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Audit Observation

Balance Sheet as on 31.03.2024

**Income & Expenditure Account as on
31.03.2024**

Cashflow Statement

Abstract Sheet



RAHUL RAWAT & CO.

Chartered Accountant



Add : 138, Malviya Nagar

in Front of Old Patrkhar Bhawan

Bhopal - Pin Code 462023

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Email Id : carahulrawattt@gmail.com

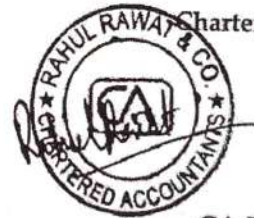
AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL CHACHODA, DISTRICT GUNA (M.P)** for the year ended 31st March 2024, which are in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below:

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.
3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31st March 2024.

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जिल्हा गुना (म.प्र.)

For Rahul Rawat & Co.



**CA Rahul Rawat
(Partner)**

FRN No. - 025933C

M. No. - 439685

UDIN No. - 25439685BMBNQH1661

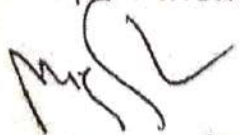
MUNICIPAL COUNCIL CHACHODA

AUDIT OBSERVATIONS

Audit of Revenue

We have checked the revenue resources On the basis of examination of council revenue, our audit observations are as follow -

- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter file of Receipt Book and verified that the money received is deposited timely in respective Bank Account on time.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in deposit the amount of revenue collected.
- Annual recovery sheet was provided and we comment that a good revenue collection was done by the council. Since quarterly sheet is not available so we are unable to comment upon comparison of quarter wise revenue collection.
- No, we have not seemed any Investment on lesser interest rate.
- Receipts & Payments Account, Income & Expenditure Account and Balance Sheet have been provided by the council which has been enclosed with this report. We are only to express our opinion upon them.

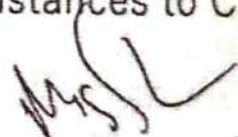

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Audit of Expenditures

On the basis of examination of several expenses, our audit observations are as follow -

- We covered the Expenditures on the sample basis during the process of Audit.
- We have checked entries in cash book with respective vouchers and found them satisfactory.
- While checking Accountant Cash Book, all the bills and vouchers were satisfactory according to books. However some irregularities were found during the audit of vouchers which were rectified at the time and suggested to pay attention in future.
- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives, acts and rules issued by Government of India/ State Government.
- All the Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such material cases were observed in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.


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Audit of Book Keeping

- We checked the books of accounts which were maintained and provided during the audit by the Municipal Council.
- Double entry accounting system is being practiced by the council so necessary aspects of accounting were found satisfactory.
- Cash book & some of registers/records were found with irregularities regarding maintenance. Observations in respect of records of ULB are as follows –

Accounts Department

Audit observations about accounts department are as follows

- Bank book, Journal book have not kept by the council which are necessary as per section 6, chapter 2 of Madhya Pradesh Municipal (Accounts and Finance) rule, 2018.
- EMD and SD registers were not found during the audit which should be prepared in a proper format.
- Grant register should be maintained in approved format and duly verified by CMO.
- Other necessary records have been maintained and found satisfactory.

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Store Department

During the examination of stock records, we found that proper records were maintained and balances of items were brought forward from previous year properly. Although at some pages, we found that signatures of recipient of materials were not found.

- o As per section 147 (1) under chapter – VI of Madhya Pradesh (Accounts and Finance) Rules, 2018, all movable and immovable Fixed Assets will be recorded in the Fixed Assets Register which was not found during the audit.
- o As per section 174 (1) under chapter – VIII of Madhya Pradesh (Accounts and Finance) Rules, 2018, Stock or material will be issued only after obtaining duly authorized demand letter from respective department. We suggest the council to obtain such demand letters for issuing the store material.

Revenue Department

During the examination of revenue records, we found that proper records were maintained and balances of dues were brought forward from previous year properly. Amount collected has been duly deposited on time. As per recovery sheet, a good revenue collection (collectively) ~~has~~ been done. Council must

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prepare such policies which can be helpful in recovery of revenue from various heads so that council can have much liquidity.

Water Supply Department

During the examination of water supply records, we found that –

- o Record of repairing of motor pumps, hand pumps, pipe lines was maintained in stock register only.
- o Chemical usage register was not found during the audit.

Establishment Department

- o Charge file or register was not found during the audit. So we are unable to verify the accountability of staff.

