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MUNICIPAL COUNCIL GAIRATGANJ

District –RAISEN

AUDIT REPORT- 2023-24

S B A & Company

Chartered Accountant

मुख्य नगर पालिका अधिकारी
नगर परिषद गैरतगंज जि. रायसेन

/IKAS JAIN
.om, F.C.A

SBA & COMPANY
CHARTERED ACCOUNTANTS

AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL GAIRATGANJ, DISTRICT RAISEN (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 Balance sheet as on 31st March 2024.

Date:-02/09/2024

Place:-Bhopal

For *S B A & COMPANY*

Chartered Accountants

मुख्यनगर पालिका अधिकारी
नगर परिषद गैरतगंज जि.रायसेन

M/S. S B A & CO. CHARTERED ACCOUNTANTS INDORE

CA Vikash Jain

(Partner)

Mem. No. : 078245

UDIN 24078245BKCAY E9917

MUNICIPAL COUNCIL GAIRATGANJ

AUDIT OBSERVATIONS

Audit of Revenue

- We have audited the resources of revenue on the sampe basis.
- Yes, we checked some Revenue receipts from the counter file of Receipt Book and verified that the money received is also deposited in respective Bank Account.
- 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 the Revenue Receipt and also deposited to the Bank time to time.
- Cash Book has been verified with Receipts and payments vouchers & ROKARIYA receipts cash book.
- No, we have not seemed any Investment on lesser interest rate.
- Receipts & Payment A/c, Income & Expenditure A/c which have been enclosed with the audit report were provided by the Council and examined by us on sample basis.

Audit of Expenditures

- We covered the Expenditures on the sample basis during the process of Audit.
- While checking Accountant Cash Book and vouchers provided us, the bills and vouchers were found satisfactory according to books.
- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives,

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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 cases occurred in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.

As per the ULB guideline, if the Fire Brigade going outside of Municipal area, there is some decided amount which has to be paid by the other MC is not taken by the ULB.

Audit of Book Keeping

- We couldn't check all the books of accounts which were maintained by the Municipal Council.
- Except Cash book, many registers/records have not been maintained properly. Some observations in respect of records of ULB are as follows –

Accounts Department

Audit observations are as follow -

- Some irregularities were observed regarding obtaining and maintenance of bills and voucher files respectively which were suggested for rectification and paying attention in future.
- It is suggested to affix Proper stamps on cash book and other records.
- Grant Register and other necessary records were maintained properly and found satisfactory.

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Store Department

- Due to non-availability of last year's store records, we are unable to comment upon the opening balances of the materials.
- Demand letters were not obtained for issuing the materials from store.

Revenue Department

- The collection books (VasooliKatte) were found non-submitted back to the store according to the store records.
- As per our observation, the daily revenue collection was deposited timely into the bank.

Sanitation Department

- The records of usage of materials, chemicals issued from store department were maintained and necessary suggestions have been given to keep records better.
- Logbooks were maintained and found satisfactory.
- Proper vehicle repairing register and light repairing register should be maintained.

Water Supply Department

- Proper records for repairing of motor pumps, hand pumps, pipe linesshould be maintained separately. Although store records contain the detail in regard of repairing.

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PWD Department

- Proper Construction Register should be maintained by the ULB.
- During the audit of note sheets which were enclosed with the vouchers, we found that proper work process was followed by the ULB.

Audit of FDRs

- While Auditing, we found that there werefourFDRsmade by the ULB.
- NO FDRs/TDRs are kept at low rate of interest than the prevailing rate of interest.

Name of Bank	FDR /Account no.	Deposit Date	Deposit amount
CBI	NA	NA	1,20,00,000/-
NA	NA	NA	50,00,000/-

Audit of Tenders

- During the audit we have not been provided any tender file. However, on the basis of examination of note sheets attached to the vouchers, we found some irregularities and have been shown at respective place in this audit report.
- No Bank guarantee has been received.

Nisar
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Audit of Grants & Loans

- We examined all the grants received from the State government and some of their utilization on sample basis.
- 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.

For SBA & COMPANY

Chartered Accountant

Nisar
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Vikas Jain
(Partner)

REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAs FOR FINANCIAL YEAR 2023-24

NAME OF ULB : - GAIRATGANJ
NAME OF AUDITOR :- SBA & COMPANY

Sr No	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
1	Audit of Revenue	Receipts in Rs.				
		2022-23	2023-24	% of Growth		
	A. REVENUE COLLECTION					
a.	Property Tax	10,98,579.00	21,64,340.00	97.01%	Tax collection has increased in a good way	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
b.	Consolidated Tax	3,62,918.00	2,07,374.00	-42.86%	Tax collection has reduced	Council Should take step to remove this negativity and increase growth rate in collection of revenue.
c.	Devlopment Tax	4,14,343.00	2,81,048.00	-32.17%	Tax collection has reduced	Council Should take step to remove this negativity and increase growth rate in collection of revenue.
d.	Education Cess	2,71,517.00	1,97,847.00	-27.13%	Tax collection has reduced	Council Should take step to remove this negativity and increase growth rate in collection of revenue.
	TOTAL (A)	**21,47,357**	**28,50,609**	-		

Sr No	PARAMETERS	2022-23	2023-24	% of Growth	OBSERVATION IN BRIEF	SUGGESTION
	B. NON REVENUE COLLECTION					
a.	Rent of Land & Buliding/Shops	4,66,004.00	3,88,946.00	-16.54%	Tax collection has reduced	Council Should take step to remove this negativity and increase growth rate in collection of revenue.
b.	Water Tax	11,09,014.00	17,23,894.00	55.44%	Tax collection has increased in a good way	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
c.	Market Fees	-	-	0.00%	-	-
d.	Other Fees & Taxes	33,02,471	8,14,540	-75.34%	Tax collection has reduced	Council Should take step to remove this negativity and increase growth rate in collection of revenue.
	TOTAL (B)	**48,77,489**	**29,27,380**			
	GRANT TOTAL (A) + (B)	**70,24,846.00**	**57,77,989.00**			

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8

NG ON A	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	Expenditures were made with the competent authority	Bills and vouchers were found satisfactory but yet Some bills and vouchres were found with some irregularities which were suggested for rectification and for paying attention in future in regard of bills and vouchers.	Council should obtain proper bills and maintain the bills and vouchers properly with all regards.
F ULB : - E	Audit of Book Keeping	We checked the books of accounts which maintained and made available for us during the audit by the Municipal Council.	All departments had some issues in regards of book keeping. **{ For more details Refer Observation sheet }**	Council should maintain proper books of accounts for all departments
4	Audit of FDRs	While Auditing, we found there was one FDR in the ULB.	FDR register should be maintained and updated properly.	Proper Register should be maintained & Interest on FDRs should be recorded in cashbook timely.
5	Audit of Tenders / Bids	01. We examined Tenders/bids documents on the basis of note sheets attached with the vouchers which were made available for us during the audit. 02. Tenders which were found during the audit have followed proper tendering procedures.	01. As per our observations, council has followed proper tendering process regarding some tenders.	Proper Files/Records should be maintained for Tenders & Bids and proper process should be followed.

मुख्य नगर पालिका [illegible]
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6	Audit of Grants & Loans	Refer the "Audit of Grants & Loans" head of audit observation sheet	During 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 purposes for which grants have been received.	Grants Register must be Prepared as per ULB apporved format and must be completed.
7	Incidences relating to diversion of fund from Capital receipts/ grants / Loans to Revenue Nature Expenditure and from one scheme / Project to another	No Such diversion of fund We didn't found any incidences relating to diversion of funds from Capital receipts\Grants\Loans to Revenue Nature Expenditure and from one scheme to another scheme.	No Such Observation Found	There Should be proper bifurcation of capital and revenue nature receipts and expenditure.
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.	99.30%	No Such Major Observation found	The Total Expenses is very High in the comparasion of Income, so council should make more efforts to meet out the Expenditure form its Revenue Receipts.
b	Percentage of Capital Expenditure with respect to total Expenditure	27.39%	2023-24	The capital expenditures are slightly low in comparasion of Total expenditures, Council should make policies to increase the percentage of capital expenditures sothat council can have more valuable assets.
8	Whether all the temporary advances have been fully recovered or not.	No observations	No observations	Advances should be recovered rgularly from salary of employees and proper register should be maintained, (if given)
9	Whether bank recociliation statement is being regularly prepared.	No observations	No observations	Proper File should be maintaied on monthly basis for keeping such BRSs.

