
for 2023-24

Closing Balance As per cash book			**1722751.31**
Closing Balance As per Bank			**1722751.31**
cash balance after above adjustments			**1722751.31**
Diff			**0**

Axis Bank - 9206
Nagar Parishad Suwasra
for 2023-24

Closing Balance As per cash book			**2374.00**
Less: Amount Dr In Passbook but not Cr In cashbook			**3074.00**
Add: Amount Cr In Cashbook but not Dr In Passbook			**3074.00**
Add: Amount Cr In Passbook but not Dr In Cashbook			**73.00**
Closing Balance As per Bank			**2483.00**
cash balance after above adjustments			**2447.00**
Diff			**36.00**

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SBI - 4556

Nagar Parishad Suwasra

for 2023-24

Date	Closing Balance As per cash book			3500523.03
	Less: Amount Dr In Cashbook But Not Cr In passbook			
	Add: Amount Cr In Cashbook But Not Dr In passbook			
01.04.2023				
26.04.2023	Hafiz Auto Mobile Payment			74.60
25.07.2023	Salary Payment			100.00
08.11.2023	Salary Payment			2.00
16.01.2023	Salary Payment			10.00
15.01.2023	Salary Payment			6.00
	Add: Amount Cr In Passbook But Not Dr In Cashbook			
	Less: Amount Dr In Passbook but not Cr In cashbook			
	25.07.2022	Ram Lal	23918	23918.00
	07.08.2023	Salary Payment	0	8.00
13.10.2023	Salary Payment			50.00
	Closing Balance As per Bank			3476739.63
	cash balance after above adjustments			3476739.63
	Diff			0.00

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