Public Works Department

During the examination of PWD records, we observed & suggested that –

- o As per section 139 (1) under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Construction register will be maintained by the council which was duly suggested to maintain.
- o As per section 139 (2) under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, The council Engineer or PWD in charge has to examine the stock and construction register at least once in 6 months.

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above one lakh rupees. It is suggested to council to comply with the regulations.

- No Bank guarantee has been received by the council.

Audit of Grants & Loans

During the audit, we found some observations about grants are as follows -

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

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Date :
UDIN : 25439685BMUNQH1661

FOR RAHUL RAWAT & CO.
CHARTERED ACCOUNTANTS



RAHUL RAWAT
(Partner)

FRN NO. 025933C

Balance Sheet of Municipal Council Chachoda
as on 31st march 2024

	Particulars	Schedule No.	Current Year (Rs)	Previous Year (Rs)
A	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	62,44,777.33	38,31,851.59
	Earmarked Funds	B-2	-	-
	Reserves	B-3	7,05,81,392.45	7,11,06,142.10
	Total Reserves and Surplus		7,68,26,169.78	7,49,37,993.69
A2	Grants, Contributions for Specific Purpose	B-4	1,09,11,269.01	1,43,00,398.01
	Loans			
A3	Secured loans	B-5	0.00	0.00
	Unsecured loans	B-6	-	-
	Total Loans		-	-
	TOTAL SOURCES OF FUNDS		8,77,37,438.79	8,92,38,391.70
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		2,95,12,232.10	2,45,76,057.10
	Less: Accumulated Depreciation		92,69,263.22	73,08,360.57
	Net Block		2,02,42,968.88	1,72,67,696.53
	Capital work-in-progress		4,95,33,409.00	2,66,77,396.00
	Total Fixed Assets		6,97,76,377.88	4,39,45,092.53
B2	Investments			
	Investment - General Fund	B-12	0.00	0.00
	Investment - Other Funds	B-13	47,80,456.00	47,80,456.00
	Total Investment		47,80,456.00	47,80,456.00
B3	Current assets, loans & advances			
	Stock in hand (Inventories)	B-14	99,905.00	1,23,800.00
	Sundry Debtors (Receivables)	B-15	26,80,840.66	15,31,281.95
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful receivables			
	Prepaid expenses	B-16	-	-
	Cash and Bank Balances	B-17	1,16,29,887.00	4,02,45,420.97
	Loans, advances and deposits	B-18	-	-
	Total Current Assets		1,44,10,632.66	4,19,00,502.92

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B4	Current Liabilities and Provisions			
	Deposits received	B-7	4,81,591.00	2,05,692.00
	Deposit works	B-8	-	-
	Other liabilities (Sundry Creditors)	B-9	4,93,227.75	8,58,367.75
	Provisions	B-10	2,55,209.00	3,23,600.00
	Total Current Liabilities		12,30,027.75	13,87,659.75
B5	Net Current Assets (B3-B4)		1,31,80,604.91	4,05,12,843.17
C	Other Assets	B-19	0.00	0.00
D	Miscellaneous Expenditure (to the extent not written off)	B-20	0.00	0.00
	TOTAL APPLICATION OF FUNDS		8,77,37,438.79	8,92,38,391.70

Notes to the Balance Sheet - Attached

UDJH - 25439685BMUNQM1661

For Municipal Council Chachoda



Accountant

CMO

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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account	Total
310	Balance as per last account					38,31,852	38,31,852
	Additions during the year						-
31090-02	• Surplus for the year						0.00
	• Transfers					35955136.00	35955136.00
	• Opening Difference						0.00
	Total (Rs.)	0.00	0.00	0.00	0.00	3,59,55,136	35955136.00
	Deductions during the year						
	• Deficit for the year					1,41,83,017	1,41,83,017
	• Transfers					1,93,59,193	1,93,59,193
	Total (Rs.)	0.00	0.00	0.00	0.00	3,35,42,210	3,35,42,210
310	Balance at the end of the current year	0.00	0.00	0.00	0.00	62,44,777	62,44,777