Date :
Place : Bhopal

For SBA & COMPANY
Chartered Accountant

Nisar
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M/S. SBA & CO. INDORE CHARTERED ACCOUNTANTS

Vikas Jain
(Partner)

Balance Sheet of Municipal Council Gairatganj
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		628,91,645.15	602,87,075.40
	Earmarked Funds	B-2		9,77,133.00	24,36,245.00
	Reserves	B-3		1419,19,995.69	1333,82,519.06
	Total Reserve & Surplus			**2057,88,773.84**	**1961,05,839.46**
A2	**Grants, Contributions for specific purposes**	B-4		**395,64,867.86**	**479,52,953.41**
A3	**Loans**				
	Secured loans	B-5		472,95,020.42	490,69,087.42
	Unsecured loans	B-6		-	-
	Total Loans			**472,95,020.42**	**490,69,087.42**
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)			**2926,48,662.12**	**2931,27,880.29**
B	**APPLICATION OF FUNDS**				
B1	**Fixed Assets**	B-11			
	Gross Block			3053,83,796.66	2860,22,490.54
	Less: Accumulated Depreciation			818,65,233.78	677,08,320.27
	Net Block			**2235,18,562.88**	**2183,14,170.27**
	Capital work-in-progress			162,66,321.65	129,33,237.63
	Total Fixed Assets			**2397,84,884.53**	**2312,47,407.90**
B2	**Investments**				
	Investment - General Fund	B-12		170,00,000.00	120,00,000.00
	Investment - Other Funds	B-13		-	-
	Total Investments			**170,00,000.00**	**120,00,000.00**
B3	**Current assets, loans & advances**				
	Stock in hand (Inventories)	B-14		-	-
	Sundry Debtors (Receivables)	B-15		185,60,114.72	158,33,727.72
	Gross amount outstanding				
	Less: Accumulated provision against bad and doubtful Receivables			-	
	Prepaid expenses	B-16		1,23,028.50	43,200.00
	Cash and Bank Balances	B-17		213,09,024.02	387,95,459.79
	Loans, advances and deposits	B-18		16,54,441.00	2,66,707.00
	Total Of Curent Assets			**416,46,608.24**	**549,39,094.51**

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CHARTERED ACCOUNTANTS

B4	**Current Liabilities and Provisions**				
	Deposits received	B-7		45,15,348.84	28,26,405.07
	Deposit works	B-8		1,50,000.00	1,50,000.00
	Other liabilities (Sundry Creditors)	B-9		9,27,919.81	18,46,607.05
	Provisions	B-10		1,89,562.00	2,35,610.00
	Total Current Liabilities			**57,82,830.65**	**50,58,622.12**
B5	**Net Current Assets [Sub Total (B3) - Sub Total (B4)]**			**358,63,777.59**	**498,80,472.39**
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)			**2926,48,662.12**	**2931,27,880.29**

For Municipal Council Gairatganj

Chief Municipal Officer
मुख्य नगर पालिका अधिकारी
नगर परिषद गैरतगंज जि. रायसेन

Accounts Officer

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**	-	-	-	-	602,87,075.40	602,87,075.40
	Additions during the year						
31090-02	• Surplus for the year	-	-	-	-	4,26,452.16	4,26,452.16
	• Transfers	-	-	-	-	22,19,865.19	22,19,865.19
	Total (Rs.)	-	-	-	-	629,33,392.75	629,33,392.75
	Deductions during the year						
	• Deficit for the year	-	-	-	-	-	-
	• Transfers	-	-	-	-	41,747.60	41,747.60
	Total (Rs.)	-	-	-	-	41,747.60	41,747.60
310	**Balance at the end of the current year**	-	-	-	-	628,91,645.15	628,91,645.15

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 Provident fund	Total
(a) Opening Balance	-	-	-	24,36,245.00	-	24,36,245.00
(b) Additions to the Special						
• Transfer from Municipal Fund	-	-	-	-	-	-
• Interest/Dividend earned on	-	-	-	-	-	-
• Profit on disposal of Special	-	-	-	40,888.00	-	40,888.00
•Appreciation in Value of	-	-	-	-	-	-
•Other addition (Specify nature)	-	-	-	-	-	-
Total (b)	-	-	-	40,888.00	-	40,888.00
(c) Payments out of funds						
[I] Capital expenditure on						
• Fixed Asset	-	-	-	-	-	-
• Others	-	-	-	-	-	-
[II] Revenue Expenditure on						
• Salary, Wages and allowances	-	-	-	-	-	-
• Rent Other administrative	-	-	-	-	-	-
[III] Other:						
• Loss on disposal of Special	-	-	-	-	-	-
• Diminution in Value of	-	-	-	-	-	-
• Transferred to Municipal Fund	-	-	-	15,00,000.00	-	15,00,000.00
Total ©	-	-	-	15,00,000.00	-	15,00,000.00
Net Balance of Special Funds	-	-	-	9,77,133.00	-	9,77,133.00

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	1333,82,519.06	226,94,390.14	1560,76,909.20	141,56,913.51	1419,19,995.69
31211	Capital Reserve	-	-	-	-	-
31220	Borrowing Redemption	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	-	-	-	-	-
31260	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	1333,82,519.06	226,94,390.14	1560,76,909.20	141,56,913.51	1419,19,995.69

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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	170,21,843.00	309,31,110.41	-	-	-	479,52,953.41
(b) Additions to the Grants *						
• Grant received during the year	71,75,543.00	288,49,463.00	-	-	-	360,25,006.00
• Interest/Dividend earned on	-	-	-	-	-	-
• Profit on disposal of Grant	-	-	-	-	-	-
• Appreciation in Value of Grant	-	-	-	-	-	-
• Other addition (Specify nature)	-	-	-	-	-	-
Total (b)	71,75,543.00	288,49,463.00	-	-	-	360,25,006.00
Total (a + b)	241,97,386.00	597,80,573.41	-	-	-	839,77,959.41
(c) Payments out of funds						
• Capital expenditure on Fixed	45,46,210.00	181,48,180.14	-	-	-	226,94,390.14
• Capital Expenditure on Other	-	-	-	-	-	-
• Revenue Expenditure on	56,46,100.00	160,72,601.41	-	-	-	217,18,701.41
o Salary, Wages, allowances etc.	-	-	-	-	-	-
o Rent	-	-	-	-	-	-
• Other:	-	-	-	-	-	-
o Loss on disposal of Grant	-	-	-	-	-	-
o Grants Refunded	-	-	-	-	-	-
• Other administrative charges	-	-	-	-	-	-
Total (c)	101,92,310.00	342,20,781.55	-	-	-	444,13,091.55
Net balance at the year end	**140,05,076.00**	**255,59,791.86**	-	-	-	**395,64,867.86**

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	472,95,020.42	490,69,087.42
33060	Other Term Loans	-	-
33070	Bonds & debentures	-	-
33080	Other Loans	-	-
	Total Secured Loans	**472,95,020.42**	**490,69,087.42**

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		

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	28,60,363.84	12,95,338.07
34020	From Revenues	16,54,985.00	15,31,067.00
34030	From staff	-	-
34080	From Others	-	-
	Total deposits received	**45,15,348.84**	**28,26,405.07**

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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	-	-	-	-
34120	Electrical works	-	-	-	-
34180	Others	1,50,000.00	-	-	1,50,000.00
	Total of deposit works	**1,50,000.00**	-	-	**1,50,000.00**

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors	-	-
35011	Employee Liabilities	5,00,769.10	14,37,708.17
35012	Interest Accrued and Due	-	-
35020	Recoveries Payable	3,62,734.71	3,44,482.88
35030	Government Dues Payable	-	-
35040	Refunds Payable	-	-
35041	Advance Collection of Revenues	-	-
35080	Others	64,416.00	64,416.00
	Total Other liabilities (Sundry Creditors)	**9,27,919.81**	**18,46,607.05**

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	1,89,562.00	2,35,610.00
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	Total Provisions	**1,89,562.00**	**2,35,610.00**

