AUDIT REPORT FOR FY 2023-24

NAGAR PALIKA VIDISHA

(M.P.)

AUDITED BY

PRAMOD K. SHARMA & CO.
Chartered Accountants

PRAMOD K. SHARMA & CO
CHARTERED ACCOUNTANTS

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Independent Auditors' Report

TO,
THE CHIEF MUNICIPAL OFFICER,
NGARA PALIKA VIDISHA,

TO,
THE MEMBERS OF NAGAR PALIKA,
NGARA PALIKA VIDISHA,

Report on the Financial Statements

We have audited the accompanying Financial Statements of **NGARA PALIKA VIDISHA** ("the **ULB**"), which comprise the Balance Sheet as at 31 March 2024, the Statement of Income and Expenditure, the Receipt & Payment Statement for the year ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Management of Municipal Corporation is responsible for the matters in Madhya Pradesh Municipal Accounting Manual ("MPMAM") and The Madhya Pradesh Municipal Corporation Act, 1956 ("the Act") with respect to the preparation of these financial Statements that give a true and fair view of the financial position, financial performance and cash flow of the **ULB** in accordance with the accounting principles, including the Accounting Standards specified under Madhya Pradesh Municipal Accounting Manual. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act and Manual for safeguarding of the assets of the **ULB** and for preventing and detecting the 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 internal financial control, 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 have taken into account the provisions of the Act and MPMAM, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Madhya Pradesh Accounts Audit Manual and as per scope of work under assignment.

We conducted our audit in accordance with the Standards on Auditing specified under Madhya Pradesh Accounts Audit Manual. Those Standards require that we comply with ethical

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ii) We found that daily collection are deposited on the same day except in the cases of where banks are closed and some collection online by E- Nagar Palika software. Delay beyond two working days should be be come into the notice of CMO.

iii) We found same day collection come in cash book after Two/three Days in software generated cash book, ULB have to adopt macenizum for correction in it.

iv) We have checked the entries of Manual Cash Book with the entries in tally software, and found it correct but we have checked Manual cash book is maintain from E- Nagar Palika software data till 29-Nov-2023 after that started Manual cash Book up to 31-Mar-24.

v) We have not been provided with monthly/quarterly targets of revenues receipts, however we have compared Annual Budgeted Targets v/s Actual receipts for the year under audit. The observation are in **Annexure A**

vi) We checked the Vouchers and duly verified from the Entries in Cash Books as well as in Tally Software and It was matched but we have checked cash book, bank book, Day Book & Trial Balance which was not prepared As Per MPMAM Rules/Lekha Rules of Municipalities and we didn't found Opening carry forward balance in proper Manner, All Grants and Grant Receipts (PMAY, SWM, NULM etc) and Interest Receipts entries, Provision, Investment, Receivables, Payables and Loan was not in Proper manner in books.

vii) The Auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly target any lapses in lapses in revenue recovery shall be a part of the report.
Details with respect to quarterly and monthly target set for the FY 2023-24 and revenue recovery against such target were made available to us. It was not possible to report revenue recovery quarterly and monthly target and any lapses there to.

<u>In case of Shop Rent</u>
No Record were made available to us for verification, therefore cannot comment upon recovery made and GST were deducted properly or not.

<u>In case of water Tax</u>
No Record were made available to us for verification, therefore cannot comment upon recovery made properly or not.

<u>In case of Property Tax</u>
No Record were made available to us for verification, therefore cannot comment upon recovery made properly or not.

2. **Audit of Expenditure**
   i) We have performed the test check because of limitation of time and found them correct except in the cases where we specifically given annexure to the report.

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requirements and plan and perform the audit to obtain reasonable assurance about whether the financial Statements are free from material mis-statement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the **ULB's** preparation of the Financial Statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes valuating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by **ULB's** Management, as well as evaluating the overall presentation of the financial statements.

An audit does not give assurance that all the errors and fraud if any will be detected because fraud involves a misrepresentation of financial statement which deliberately involves collusion, forgery involving misrepresentation or override of internal controls. For such fraud which deliberately involves collusion, forgery involving misrepresentation or override of internal controls auditor cannot be held responsible.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements, and deviation, if any attached with this report (as per annexure A)

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 MPMAM in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

a) In the case of the Balance Sheet, of the state of affairs of the ULB as at March 31, 2024;
b) In the case of the Statement of Income & Expenditure Account, of the excess of Income over Expenditure for the year ended on that date; and
c) In the case of the Receipt & Payment & Bank Reconciliation for the year ended on that date.

Emphasis of Matters

We draw attention to the following matters annexed with this report as **Annexure A**

Report on other Legal and Regulatory Requirements

As required by Madhya Pradesh Accounts Audit Manual and the letter of Directorate, Urban Administration & Development vide letter no. 7469 dated 21/04/2023, and the records/documents produced before us, our opinion are as under:

1. **Audit of Revenue**

i) We have test checked receipts on random basis with the Receipt Books and found correct, however on an overall basis for the year, Gross receipts taken for all the department do not match with the receipts shown in Income & Expenditure Account. The observation are in Annexure A

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- Quotation and documents are generally not annexed with vouchers, so cannot comment on it.

- ULB are in practice of deducting TDS on every Payment of Rs. 5000/- and above without actual following the prescribed Limit after which same to be deducted for respective section of TDS.

- ULB deducted TDS on Purchase they were made, However this is not a correct Practice.

ii) We checked the Vouchers and duly verified from the Entries in Cash Books as well as in Tally Software and found it correct and but we have checked cash book, bank book, Day Book & Trial Balance from E- Nagar Palika software data then we didn't found sanchit nidhi Transfer, taxes payment entry & Bank Charges entries and Grant Expenditure proper Accounting entries.

iii) We verified the grant register maintained by ULB and found that the expenditures under the schemes are limited to the funds allocated for that particular schemes. PMAY, NULM, Sanjeevani Clinic and SBM Grants is running in ULB but All the instalment BLC and AHP accounting is not proper Accounting entries beneficiaries wise maintain now this account balance is transferred into PFMS A/C. So we cannot comment on the PMAY, NULM, Sanjeevani Clinic and SBM Grants because They All running on PFMS Portal and complete record is not provided for checking.

iv) We verified the expenditure and found that they are generally in accordance with the guidelines, directives, acts and rules issued by Government of India / State Government.

viii) No such case is noticed where the fund of the ULB has been mis-utilised, moreover on random check we did not noticed any mis-utilisation of financial limits of the sanctioning authority.

ix) We verified scheme and project wise Utilization certificates and found it Fund Received and total expenditure, As per Scheme Revenue nature in Income and Expenditure and capital nature creation of fixed assets.

x) We have seen the budget variances in respect of Expenditure/Asset creation also and found substantial variances.

3. Audit of Book Keeping

i) We checked the Books of Accounts and Stores Register and found it in accordance with Annual Financial Statements.

ii) We verified that all the Books of Accounts and Stores Register are maintained as per applicable Accounting rules.

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iii) We verified the Bank Reconciliation Statement and found it in accordance with records and bank statements of ULB.

iv) We checked the grant register and found it in accordance with receipts and payments of particular grant.

v) We checked the Fixed Assets Register as part of balance sheet but ULB is not maintain any manual register.

4. Audit of Fixed Deposit Receipts

We have found ULB carried FDR balance in books with interest but not maintain Investment register which is required to check interest for which period. ulb provided working sheet for all Fixed Deposit and term deposit maintained by ULB but no physical copy provided for checking. we observed ULB break and made FDR multiple time and they didn't provided register and any record in this regard.

i) Audit of Tenders/ Bids

i) No tender related document were produced before us so we cannot comment upon whether tendering process is being done as per the procurement norms of the government.

ii) We found that ULB is not taking strict action against delay in completion of work or slow process in work.

5. Audit of Grants and Loans

i) We have checked and verified the Grants received from Central Government and its Utilization Certificate issued by ULB and found to be correct but we found PMAY Grant, SBM Grant and NULM Grant distribution detailed records not maintained by ULB as All running on PFMS portal so that all receipt and payment on portal. Some Grant is not matched with utilization certificates.

ii) We have Found that ULB is taken Loan from HUDCO for CM Infrastructure work and CM Payjal work details given below-

S.N.	Outstanding Amount		Remarks
1	16,38,72,094.28	CM Payjal Yojna Loan	ULB should maintain Loan Register and update in every quarter at the time of Repayment. As per the records provided by ULB
2	5,39,90,262.70	CM Infra Yojna Loan	

iii) We have checked and verified the Grants received from State Government and its Utilization Certificate issued by ULB and found ULB maintain Grant Register but not update regular basis.

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iv) We have checked and verified that No capital receipts are diverted to any revenue expenditure.

For PRAMOD K. SHARMA & CO.
Chartered Accountants

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CA Pramod Sharma
Partner

Date 13.03.2025

UDIN : 25076883BMIKMB7949

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ANNEXURE – A

(Part of Annexed Audit Report)

Emphasis of Matters

1. We found that ULB is violating TDS rules of the Income Tax Act regarding deducting TDS at higher rate due to non-availability of PAN No. Of the contractors, non-compliance of such provisions may attract following consequences

   a) Person responsible for non-compliance shall be punishable with rigorous imprisonment for a term which shall be between 3 months and 7 years, along with fine.

   b) ULB shall be liable to pay, by way of penalty, a sum equal to the amount of tax which ULB is failed to collect as aforesaid.

   c) ULB Deposit Fund in one A/C and Made FDR in other A/C and Deducted in TDS in first A/C and ULB didn't take in Books.

   d) ULB is collecting GST on Rent Income and deducting GST TDS 2% on any transaction more Two lakh fifty thousand.GSTR-7 monthly deposit and timely filling return is required as per Goods and services rules regulation.

   e) ULB is not Maintaining Proper record of TDS and GST collection and Depositing .Monthly deposit and timely filling return is required as per Goods and services rules regulation. So we cannot comment on it.

2. We have test checked receipts on random basis with the Receipt Books and found correct, however on an overall basis for the year, Gross receipts taken form Revenue department do not match with the receipts shown in Income & Expenditure Account.

3. We have verified the dates of the Quarterly TDS Returns not from the website of TDS TRACES and found it filled within the due dates but we cannot comment demand details due to not provided website ID password.

4. On checking we found that TDS has not been deducted on payment of hiring of vehicles.

5. Meter reading are not mentioned in the Vehicle Log Book moreover No average is set for any of the vehicle and in some places diesel usage is also not entered in the Vehicle Log Book.

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

   (a) That majority of works contract are not completed within stipulated time.
   (b) No approval for extension of time period is obtained from the authority.
   (c) No penalty or Compensation is charged from contractors for delay in the work.
   (d) No completion certificates are issued by the Engineers to any contractor.
   (e) Final bill payments are still due in every file which we checked.
   (f) Documents regarding Provident Fund Registration is not available on records.