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

Particulars	Special Fund 1	Special Fund 2	Sanchit Nidhi	Pension Fund	General Reserve (Sanchit Nidhi)	Total
(a) Opening Balance					-	-
(b) Additions to the Special Fund						
• Transfer from Municipal Fund					-	-
• Interest/Dividend earned on Special Fund						0.00
• Profit on disposal of Special Fund Investments						0.00
• Appreciation in Value of Special Fund Investments						0.00
• Other addition (Specify nature)						0.00
Total (b)	0.00	0.00	0.00	0.00	-	-
(c) Payments out of funds						
[I] Capital expenditure on						0.00
• Fixed Asset						0.00
• Others						
[II] Revenue Expenditure on						0.00
• Salary, Wages and allowances etc						0.00
• Rent Other administrative charges						
[III] Other:						0.00
• Loss on disposal of Special Fund Investments						0.00
• Diminution in Value of Special Fund Investments						0.00
• Transferred to Municipal Fund					-	0.00
Total ©	0.00	0.00	0.00	0.00	0.00	0.00
Net Balance of Special Funds (a + b) - ©	0.00	0.00	0.00	0.00	-	-

Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
31210	Capital Contribution	7,11,06,142	1,58,59,153	8,69,65,295	1,63,83,903	7,05,81,392
31211	Capital Reserve			0.00		0.00
31220	Borrowing Redemption			0.00		0.00
31230	Special Funds (Utilised)			0.00		0.00
31240	Statutory Reserve			0.00		0.00
31250	General Reserve			0.00		0.00
31260	Revaluation Reserve			0.00		0.00
	Total Reserve funds	7,11,06,142	1,58,59,153	8,69,65,295	1,63,83,903	7,05,81,392

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Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others, specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	40,48,314	1,02,52,084	0.00	0.00	0.00	1,43,00,398
(b) Additions to the Grants *						
• Grant received during the year	99,03,538	2,40,98,622				3,40,02,160
• Interest/Dividend earned on Grant Investments						-
• Profit on disposal of Grant						0.00
• Appreciation in Value of Grant						0.00
• Other addition (Specify nature)						0.00
Total (b)	99,03,538	2,40,98,622	0.00	0.00	0.00	3,40,02,160
Total (a + b)	1,39,51,852	3,43,50,706	0.00	0.00	0.00	4,83,02,558
(c) Payments out of funds						
• Capital expenditure on Fixed	1,23,11,803					1,23,11,803
• Capital Expenditure on Other		2,50,79,486				2,50,79,486
• Revenue Expenditure on						
o Salary, Wages, allowances etc.						0.00
o Rent						0.00
• Other:						-
o Loss on disposal of Grant						0.00
o Grants Refunded						0.00
• Other administrative charges						0.00
Total (c)	1,23,11,803	2,50,79,486	0.00	0.00	0.00	3,73,91,289
Net balance at the year end (a+b)- (c)	16,40,049	92,71,220	-	-	-	1,09,11,269

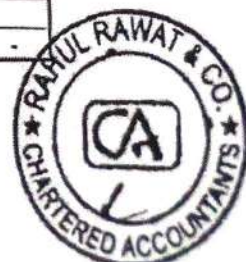
Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33010	Loans from Central Government		
33020	Loans from State Government		
33030	Loans from Govt. bodies & Associations		
33040	Loans from international agencies		
33050	Loans from banks & other financial institutions		
33060	Other Term Loans		
33070	Bonds & debentures		
33080	Other Loans		
	Total Secured Loans	0.00	0.00

Schedule B-6: Unsecured Loans

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

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Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	4,81,591	2,05,692
34020	From Merchants		
34030	From staff		
34080	From Others		
	Total deposits received	4,81,591	2,05,692

Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year (Rs)	Additions during the current year (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the current year (Rs)
34110	Civil Works				0.00
34120	Electrical works				0.00
34180	Others				0.00
	Total of deposit works	0.00	0.00	0.00	0.00

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors		
35011	Employee Liabilities	4,07,972.00	4,78,900
35012	Interest Accrued and Due		
35020	Receivables Payable	85,256	3,79,468
35030	Government Dues Payable		
35040	Refunds Payable		
35041	Advance Collection of revenues		
35080	Others		
	Total Other liabilities (Sundry Creditors)	4,93,227.75	8,58,368

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	2,55,209	3,23,600
36020	Provision for interest		
36030	Provision for Other Assets		
	Total Provisions	2,55,209	3,23,600