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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deduction s 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	7	8	9	10	11	12
41010	Land	-	-	-	-	-	-	-	-	-	-
41020	Buildings	151,77,188.60	90,330.51	-	152,67,519.11	32,69,840.79	5,10,422.81	-	37,80,263.60	114,87,255.51	119,07,347.81
	Infrastructure Assets										
41030	• Roads and Bridges	523,52,395.14	179,61,994.38	-	703,14,389.52	369,81,936.76	64,47,542.41	-	434,29,479.17	268,84,910.35	153,70,458.38
41031	• Sewerage and drainage	181,92,881.07	-	-	181,92,881.07	63,58,181.27	12,12,858.74	-	75,71,040.01	106,21,841.06	118,34,699.80
41032	• Water ways	1771,56,147.45	-	-	1771,56,147.45	75,20,628.24	44,28,903.69	-	119,49,531.93	1652,06,615.52	1696,35,519.21
41033	• Public Lighting	46,79,357.40	-	-	46,79,357.40	42,32,181.36	52,604.24	-	42,84,785.60	3,94,571.80	4,47,176.04
41034	• Sanitation and Solid Waste Management Systems	24,25,537.87	95,644.00	-	25,21,181.87	6,71,919.62	2,33,468.19		9,05,387.81	16,15,794.06	17,53,618.25
	Other assets										
41040	• Plants & Machinery	32,63,117.70	-	-	32,63,117.70	21,66,215.30	1,73,176.77	-	23,39,392.07	9,23,725.63	10,96,902.40
41050	• Vehicles	95,02,206.88	-	-	95,02,206.88	53,07,862.06	6,68,157.09	-	59,76,019.15	35,26,187.73	41,94,344.82
41060	• Office & other equipment	21,40,988.87	2,07,501.62	-	23,48,490.49	6,88,435.76	2,26,304.05	-	9,14,739.81	14,33,750.68	14,52,553.11
41070	• Furniture, fixtures, fittings and electrical appliances	11,32,669.56	40,700.00	-	11,73,369.56	5,11,119.11	1,06,961.96	-	6,18,081.07	5,55,288.49	6,21,550.45
4180	• Other fixed assets	-	9,65,135.61	-	9,65,135.61	-	96,513.56	-	96,513.56	8,68,622.05	-
	Total	**2860,22,490.54**	**193,61,306.12**	-	**3053,83,796.66**	**677,08,320.27**	**141,56,913.51**	-	**818,65,233.78**	**2235,18,562.88**	**2183,14,170.27**
41210	Work-in-progress	129,33,237.63	212,95,078.40	179,61,994.38	162,66,321.65				-	162,66,321.65	129,33,237.63
	Total	**2989,55,728.17**	**406,56,384.52**	**179,61,994.38**	**3216,50,118.31**	**677,08,320.27**	**141,56,913.51**	-	**818,65,233.78**	**2397,84,884.53**	**2312,47,407.90**

मुख्य नगर पालिका अधिकारी
नगर परिषद गैरतगंज जि. रायसेन

M/s. SBA & CO.
INDORE
CHARTERED ACCOUNTANTS

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	-	-	170,00,000.00	120,00,000.00
	Total of Investments General Fund	-	-	**170,00,000.00**	**120,00,000.00**

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	-	-	-	-
	Total of Investments Other Fund	-	-	-	-

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
43010	Stores	-	
43020	Loose Tools	-	
43080	Others	-	
	Total Stock in hand	-	

M/S. S B A & CO. CHARTERED ACCOUNTANTS INDORE

मुख्य नगर पालिका अधिकारी
नगर परिषद गैरतगंज जि.रायसेन

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	82,22,721.23	-	82,22,721.23	68,87,061.23
	More than 5 years*	-	-	-	-
	Sub - total	82,22,721.23	-	82,22,721.23	68,87,061.23
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	82,22,721.23	-	82,22,721.23	68,87,061.23
43120	**Receivable of Other Taxes**				
	Less than 3 years	37,14,892.04	-	37,14,892.04	30,51,161.04
	More than 3 years*	-	-	-	-
	Sub - total	37,14,892.04	-	37,14,892.04	30,51,161.04
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	37,14,892.04	-	37,14,892.04	30,51,161.04
43130	**Receivables for Fees and User Charges**				
	Less than 3 years	43,61,803.00	-	43,61,803.00	42,35,697.00
	More than 3 years*	-	-	-	-
	Sub - total	43,61,803.00	-	43,61,803.00	42,35,697.00
43140	**Receivables from Other Sources**				
	Less than 3 years	22,60,698.45	-	22,60,698.45	16,59,808.45
	More than 3 years*	-	-	-	-
	Sub - total	22,60,698.45	-	22,60,698.45	16,59,808.45
43150	**Receivables from Government**				
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	**185,60,114.72**	-	**185,60,114.72**	**158,33,727.72**

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मुख्य नगर पालिका अधिकारी
नगर परिषद गैरतगंज जि.रायसेन

M/S. SBA & CO. INDORE CHARTERED ACCOUNTANTS

Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment	-	-
44020	Administrative	-	-
44030	Operations & Maintenance	1,23,028.50	43,200.00
	Total Prepaid expenses	**1,23,028.50**	**43,200.00**

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010	**Cash**	-	-
45020	**Balance with Bank - Municipal Funds**	**213,09,024.02**	**387,95,459.79**
45021	Nationalised Banks	-	-
45022	Other Scheduled Banks	-	-
45023	Scheduled Co-operative Banks	-	-
45024	Post Office	-	-
	Sub-total	213,09,024.02	387,95,459.79
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	**213,09,024.02**	**387,95,459.79**

मुख्य नगर पालिका अधिकारी
नगर परिषद गैरतगंज जि. रायसेन

M/s. S B A & CO.
INDORE
CHARTERED ACCOUNTANTS

Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the begining 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	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	2,66,707.00	-	-	2,66,707.00
46050	Advance to Others	-	-	-	-
46060	Deposit with External	-	13,87,734.00	-	13,87,734.00
46080	Other Current Assets	-	-	-	-
	Sub -Total	2,66,707.00	13,87,734.00	-	16,54,441.00
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	**2,66,707.00**	**13,87,734.00**	**-**	**16,54,441.00**

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	-	-

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	-	-

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	-	-

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मुख्य नगर पालिका अधिकारी
नगर परिषद गैरतगंज जि. रायसेन

M/s. S B A & CO. ★ INDORE ★ CHARTERED ACCOUNTANTS

MUNICIPAL COUNCIL GAIRATGANJ
RECEIPTS AND PAYMENTS ACCOUNT
For the Period From 1 April 2023 to 31 March 2024

Account Code	Head of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)	Account Code	Head of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)
	Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	387,95,459.79	352,82,981.88		**Opening Balances*** Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	-	-
	Operating Receipts				***Operating Payments***		
110	Tax Revenue	-	-	210	Establishment Expenses	-	217,33,194.74
120	Assigned Revenues & Compensations	205,16,298.00	225,07,606.00	220	Administrative Expenses	-	39,22,874.69
130	Rental income from Municipal Properties	3,84,836.00	3,23,719.00	230	Operations and Maintenance	-	229,87,876.00
140	Fees & User Charges	5,79,292.00	31,37,704.00	240	Interest & Finance Charges	-	527.00
150	Sale & Hire Charges	6,87,460.00	2,45,903.00	250	Programme Expenses	-	4,23,325.80
160	Revenue Grants, Contributions & Subsidies	-	-	260	Revenue Grants, Contributions & Subsidies	90,000.00	16,85,275.80
170	Income from Investments	-	-	270	Provisions and Write Off	-	50,000.00
171	Interest Earned	5,52,040.00	7,64,928.00	271	Miscellaneous expenses	-	-
180	Other Income	1,77,092.00	1,64,767.00	285	Prior period	-	-
185	Prior period	-	-				
					Non-Operating Payments		
	Non-Operating Receipts-			310	Municipal Fund	41,747.60	6,90,747.24
310	Municipal Fund	7,19,865.19	18,185.00	320	Grants and contribution for specific purposes	-	-
320	Grants and contribution for specific purposes	360,25,006.00	468,86,594.00	330	Loans Repayment	17,74,067.00	31,80,186.00
330	Loans Received	-	-	340	Deposits Received	1,52,116.23	52,36,883.93
340	Deposits Received	9,56,505.00	1,48,867.00	341	Deposit works	-	-
341	Deposit works	-	-	350	Other Liabilities	-	-

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नगर परिषद गैरतगंज जि. रायसेन

M/s. SBA & CO. CHARTERED ACCOUNTANTS INDORE

21

350	Other Liabilities	-	-		35010-Creditors	500,83,903.13	-
	35010-Creditors	-	-		35011-Employee Liabilities	204,14,906.00	8,76,521.00
	35011-Employee Liabilities				35020-Recoveries Payable	37,18,607.00	11,90,904.00
	35020-Recoveries Payable	-	-		35030-Government dues payable	-	-
	35030-Government dues payable	-	-		35080-Others, Miscellaneous	-	-
	35080-Others, Miscellaneous	-	-	360	Provisions	2,35,610.00	1,89,540.00
420	Investments - General Fund	-	-	410	Acquisition / Purchase of Fixed Assets	-	12,21,510.65
421	Investments - Other Funds	-	-	412	Capital Work in Progress	-	106,51,884.24
431	Sundry debtors (Receivables)	48,13,861.00	33,98,656.00	420	Investments - General Fund	50,00,000.00	-
460	Loans & Advances to Employees (recovery)	-	-	421	Investments - Other Funds	-	-
	Reserve	-	-	430	Stock in Hand	-	-
				440	Prepaid Expenses	-	43,200.00
				460	Loans & Advances to Employees (recovery)	13,87,734.00	-
	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)	213,09,024.02	387,95,459.79
	TOTAL	**1042,07,714.98**	**1128,79,910.88**		**TOTAL**	**1042,07,714.98**	**1128,79,910.88**