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(g) Documents regarding Labour Act Registration is not available on records.

(h) Labour Report is not available.

(i) Royalty Certificate is also not available.

(j) Photographs of Work Completed are also not available in Contractor's File for specific work.

(k) No Register is maintained for amount deducted as Performance Guarantee from bills of Contractors.

(l) Contractor EMD in from of FD Kept in PWD section in file but actually is the part of Accounts.

7. We found in case of Grants that ULB is spending excess amount than the amount actually received in specific grants by paying from the Municipal Funds and as per utilization certificate not matched.

8. We found ULB BRS showing huge opening balance difference carrying from previous years no explanation /clarification provided to us. Scheme wise Grant Register, Investment Register and Loan Register is not updated so we cannot comment on it.

9. During the checking we found ULB is not maintain any separate registers EPF, GPF and NPS, Royalty, LWT, TDS contractor ,TDS employee, GST Payable & GST-TDS, other Government dues etc., So we cannot comment on it.

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TABLE :2

Nagar Palika Vidisha (M.P.)
FINAL BALANCE SHEET
As on 31ST MARCH 2024

	Particulars	Schedule No.	Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
A	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	16,78,89,278.54	16,46,13,812.43
	Earmarked Funds	B-2	2,06,36,166.41	2,06,36,166.41
	Reserves	B-3	97,92,50,320.00	1,06,58,84,659.00
	Total Reserves and Surplus		1,16,77,75,764.95	1,25,11,34,637.84
A-2	Grants, Contributions for Specific Purpose	B-4	49,94,52,107.00	40,12,11,525.00
A3	Loans			
	Secured Loans	B-5	21,78,62,356.98	21,89,42,356.98
	Unsecured Loans	B-6	-	-
	Total Loans		21,78,62,356.98	21,89,42,356.98
	TOTAL SOURCES OF FUNDS (A1-A3)		1,88,50,90,228.93	1,87,12,88,519.82
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		3,23,14,21,293.00	3,02,88,07,832.00
	Less : Accumulated depreciation		1,96,56,45,220.00	1,67,63,97,420.00
	Net Block		1,26,57,76,073.00	1,35,24,10,412.00
	Capital Work in Progress		18,51,07,463.00	12,57,03,958.00
	Total Fixed Assets		1,45,08,83,536.00	1,47,81,14,370.00
B2	Investments			
	Investments-General Fund	B-12	-	-
	Investments-other Fund	B-13	5,26,52,824.57	10,36,46,865.00
	Total Investment		5,26,52,824.57	10,36,46,865.00
B3	Current Assets, loans & Advances			
	Stock in hand (Inventories)	B-14	6,83,566.00	23,97,236.00
	Sundry Debtors (Receivables)	B-15	39,11,54,388.00	24,66,87,725.00
	Gross Amount outstanding		-	-
	Less: Accumulated Provision against bad and doubtful receivables		-	-
			-	-
	Prepaid Expenses	B-16	1,60,458.00	4,59,876.00
	Cash and Bank Balance	B-17	41,99,28,480.39	45,36,48,046.17
	Loans , advances and deposits	B-18	2,25,17,000.00	2,25,17,000.00
	Total Current Assets		83,44,43,892.39	72,57,09,883.17
B4	Current Liabilities and Provisions			
	Deposits received	B-7	18,86,18,264.68	18,57,57,195.00
	Deposit Works	B-8	-	-
	Other liabilities(Sundry Creditors)	B-9	26,31,05,619.35	24,08,02,107.35
	Provisions	B-10	11,66,140.00	45,48,289.00
	Total Current Liabilities		45,28,90,024.03	43,11,07,591.35
B5	Net Current Assets (B3-B4)		38,15,53,868.36	29,46,02,291.82
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)		1,88,50,90,228.93	1,87,63,63,526.82

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

ACCOUNT CODE : 3100000

Account Code	Particulars	Total
3100000	Balance as per last account	16,46,13,812.43
	Addition during the year	1,50,938.34
	. Surplus for the year	31,24,527.77
	. Transfers	-
	Total (Rs.)	16,78,89,278.54
	Deductions during the year	-
	. Deficit for the year	-
	. Transfers	-
	Balance at the end of the Current year	16,78,89,278.54

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

Particulars	Trust & Agency Funds	Total
ACCOUNT CODE	3117001	
(a) Opening Balance	2,06,36,166.41	2,06,36,166.41
(b) Additions to the Special Fund		-
Grant Received from Govt.	-	-
* Transfer From Municipal Fund		-
* Interest / Dividend earned on Special Fund Investments	-	-
* Profit on disposal of Special Fund Investments		
* Appreciation in Value of Special Fund Investments		
* Other Addition (Specify nature)		
Total (b)	2,06,36,166.41	2,06,36,166.41
(c) Payments out of Funds	-	-
[I] Capital Expenditure on		
* Fixed Assets	-	-
* others		
[ii] Revenue Expenditure on		
* Salary , Wages and allowances etc.		
* Rent other administrative Charges		
* [iii] Other		-
* Loss on disposal of Special fund Investments		
* Diminution in Value of Special Fund Investments		
* Transferred to Municipal Fund		-
Total (c)	-	-
Advances for expenses (d)	-	-
Net Balance at the year end (a+b)-(c+d)	2,06,36,166.41	2,06,36,166.41

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Schedule B-3: Reserves

Accounting Code 3120000

Account Code	Particulars	Opening Balance	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4.00	5=(3+4)	6	7=(5-6)
3121000	Capital Contribution	1,06,58,84,659.00	20,26,13,461.00	1,26,84,98,120.00	28,92,47,800.00	97,92,50,320.00
3121100	Capital Reserve	-				
3122000	Borrowing Redemption	-	-	-	-	-
3123000	Special Funds (Utilised)	-	-	-	-	-
3124000	Statutory Reserve	-	-	-	-	-
	Adition During Year		-	-	-	-
3125000	General Reserve					
3126000	Revaluation Reserve	-	-	-	-	-
	Total Reserve Funds	1,06,58,84,659.00	20,26,13,461.00	1,26,84,98,120.00	28,92,47,800.00	97,92,50,320.00

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Schedule B-4: Grants & Contribution for Specific Purpose

Particulars	Grants From Central Government	Grants From State Government	Grants from other govt. agencies	Grants - other	TOTAL
Account Code	32,010.00	32,020.00	32,030.00	32080	
(a) Opening Balance	30,56,90,768.55	9,55,20,756.45	-	-	40,12,11,525.00
(b) Additions to the Grants*					
* Grants received during the year	25,86,79,994.00	23,06,74,231.00	30,78,000.00	-	49,24,32,225.00
* Interest / Dividend earned on Grant Investments					-
* Profit on disposal of Grant Investments					
* Appreciation in Value of Grant Investments					
* Other Addition	-	-			-
Total (b)	25,86,79,994.00	23,06,74,231.00	30,78,000.00	-	49,24,32,225.00
Total (a+b)	56,43,70,762.55	32,61,94,987.45	30,78,000.00	-	89,36,43,750.00
(c) Payments out of Funds				-	-
* Capital Expenditure on Fixed Assets	4,77,02,978.00	15,49,10,483.00	-		20,26,13,461.00
* Capital Expenditure on other			-		-
* Revenue Expenditure on	-				-
* Salary , Wages and allowances etc.					
* Rent					
* Other:	1,68,47,980.00	3,65,76,333.00	30,78,000.00	-	5,65,02,313.00
* Loss on disposal of Special fund Investments					
* Dimunition in Value of Special Fund Investments					
* Grants Refunded/ Nodal Agency work	13,50,75,869.00				13,50,75,869.00
* Other administrative Charges					
Total (c)	19,96,26,827.00	19,14,86,816.00	30,78,000.00	-	39,41,91,643.00
Net Balance at the year end (a+b)-(c)	36,47,43,935.55	13,47,08,171.45	-	-	49,94,52,107.00

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Schedule B-5: Secured Loans

Accounting Code 3300000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3301000	Loans From Central Govt.	-	-
3302000	Loans From State Govt. & Associations	-	-
3303000	Loans From Govt.bodies	21,78,62,356.98	21,89,42,356.98
3304000	Loans From International Agencies	-	-
3305000	Loans From banks & other financial Institutions	-	-
3306000	Other Terms Loans	-	-
3307000	Bonds & debentures	-	-
3308000	Other Loans		
	Total Secured Loans	21,78,62,356.98	21,89,42,356.98

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Schedule B-6: Unsecured Loans   Accounting Code 3310000

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

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Schedule B-7: Deposits Received

Accounting Code 3400000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3401000	From Contractors (EMD)	18,86,18,264.68	18,57,57,195.00
3401011	Security Deposit		
3402001	Water deposit		
3401001	Earnest Money Deposit		
Total Deposits Received		18,86,18,264.68	18,57,57,195.00

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Schedule B-8 : Deposits Works

Accounting Code 3410000

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Additions during the Current year (Rs.)	TOTAL	Utilization/ expenditure (Rs.)	Balance outstanding at the end of current year (Rs.)
3411000	Civil Works	-	-	-	-	-
3412000	Electrical Works	-	-	-	-	-
3418000	Others (Contractor)	-	-	-	-	-
	Total Deposits Works	-	-	-	-	-

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Schedule B-9: Other Liabilities

Accounting Code 3500000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3501000	Creditors	22,21,59,660.24	22,34,60,960.24
3501100	Employee Liabilities	4,00,92,432.00	1,53,77,459.00
3501200	Loan		
3502000	Recoveries Payable	8,53,527.11	19,63,688.11
3503000	Government Dues Payable		
3504000	Refund Payable	-	-
3504100	Advance Collection of Revenues	-	-
3508000	others	-	-
	Total Other Liabilities	26,31,05,619.35	24,08,02,107.35

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Schedule B-10: Provisions

Accounting Code 3600000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3601000	Provisions for Expenses	11,66,140.00	45,48,289.00
3602000	Provisions for Interest	-	-
3603000	Provisions for Other Assets	-	-
	Total Provisions	11,66,140.00	45,48,289.00

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Schedule B-11 : Fixed Assets