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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6			9	10	11	12
41,010	Land								0.00	-	-
41,011	Lakes								0.00	-	-
41,020	Buildings	32,24,721			32,24,721	2,94,525	4,18,599		7,13,124	25,11,597	29,30,196
	Infrastructure Assets										
• Roads and Bridges		1,81,42,454			1,81,42,454	65,90,524	7,70,129		73,60,653	1,07,81,801	1,15,51,930
41,031	• Sewerage and drainage										
41,032	• Water ways										
41,033	• Public Lighting	23,90,475			23,90,475	3,39,603	2,05,087		5,44,691	18,45,785	20,50,872
41,034	Sanitation & SWM										
41,040	• Plants & Machinery										
41,050	• Vehicles	4,58,865	48,34,363		52,93,228	45,887	5,24,734		5,70,621	47,22,607	4,12,979
41,060	• Office & other equipment	1,94,756	88,312		2,83,068	21,343	26,172		47,516	2,35,552	1,73,413
41,070	• Furniture, fixtures, fittings and electrical appliances	1,64,786	13,500		1,78,286	16,479	16,181		32,659	1,45,627	1,48,307
4,180	• Other fixed assets										
	Total	2,45,76,057	49,36,175	0.00	2,95,12,232	73,08,361	19,60,903	0.00	92,69,263	2,02,42,969	1,72,67,697
41,210	Work-in-progress	2,66,77,396	2,28,56,013		4,95,33,409				0.00	49,53,409.00	2,66,77,396
	Total	5,12,53,453	2,77,92,188	-	7,90,45,641	73,08,361	19,60,903	0.00	92,69,263	6,97,76,378	4,39,45,093



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Schedule B-12: Investments - General Funds

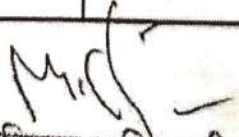
Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42010	• Central Government Securities				
42020	• State Government Securities				
42030	• Debentures and Bonds				
42040	• Preference Shares				
42050	• Equity Shares				
42060	• Units of Mutual Funds				
42070	• Other Investments				
	Total of Investments General Fund		0.00	0.00	0.00

Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42110	• Central Government Securities				
42120	• State Government Securities				
42130	• Debentures and Bonds				
42140	• Preference Shares				
42150	• Equity Shares				
42160	• Units of Mutual Funds				
42170	• Other Investments	FDR	-	47,80,456	47,80,456
	Total of Investments Other Fund		-	47,80,456	47,80,456

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
43010	Stores	99,905	1,23,800
43020	Loose Tools		
43080	Others		
	Total Stock in hand	99,905	1,23,800


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Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
43110	Receivables for Property Taxes				
	Less than 5 years	4,90,315		4,90,315	2,38,137
	More than 5 years*			-	
	Sub - total	4,90,315	0.00	4,90,315	2,38,137
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	4,90,315	0.00	4,90,315	2,38,137
43120	Receivable of Other Taxes				
	Less than 3 years	6,20,384		6,20,384	4,46,036
	More than 3 years*				
	Sub - total	6,20,384	0.00	6,20,384	4,46,036
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	6,20,384	0.00	6,20,384	4,46,036
43130	Receivables for Fees and User Charges				
	Less than 3 years	9,03,854		9,03,854	3,99,710
	More than 3 years*				
	Sub - total	9,03,854	0.00	9,03,854	3,99,710
43140	Receivables from Other Sources				
	Less than 3 years	6,66,287		6,66,287	4,47,399
	More than 3 years*				
	Sub - total	6,66,287	0.00	6,66,287	4,47,399
43150	Receivables from Government				
	Sub - total	0.00	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	26,80,841	0.00	26,80,841	15,31,282

Schedule B-16: Prepaid Expenses

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

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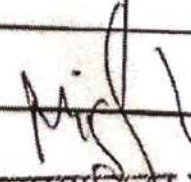


Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010	Cash		
45020	Balance with Bank - Municipal Funds		
45021	Nationalised Banks	1,16,29,887	4,02,45,421
45022	Other Scheduled Banks	-	
45023	Scheduled Co-operative Banks		
45024	Post Office		
	Sub-total	1,16,29,887	4,02,45,421
45040	Balance with Bank - Special Funds		
45041	Nationalised Banks	-	
45042	Other Scheduled Banks		
45043	Scheduled Co-operative Banks		
45044	Post Office		
	Sub-total	-	-
45060	Balance with Bank - Grant Funds		
45061	Nationalised Banks		
45062	Other Scheduled Banks		
45063	Scheduled Co-operative Banks		
45064	Post Office		
	Sub-total	-	-
	Total Cash and Bank balances	1,16,29,887	4,02,45,421

Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
46010	Loans and advances to employees			-	-
46020	Employee Provident Fund Loans				0.00
46030	Loans to Others				0.00
46040	Advance to Suppliers and Contractors				0.00
46050	Advance to Others				0.00
46060	Deposit with External Agencies	0.00			0.00
46080	Other Current Assets				0.00
	Sub -Total	-	0.00	-	-
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				0.00
	Total Loans, advances, and deposits		0.00	-	


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

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
46110	Loans to Others		
46120	Advances		
46130	Deposits		
Total Accumulated Provision		0.00	0.00

Schedule B-19: Other Assets

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
47010	Deposit Works		
47020	Other asset control accounts		
Total Other Assets		0.00	0.00

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

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
48010	Loan Issue Expenses		
48020	Discount on Issue of Loans		
48030	Others		
Total Miscellaneous expenditure		0.00	0.00

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MUNICIPAL COUNCIL CHACHODA
INCOME AND EXPENDITURE STATEMENT
For the Period From 1st April 2023 to 31st March 2024

	Item/ Head of Account	Schedule No	Current Year (Rs)	Previous Year (Rs)
A	INCOME			
	Tax Revenue	IE-1	31,81,523	22,27,759
	Assigned Revenues & Compensation	IE-2	2,52,54,051	2,55,11,372
	Rental Income from Municipal Properties	IE-3	72,83,949.00	6,67,525
	Fees & User Charges	IE-4	3,58,804	7,62,462
	Sale & Hire Charges	IE-5	4,48,200	32,015
	Revenue Grants, Contributions & Subsidies	IE-6	19,60,903	1,37,86,716
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	-	2,07,139
	Other Income	IE-9	1,60,45,798	-
	Total - INCOME		5,45,33,227	4,31,94,988
B	EXPENDITURE			
	Establishment Expenses	IE-10	3,01,16,209	2,53,25,009
	Administrative Expenses	IE-11	17,62,360	1,30,60,234
	Operations & Maintenance	IE-12	3,32,38,704	1,84,45,916
	Interest & Finance Expenses	IE-13	3,888	4,68,395
	Programme Expenses	IE-14	4,67,632	-
	Revenue Grants, Contributions & subsidies	IE-15	11,66,549	8,56,650
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation		19,60,903	23,35,871
	Transfer general fund (sanchit Nidhi)		-	-
	Total - EXPENDITURE		6,87,16,245	6,04,92,075
C	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)</i>		(1,41,83,017)	(1,72,97,087)
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)</i>		(1,41,83,017)	(1,72,97,087)
F	Less: Transfer to Reserve Funds			-
G	<i>Net balance being surplus/ deficit carried over to Municipal Fund (E-F)</i>		(1,41,83,017)	(1,72,97,087)

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Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	13,42,355	14,54,700
11002	Water tax	17,70,168	6,70,844
11003	Sewerage Tax		
11004	Conservancy Tax		
11005	Lighting Tax		
11006	Education tax		
11007	Vehicle Tax		
11008	Tax on Animals		
11009	Electricity Tax		
11010	Professional Tax		
11011	Advertisement tax	69,000	71,600
11012	Pilgrimage Tax		
11013	Export Tax		
11031	Consolidates Tax		
11051	Octroi & Toll		
11080	Other taxes		30,615
0	Sub-total	31,81,523	22,27,759
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	31,81,523	22,27,759

Schedule IE-1 (a): Remission and Refund of taxes

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
11090-01	Property taxes	-	-
11090-11	Other Tax	-	-
	Total refund and remission of tax revenues	-	-

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
12010	Taxes and Duties collected by others	14,31,054	7,29,437
12020	Compensation in lieu of Taxes / duties	2,38,22,997	2,47,81,935
12030	Compensations in lieu of Concessions		
	Total assigned revenues & compensation	2,52,54,051	2,55,11,372

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Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
13010	Rent from Civic Amenities	72,81,449	6,67,525
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		
13040	Rent from lease of lands	2,500	
13080	Other rents		
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	72,83,949.00	6,67,525