मुख्य नगर पालिका अधिकारी
नगर परिषद गैरतगंज जि.रायसेन

M/s. S B A & CO.
INDORE
CHARTERED ACCOUNTANTS

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

	Item/ Head of Account	Schedule No	Current Year (Rs)	Previous Year (Rs)
A	**INCOME**			
	Tax Revenue	IE-1	67,00,000.00	59,00,000.00
	Assigned Revenues & Compensation	IE-2	205,16,298.00	225,07,606.00
	Rental Income from Municipal Properties	IE-3	9,89,836.00	8,73,719.00
	Fees & User Charges	IE-4	8,14,540.00	31,37,704.00
	Sale & Hire Charges	IE-5	6,87,460.00	2,45,903.00
	Revenue Grants, Contributions & Subsidies	IE-6	358,75,614.92	380,88,026.21
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	5,52,040.00	7,64,928.00
	Other Income	IE-9	1,77,092.00	1,64,767.00
	Total - INCOME		**663,12,880.92**	**716,82,653.21**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	221,01,462.93	232,83,512.91
	Administrative Expenses	IE-11	40,19,983.26	40,58,205.69
	Operations & Maintenance	IE-12	241,45,272.87	278,31,639.58
	Interest & Finance Expenses	IE-13	-	527.00
	Programme Expenses	IE-14	2,95,870.00	4,23,325.80
	Revenue Grants, Contributions & subsidies	IE-15	11,26,038.19	16,85,275.80
	Provisions & Write off	IE-16	-	50,000.00
	Miscellaneous Expenses	IE-17	-	-
	Depreciation		141,56,913.51	132,07,357.21
	Total - EXPENDITURE		**658,45,540.76**	**705,39,843.99**
C	***Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)***		4,67,340.16	11,42,809.22
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	***Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)***		**4,67,340.16**	**11,42,809.22**
F	**Less: Transfer to Reserve Funds**		40,888.00	95,554.00
G	**Net balance being surplus/ deficit carried over to Municipal Fund (E-F)**		**4,26,452.16**	**10,47,255.22**

मुख्य नगर पालिका अधिकारी
नगर परिषद गैरतगंज जि. रायसेन

M/s. S B A & CO.
INDORE
CHARTERED ACCOUNTANTS

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	39,50,000.00	34,00,000.00
11002	Water tax	18,50,000.00	17,00,000.00
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	-	-
11012	Pilgrimage Tax	-	-
11013	Export Tax	-	-
11031	Consolidates Tax	-	-
11051	Octroi & Toll	-	-
11080	Other taxes	9,00,000.00	8,00,000.00
0	**Sub-total**	**67,00,000.00**	**59,00,000.00**
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	**67,00,000.00**	**59,00,000.00**

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	11,96,250.00	11,04,246.00
12020	Compensation in lieu of Taxes / duties	193,20,048.00	214,03,360.00
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	**205,16,298.00**	**225,07,606.00**

मुख्य नगर पालिका अधिकारी

M/s. S B A & CO. INDORE CHARTERED ACCOUNTANTS

Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
13010	Rent from Civic Amenities	9,89,836.00	8,73,719.00
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	-	-
13080	Other rents	-	-
	Sub-Total	**9,89,836.00**	**8,73,719.00**
13090	Less: Rent Remission and Refunds	-	-
	Sub-total		
	Total Rental Income from Municipal Properties	**9,89,836.00**	**8,73,719.00**

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

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14010	Empanelment & Registration Charges	12,000.00	3,46,080.00
14011	Licensing Fees	-	5,000.00
14012	Fees for Grant of Permit	1,81,650.00	1,26,950.00
14013	Fees for Certificate or Extract	5,520.00	4,411.00
14014	Development Charges	84,000.00	18,77,234.00
14015	Regularization Fees	-	-
14020	Penalties and Fines	32,623.00	70,474.00
14040	Other Fees	1,43,719.00	2,34,088.00
14050	User Charges	3,22,228.00	3,62,392.00
14060	Entry Fees	-	-
14070	Service / Administrative Charges	32,800.00	1,11,075.00
14080	Other Charges	-	-
	Sub-Total	**8,14,540.00**	**31,37,704.00**
14090	Less: Rent Remission and Refunds		
	Sub-total	-	-
	Total income from Fees & User Charges	**8,14,540.00**	**31,37,704.00**

मुख्य नगर पालिका अधिकारी
नगर परिषद गैरतगंज जि.रायसेन

M/s. SBA & Co.
INDORE
CHARTERED ACCOUNTANTS

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
15010	Sale of Products	-	-
15011	Sale of Forms & Publications	6,87,460.00	2,45,903.00
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	**6,87,460.00**	**2,45,903.00**

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grant	358,75,614.92	380,88,026.21
16020	Re-imbursement of expenses	-	-
16030	Contribution towards schemes	-	-
	Total Revenue Grants, Contributions & Subsidies	**358,75,614.92**	**380,88,026.21**

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	-	-

मुख्य नगर पालिका अधिकारी
नगर परिषद गैरतगंज जि.रायसेन

M/s. S B A & CO. CHARTERED ACCOUNTANTS INDORE

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17110	Interest from Bank Accounts	5,52,040.00	7,64,928.00
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	-	-
17180	Other Interest	-	-
	Total - Interest Earned	**5,52,040.00**	**7,64,928.00**

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	1,77,092.00	1,64,767.00
	Total Other Income	**1,77,092.00**	**1,64,767.00**

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Salaries, Wages and Bonus	208,91,145.93	204,08,916.21
21020	Benefits and Allowances	8,64,929.00	3,14,267.70
21030	Pension	-	21,96,461.00
21040	Other Terminal & Retirement Benefits	3,45,388.00	3,63,868.00
	Total establishment expenses	**221,01,462.93**	**232,83,512.91**

मुख्य नगर पालिका अधिकारी
नगर परिषद गैरतगंज जि.रायसेन

M/s. S B A & Co.
INDORE
CHARTERED ACCOUNTANTS

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	Rent, Rates and Taxes	-	-
22011	Office maintenance	1,86,296.00	1,09,486.83
22012	Communication Expenses	78,566.00	1,32,498.00
22020	Books & Periodicals	21,259.00	-
22021	Printing and Stationery	1,02,853.00	6,04,831.72
22030	Traveling & Conveyance	1,44,040.00	1,08,028.00
22040	Insurance	41,464.50	2,22,447.00
22050	Audit Fees	40,600.00	40,600.00
22051	Legal Expenses	44,500.00	45,280.00
22052	Professional and other Fees	7,21,540.66	2,93,180.00
22060	Advertisement and Publicity	23,76,638.10	23,34,834.14
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	2,62,226.00	1,67,020.00
	Total administrative expenses	**40,19,983.26**	**40,58,205.69**

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010	Power & Fuel	69,33,607.00	93,66,791.34
23020	Bulk Purchases	66,69,293.12	43,50,200.64
23030	Consumption of Stores	-	-
23040	Hire Charges	13,33,824.68	6,71,936.40
23050	Repairs & maintenance -Infrastructure	30,93,206.38	52,43,472.07
23051	Repairs & maintenance - Civic Amenities	47,321.42	3,58,073.62
23052	Repairs & maintenance - Buildings	9,62,764.03	23,19,183.03
23053	Repairs & maintenance - Vehicles	3,09,998.74	2,56,222.15
23054	Repairs & maintenance - Furnitures	4,700.00	-
23055	Repairs & maintenance - Office Equipments	2,13,076.96	1,54,138.90
23056	Repairs & maintenance - Electrical Appliances	7,415.00	96,537.80
23057	Repairs & maintenance - Plant &	15,800.00	-
23059	Repairs & maintenance - Others	-	8,18,150.05
23080	Other operating & maintenance expenses	45,54,265.54	41,96,933.58
	Total operations & maintenance	**241,45,272.87**	**278,31,639.58**

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मुख्य नगर पालिका अधिकारी
नगर परिषद गैरतगंज जि.रायसेन

M/s. SBA & CO.
INDORE
CHARTERED ACCOUNTANTS

Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
24030	Interest on Loans from Government Bodies & Associations	-	-
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	-	-
24060	Other Interest	-	-
24070	Bank Charges	-	527.00
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	-	**527.00**

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election Expenses	2,95,870.00	-
25020	Own Programs	-	4,23,325.80
25030	Share in Programs of others	-	-
	Total Programme Expenses	**2,95,870.00**	**4,23,325.80**

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010	**Grants [specify details]**	10,36,038.19	16,85,275.80
26020	**Contributions [specify details]**	90,000.00	-
26030	**Subsidies [specify details]**	-	-
	Total Revenue Grants, Contributions & Subsidies	**11,26,038.19**	**16,85,275.80**

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नगर परिषद गैरतगंज जि.रायसेन

M/s. S B A & CO. INDORE CHARTERED ACCOUNTANTS

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	-	50,000
27040	Assets written off	-	-
27050	Miscellaneous Expense written off	-	-
	Total Provisions & Write off	-	**50,000**

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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मुख्यनगर पालिका अधिकारी
नगर परिषद गैरतगंज जि.रायसेन