Accounting Code 4100000

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the year	Cost at the end of the year	Opening Balance	Additions during the period	Deduction during the year	Total Dep. at the end of the year	At the end of current year	At the end of the Previous year
	2	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00
4101000	Land	2,43,32,000.00		-	2,43,32,000.00	-		-	-	2,43,32,000.00	2,43,32,000.00
4102000	Building	24,05,73,622.00	42,80,978.00	-	24,48,54,600.00	6,46,03,484.00	81,61,820.00	-	7,27,65,304.00	17,20,89,296.00	17,59,70,138.00
4103000	Roads and Bridges	98,53,12,602.00	9,37,71,778.00	-	1,07,90,84,380.00	72,79,72,649.00	15,41,54,910.00	-	88,21,27,559.00	19,69,56,821.00	25,73,39,953.00
4103100	Sewerage and Drainage	1,41,13,23,765.00	9,05,78,630.00	-	1,50,19,02,395.00	66,64,23,602.00	10,01,26,830.00	-	76,65,50,432.00	73,53,51,963.00	74,49,00,163.00
4103200	Water Ways	13,95,64,073.00	42,22,213.00	-	14,37,86,286.00	7,99,23,975.00	35,94,660.00	-	8,35,18,635.00	6,02,67,651.00	5,96,40,098.00
4103300	Public Lighting	6,96,06,026.00		-	6,96,06,026.00	4,69,93,060.00	69,60,600.00	-	5,39,53,660.00	1,56,52,366.00	2,26,12,966.00
4104000	Plants & Machinary	40,09,000.00		-	40,09,000.00	31,33,800.00	4,00,900.00	-	35,34,700.00	4,74,300.00	8,75,200.00
4105000	Vehicles	12,15,99,934.00	84,49,000.00	-	13,00,48,934.00	7,84,95,061.00	1,30,04,890.00	-	9,14,99,951.00	3,85,48,983.00	4,31,04,873.00
4106000	Office & other Equipments	1,38,33,066.00	7,44,894.00	-	1,45,77,960.00	45,63,125.00	14,57,800.00	-	60,20,925.00	85,57,035.00	92,69,941.00
4107000	Furniture , Fixture, Fittings and Electrical Appliances	1,55,31,418.00	5,65,968.00	-	1,60,97,386.00	37,78,122.00	10,73,160.00	-	48,51,282.00	1,12,46,104.00	1,17,53,296.00
4108000	Other Fixed Assets	31,22,326.00		-	31,22,326.00	5,10,542.00	3,12,230.00	-	8,22,772.00	22,99,554.00	26,11,784.00
	Total	3,02,88,07,832.00	20,26,13,461.00	-	3,23,14,21,293.00	1,67,63,97,420.00	28,92,47,800.00	-	1,96,56,45,220.00	1,26,57,76,073.00	1,35,24,10,412.00
#########	Capital WIP	12,57,03,958.00	5,94,03,505.00	-	18,51,07,463.00					18,51,07,463.00	12,57,03,958.00

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Schedule B-12 : Investments- General Funds

Accounting Code 4200000

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

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Accounting Code 42100000

Schedule B-13 : Investments- Other Funds

Account Code	Particulars	With whom invested	Face value (Rs.)	Current Year Carrying Cost (Rs.)	Previous Year Carrying Cost (Rs.)
	- Central Govt. Securities		-	-	
	- State Govt. Securities		-	-	
	- Debentures and Bonds		-	-	
	- Preference Shares		-	-	
	- Equity Shares		-	-	
	- Units of Mutual Funds		-	-	
	- Other Investments		-	-	
	-Fixed Deposit	Banks		5,26,52,824.57	10,36,46,865.00
	Total Investments- Other Funds		-	5,26,52,824.57	10,36,46,865.00

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Schedule B-14: Stock in Hand (Inventories)

Accounting Code 4300000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4301000	Stores Loose	6,83,566.00	23,97,236.00
4302000	Loose Tools	-	-
4303000	Others	-	-
	Total Stock in hand	6,83,566	23,97,236.00

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Schedule B-15 : Sundry Debtors(Receivables)

Accounting Code 43100000

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
43110	Receivables for Property Taxes		-	-	-
	Less than 3 years *	10,61,58,944.00	-	10,61,58,944.00	8,54,11,114.00
	3 years to 5 years *		-	-	-
	5 years to 10 years *		-	-	-
	10 years to 15 years *		-	-	-
	More than 15years *		-		
	Sub -Total	10,61,58,944.00	-	10,61,58,944.00	8,54,11,114.00
	Net Receivables for Property Taxes	10,61,58,944.00	-	10,61,58,944.00	8,54,11,114.00
43120	Receivables for Other Taxes			-	-
	Less than 3 years *	9,91,85,000.00	-	9,91,85,000.00	4,84,84,524.00
	3 years to 5 years *		-	-	-
	5 years to 10 years *		-	-	-
	10 years to 15 years *		-	-	-
	More than 15years *		-	-	-
	Sub -Total	9,91,85,000.00	-	9,91,85,000.00	4,84,84,524.00
	Net Receivables for Other Taxes		-	-	-
43130	Receivables for Fees & User Charges		-	-	-
	Less than 3 years *	17,32,35,000.00	-	17,32,35,000.00	10,06,28,382.00
	3 years to 5 years *		-	-	-
	5 years to 10 years *		-	-	-
	10 years to 15 years *		-	-	-
	More than 15years *		-	-	-
	Sub -Total	17,32,35,000.00	-	17,32,35,000.00	10,06,28,382.00
	Net Receivables for Fees & User Charges		-	-	-
43140	Total Receivable From Other Sources		-	-	-
	Less than 3 years *	58,38,398.00	-	58,38,398.00	1,21,63,705.00
	3 years to 5 years *		-	-	-
	5 years to 10 years *		-	-	-
	10 years to 15 years *		-	-	-
	More than 15years *		-	-	-
	Sub -Total	58,38,398.00	-	58,38,398.00	1,21,63,705.00
43150	Total Receivable From Government		-	-	-
	Less than 3 years *	67,37,046.00	-	67,37,046.00	-
	3 years to 5 years *		-	-	-
	5 years to 10 years *		-	-	-
	10 years to 15 years *		-	-	-
	More than 15years *		-	-	-
	Sub -Total	67,37,046.00	-	67,37,046.00	-
	Total Sundry Debtors(Receivables)	39,11,54,388.00	-	39,11,54,388.00	24,66,87,725.00

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Schedule B-16: Prepaid Expenses

Accounting Code 4400000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4401000	Establishment	-	-
4402000	Administrative	-	-
4403000	Operations & Maintenance	1,60,458.00	4,59,876.00
	Total prepaid Expenses	1,60,458.00	4,59,876.00

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Schedule B-17: Cash and Bank Balances

Accounting Code 4500000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4501000	Cash Balance	-	-
4502000	Balance with Bank-Municipal Funds	-	
4502100	Nationalised Banks	41,99,28,480.39	45,36,48,046.17
4502200	Other Schedule Banks		
4502300	Scheduled Co-operative Banks	-	-
4502400	Post Office	-	-
	Sub Total	41,99,28,480	45,36,48,046.17
4504000	Balance with Bank-Special Funds		
4504101	Nationalised Banks		
4504200	Other Schedule Banks		
4504300	Scheduled Co-operative Banks	-	-
4504400	Post Office	-	-
	Sub Total	-	-
4506000	Balance with Bank-Grant Funds		
4506100	Nationalised Banks	-	-
4506200	Other Schedule Banks		-
4506300	Scheduled Co-operative Banks	-	-
4506400	Post Office		
	Sub Total	-	-
	Total Cash & Bank Balance	41,99,28,480.39	45,36,48,046.17

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Schedule B-18 : Loans, advances, and deposits

Accounting Code 4600000

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the Current year (Rs.)	Interest	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
4601000	- Loans and advances to employees	2,25,17,000	-	-	-	2,25,17,000
4602000	Employee Provident Fund Loans	-	-	-	-	-
4603000	- Loans to others	-	-	-	-	-
4604000	- Advance to Suppliers and Contractors	-	-	-	-	-
4605000	Advance to Others					
4606000	- Deposit with External Agencies (PHE)	-	-	-		-
4608000	-Other Current Assets		-			-
	Sub -Total	2,25,17,000	-	-	-	2,25,17,000
	Less: Accumulated Provisions against	-	-	-	-	-
	Loans, Advances and Deposits	-	-	-	-	-
	[Schedule B-18 (a)]	-	-	-	-	-
	Total Loans, advances, and deposits	2,25,17,000	-	-	-	2,25,17,000

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Schedule B-19: Other Assets

Accounting Code 4700000

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

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Schedule B-20: Miscellaneous Expenditure

Accounting Code 4800000

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

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TABLE :1

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

	ITEM/ HEAD OF ACCOUNT	Schedule No.	Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
	INCOME			
A	Tax Revenue	IE-1	20,01,37,927.50	2,72,69,309.00
	Assigned Revenues & Compensation	IE-2	16,78,95,383.00	21,22,75,109.00
	Rental Income From Municipal Properties	IE-3	3,40,94,368.00	1,12,86,127.00
	Fees & User Charges	IE-4	1,30,51,509.00	1,55,35,142.35
	Sale & Hire Charges	IE-5	3,12,306.00	2,57,210.00
	Revenue Grants, Contributions & Subsidies	IE-6	34,57,50,113.00	35,60,99,221.00
	Income From investments	IE-7	40,24,013.00	48,62,596.00
	Interest Earned	IE-8	1,07,75,038.39	8,32,513.00
	Other Income	IE-9	26,74,722.50	3,690.00
	TOTAL -INCOME		77,87,15,380.39	62,84,20,917.35
	EXPENDITURE			
B	Establishment Expenses	IE-10	28,29,47,928.00	11,48,37,070.46
	Administrative Expenses	IE-11	7,11,71,268.60	5,95,48,688.00
	Operations & Maintenance	IE-12	12,81,01,635.00	7,25,21,302.00
	Interest & Finance Expenses	IE-13	4,79,661.02	5,54,692.00
	Programme Expenses	IE-14	4,37,125.00	19,40,848.00
	Revenue Grants, Contributions & Subsidies	IE-15	32,05,435.00	11,93,54,101.00
	Provisions & Write Off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation	B-11	28,92,47,800.00	26,86,07,870.00
	TOTAL - EXPENDITURE		77,55,90,852.62	63,73,64,571.46
C	Gross Surplus / (deficit) of income over expenditure before prior period items (A-B)		31,24,527.77	(89,43,654.11)
D	Add/Less : Prior Period items (Net)	IE-18	-	-
E	Gross Surplus / (deficit) of income over expenditure after prior period items (C-D)		31,24,527.77	(89,43,654.11)
F	Less : Transfer to Reserve Funds		-	-
G	Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		31,24,527.77	(89,43,654.11)

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NAGAR PARISHAD ,VIDISHA
SUB SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
2023-24