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

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14010	Empanelment & Registration Charges	80,127	2,740
14011	Licensing Fees	5,100	
14012	Fees for Grant of Permit		18,300
14013	Fees for Certificate or Extract	80	30
14014	Development Charges	1,99,151	1,30,588
14015	Regularization Fees		
14020	Penalties and Fines	60	
14040	Other Fees	60,886	16,575
14050	User Charges	13,400	3,865
14060	Entry Fees		
14070	Service / Administrative Charges		
14080	Other Charges		5,90,364
	Sub-Total	3,58,804	7,62,462
14090	Less: Rent Remission and Refunds		
	Sub-total	-	-
	Total income from Fees & User Charges	3,58,804	7,62,462

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
15010	Sale of Products		
15011	Sale of Forms & Publications	4,48,200	32,015
15012	Sale of stores & scrap		
15030	Sale of Others		
15040	Hire Charges for Vehicles		
15041	Hire Charges for Equipment		
	Total Income from Sale & Hire charges - Income head-wise	4,48,200	32,015

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Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grant		
16020	Re-imbursement of expenses	19,60,903	1,14,50,845
16091	Grant Revenue - Depreciation On Grant Assets		23,35,871
	Total Revenue Grants, Contributions & Subsidies	19,60,903	1,37,86,716

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17010	Interest on Investments	-	-
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
	Total Income from Investments	-	-

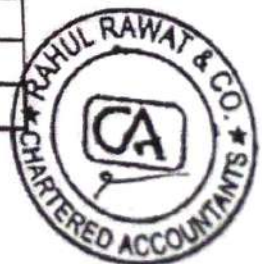
Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17110	Interest from Bank Accounts		2,07,139
17120	Interest on Loans and advances to Employees		-
17130	Interest on loans to others	-	-
17180	Other Interest	-	-
	Total - Interest Earned	-	2,07,139

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
18010	Deposits Forfeited	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities	-	-
18060	Excess Provisions written back		
18080	Miscellaneous Income	1,60,45,798	-
	Total Other Income	1,60,45,798	-

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Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Salaries, Wages and Bonus	2,90,17,599	2,42,25,774
21020	Benefits and Allowances	3,99,804	2,63,682
21030	Pension	3,42,924	37,100
21040	Other Terminal & Retirement Benefits	3,55,882	7,98,453
	Total establishment expenses	3,01,16,209	2,53,25,009

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	Rent, Rates and Taxes		
22011	Office maintenance	2,93,951	68,42,063
22012	Communication Expenses	47,323	9,415
22020	Books & Periodicals	7,610	3,000
22021	Printing and Stationery	4,44,588	2,13,559
22030	Traveling & Conveyance		
22040	Insurance		
22050	Audit Fees		
22051	Legal Expenses	80,000	
22052	Professional and other Fees	5,34,115	3,36,839
22060	Advertisement and Publicity	3,54,773	38,03,430
22061	Membership & subscriptions		
22080	Other Administrative Expenses		18,51,928
	Total administrative expenses	17,62,360	1,30,60,234

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010	Power & Fuel	1,04,63,294	30,13,971
23020	Bulk Purchases	1,48,39,378	2,38,579
23030	Consumption of Stores		4,07,485
23040	Hire Charges	9,62,313	5,02,338
23050	Repairs & maintenance -Infrastructure	57,55,654	74,51,007
23051	Repairs & maintenance - Civic Amenities	98,444	1,92,266
23052	Repairs & maintenance - Buildings		19,74,500
23053	Repairs & maintenance - Vehicles	3,42,743	3,71,244
23054	Repairs & maintenance - Furnitures		2,91,236
23055	Repairs & maintenance - Office Equipments	84,290	4,35,67

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23056	Repairs & maintenance - Electrical Appliances		
23057	Repairs & Maintenance- Plant & Machinery	6,81,888	7,37,585
23059	Repairs & maintenance - Others		
23080	Other operating & maintenance expenses	10,700	28,30,026
	Total operations & maintenance	3,32,38,704	1,84,45,916

Schedule IE-13: Interest & Finance Charges

Account	Particulars	Current Year	Previous Year
24010	Interest on Loans from Central Government		
24020	Interest on Loans from State Government		
24030	Interest on Loans from Government Bodies & Associations		
24040	Interest on Loans from International Agencies		
24050	Interest on Loans from Banks & Other Financial Institutions		4,68,148
24060	Other Interest		
24070	Bank Charges	3,888	247
24080	Other Finance Expenses		
	Total Interest & Finance Charges	3,888.00	4,68,395

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election Expenses		
25020	Own Programs	4,67,632	
25030	Share in Programs of others		
25040	Others' Programme		
	Total Programme Expenses	4,67,632	-