M/S. SBA & CO. ★ CHARTERED ACCOUNTANTS ★ INDORE

MUNICIPAL COUNCIL GAIRATGANJ
STATEMENT OF CASH FLOW
As at 31 March 2024

Perticuler	Previous year		Current year	
[A] Cash flows from operationg activitiies				
Gross surplus / (deficit) over expenditure	-	11,42,809.22	-	4,67,340.16
Add;-Adjustments for		132,07,884.21		141,56,913.51
Depreciations	132,07,357.21		141,56,913.51	
Interest & finance expences	527.00		-	
Less-Adjestment for		-		-226,94,390.14
Profit on disposal of assets	-		226,94,390.14	
Dividend Income	-		-	
Investment Income	-		-	
Adjested income over expenditure before	-		-	
effecting changes in current assets and current	-		-	
liabilities and extra ordinary items	-	-	-	-
Changes in current assets and current liabilities				
(Increase) / decrease in Sundry debtors	33,98,656.00		27,26,387.00	
(Increase) / decrease in Stock in hand	-		-	
(Increase) / decrease in prepaid expenses	-43,200.00		79,828.50	
(Increase) / decrease in other current assets	-	33,55,456.00	-	28,06,215.50
(Decrease)/ increase in Deposits received	-50,88,016.93		16,88,943.77	
(Decrease)/ increase in Deposits works	-		-	
(Decrease)/ increase in other current liabilities	-406,53,573.70		-9,18,687.24	
(Decrease)/ increase in provisions	-1,89,540.00		-46,048.00	
Extra ordinary items {please specify}	-	-459,31,130.63	-291,32,114.92	-284,07,906.39
Net cash generated from / (used in) operating activities [A]		**-282,24,981.20**		**-336,71,827.36**
[B] Cash flows from investing activities				
			-	
(Purchase) of fixed assets & CWIP	-118,73,394.89		226,94,390.14	
(Increase) / Decrease in Special funds/grants	468,86,594.00		-83,88,085.55	
(Increase) / Decrease in Earmarked funds	-95,554.00		40,888.00	
(Purchase) of Investments	-	349,17,645.11	50,00,000.00	193,47,192.59
Add:		-		-
Proceeds from disposal of assets	-		-	
Proceeds from disposal of investments	-		-	
Investment income received	-		-	
Interest income received	-		-	
Net cash generated from/ (used in) investing activities [B]		**349,17,645.11**		**193,47,192.59**
[C] Cash flows from financing activities				
Add:		-		-
Loans from banks/others received	-		-	
Less:		-31,80,186.00		-31,61,801.00
Loans repaid during the period	31,80,186.00		17,74,067.00	
Loans & advances to employees	-		-	
Loans to others Finance expenses	-		13,87,734.00	
Net cash generated from (used in) financing activities [C]		**-31,80,186.00**		**-31,61,801.00**

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मुख्य नगर पालिका अधिकारी
नगर परिषद गैरतगंज जि. रायसेन

M/s. SBA & CO.
INDORE
CHARTERED ACCOUNTANTS

Net increase/ (decrease) in cash and cash equivalents (A + B + C)		35,12,477.91		-174,86,435.77
Cash and cash equivalents at beginning of period		**352,82,981.88**		**387,95,459.79**
Cash and cash equivalents at end of period		**387,95,459.79**		**213,09,024.02**
Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:				
• Cash Balances		-		-
• Bank Balances		387,95,459.79		213,09,024.02
• Scheduled co-operative banks		-		-
• Balances with Post offices		-		-
• Balances with other banks		-		-
Total of the breakup of cash and cash equivalents		387,95,459.79		213,09,024.02

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मुख्य नगर पालिका अधिकारी
नगर परिषद गैरतगंज जि.रायसेन

M/s. S B A & CO.
INDORE
CHARTERED ACCOUNTANTS

Municipal Council Gairatganj
Bank Balance Summery
As on 31-Mar-2024

Perticuler	Balance As per Cash Book	Balance As per Pass Book
	31-03-2023	31-03-2024
45021-01-CBI - 1924852880	1,02,678.00	1,02,678.00
45021-02-CBI - 1924853985-Sanchit Nidhi	938.80	936.80
45021-03-CBI - 3116156037	7,09,421.40	7,09,421.40
45021-04-SBI 30866348336	156,88,890.54	169,18,085.59
45021-05-SBI-33925556791-CM Infra	2,27,531.91	2,27,531.91
45021-06-SBI-36515790270-PMAY	19,34,874.81	20,96,372.56
45021-07-SBI-37669608197-Swachhata Mission	32,005.77	32,005.77
45021-08-BOI-908220110000046-Semri Project	-	-
45021-09-BOI-908210110002704-Sanchit Nidhi	9,76,222.20	9,76,222.20
45021-10-ICICI-263205000001	12,30,300.00	12,30,300.00
45021-11-ICICI-263201001824-PMAY	33,462.00	33,462.00
45021-12-HDFC-5010034132001	3,72,698.59	4,66,801.59
Grand Total	**213,09,024.02**	**227,93,817.82**

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मुख्य नगर पालिका अधिकारी
नगर परिषद गैरतगंज जि. रायसेन

M/s. S B A & CO. INDORE CHARTERED ACCOUNTANTS

Municipal Council Gairatganj
Bank Balance Summery
As on 31-Mar-2024

Balance As Per cash book			**213,09,024.02**
Opening Diff			**11,51,247.00**
Add- Uncleared amounts			**5,71,721.00**
SBI 30866348336	28-03-2023	1,85,230.00	
	28-03-2023	3,44,540.00	
	28-03-2023	7,120.00	
	28-03-2023	34,831.00	
Less-Amount not found in cash book			**(60,852.00)**
SBI-36515790270	23-05-2023	7,000.00	
	23-05-2023	16,992.00	
	04-08-2023	27,180.00	
	03-10-2023	1,680.00	
	19-12-2023	8,000.00	
Less;-Toteling Mistake			**(7,19,867.19)**
CBI 1924853985	2022-23	2.00	
SBI 30866348336	19-12-2023	7,19,865.19	
Add;-Toteling Mistake			**41,747.60**
SBI 30866348336	31-07-2023	27,177.60	
SBI-36515790270	07-08-2023	10,670.00	
SBI-36515790270	22-09-2023	3,900.00	
Other Diff.			**5,00,797.39**
Balance As Per cash book			**227,93,817.82**

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मुख्य नगर पालिका अधिकारी
नगर परिषद गैरतगंज जि. रायसेन