Schedule IE-1 : Tax Revenue

Account Code	Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
			-	
1100100	Property Tax		5,80,92,792.50	1,31,11,327.00
1100200	Water Tax		6,61,46,261.00	41,70,731.00
1100300	Sewerage Tax		4,77,81,572.00	
1100400	Conservancy Tax		-	
1100500	Lighting Tax		40,273.00	
1100600	Education Tax		-	
1100700	Vehicle Tax		-	
1100800	Tax on Animals		5,82,997.00	
1100900	Electricity Tax		-	
1101000	Professional Tax		25,472.00	
1101100	Advertisement Tax		-	
1101200	Pilgrimage Tax		-	
1101300	Export Tax		-	34,69,200.00
1105100	Octroi & Toll			
1108000	Other Taxes		2,74,68,560.00	65,18,051.00
	Sub-Total		20,01,37,927.50	2,72,69,309.00
1109000	Less : Tax Remissions and Refund (Schedule IE-1(a)]		-	-
	Sub-Total		20,01,37,927.50	2,72,69,309.00
	Total Tax Revenue		20,01,37,927.50	2,72,69,309.00

Schedule IE-1 (a) : Tax Revenue

Account Code	Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
1109001	Property Tax		-	-
1109011	Others		-	-
	Total Refund and remission of tax revenues		-	-
	Total Tax Revenue		-	-

Schedule IE-2 : Assigned Revenues & Compensation

Account Code	Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
			-	
1201000	Taxes and Duties collected by others		1,15,23,017.00	1,97,42,481.00
1202000	Compensation in lieu of Taxes/ duties		15,63,72,366.00	19,25,32,628.00
1203000	Compensation in lieu of Concessions		-	-
	Total assigned revenues & Compensation		16,78,95,383.00	21,22,75,109.00

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PRAMOD K. SHARMA & CO.
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Schedule IE-3 : Rental Income from Municipal Properties				
Account Code	Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
			-	
1301000	Rent from civic Amenities		3,38,91,228.00	97,92,524.00
1302000	Rent From Office Buildings		-	-
1303000	Rent From Guest House		-	
1304000	Lease Rent		1,87,060.00	-
1308000	Other Rents		16,080.00	14,93,603.00
	Sub-Total		3,40,94,368.00	1,12,86,127.00
1309000	Less : Rent Remissions and Refund		-	-
	Sub-Total		3,40,94,368.00	1,12,86,127.00
	Total Rental Income From Municipal Properties		3,40,94,368.00	1,12,86,127.00

Schedule IE-4 : Fees & User Charges-Income head-wise				
Account Code	Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
			-	
1401000	Empanelment & Registration Charges		1,87,840.00	4,68,830.00
1401100	Licensing Fees		4,30,131.00	10,06,895.00
1401200	Fees for Grant Permit		9,38,863.00	14,94,337.35
1401300	Fees for Certificate or Extract		8,41,628.00	2,73,370.00
1401400	Development Charges		10,44,839.00	56,70,980.00
1401500	Regularisation fees		1,15,160.00	-
1402000	Penalties and Fines		39,69,872.00	19,26,040.00
1404000	other Fees		46,89,027.00	44,24,600.00
1405000	User Charges		8,21,313.00	2,01,080.00
1406000	Entry Fees		-	69,010.00
1407000	Service/ Administrative Charges		4,926.00	-
1408000	Other Charges		7,910.00	-
	Sub-Total		1,30,51,509.00	1,55,35,142.35
1409000	Less : Rent Remissions and Refund		-	-
	Sub-Total		1,30,51,509.00	1,55,35,142.35
	Total Income from Fees & User Charges		1,30,51,509.00	1,55,35,142.35

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Schedule IE-5 : Sale & Hire Charges				
Account Code	Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
1501000	Sale of Products		25,423.00	-
1501100	Sale of Forms & Publications		2,11,035.00	2,57,210.00
1501200	Sale of stores & scrap		-	-
1503000	Sale of others		75,848.00	
1504000	Hire Charges for Vehicles		-	-
1504100	Hire Charges for Equipments		-	-
			-	-
	Total Income from sale & hire charges- income head wise		3,12,306.00	2,57,210.00

Schedule IE-6 : Revenue Grants , Contributions & Subsidies				
Account Code	Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
			-	
1601001	Grant State Govt.		3,65,76,333.00	16,14,32,363.00
1601011	Grant From Central Govt.		1,68,47,980.00	8,07,48,627.00
1601021	Grant From Other Org.		30,78,000.00	10,31,83,338.00
1601091	Grant Revenue - Depreciation on Grant Assets		28,92,47,800.00	1,07,34,893.00
	Total Revenue Grants ,Contributions & Subsidies		34,57,50,113.00	35,60,99,221.00

3,96,54,333.00

Schedule IE-7 : Income from Investments-General Fund				
Account Code	Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
			-	
1701001	Interest on FDRs		40,24,013.00	-
1702000	Dividend		-	-
1703000	Income from projects taken up on commercial basis		-	-
1704000	Profit on sale of Investments		-	
1708000	others		-	48,62,596.00
	Total Income from Investments		40,24,013.00	48,62,596.00

Schedule IE-8 : Interest Earned				
Account Code	Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
			-	
1711000	Interest From Bank Accounts		1,07,75,038.39	8,32,513.00
1712000	Interest on Loans and advances to Employees		-	-
1713000	Interest on Loans to others		-	-
1718000	other Interest		-	-
	Total Interest Earned		1,07,75,038.39	8,32,513.00

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Account Code	Schedule IE-9 : Other Income Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
1801000	Deposits Forfeited		2,56,625.00	-
1801100	Lapsed Deposits		12,60,614.00	-
1801200	Depreciation of Fixed Assets from Special fund		-	-
1802000	Insurance Claim Recovery		-	-
1803000	Profit On Disposal of Fixed Assest		-	-
1804000	Recovery from Employees		8,240.00	
1805000	Unclaimed Refund / Liabilities		43,148.00	-
1806000	Excess Provisions Written Back		70,416.00	-
1808000	Miscellaneous Income		10,35,679.50	3,690.00
	Total other Income		26,74,722.50	3,690.00

Account Code	Schedule IE-10 : Establishment Expenses Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
2101000	Salaries, Wages and Bonus		22,93,64,239.00	9,27,79,141.00
2102000	Benefits and Allowances		45,65,833.00	25,70,543.46
2103000	Pension		3,07,93,734.00	1,04,36,059.00
2104000	Other Terminal & Retirement Benefits		1,82,24,122.00	90,51,327.00
	Total Establishment Expenses		28,29,47,928.00	11,48,37,070.46

Account Code	Schedule IE-11 : Administrative Expenses Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
2201000	Rent, Rates and Taxes		-	-
2201100	Electricity Charges		-	-
2201100	Office Maintenance		30,13,861.00	
2201200	Communication Expenses		2,96,202.00	16,23,585.00
2202000	Books & Periodicals		6,10,323.00	9,21,769.00
2202100	Printing & Stationary		16,26,798.00	14,51,031.00
2203000	Travelling & Conveyance		2,91,86,048.60	2,85,41,175.00
2204000	Insurance		6,28,303.00	7,84,357.00
2205000	Audit Fees		76,700.00	1,96,700.00
2205100	Legal Expenses		27,53,961.00	2,32,960.00
2205200	Professional and other Fees		9,72,579.00	77,83,671.00
2206000	Advertisement and Publicity		2,75,30,298.00	1,80,13,440.00
2206100	Membership & subscriptions		-	-
2208000	Other Administrative Expenses		44,76,195.00	
	Total Administrative Expenses		7,11,71,268.60	5,95,48,688.00

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Schedule IE-12 : Operations & Maintenance				
Account Code	Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
2301000	Power & Fuel		1,28,34,371.00	3,80,04,290.00
2302000	Bulk Purchase		1,05,33,638.00	1,79,01,324.00
2303000	Consumption of Stores		32,19,233.00	-
2304000	Hire Charges		80,00,000.00	
2305000	Repairs & Maintenance - Infrastructure Assets		3,05,95,399.00	64,38,288.00
2305100	Repairs & Maintenance - Civic Amenities		-	
2305200	Repairs & Maintenance - Building		5,63,97,317.00	14,70,102.00
2305300	Repairs & Maintenance - Vehicles		51,27,849.00	71,50,610.00
2305400	Repairs & Maintenance - Furniture		-	-
2305500	Repairs & Maintenance - Office Equipments		1,72,788.00	8,03,178.00
2305600	Repairs & Maintenance - Electrical Appliances		2,11,440.00	-
2305700	Repairs & Maintenance - Plant & Machinery		-	-
2305900	Repairs & Maintenance - Others		69,200.00	-
2308000	Other Operating & Maintenance Expenses		9,40,400.00	7,53,510.00
	Total Operations & Maintenance		12,81,01,635.00	7,25,21,302.00

Schedule IE-13 : Interest & Finance Charges				
Account Code	Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
2401000	Interest on Loans From Central Govt.		-	-
2402000	Interest on Loans From State Govt.		-	-
2403000	Interest on Loans From Govt.Bodies & Associations		-	
2404000	Interest on Loans From International Agencies		-	-
2405000	Interest on Loans From Banks & other Financial Institutions		4,48,373.00	5,54,692.00
2406000	Other Interest		-	-
2407000	Bank Charges		31,288.02	
2408000	Other Finance Charges		-	-
	Total Interest & Finance Charges		4,79,661.02	5,54,692.00

Schedule IE-14 : Programme Expenses				
Account Code	Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
2501000	Election Expenses		-	18,39,531.00
2502000	Own Programmes		3,64,800.00	1,01,317.00
2503000	Share in Programs of others		72,325.00	
	Total Programme Expenses		4,37,125.00	19,40,848.00

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

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Account Code	Schedule IE-15 : Revenue Grants , Contributions & Subsidies Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
2601000	Grants [Amurat]		20,03,618.00	10,06,65,000.00
2601000	Grants [SBM]		8,98,733.00	3,50,000.00
2601000	Grants [NULM]		3,03,084.00	1,83,39,101.00
2602000	Contributions [specify details]			-
2603000	Subsidies [specify details]		-	-
	Total Revenue Grants, Contributions & Subsidies		32,05,435.00	11,93,54,101.00

Account Code	Schedule IE-16 : Provisions & Write off Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
2701000	Provisions for doubtful receivables		-	-
2702000	Provision for other assets		-	-
2703000	Revenues written off		-	-
2704000	Assets Written off		-	-
2705000	Miscellaneous Expenses Written Off		-	-
	Total Provisions & Write off		-	-

Account Code	Schedule IE-17 : Miscellaneous Expenses Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
2711000	Loss on disposal of Assets		-	-
2712000	Interest & Penalty On Tax		-	-
2718000	Other Miscellaneous Expenses		-	
	Total Miscellaneous Expenses		-	-