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010	Grants [specify details]	11,66,549	8,56,650
26020	Contributions [specify details]		
26030	Subsidies [specify details]		
	Total Revenue Grants, Contributions & Subsidies	11,66,549	8,56,650

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Schedule IE-16: Provisions & Write off

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27010	Provisions for doubtful receivables	-	-
27020	Provision for other Assets	-	-
27030	Revenues written off	-	-
27040	Assets written off	-	-
27050	Miscellaneous Expense written off	-	-
	Total Provisions & Write off	-	-

Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27110	Loss on disposal of Assets	-	-
27120	Loss on disposal of Investments	-	-
27180	Other Miscellaneous Expenses	-	-
	Total Miscellaneous expenses	-	-

Schedule IE-18: Prior Period Items (Net)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Income		
18510	Taxes	-	-
18520	Other - Revenues	-	-
18530	Recovery of revenues written off	-	-
18540	Other income	-	-
	Sub - Total Income (a)	-	-
	Expenses		
28550	Refund of Taxes	-	-
28560	Refund of Other Revenues	-	-
28580	Other Expenses	-	-
	Sub - Total expense (b)	-	-
	Total Prior Period (Net) (a-b)	-	-

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Municipal Council Chachoda
STATEMENT OF CASHFLOW

(As On 31 March 2024)

(AMOUNT IN RUPEES)

Particulars	Current Year (Rs.) 2023-24	Previous Year 2022-23
[A] Cash Flows from Operating Activities		
Gross Surplus Over Expenditure	(1,41,83,017.29)	(1,41,83,017.29)
Add: Adjustments For		
Depreciation	19,60,902.65	23,35,870.69
Interest And Finance Expenses	3,888.00	19,64,790.65
		4,68,395.00
Less: Adjustments For		
Profit On Disposal Of Assets		
Net Of Adjustments Made To Municipal Funds	1,93,59,192.97	85,17,375.00
Investment Income		
Transfer To Reserves		
Interest Income Received		(1,93,59,192.97)
		2,07,139.00
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		
	71,40,966.33	(1,70,35,830.92)
Changes In Current Assets And Current Liabilities		
(Increase)/Decrease In Sundry Debtors	(11,49,558.71)	(6,01,120.00)
(Increase)/Decrease In Stock In Hand	23,895.00	(1,23,800.00)
(Increase)/Decrease In Prepaid Expenses	-	-
(Increase)/Decrease In Other Current Assets	-	-
(Decrease)/Increase In Deposits Received	2,75,899.00	2,05,692.00
(Decrease)/Increase In Deposits Work	-	-
(Decrease)/Increase In Other Current Liabilities	(3,65,140.00)	(5,20,087.00)
(Decrease)/Increase In Provisions	(68,391.00)	3,23,600.00
Extra ordinary items (please specify)		(12,83,295.71)
Capital contribution		
Net Cash Generated from/ (Used in) Operating Activities [A]		58,57,670.62
		(1,77,51,545.92)
[B] Cash Flows from Investing Activities		
Purchase Of Fixed Assets And Cwip	2,77,92,188.00	2,74,80,053.00
(Increase)/Decrease In Special Funds/ Grants	33,89,129.00	2,35,58,459.71
(Increase)/Decrease In Earmarked Funds	-	-
(Increase)/Decrease In Reserve 'Grant Against Fixed Assets	5,24,749.65	61,25,817.69
Purchase Of Investment		3,17,06,066.65
Add:		
Proceeds From Disposal Of Assets		
Proceeds From Disposal Of Investments		
Investment Income Received	-	-
Interest Income Received	-	2,07,139.00
Net cash generated from/(used in) investing activities [B]		3,17,06,066.65
		2,07,139.00
[C] Cash flows from Financing Activities		
Add:		
Loans From Banks/Others Received	-	-
Less:		
Interest & Finance Expenses	(3,888.00)	(3,888.00)

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Net Cash Generated From/(Used In) Financing Activities [C]		(3,888.00)	-
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		3,75,59,849.27	(1,75,44,406.92)
Cash And Cash Equivalent At Beginning Of The Period		4,02,45,420.97	9,97,78,633.36
Cash and cash equivalent at end of the period		1,16,29,887.00	4,02,45,420.97
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	1,16,29,887.00	1,16,29,887.00	4,02,45,420.97
Total Of The Breakup Of Cash And Cash Equivalents			

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