M/s. S B A & Co.
INDORE
CHARTERED ACCOUNTANTS

MC Gairatganj

Trial Balance

1-Apr-23 to 31-Mar-24

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Capital Account	**24,40,58,792.87 Cr**	*6,01,11,752.66*	*6,14,06,601.49*	**24,53,53,641.70 Cr**
310 - Municipal (General) Fund	6,02,87,075.40 Cr	41,747.60	26,46,317.35	6,28,91,645.15 Cr
31010 - Municipal Fund	*6,02,87,075.40 Cr*	*41,747.60*	*26,46,317.35*	*6,28,91,645.15 Cr*
31010-00 - Consolidated Municipal Fund	*6,02,87,075.40 Cr*	41,747.60	26,46,317.35	*6,28,91,645.15 Cr*
311 - Earmarked Funds	24,36,245.00 Cr	15,00,000.00	40,888.00	9,77,133.00 Cr
31110 - Special Funds	*24,36,245.00 Cr*	*15,00,000.00*	*40,888.00*	*9,77,133.00 Cr*
31110-01 - Sanchit Nidhi	*24,36,245.00 Cr*	15,00,000.00	40,888.00	*9,77,133.00 Cr*
312 - Reserve Funds	13,33,82,519.06 Cr	1,41,56,913.51	2,26,94,390.14	14,19,19,995.69 Cr
31210 - Capital Contribution	*13,33,82,519.06 Cr*	*1,41,56,913.51*	*2,26,94,390.14*	*14,19,19,995.69 Cr*
31210-00 - Consolidated Capital Contribution	*13,33,82,519.06 Cr*	1,41,56,913.51	2,26,94,390.14	*14,19,19,995.69 Cr*
320 - Grants, Contribution for Specific Purposes	4,79,52,953.41 Cr	4,44,13,091.55	3,60,25,006.00	3,95,64,867.86 Cr
32010 - Central Government	*1,70,21,843.00 Cr*	*1,23,02,310.00*	*71,75,543.00*	*1,18,95,076.00 Cr*
32010-15-Grant-15th Cen.Finance Commision	*1,70,21,843.00 Cr*	1,23,02,310.00	71,75,543.00	*1,18,95,076.00 Cr*
32020 - State Government	*3,09,31,110.41 Cr*	*3,21,10,781.55*	*2,88,49,463.00*	*2,76,69,791.86 Cr*
32020-01 - Grants From State Finance Commission	*15,49,665.38 Cr*	63,37,665.38	67,88,000.00	*20,00,000.00 Cr*
32020-11 - Grants for Road Development	*4,76,152.11 Cr*	31,66,745.11	28,90,593.00	*2,00,000.00 Cr*
32020-12 - Moolbhoot Suvidha	*14,98,003.00 Cr*	37,48,873.00	42,50,870.00	*20,00,000.00 Cr*
32020-13-Samekit Kar		90,000.00	90,000.00	
32020-19-Grant GoMP-Special Fund for ULBs	*1,98,03,000.00 Cr*	1,21,33,208.14		*76,69,791.86 Cr*
32020-21 - MLA LAD (Local Area Development Funds)	*1,65,257.00 Cr*	1,65,257.00		
32020-23-Grant GoMP-CM Urban Infra Development Scheme	*20,00,000.00 Cr*			*20,00,000.00 Cr*
32020-51-Karmakar Mandal		55,000.00	55,000.00	
32020-51 - Other Grants	*48,86,987.80 Cr*	58,36,987.80	9,50,000.00	
32020-51-SDRF			1,38,00,000.00	*1,38,00,000.00 Cr*
32020-83-Grant- GoMP-Swach bharat Abhiyan	*2,22,045.12 Cr*	2,22,045.12		
32020-87-Grant-GOMP-Sambal Yozna	*3,30,000.00 Cr*	3,55,000.00	25,000.00	
Loans (Liability)	**4,90,69,087.42 Cr**	*17,74,067.00*		**4,72,95,020.42 Cr**
330 - Secured Loans	4,90,69,087.42 Cr	17,74,067.00		4,72,95,020.42 Cr
33050 -Loans From Bank&Other Financial Institutions	*4,90,69,087.42 Cr*	*17,74,067.00*		*4,72,95,020.42 Cr*
33050-01-Loan-HUDCO-Secured	*4,90,69,087.42 Cr*	17,74,067.00		*4,72,95,020.42 Cr*
Current Liabilities	**50,58,622.12 Cr**	*7,46,05,142.36*	*7,53,29,350.89*	**57,82,830.65 Cr**
340 - Deposits Received	28,26,405.07 Cr	1,52,116.23	18,41,060.00	45,15,348.84 Cr
34010 - From Contractors/Suppliers	*12,95,338.07 Cr*	*1,52,116.23*	*17,17,142.00*	*28,60,363.84 Cr*
34010-01 - Earnest Money Deposit	*3,19,228.00 Cr*	9,742.00	8,32,587.00	*11,42,073.00 Cr*
34010-11 - Security Deposit	*9,76,110.07 Cr*	1,42,374.23	8,84,555.00	*17,18,290.84 Cr*
34020 - Deposits - Revenues	*15,31,067.00 Cr*		*1,23,918.00*	*16,54,985.00 Cr*
34020-01 - Water Deposits	*14,14,067.00 Cr*		26,000.00	*14,40,067.00 Cr*
34020-03-Rain Water Harvesting Deposit	*1,17,000.00 Cr*			*1,17,000.00 Cr*
34020-04-Secirity Deposite			97,918.00	*97,918.00 Cr*
341 - Deposit Works	1,50,000.00 Cr			1,50,000.00 Cr
34180 - Others	*1,50,000.00 Cr*			*1,50,000.00 Cr*
34180-22-CM Kanyadan Yozna	*1,50,000.00 Cr*			*1,50,000.00 Cr*
Carried Over	**29,81,86,502.41 Cr**	***13,64,90,962.02***	***13,67,35,952.38***	**29,84,31,492.77 Cr**

M/S. S B A & CO. INDORE CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर परिषद गैरतगंज जि.रायसेन

continued ...

MC Gairatganj
Trial Balance : 1-Apr-23 to 31-Mar-24

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	29,81,86,502.41 Cr	*13,64,90,962.02*	*13,67,35,952.38*	29,84,31,492.77 Cr
350 - Other Liabilities	18,46,607.05 Cr	7,42,17,416.13	7,32,98,728.89	9,27,919.81 Cr
35010 - Creditors		*5,00,83,903.13*	*5,00,83,903.13*	
35010-21 - Expenses Payable		71,39,736.77	71,39,736.77	
Abdul Waheed Stone		37,980.00	37,980.00	
Adil Travelles		21,240.00	21,240.00	
Ajay Phool Bhandar		30,900.00	30,900.00	
AK Enterprises		75,495.60	75,495.60	
All Consultancy		1,22,500.00	1,22,500.00	
Ambika Building Material		5,664.00	5,664.00	
Anant Self Services		18,400.00	18,400.00	
Ankit Traders		98,470.00	98,470.00	
Ankur Traders		5,239.20	5,239.20	
Anwar Khan		19,350.00	19,350.00	
Arpita Travelles		14,160.00	14,160.00	
Arshad Iqbal Contractor		16,57,897.80	16,57,897.80	
Artchtixc Consultancy		96,102.00	96,102.00	
Balaji Enterprises		10,00,041.02	10,00,041.02	
BG Enterprises		83,775.00	83,775.00	
Bharat Alluminium & Glass		16,518.28	16,518.28	
Bharat Raj Wellding Works Shop		17,100.00	17,100.00	
Chitransh Stationary		7,865.00	7,865.00	
Dainik Halchal		25,000.00	25,000.00	
Dainik Jagran		28,000.00	28,000.00	
Dainik Nai Duniya		10,200.00	10,200.00	
DB Chemicals		1,89,275.92	1,89,275.92	
Db Corporation		1,81,378.60	1,81,378.60	
Depti Construction & Consultant		94,755.66	94,755.66	
Desh Bandhu		11,000.00	11,000.00	
Dev DJ Silwani		2,500.00	2,500.00	
Dinesh Kumar Chaturbedi		7,500.00	7,500.00	
Dubey Enterprises		51,756.52	51,756.52	
Fai Jan Electricals		24,585.00	24,585.00	
General Computer		1,15,040.00	1,15,040.00	
General Stores		4,575.00	4,575.00	
Himanshu Mishra		25,000.00	25,000.00	
Hirelal Gour		19,61,057.57	19,61,057.57	
India Betrry Services		25,560.00	25,560.00	
Iqbal Traders		19,700.00	19,700.00	
Irshad Ali		17,34,303.50	17,34,303.50	
Israr Ali		3,52,190.40	3,52,190.40	
IT Constrution		5,45,377.16	5,45,377.16	
Jagan Omline Services		15,250.00	15,250.00	
Jai Maa Vaishnodevi Work Shop		9,000.00	9,000.00	
Jai Maa Wellding Works		25,739.50	25,739.50	
Jain Traders		4,830.00	4,830.00	
Carried Over	29,81,86,502.41 Cr	*13,64,90,962.02*	*13,67,35,952.38*	29,84,31,492.77 Cr

M/S. SBA & CO. INDORE CHARTERED ACCOUNTANTS

continued ...

मुख्य नगर पालिका अधिकारी
नगर परिषद गैरतगंज जि.रायसेन

MC Gairatganj

Trial Balance : 1-Apr-23 to 31-Mar-24

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	29,81,86,502.41 Cr	*13,64,90,962.02*	*13,67,35,952.38*	29,84,31,492.77 Cr
Jaiswal Broad Band		33,200.00	33,200.00	
Jakeet Ansari		3,050.00	3,050.00	
Janta Bettry Services		4,900.00	4,900.00	
Jawed Maruti Works		2,210.00	2,210.00	
Jhansi Kiran Dainik Samachar		3,000.00	3,000.00	
JMD Home Decore		19,500.00	19,500.00	
Kisan Tractor Works		4,200.00	4,200.00	
Laeek Khan Moter Binding Works		24,775.00	24,775.00	
LK Wood Center		1,09,800.00	1,09,800.00	
Lucky Auto Parts		55,419.89	55,419.89	
Maa Kali Tea Stall		94,426.00	94,426.00	
Maan Construction		15,22,929.67	15,22,929.67	
Madhur India Dainik Samachar		2,000.00	2,000.00	
Madhya Pradesh Electricity Board		67,44,045.00	67,44,045.00	
Mahakal Smajik Sewa Sansthan		1,88,160.00	1,88,160.00	
Mahaveer Traders		37,500.00	37,500.00	
Manmohan Photocopy		600.00	600.00	
MK Construction		1,52,435.29	1,52,435.29	
Muskan Earth Movers		29,581.30	29,581.30	
Narendra Dubey		19,500.00	19,500.00	
Narmada Ki Pukar		15,970.00	15,970.00	
Naseer Noter Garrage		3,500.00	3,500.00	
Nav Bharat		50,084.80	50,084.80	
Nav Duniya Samachar		19,500.00	19,500.00	
Nayak Agency		17,950.00	17,950.00	
Nayak Auto Mobiles		2,45,252.94	2,45,252.94	
Nayak Kirana Stores		5,100.00	5,100.00	
Nayak News Agency		1,805.00	1,805.00	
Nayak News Agency-Dainik Bhaskar		65,268.00	65,268.00	
Neeraj Infrastructure		87,750.00	87,750.00	
Neha Wellding Works		23,900.00	23,900.00	
Nena Electricals		27,900.00	27,900.00	
New Bharat Febrication Workshop		20,590.00	20,590.00	
New Tech Solution		1,38,606.44	1,38,606.44	
Nirmala Construction		83,08,773.19	83,08,773.19	
Nitin Chourasia		18,144.00	18,144.00	
NREPC		44,67,249.34	44,67,249.34	
Pahal Samajik Vikas Sansthan		1,42,100.00	1,42,100.00	
Pankaj Associates		80,850.00	80,850.00	
Paras Electricals		11,250.00	11,250.00	
Paras Nath Construction		5,22,119.64	5,22,119.64	
Paras Restaurent		63,410.00	63,410.00	
Patel Printing		1,51,911.20	1,51,911.20	
Patrika Samachar		8,000.00	8,000.00	
Pepoles Samachar		8,000.00	8,000.00	
Carried Over	29,81,86,502.41 Cr	*13,64,90,962.02*	*13,67,35,952.38*	29,84,31,492.77 Cr

M/s. SBA & CO. INDORE CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर परिषद गैरतगंज जि.रायसेन

continued ...