Account Code	Schedule IE-18 : Prior Period Items (Net) Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
1850000	Income		-	-
1851001	Taxes			-
1852001	Other- Revenues			-
1853001	Recovery of revenues written off			-
1854001	Other Income		-	-
	Sub Total Income (a)		-	-
2850000	Expenses		-	-
2855001	Refund of Taxes		-	-
2856001	Refund of other Revenues		-	-
2858080	other Expenses		-	-
	Sub Total Income (b)		-	-
	Total Prior Period (Net) (a-b)			

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नगर पालिका, विदिशा (म. प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

Nagar Palika Vidisha
STATEMENT OF CASHFLOW
(As On 31 March 2024)

(AMOUNT IN RUPEES)

Particulars	Previous Year (Rs.)	2022-23	Current Year (Rs.)	2023-24
[A] Cash Flows from Operating Activities				
Gross Surplus Over Expenditure	(89,43,654.11)	(89,43,654.11)	31,24,527.77	31,24,527.77
Add: Adjustments For				
Depreciation	1,67,63,97,420.00		28,92,47,800.00	
Interest And Finance Expenses	5,54,692.00	1,67,69,52,112.00	4,79,661.02	28,97,27,461.02
Less: Adjustments For				
Profit On Disposal Of Assets	-		-	
Net Of Adjustments Made To Municipal Funds	-		32,75,466.11	
Investment Income	48,62,596.00		40,24,013.00	
Transfer To Reserves	11,09,77,159.00		20,26,13,461.00	
Interest Income Received	8,32,513.00	(11,66,72,268.00)	1,07,75,038.39	(22,06,87,978.50)
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		1,78,46,80,725.89		7,21,64,010.29
Changes In Current Assets And Current Liabilities				
(Increase)/Decrease In Sundry Debtors	50,75,007.00		(14,44,66,663.00)	
(Increase)/Decrease In Stock In Hand	5,90,876.00		17,13,670.00	
(Increase)/Decrease In Prepaid Expenses	(1,35,397.00)		2,99,418.00	
(Increase)/Decrease In Other Current Assets				
(Decrease)/Increase In Deposits Received	(1,05,75,990.00)		28,61,069.68	
(Decrease)/Increase In Deposits Work	-		-	
(Decrease)/Increase In Other Current Liabilities	(1,46,64,688.00)		2,23,03,512.00	
(Decrease)/Increase In Provisions	12,55,890.00		(33,82,149.00)	
Extra ordinary items (please specify)		(1,84,54,302.00)		(12,06,71,142.32)
Net Cash Generated from / (Used in) Operating Activities [A]		1,76,62,26,423.89		(4,85,07,132.03)
[B] Cash Flows from Investing Activities				
Purchase Of Fixed Assets And Cwip	14,53,34,947.00		20,26,13,461.00	
(Increase)/Decrease In Special Funds/ Grants	-		(8,66,34,339.00)	
(Increase)/Decrease In Earmarked Funds	-		-	
(Increase)/Decrease In Reserve ' Grant Against Fixed Asset'	11,09,77,159.00		(11,14,86,933.12)	
(Purchase) Of Investments		(25,63,12,106.00)		44,92,188.88
Add:				
Proceeds From Disposal Of Assets				
Proceeds From Disposal Of Investments	-		-	
Investment Income Received				
Interest Income Received	8,32,513.00	8,32,513.00	1,07,75,038.39	1,07,75,038.39
Net cash generated from/(used in) investing activities [B]		(25,54,79,593.00)		1,52,67,227.27
[C] Cash flows from Financing Activities				
Add:				
Loans From Banks/Others Received	-		-	
Less:				
Interest & Finance Expenses	(5,54,692.00)	(5,54,692.00)	(4,79,661.02)	(4,79,661.02)
Net Cash Generated From/(Used In) Financing Activities [C]		(5,54,692.00)		(4,79,661.02)
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		1,51,01,92,138.89		(3,37,19,565.78)
Cash And Cash Equivalent At Beginning Of The Period		34,12,44,789.28		45,36,48,046.17
Cash and cash equivalent at end of the period		45,36,48,046.17		41,99,28,480.39
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:				
Cash balances	-		-	
Bank balances	45,36,48,046.17	45,36,48,046.17	41,99,28,480.39	41,99,28,480.39
Total Of The Breakup Of Cash And Cash Equivalents		-		-

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PRAMOD K. SHARMA & CO.
CA
CHARTERED ACCOUNTANTS

NAGAR PALIKA VIDISHA
RECEIPTS AND PAYMENTS ACCOUNT
For the Period from 1 April 2023 to 31 March 2024

Account Code	Head of Account	Current Period Amount (Rs.)	Account Code	Head of Account	Current Period Amount (Rs.)
	Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	45,36,48,046.17		**Opening Balances*** Cash balances including Imprest Balances with Banks/Treasury (including in designated bank	
	Operating Receipts				
110	Tax Revenue	5,78,91,440.84		**Operating Payments**	
120	Assigned Revenues & Compensations	16,78,95,383.00	210	Establishment Expenses	25,16,38,551.00
130	Rental income from Municipal Properties	2,69,50,123.00	220	Administrative Expenses	2,85,87,119.60
140	Fees & User Charges	1,30,51,509.00	230	Operations and Maintenance	8,02,69,908.00
150	Sale & Hire Charges	3,12,306.00	240	Interest & Finance Charges	4,79,661.02
160	Revenue Grants, Contributions & Subsidies	-	250	Programme Expenses	4,37,125.00
170	Income from Investments	40,24,013.00	260	Revenue Grants, Contributions & Subsidies	12,01,817.00
171	Interest Earned	1,07,75,038.39	270	Purchase of Stores	
180	Other Income	26,74,722.50	271	Miscellaneous expenses	
			285	Prior period	-
	Non-Operating Receipts-			**Non-Operating Payments**	
320	Grant Contribution for specified purpose	49,24,32,225.00	340	Deposits Received	3,20,28,826.00
			320	Grant Contribution for specified purpose	13,50,75,869.00
310	Municipal Fund		350	Other laiblities Creditors	30,39,74,691.32
			350	Other laiblities Recovries Payable	2,04,72,340.00
340	Deposits Received	1,08,917.00	360	Provisions	
350	Other Liabilities	11,35,027.00	421	Investments - General Fund	1,54,91,449.00
341	Deposit works		460	Loans, Advances & Deposits	
421	Investment Of Other Fund	6,64,85,489.43	330	secured loan	10,80,000.00
431	debtors(receivable)		311	Eranmark fund	67,18,403.00
430	stock in hand		410	Fixed Assets	-
460	Loans, Advances & Deposits		412	CWIP	-
	Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	-		**Closing Balances #** Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	41,99,28,480.39
	TOTAL	1,29,73,84,240.33		**TOTAL**	1,29,73,84,240.33

PRAMOD K. SHARMA & Co.
Chartered Accountants
FRN No. 007857C

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

CA Pramod Sharma
Partner
M No. 076883

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MUNICIPAL COUNCIL VIDISHA (M.P.)

Bank Reconcilieation Sheet at the end of 31.03.2024

S.No	Bank Name	Account No	Closing Balance Cash Book	Closing Balance Bank Book
1	State Bank Of India	5375	21,47,44,800.97	23,60,09,323.06
2	OBC / PNB	4218	2,58,56,962.28	4,78,92,173.69
3	Axis Bank	7473	54,68,250.85	63,46,976.05
4	UBI	19828	10,14,570.00	20,13,089.07
5	ICICI Bank	752	5,16,06,369.42	3,57,25,099.00
6	ICICI Bank	1444	1,84,26,475.00	2,37,017.00
7	Bank of India	2	40,39,890.58	-
8	UBI	8109	73,28,049.00	71,78,917.79
9	HDFC	4439	3,00,50,753.00	3,91,41,748.00
10	CMPG Bank	26785	1,01,04,130.81	1,24,18,906.71
11	OBC / PNB	20233	1,56,33,263.00	1,83,81,468.00
12	State Bank Of India	10876	98,68,821.48	60,19,907.26
13	CBI	22301	66,79,461.00	82,13,495.73
14	PNB	73636	9,67,662.00	44,69,600.99
15	UBI	8110	89,91,098.00	98,27,336.50
16	SBI	21528	12,00,110.00	10,88,705.14
17	PFMS-PMAY	PFMS-PMAY	-	-
18	PFMS-NULM	PFMS-NULM	-	-
19	PFMS-Amurat	17528	1,175.00	-
20	PFMS-SBM	418	2.00	-
21	PFMS-Sanjeevani	7442	79,46,636.00	-
22	PFMS-SBM	1562	-	-
	Total		41,99,28,480.39	43,49,63,763.99

सहायक लेखाधिकारी
नगर पालिका परिषद, विदिशा

मुख्य नगर पालिका अधिकारी
नगर पालिका, विदिशा (म. प्र.)

PRAMOD K. SHARMA & CO.
CA
CHARTERED ACCOUNTANTS

MUNICIPAL COUNCIL VIDISHA
BANK RECONCILIATION STATEMENT 2023-24
SBI 5375

Closing Balance As Per Pass Book			23,60,09,323.06
Opening Difference			(4,21,47,171.20)
			-
Less -Amount CR In Pass Book But Not in DR. Cash Book			(3,98,31,801.00)
	Date	Amount	
	06-04-2023	21,34,793.00	
	03-05-2023	2,27,336.00	
	21-06-2023	47,926.00	
	21-06-2023	42,235.00	
	26-06-2023	43,432.00	
	26-06-2023	49,403.00	
	26-06-2023	50,000.00	
	26-06-2023	26,298.00	
	21-07-2023	25,330.00	
	28-07-2023	17,700.00	
	25-09-2023	14,11,886.00	
	05-10-2023	1,10,842.00	
	05-10-2023	15,395.00	
	05-10-2023	55,421.00	
	05-10-2023	30,789.00	
	21-10-2023	13,99,000.00	
	23-10-2023	2,500.00	
	12-01-2024	12,876.00	
	29-01-2024	11,20,000.00	
	03-02-2024	1,03,914.00	
	07-02-2024	1,40,83,686.00	
	12-02-2024	97,26,518.00	
	20-02-2024	59,79,275.00	
	21-02-2024	20,12,815.00	
	02-03-2024	19,869.00	
	12-03-2024	92,819.00	
	12-03-2024	89,002.00	
	12-03-2024	63,021.00	
	12-03-2024	36,144.00	
	12-03-2024	29,469.00	
	12-03-2024	50,846.00	
	12-03-2024	82,940.00	
	19-03-2024	600.00	
	26-03-2024	3,70,580.00	
	28-03-2024	2,49,441.00	
	30-03-2024	17,700.00	
		3,98,31,801.00	
Add -Amount DR In Pass Book But Not CR in Cash Book			1,37,34,431.00
	Date	Amount	
	04-04-2023	47,867.00	
	06-04-2023	4,79,996.00	
	04-05-2023	6,68,626.00	
	10-10-2023	2,27,336.00	
	20-11-2023	3,65,853.00	
	23-02-2024	2,77,140.00	
	23-02-2024	79,79,275.00	
	12-03-2024	36,88,338.00	
		1,37,34,431.00	
Less - Amount Cr In Cash Book But Not Dr In Pass Book			(57,92,289.01)
	Date	Amount	
	09-02-2024	50,000.00	
	14-02-2024	0.01	
	01-03-2024	36,87,980.00	
	28-03-2024	20,54,309.00	
		57,92,289.01	

सहायक लेखाधिकारी
नगर पालिका परिषद, विदिशा

मुख्य नगर पालिका अधिकारी
नगर पालिका, विदिशा (म. प्र.)