MC Gairatganj
Trial Balance : 1-Apr-23 to 31-Mar-24

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	**29,81,86,502.41 Cr**	***13,64,90,962.02***	***13,67,35,952.38***	**29,84,31,492.77 Cr**
Perwej Electricals		10,000.00	10,000.00	
PGD Infra		8,555.00	8,555.00	
Pradep Panthi Offset		20,900.00	20,900.00	
Pradesh Future		5,500.00	5,500.00	
Pragyam Times		2,500.00	2,500.00	
Pramod Gupta		3,500.00	3,500.00	
Pramod K Sharma & Com		40,600.00	40,600.00	
Pranjal Education Welefare		1,88,552.00	1,88,552.00	
Prasar Ujala		9,000.00	9,000.00	
Priya Enterprises		95,644.06	95,644.06	
Raj Express		34,000.00	34,000.00	
Raju Painter		2,75,829.00	2,75,829.00	
Rama Computers		21,400.00	21,400.00	
Rat Din Pump		13,30,183.38	13,30,183.38	
RB Contractors		52,74,367.39	52,74,367.39	
Rizwan Electricals		5,865.00	5,865.00	
RS Agriculture		1,950.00	1,950.00	
Sai Computer Mobile		26,980.00	26,980.00	
Samay Jagat		9,000.00	9,000.00	
Sanjay Hardware		4,020.00	4,020.00	
Sanjay Tour & Travelles		24,000.00	24,000.00	
Sarwar Ali Associates		1,44,000.00	1,44,000.00	
Sewa Tent House		11,23,406.46	11,23,406.46	
Sharma Hotel & Bhojnalaya		52,185.00	52,185.00	
Shiv Sai Restaurent		9,800.00	9,800.00	
Shree Ji Marketing		2,41,524.96	2,41,524.96	
Smar Solar Marketing		2,84,991.78	2,84,991.78	
Strategic Sanitation Services		48,071.19	48,071.19	
Suneel Kumar Vishwakarma		18,300.00	18,300.00	
Sunlight India		9,65,135.61	9,65,135.61	
Suryakala Printing		1,37,440.00	1,37,440.00	
Thakur Constrcution		88,766.10	88,766.10	
Tohafa Auto Mobiles		8,420.00	8,420.00	
Water Services		12,990.00	12,990.00	
Yadav Electricals		35,850.00	35,850.00	
Yadav Restaurent		32,450.00	32,450.00	
35011 - Employee Liabilities	*14,37,708.17 Cr*	*2,04,14,906.00*	*1,94,77,966.93*	*5,00,769.10 Cr*
35011-01 - Salaries, Wages And Bonus	*14,37,708.17 Cr*	1,64,78,688.00	1,51,30,625.93	*89,646.10 Cr*
35011-02 - Benefits And Allowances		3,95,477.00	3,95,477.00	
35011-03 - Pension		30,36,501.00	31,52,424.00	*1,15,923.00 Cr*
35011-08-Remuneration & Fee-Mayor/Councillor		5,04,240.00	7,99,440.00	*2,95,200.00 Cr*
35020 - Recoveries Payable	*3,44,482.88 Cr*	*37,18,607.00*	*37,36,858.83*	*3,62,734.71 Cr*
35020-01-Recoveries Payable-PF for Employees on Deputation		1,14,685.00	1,51,013.00	*36,328.00 Cr*
35020-03-Recoveries Payable-PF Deduction Others		21,38,221.00	23,19,783.00	*1,81,562.00 Cr*
35020-13 - Labour Tax	*2,38,021.46 Cr*	3,78,362.00	1,81,039.00	*40,698.46 Cr*
Carried Over	**29,81,86,502.41 Cr**	***13,64,90,962.02***	***13,67,35,952.38***	**29,84,31,492.77 Cr**

M/S. SBA & CO. INDORE CHARTERED ACCOUNTANTS

continued ...

मुख्य नगर पालिका अधिकारी
नगर परिषद गैरतगंज जि.रायसेन

MC Gairatganj
Trial Balance : 1-Apr-23 to 31-Mar-24

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	29,81,86,502.41 Cr	13,64,90,962.02	13,67,35,952.38	29,84,31,492.77 Cr
3502021 TDS-Employees		1,37,300.00	1,37,300.00	
35020-22 - TDS - Contractors	75,534.71 Cr	5,36,132.00	5,26,785.83	66,188.54 Cr
35020-37-Recoveries Payable-SGST	30,926.71 Cr	4,13,907.00	4,20,938.00	37,957.71 Cr
35080 - Others, Miscellaneous	64,416.00 Cr			64,416.00 Cr
35080-01 - Stale Cheques	64,416.00 Cr			64,416.00 Cr
360 - Provisions	2,35,610.00 Cr	2,35,610.00	1,89,562.00	1,89,562.00 Cr
36010 - Provisions For Expenses	2,35,610.00 Cr	2,35,610.00	1,89,562.00	1,89,562.00 Cr
36010-30-Provision Exp.-Power & Fuel	2,35,610.00 Cr	2,35,610.00	1,89,562.00	1,89,562.00 Cr
Fixed Assets	23,12,47,407.90 Dr	4,06,56,384.52	3,21,18,907.89	23,97,84,884.53 Dr
410 - Fixed Assets	28,60,22,490.54 Dr	1,93,61,306.12		30,53,83,796.66 Dr
41020 - Buildings	1,51,77,188.60 Dr	90,330.51		1,52,67,519.11 Dr
41020-00 - Consolidated Building	1,51,77,188.60 Dr			1,51,77,188.60 Dr
41020-82-Park Structures and assets		90,330.51		90,330.51 Dr
41030 - Road	5,23,52,395.14 Dr	1,79,61,994.38		7,03,14,389.52 Dr
41030-00 - Cansolidated Road	5,23,52,395.14 Dr			5,23,52,395.14 Dr
41030-01-Concrete Road		1,79,61,994.38		1,79,61,994.38 Dr
41031 - Sewerage And Drainage	1,81,92,881.07 Dr			1,81,92,881.07 Dr
41031-02 - Open Drains	1,81,92,881.07 Dr			1,81,92,881.07 Dr
41032 - Waterways	17,71,56,147.45 Dr			17,71,56,147.45 Dr
41032-00 - Consolidated Water Ways	17,71,56,147.45 Dr			17,71,56,147.45 Dr
41033 - Public Lighting	46,79,357.40 Dr			46,79,357.40 Dr
41033-00 - Consolidated Public Lighting	46,79,357.40 Dr			46,79,357.40 Dr
41034-Sanitation and Solid Waste Managment	24,25,537.87 Dr	95,644.00		25,21,181.87 Dr
41034-31-Garbage Compactor		95,644.00		95,644.00 Dr
41034-63-Other	24,25,537.87 Dr			24,25,537.87 Dr
41040 - Plant & Machinery	32,63,117.70 Dr			32,63,117.70 Dr
41040-00 - Consolidated Plant & Machinery	32,63,117.70 Dr			32,63,117.70 Dr
41050 - Vehicles	95,02,206.88 Dr			95,02,206.88 Dr
41050-00 - Consolidated Vehicles	90,19,166.67 Dr			90,19,166.67 Dr
41050-90-Vehicel Other	4,83,040.21 Dr			4,83,040.21 Dr
41060 -Office & Other Equipments	21,40,988.87 Dr	2,07,501.62		23,48,490.49 Dr
41060-00 - Consolidated Office&Other Equipment	15,00,174.87 Dr			15,00,174.87 Dr
41060-01 - Air Conditioners	37,583.00 Dr	40,669.02		78,252.02 Dr
41060-02 - Computers		96,402.60		96,402.60 Dr
41060-04 - Photo-Copiers	83,461.02 Dr			83,461.02 Dr
41060-06 - Water Coolers	5,19,769.98 Dr			5,19,769.98 Dr
41060-07-Office Equipment-Others		22,900.00		22,900.00 Dr
41060-10-CC TV system		47,530.00		47,530.00 Dr
41070 -Furniture, Fixtures,Fitting & Electrical Appliance	11,32,669.56 Dr	40,700.00		11,73,369.56 Dr
41070-00 - Consolidated Furniture & Appliances	11,13,699.56 Dr			11,13,699.56 Dr
41070-03 - Almirahs	18,970.00 Dr	29,800.00		48,770.00 Dr
41070-07-Furniture & Fixtures-Other		10,900.00		10,900.00 Dr
41080 - Other Fixed Assets		9,65,135.61		9,65,135.61 Dr
41080-20-Statue		9,65,135.61		9,65,135.61 Dr
Carried Over	6,69,39,094.51 Cr	17,71,47,346.54	16,88,54,860.27	5,86,46,608.24 Cr

M/s. S B A & Co. INDORE CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर परिषद गैरतगंज जि.रायसेन

continued ...