PRAMOD K. SHARMA & CO.
CA
CHARTERED ACCOUNTANTS

	Date	Amount	
ADD- Amount Dr In Cash Book But Not Cr In Pass Book			5,27,72,308.12
	01-04-2023	66,40,401.12	
	02-05-2023	15,00,000.00	
	11-10-2023	2,12,292.00	
	14-11-2023	5,14,000.00	
	14.11.2023	5,71,213.00	
	11-01-2024	1,15,385.00	
	22-01-2024	19,43,203.00	
	29-01-2024	25,19,000.00	
	02-02-2024	16,55,892.00	
	02-02-2024	1,41,631.00	
	06-02-2024	75,701.00	
	07-02-2024	1,41,27,118.00	
	09-02-2024	92,235.00	
	12-02-2024	97,74,444.00	
	07-03-2024	1,24,70,422.00	
	28-03-2024	4,19,371.00	
		5,27,72,308.12	
Closing Balance As Per Cash Book			21,47,44,800.97

21,47,44,800.97

सहायक लेखाधिकारी
नगर पालिका परिषद्, विदिशा

मुख्य नगर पालिका अधिकारी
नगर पालिका, विदिशा (म. प्र.)

PRAMOD K. SHARMA & CO.
CA
CHARTERED ACCOUNTANTS

MUNICIPAL COUNCIL VIDISHA
BANK RECONCILIATION STATEMENT 2023-24
OBC 4218

Closing Balance As Per Pass Book			4,78,92,173.69
Opening Difference			(0.15)
Less-Amount CR In Pass Book But Not in DR. Cash Book			(2,82,64,744.71)
	Date	Amount	
	06-04-2021	10,00,000.00	
	30-06-2021	2,56,588.51	
	30-09-2021	77,77,234.99	
	22-10-2021	35,928.00	
	24-11-2021	5,00,000.00	
	30-11-2021	8,482.00	
	31-12-2021	2,11,856.40	
	31-01-2022	79,954.00	
	28-02-2022	68,698.00	
	31-03-2022	1,47,077.00	
	04-04-2023	5,138.00	
	20-04-2023	2,000.00	
	28-04-2023	13,238.00	
	20-05-2023	22,719.00	
	21-06-2023	1,65,440.00	
	09-08-2023	7,34,802.81	
	25-08-2023	1,73,184.00	
	28-08-2023	43,211.00	
	29-08-2023	24,833.00	
	12-09-2023	2,00,179.52	
	07-11-2023	18,540.00	
	13-11-2023	3,20,316.48	
	26-12-2023	28,75,538.00	
	03-01-2024	4,75,699.00	
	12-01-2024	1,26,708.00	
	25-01-2024	1,05,636.00	
	29-01-2024	15,434.00	
	31-01-2024	87,039.00	
	03-02-2024	10,410.00	
	05-02-2024	31,568.00	
	07-02-2024	18,540.00	
	09-02-2024	21,290.00	
	09-02-2024	1,58,011.00	
	17-02-2024	19,096.00	
	22-02-2024	10,245.00	
	23-02-2024	9,671.00	
	27-02-2024	16,890.00	
	27-02-2024	1,16,737.00	
	28-02-2024	21,987.00	
	07-03-2024	1,23,34,825.00	
		2,82,64,744.71	
Add -Amount Paid In Pass Book But Not in Cash Book			61,55,973.00
	Date	Amount	
	03-04-2021	67,077.00	
	03-04-2021	50,000.00	
	29-04-2021	32,500.00	
	30-04-2021	2,818.00	
	04-05-2021	2,000.00	
	04-05-2021	50,635.00	
	04-05-2021	54,65,290.00	
	11-06-2021	63,453.00	
	06-07-2021	18,498.00	
	14-07-2021	48,150.00	
	14-07-2021	47,080.00	
	27-07-2021	22,609.00	
	21-09-2021	12,160.00	
	18-11-2021	73,710.00	
	02-03-2022	6,160.00	
	02-03-2022	5,280.00	
	28-03-2024	1,88,553.00	

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

सहायक लेखाधिकारी
नगर पालिका परिषद्, विदिशा

मुख्य नगर पालिका अधिकारी
नगर पालिका, विदिशा (म. प्र.)

Particulars	Date	Amount	Total
		61,55,973.00	
Less - Amount Cr In Cash Book But Not Dr In Pass Book	Date	Amount	(31,70,844.14)
	29-04-2021	4,000.00	
	29-04-2021	2,818.00	
	29-04-2021	32,500.00	
	03-05-2021	65,541.00	
	03-05-2021	88,477.00	
	03-05-2021	86,813.00	
	03-05-2021	82,615.00	
	20-05-2021	142.00	
	14-12-2021	13,224.00	
	14-12-2021	9,821.00	
	16-03-2022	3,000.00	
	16-03-2022	3,600.00	
	16-03-2022	42,621.00	
	16-03-2022	7,563.00	
	16-03-2022	55,847.00	
	30-03-2022	3,23,758.00	
	31-03-2022	16,31,612.00	
	31-03-2023	7,16,892.14	
		31,70,844.14	
ADD- Amount Dr In Cash Book But Not Cr In Pass Book	Date	Amount	42,71,101.69
	30-04-2021	1,31,666.00	
	31-05-2021	53,790.00	
	31-07-2021	9,26,373.81	
	31-08-2021	80,297.88	
	31-10-2021	30,78,974.00	
		42,71,101.69	
Less - Interest received	Date	Amount	(10,27,776.06)
	09-12-2021	5,11,191.00	
	18-02-2022	0.46	
	08-03-2022	5,16,299.00	
	31-03-2024	285.60	
		10,27,776.06	
Add - Bank charge	Date	Amount	1,078.96
	03-04-2021	47.20	
	12-04-2021	5.90	
	12-04-2021	84.96	
	12-04-2021	306.80	
	13-04-2021	497.96	
	28-04-2021	47.20	
	29-04-2021	5.90	
	03-05-2021	29.50	
	04-05-2021	0.26	
	25-05-2021	23.60	
	18-06-2021	11.80	
	08-09-2021	5.90	
	08-10-2021	0.12	
	06-01-2022	0.06	
	17-02-2022	5.90	
	16-03-2022	5.90	
		1,078.96	
Closing Balance As Per Cash Book			2,58,56,962.28

सहायक लेखाधिकारी
नगर पालिका परिषद, विदिशा

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद विदिशा (म. प्र.)

PRAMOD K. SHARMA & CO.
CA
CHARTERED ACCOUNTANTS

MUNICIPAL COUNCIL VIDISHA
BANK RECONCILIATION STATEMENT 2023-24
Asix Bank 7473

Closing Balance As Per Pass Book			63,46,976.05
Opening Difference			(45,17,921.83)
Less -Amount CR In Pass Book But Not in DR. Cash Book	**Date**	**Amount**	(82,82,719.24)
	30-04-2021	6,80,987.58	
	31-05-2021	1,97,294.91	
	22-06-2021	14,66,000.00	
	22-06-2021	30,000.00	
	30-06-2021	3,24,178.46	
	30-09-2021	3,78,521.44	
	31-10-2021	1,14,579.34	
	31-12-2021	75,697.97	
	31-01-2022	4,47,154.14	
	31-03-2022	10,61,877.69	
	31-03-2023	3,04,706.47	
	02-04-2023	1,25,898.87	
	04-04-2023	29,710.00	
	04-04-2023	2,685.00	
	04-04-2023	4,656.00	
	05-04-2023	17,588.00	
	05-04-2023	26,930.00	
	05-04-2023	1,134.00	
	06-04-2023	1,195.00	
	06-04-2023	1,242.00	
	10-04-2023	4,926.00	
	11-04-2023	1,85,735.44	
	12-04-2023	74,700.13	
	12-04-2023	2,15,028.00	
	18-04-2023	1,16,327.53	
	18-04-2023	46,662.00	
	18-04-2023	1,698.00	
	18-04-2023	3,830.00	
	18-04-2023	8,720.00	
	18-04-2023	43,300.00	
	21-06-2023	2,840.00	
	31-10-2023	24,095.02	
	31-10-2023	5,660.00	
	31-10-2023	2,28,080.00	
	16-12-2023	1,50,678.84	
	19-12-2023	1,60,647.53	
	01-01-2024	1,03,926.00	
	18-01-2024	1,24,500.00	
	29-01-2024	25,472.00	
	29-01-2024	25,472.00	
	30-01-2024	4,864.00	
	30-01-2024	6,939.00	
	30-01-2024	14,247.00	
	30-01-2024	71,555.00	
	30-01-2024	72,691.00	
	03-02-2024	4,839.00	
	05-02-2024	85,352.00	
	09-02-2024	1,13,551.00	
	17-02-2024	16,730.00	
	19-02-2024	1,71,736.00	
	20-02-2024	25,472.00	
	21-02-2024	78,252.88	
	29-02-2024	28,507.00	
	11-03-2024	3,00,341.00	
	11-03-2024	1,16,016.00	
	11-03-2024	63,615.00	
	11-03-2024	2,500.00	
	16-03-2024	35,046.00	
	18-03-2024	36,117.00	
	20-03-2024	25,472.00	

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

सहायक लेखाधिकारी

मुख्य नगर पालिका अधिकारी

Particulars	Date	Amount	Total
	20-03-2024	2,500.00	
	21-03-2024	73,661.00	
	21-03-2024	38,940.00	
	21-03-2024	31,860.00	
	21-03-2024	17,580.00	
		82,82,719.24	
Add -Amount Paid In Pass Book But Not In Cash Book	Date	Amount	8,49,475.00
	03-12-2021	16,549.00	
	18-12-2021	13,343.00	
	18-12-2021	12,215.00	
	30-12-2021	7,400.00	
	10-02-2022	23,823.00	
	23-02-2022	75,595.00	
	16-03-2022	30,290.00	
	17-03-2022	2,87,534.00	
	29-03-2022	2,74,019.00	
	16-03-2024	35,046.00	
	21-03-2024	73,661.00	
		8,49,475.00	
Less - Amount Cr In Cash Book But Not Dr In Pass Book	Date	Amount	(13,95,696.44)
	30-06-2021	450.00	
	24-09-2021	76,551.00	
	01-11-2021	60.00	
	02-11-2021	1,168.00	
	20-12-2021	9,961.00	
	03-01-2022	22,976.00	
	03-01-2022	6,500.00	
	03-01-2022	48,020.00	
	03-01-2022	2,073.00	
	03-01-2022	28,987.00	
	03-01-2022	1,200.00	
	03-01-2022	92,671.00	
	11-02-2022	2,07,937.00	
	09-02-2022	4,098.00	
	17-02-2022	89,004.00	
	16-03-2022	1,55,610.00	
	31-03-2022	6,48,430.44	
		13,95,696.44	
ADD- Amount Dr In Cash Book But Not Cr In Pass Book	Date	Amount	1,24,66,457.19
	06-05-2021	67,34,021.00	
	31-07-2021	1,45,341.29	
	31-08-2021	2,39,990.94	
	10-11-2021	47,68,269.00	
	30-11-2021	1,50,184.07	
	28-02-2022	2,03,101.89	
	31-03-2023	2,25,549.00	
		1,24,66,457.19	
Less - Interest received	Date	Amount	(461.88)
	31-03-2024	461.88	
		461.88	
Add - Bank charge	Date	Amount	2,142.00
	18-04-2021	72.00	
	18-04-2021	400.00	
	16-05-2021	36.00	
	16-05-2021	200.00	
	12-06-2021	36.00	
	12-06-2021	200.00	
	28-02-2023	1,198.00	
		2,142.00	
Closing Balance As Per Cash Book			54,68,250.85

सहायक लेखाधिकारी
नगर पालिका परिषद, विदिशा

मुख्य नगर पालिका अधिकारी
नगर पालिका, विदिशा (म. प्र.)

PRAMOD K. SHARMA
CA
CHARTERED ACC

MUNICIPAL COUNCIL VIDISHA
2023-24
BANK RECONCILIATION STATEMENT
UBI 19828

Closing Balance As Per Pass Book			20,13,089.07
Opening Difference			(39,076.80)
Less -Amount CR In Pass Book But Not in DR. Cash Book			-
	Date	Amount	(9,62,666.00)
	04-04-2023	28,650.00	
	15-04-2023	1,79,418.00	
	15-04-2023	1,79,418.00	
	15-04-2023	1,79,418.00	
	03-06-2023	1,79,418.00	
	03-07-2023	9,441.00	
	11-07-2023	1,79,418.00	
	02-10-2023	13,628.00	
	08-01-2024	13,857.00	
		9,62,666.00	
ADD- Amount Dr In Cash Book But Not Cr In Pass Book			
	Date	Amount	2,628.00
	28-07-2023	2,628.00	
		-	
		2,628.00	
Less - Interest received			
	Date	Amount	-
		-	
Add - Bank charge			
	Date	Amount	595.73
	03-06-2023	295.00	
	28-06-2023	0.89	
	28-06-2023	4.25	
	11-07-2023	295.00	
	26-09-2023	0.59	
		595.73	
Closing Balance As Per Cash Book			**10,14,570.00**
			10,14,570.00

सहायक लेखाधिकारी

मुख्य नगर पालिका अधिकारी

PRAMOD K. SHA CA

MUNICIPAL COUNCIL VIDISHA

2023-24

BANK RECONCILIATION STATEMENT

ICICI 752

	Date	Amount	
Closing Balance As Per Pass Book			3,57,25,099.00
Opening Difference			67,41,620.52
Less -Amount CR In Pass Book But Not in DR. Cash Book			-
	Date	Amount	-
		-	
Add -Amount Paid In Pass Book But Not In Cash Book			69,92,894.06
	Date	Amount	
	05-04-2023	6,00,000.00	
	13-04-2023	19,65,000.00	
	24-04-2023	38,138.00	
	01-05-2023	6,00,000.00	
	29-05-2023	29,967.00	
	02-06-2023	6,00,000.00	
	26-06-2023	39,648.00	
	31-07-2023	39,648.00	
	16-08-2023	6,00,000.00	
	28-08-2023	39,648.00	
	29-08-2023	28,173.48	
	30-08-2023	4,671.58	
	05-09-2023	6,00,000.00	
	05-10-2023	6,00,000.00	
	12-10-2023	8,000.00	
	28-11-2023	6,00,000.00	
	12-12-2023	6,00,000.00	
		69,92,894.06	
Less - Amount Cr In Cash Book But Not Dr In Pass Book			(53,30,466.02)
	Date	Amount	
	29-05-2023	23,04,558.00	
	07-07-2023	12,08,000.00	
	24-07-2023	17,810.00	
	01-11-2023	18,00,000.00	
	14-02-2024	98.02	
		53,30,466.02	
ADD- Amount Dr In Cash Book But Not Cr In Pass Book			74,77,073.00
	Date	Amount	
	06-05-2023	8,659.00	
	14-05-2023	13,035.00	
	03-06-2023	1,120.00	
	11-06-2023	4,276.00	
	23-06-2023	13,585.00	
	28-06-2023	16,069.00	
	14-08-2023	22,815.00	
	29-08-2023	11,595.00	
	06-09-2023	87,943.00	
	30-09-2023	7,147.00	
	04-12-2023	4,09,213.00	
	05-12-2023	4,65,291.00	
	10-11-2023	3,638.00	
	16-11-2023	3,463.00	
	22-11-2023	1,78,451.00	
	09-12-2023	52,42,153.00	
	19-12-2023	4,15,507.00	
	20-12-2023	2,24,689.00	
	04-01-2024	1,03,926.00	
	16-01-2024	17,810.00	
	16-02-2024	3,020.00	
	15-02-2024	99,075.00	
	21-03-2024	1,24,593.00	
		74,77,073.00	
Add - Bank charge			148.86
	Date	Amount	
	31-03-2024	148.86	
		148.86	
			5,16,06,369.42
Closing Balance As Per Cash Book			5,16,06,369.42

लेखाधिकारी

मुख्य नगर पालिका अधिकारी

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

MUNICIPAL COUNCIL VIDISHA
2023-24
BANK RECONCILIATION STATEMENT
CI 1444

Particulars	Date	Amount	Total
Closing Balance As Per Pass Book			2,37,017.00
Opening Difference			-
			-
Less - Amount Cr In Pass Book But Not Dr in Cash Book	Date	Amount	(2,58,029.00)
	17-04-2023	1.00	
	30-06-2023	67,151.00	
	30-09-2023	32,108.00	
	30-12-2023	2,311.00	
	20-03-2024	10,181.00	
	20-03-2024	1,45,546.00	
	30-03-2024	731.00	
		2,58,029.00	
Add - Amount Dr In Pass Book But Not Cr in Cash Book	Date	Amount	2,42,00,000.00
	17-04-2023	2,00,00,000.00	
	05-10-2023	42,00,000.00	
		2,42,00,000.00	
Less - Amount Cr In Cash Book But Not Dr in Pass Book	Date	Amount	(68,32,513.00)
	01-04-2023	68,32,513.00	
		68,32,513.00	
Add - Amount Dr In Cash Book But Not Cr in Pass Book	Date	Amount	10,80,000.00
	18-07-2023	10,80,000.00	
		10,80,000.00	
Less - Interest received	Date	Amount	-
		-	
Closing Balance As Per Cash Book			1,84,26,475.00

1,84,26,475.00

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सहायक लेखाधिकारी
नगर पालिका परिषद, विदिशा

मुख्य नगर पालिका अधिकारी
नगर पालिका, विदिशा (म. प्र.)

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS
CA

MUNICIPAL COUNCIL VIDISHA
2023-24
BANK RECONCILIATION STATEMENT
BOI-002

Closing Balance As Per Pass Book			-
Opening Difference			40,39,891.06
Less - Amount CR In Cash Book But Not DR in Pass Book	Date	Amount	(0.48)
	1-4.2023	0.48	
		0.48	
Add - Bank charge	Date	Amount	-
		-	
Closing Balance As Per Cash Book			40,39,890.58

40,39,890.58

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सहायक लेखाधिकारी
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PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

MUNICIPAL COUNCIL VIDISHA
2023-24
BANK RECONCILIATION STATEMENT
UB 8109

Closing Balance As Per Pass Book			71,78,917.79
Opening Difference			1,49,131.41
ADD- Amount Dr In Cash Book But Not Cr In Pass Book			-
	Date	Amount	-
		-	
		-	
Less- Amount Cr In Cash Book But Not Dr In Pass Book			
	Date	Amount	(0.20)
	01-04-2023	0.20	
		0.20	
Less - Interest received	Date	Amount	-
Add - Bank charge	Date	Amount	-
Closing Balance As Per Cash Book			73,28,049.00

73,28,049.00

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PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

MUNICIPAL COUNCIL VIDISHA
2023-24
BANK RECONCILIATION STATEMENT
HDFC 44398

Closing Balance As Per Pass Book			3,91,41,748.00
Opening Difference			(84,50,273.00)
			-
Less- Amount Cr In Cash Book But Not Dr In Pass Book	Date	Amount	(6,40,722.00)
	01-04-2023	640722.00	
		6,40,722.00	-
Less - Interest received	Date	Amount	-
		-	
Closing Balance As Per Cash Book			3,00,50,753.00
			3,00,50,753.00
			-

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PRAMOD K. SHARMA & CO.
CA
CHARTERED ACCOUNTANTS

MUNICIPAL COUNCIL VIDISHA
2023-24
BANK RECONCILIATION STATEMENT
GB 26785

	Date	Amount	
Closing Balance As Per Pass Book			1,24,18,906.71
Opening Difference			(22,13,970.60)
Less - Amount Cr In Cash Book But Not Dr In Pass Book			-
	Date	Amount	(17,837.00)
	01-04-2023	17,837.00	
		17,837.00	
Add -Amount Dr In Cash BookBut Not Cr in Pass Book	Date	Amount	0.01
	14-02-2023	0.01	
		0.01	
Less - Amount Cr In Pass Book But Not Dr In Cash Book	Date	Amount	(83,039.11)
	23-03-2024	83,039.11	
		83,039.11	
Add - Bank Charges	Date	Amount	70.80
	25-06-2023	17.70	
	24-09-2023	17.70	
	29-12-2023	17.70	
	27-03-2024	17.70	
		70.80	
Less - Interest received	Date	Amount	-
		-	
Closing Balance As Per Cash Book			1,01,04,130.81

1,01,04,130.81
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PRAMOD K. SHARMA & CO.
CA
CHARTERED ACCOUNTANTS

MUNICIPAL COUNCIL VIDISHA
2023-24
BANK RECONCILIATION STATEMENT
OBC-20233

Closing Balance As Per Pass Book			1,83,81,468.00
Opening Difference			(22,63,985.00)
Less - Amount CR In Cash Book But Not DR in Pass Book	Date	Amount	(4,84,220.00)
	01-04-2023	4,84,220.00	
		4,84,220.00	
Add - Bank charge	Date	Amount	-
		-	
Closing Balance As Per Cash Book			1,56,33,263.00

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PRAMOD K. SHARMA & CO.
CA
CHARTERED ACCOUNTANTS

MUNICIPAL COUNCIL VIDISHA
2023-24
BANK RECONCILIATION STATEMENT
OBC-20233

Closing Balance As Per Pass Book			1,83,81,468.00
Opening Difference			(22,63,985.00)
Less - Amount CR In Cash Book But Not DR in Pass Book	Date	Amount	(4,84,220.00)
	01-04-2023	4,84,220.00	
		4,84,220.00	
Add - Bank charge	Date	Amount	-
		-	
Closing Balance As Per Cash Book			1,56,33,263.00

सहायक लेखाधिकारी
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मुख्य नगर पालिका अधिकारी
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PRAMOD K. SHARMA & CO.
CA
CHARTERED ACCOUNTANTS

MUNICIPAL COUNCIL VIDISHA
2023-24
BANK RECONCILIATION STATEMENT
SBI 10876

Particulars	Date	Amount	Total
Closing Balance As Per Pass Book			60,19,907.26
Opening Difference			35,00,904.48
Add -Amount DR In Cash Book But Not CR in Pass Book	Date	Amount	3,48,010.00
	01-04-2023	3,48,010.00	
		3,48,010.00	
Less - Interest received	Date	Amount	-
		-	
Add - Bank charge	Date	Amount	-
		-	
Closing Balance As Per Cash Book			98,68,821.74

98,68,821.48

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मुख्य नगर पालिका अधिकारी
नगर पालिका, विदिशा (म. प्र.)

PRAMOD K. SHARMA & CO.
CA
CHARTERED ACCOUNTANTS

MUNICIPAL COUNCIL VIDISHA
2023-24
BANK RECONCILIATION STATEMENT
CBI 22301

	Date	Amount	
Closing Balance As Per Pass Book			82,13,495.73
Opening Difference			
			(10,23,689.40)
Less -Amount CR In Pass Book But Not in DR. Cash Book			-
	Date	Amount	(2,74,120.00)
	19-03-2024	1,58,320.00	
	19-03-2024	75,000.00	
	19-03-2024	30,000.00	
	23-06-2023	10,800.00	
		2,74,120.00	
Less -Amount CR In Pass Book But Not in DR. Cash Book			
	Date	Amount	(11,000.35)
	01-04-2023	0.35	
	02-05-2023	11,000.00	
		11,000.35	
Less - Interest received			
	Date	Amount	(2,25,272.00)
	27-05-2023	56,270.00	
	29-09-2023	56,051.00	
	25-11-2023	56,433.00	
	24-02-2024	56,518.00	
		2,25,272.00	
Add - Bank charge			
	Date	Amount	47.02
	04-08-2023	1.70	
	12-08-2023	40.78	
	29-09-2023	1.13	
	28-10-2023	0.57	
	27-11-2023	1.70	
	31.12-2023	0.57	
	26-01-2024	0.57	
		47.02	
Closing Balance As Per Cash Book			66,79,461.00

66,79,461.00

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मुख्य नगर पालिका अधिकारी
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PRAMOD K. SHARMA & CO.
CA
CHARTERED ACCOUNTANTS

MUNICIPAL COUNCIL VIDISHA
2023-24
BANK RECONCILIATION STATEMENT
PNB 73636

Closing Balance As Per Pass Book			44,69,600.99
Opening Difference			(35,01,938.84)
Less - Amount CR In Cash Book But Not DR in Pass Book			-
	Date	Amount	(0.15)
	01-04-2023	0.15	
		0.15	
Less - Interest received			-
	Date	Amount	
		-	-
Closing Balance As Per Cash Book			9,67,662.00

9,67,662.00

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सहायक लेखाधिकारी
नगर पालिका परिषद, विदिशा

मुख्य नगर पालिका अधिकारी
नगर पालिका, विदिशा (म. प्र.)

PRAMOD K. SHARMA & CO. ★ CHARTERED ACCOUNTANTS ★

MUNICIPAL COUNCIL VIDISHA

2023-24

BANK RECONCILIATION STATEMENT

UB 8110

Closing Balance As Per Pass Book			98,27,336.50
Opening Difference			(21,98,704.50)
Add -Amount DR In Cash Book But Not CR in Pass Book	Date	Amount	13,62,466.00
	01-04-2023	13,62,466.00	
		13,62,466.00	
Less - Interest received	Date	Amount	
			-
		-	-
Closing Balance As Per Cash Book			89,91,098.00
			89,91,098.00
			-

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मुख्य नगर पालिका अधिकारी
नगर पालिका, विदिशा (म. प्र.)

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS
CA

MUNICIPAL COUNCIL VIDISHA
2023-24
BANK RECONCILIATION STATEMENT
SBI 1528

Particulars	Date	Amount	Total
Closing Balance As Per Pass Book			10,88,705.14
Opening Difference			3,08,207.86
			-
Less -Amount CR In Pass Book But Not in DR. Cash Book	Date	Amount	(1,69,505.00)
	13-07-2023	635.00	
	12-10-2023	555.00	
	13-10-2023	480.00	
	16-10-2023	1,100.00	
	25-10-2023	370.00	
	26-10-2023	175.00	
	27-10-2023	215.00	
	30-10-2023	490.00	
	02-11-2023	170.00	
	03-11-2023	200.00	
	06-11-2023	275.00	
	06-11-2023	270.00	
	08-11-2023	155.00	
	09-11-2023	340.00	
	27-12-2023	1,62,900.00	
	26-02-2024	1,175.00	
		1,69,505.00	
ADD- Amount DR In Cash Book But Not CR In Pass Book	Date	Amount	9,660.00
	26-10-2023	545.00	
	30-10-2023	705.00	
	08-11-2023	915.00	
	13-11-2023	495.00	
	28-03-2023	7,000.00	
		-	
		9,660.00	
Less - Amount CR In Cash Book But Not in DR. Pass Book	Date	Amount	(2,26,034.00)
	01-04-2023	2,26,034.00	
		2,26,034.00	
ADD- Amount DR In Pass Book But Not CR In Cash Book	Date	Amount	1,89,067.00
	07-06-2023	1,107.00	
	07-06-2023	1,245.00	
	14-11-2023	1,86,715.00	
		1,89,067.00	
Less - Interest received	Date	Amount	-
		-	
Add - Bank charge	Date	Amount	9.00
	31-03-2024	9.00	
		9.00	
Closing Balance As Per Cash Book			12,00,110.00

PRAMOD K. SHARMA & CO.
CA
CHARTERED ACCOUNTANTS

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

Name of ULB: Vidisha

s.no.	Parameters	Description			Observation in Brief	Suggestions
1						
		Audit of Revenue				
1	2	3	4	5		
		Year 2022-23	Year 2023-24	% of Growth	We observed growth in recovery in comparison to last year is lesser in Urban Development Cess and Education Cess	ULB should take step to improve recovery
1	Property Tax	186.64	234.72	20.48		
2	Samekit Kar	39.04	62.19	37.22		
3	Urban Development Cess	41.00	35.61	(15.13)		
4	Education Cess	68.50	46.22	(48.20)		
	Sub Total	335.18	378.74			
		Non Tax Revenue				
5	Water Tax	138.23	158.71	12.90		
	Sewrage Tax	-	41.46	100.00		
	Sub Total	138.23	200.17			
	Grand Total	473.41	578.91			

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नगर पालिका परिषद्, विदिशा

मुख्य नगर पालिका अधिकारी
नगर पालिका, विदिशा (म. प्र.)

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

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

Name of ULB: Vidisha

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
2	Audit of Expenditure	We have performed test check of Payment Vouchers entered in the Main Cash Book and Grant Register.	Observation were listed in breif in point number-2 of Annexure-A of Audit Report is attached	System (E Nagar Palika Software]) ganreated payments from financial reports is matched till 29.11.23 after that ulb mainatain Maunal Cash Book matched payment from Manual Record. Grant Register should be updated and match with Cash Book Expenditures.
3	Audit of Book Keeping	We checked all the Books of Accounts prepared by the ULB (Main Cash Book, Cashier Cash Book, Grant Register etc)	Observation were listed in breif in point number-3 of Annexure-A of Audit Report is attached	Require books of Accounts As Per MPMAM ULB should maintain manualy and update time to time. (like fixed assets register and Loan Register, Investment register)
4	Audit of FDR	we have checked FDR Register and found that although ULB is maintaining fixed Deposit register but it is not updated:	We have found ULB carried FDR balance in books with interest but not maintain All FDR in Investment register which is required to check interest for which period.	ULB should maintain Investment register and update time to time As Per Actual copy of FDR and Accrued Interest book in Recievables.
5	Audit of Tenders/Bids	No tender related document were produced before us so we cannot comment	Observation were listed in breif in point number-7 of Audit Report is attached	Procedure for Tender opening and performance Review should be carefully monitered and complied and finalized bid copy should be Keep.
6	Audit of Grants & Loans	We have checked and verified the Grants received from Central and State Government.	We observed Grants (Like-PMAY,SBM, CM Infr,15th Fin Comimission etc)Grant disbursed in bulk through bank but as per componenet wise not properly Reconcilied in books, as per the circuler by governmnent. We observed Loan (Like- Cm Infra & Cm Payjal etc) Laon Received and Installment Paid detial given but work out of loan is not given as per the circuler by governmnent.	ULB should reconcilie grant componenet wise and ULB have to maintain detail record for Audit of specific Grant as per the circuler by governmnent. ULB should maintain Loan register with Received and payment details as per the circuler by governmnent.
7	Incidences relating to diversi	We observed that ULB many schemes bank A/C but not maintain seprate books.	Observations releted to diversion of fund has been pointed out in point number-8 of Audit Report is attached	ULB should reconcilie grant merged in main cash book and mainatain seprate ledger of scheme. And update the record in Two part Revenue & Capital As per given instruction by Department.

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PRAMOD K. SHARMA & CO. CA CHARTERED ACCOUNTANTS

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

Name of ULB: Vidisha

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
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.	35.04%	We Observed that Revenue expenditure is majorly done from grants and revenue income from own resources is very low	We suggest that ULB should take strict action to recover the tax by issuing notice to the public and increase the staff and make the staff more efficient
	b) Percentage of capital expenditure with respect to Total Expenditure	47.15%	We observed that the major source of capital expenditure is grants due to low recovery of taxes from public.	

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