MC Gairatganj
Trial Balance : 1-Apr-23 to 31-Mar-24

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	**6,69,39,094.51 Cr**	***17,71,47,346.54***	***16,88,54,860.27***	**5,86,46,608.24 Cr**
411 - Accumulated Depreciation	6,77,08,320.27 Cr		1,41,56,913.51	8,18,65,233.78 Cr
41120 - Buildings	*32,69,840.79 Cr*		*5,10,422.81*	*37,80,263.60 Cr*
41120-00 -Acc. Dep.-Consolidated Accumulated Dep. on Building	32,69,840.79 Cr		5,10,422.81	37,80,263.60 Cr
41130 - Roads & Bridges	*3,69,81,936.76 Cr*		*64,47,542.41*	*4,34,29,479.17 Cr*
41130-00-Consolidated Accumulated Depreciation on Roads & Bridge	3,69,81,936.76 Cr		64,47,542.41	4,34,29,479.17 Cr
41131 - Sewerage And Drainage	*63,58,181.27 Cr*		*12,12,858.74*	*75,71,040.01 Cr*
41131-00 -Acc. Dep.- Consoli Accumulated Depreciation on Sewerage& Drainag	63,58,181.27 Cr		12,12,858.74	75,71,040.01 Cr
41132 - Waterways	*75,20,628.24 Cr*		*44,28,903.69*	*1,19,49,531.93 Cr*
41132-00-Acc. Dep.-Consoli Accumulate Depreciation On Waterway	75,20,628.24 Cr		44,28,903.69	1,19,49,531.93 Cr
41133 - Public Lighting	*42,32,181.36 Cr*		*52,604.24*	*42,84,785.60 Cr*
41133-00 -Acc. Dep.- Consolidated Accumulated Dep.on Public Lighting System	42,32,181.36 Cr		52,604.24	42,84,785.60 Cr
41134-Solid Waste and Managment	*6,71,919.62 Cr*		*2,33,468.19*	*9,05,387.81 Cr*
41134-00-Accumulated Depriciation Sanitation &SWM	6,71,919.62 Cr		2,33,468.19	9,05,387.81 Cr
41140 - Plant & Machinery	*21,66,215.30 Cr*		*1,73,176.77*	*23,39,392.07 Cr*
41140-00 -Acc. Dep.- Consoli Accumulated Dep.on Plant & Machinery	21,66,215.30 Cr		1,73,176.77	23,39,392.07 Cr
41150 - Vehicles	*53,07,862.06 Cr*		*6,68,157.09*	*59,76,019.15 Cr*
41150-00 -Acc. Dep.- Consolidated Accumulated Dep.on Vehicles	53,07,862.06 Cr		6,68,157.09	59,76,019.15 Cr
41160 - Office & Other Equipments	*6,88,435.76 Cr*		*2,26,304.05*	*9,14,739.81 Cr*
41160-00 -Acc. Dep.- Consolidated Accumulated Dep.on Office & Other Equipments	6,88,435.76 Cr		2,26,304.05	9,14,739.81 Cr
41170-Furniture, Fixtures,Fittings & Electrical Appliance	*5,11,119.11 Cr*		*1,06,961.96*	*6,18,081.07 Cr*
41170-00 -Acc. Dep.- Consoli Accumulated Dep. on Furniture,Fixtures, Fittings & Electrical Appliances	5,11,119.11 Cr		1,06,961.96	6,18,081.07 Cr
41180 - Other Fixed Assets			*96,513.56*	*96,513.56 Cr*
41180-00 -Acc. Dep.- Consoli Accumulated Dep.on Other Fixed Assets			96,513.56	96,513.56 Cr
412 - Capital Work-in- Progress	1,29,33,237.63 Dr	2,12,95,078.40	1,79,61,994.38	1,62,66,321.65 Dr
41220 - Assets Out Of Special Funds	*1,29,33,237.63 Dr*	*2,12,95,078.40*	*1,79,61,994.38*	*1,62,66,321.65 Dr*
41220-01-CWIP-Building	64,95,264.42 Dr	4,89,931.85		69,85,196.27 Dr
41220-01-002-Building-Community Hall		*4,00,000.00*		4,00,000.00 Dr
41220-01-037-Building-Boundary Wall	23,88,186.72 Dr			23,88,186.72 Dr
41220-01-046-Building- Shed	3,48,030.46 Dr			3,48,030.46 Dr
41220-01-059-Building-Chabutra	2,27,590.58 Dr	*89,931.85*		3,17,522.43 Dr
41220-01-061-Building -Other	35,31,456.66 Dr			35,31,456.66 Dr
41220-11-Roads & Bridges	42,90,226.41 Dr	1,51,91,492.51	1,79,61,994.38	15,19,724.54 Dr
41220-11-001-Roads & Bridges-Concrete Road	39,63,493.34 Dr	*1,39,98,501.04*	*1,79,61,994.38*	
41220-11-003-Roads & Bridges-Daamhar/Bitumen Road	2,48,846.70 Dr			2,48,846.70 Dr
41220-11-013-Roads & Bridges-Paving Blocks work	77,886.37 Dr	*11,92,991.47*		12,70,877.84 Dr
41220-21-Sewerage and Drainage	21,47,746.80 Dr	21,65,617.00		43,13,363.80 Dr
41220-21-002-Sewerage and Drainage-Drain-Open	21,47,746.80 Dr	*21,65,617.00*		43,13,363.80 Dr
41220-31-Waterways		24,46,809.44		24,46,809.44 Dr
41220-31-018-Waterways-Water-Overhead Tank (OHT)		*24,46,809.44*		24,46,809.44 Dr
41220-41-Public-Lighting		10,01,227.60		10,01,227.60 Dr
41220-41-001-Public-LightingPublic-Lighting-other		*10,01,227.60*		10,01,227.60 Dr
Carried Over	**6,69,39,094.51 Cr**	***17,71,47,346.54***	***16,88,54,860.27***	**5,86,46,608.24 Cr**

M/S. SBA & CO. INDORE CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर परिषद गैरतगंज जि.रायसेन

continued ...

MC Gairatganj
Trial Balance : 1-Apr-23 to 31-Mar-24

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	**6,69,39,094.51 Cr**	***17,71,47,346.54***	***16,88,54,860.27***	**5,86,46,608.24 Cr**
Investments	**1,20,00,000.00 Dr**	*50,00,000.00*		**1,70,00,000.00 Dr**
420 - Investments -General Fund	1,20,00,000.00 Dr	50,00,000.00		1,70,00,000.00 Dr
42080 - Other Investments	*1,20,00,000.00 Dr*	*50,00,000.00*		*1,70,00,000.00 Dr*
42080-01-Other Investment	*1,20,00,000.00 Dr*	50,00,000.00		*1,70,00,000.00 Dr*
Current Assets	**5,49,39,094.51 Dr**	*8,25,35,144.19*	*9,58,27,630.46*	**4,16,46,608.24 Dr**
Cash-in-Hand		69,22,367.00	69,22,367.00	
Cash		*69,22,367.00*	*69,22,367.00*	
Bank Accounts	3,87,95,459.79 Dr	6,65,63,502.19	8,40,49,937.96	2,13,09,024.02 Dr
45021-01-CBI-1924852880	1,00,000.00 Dr	*2,678.00*		1,02,678.00 Dr
45021-02-CBI - 1924853985-Sanchit Nidhi	910.80 Dr	*28.00*		938.80 Dr
45021-03-CBI - 3116156037	6,89,296.40 Dr	*20,125.00*		7,09,421.40 Dr
45021-04-SBI 30866348336	2,84,72,246.79 Dr	*5,82,61,020.19*	*7,10,44,376.44*	1,56,88,890.54 Dr
45021-05-SBI-33925556791-CM Infra	2,27,531.91 Dr			2,27,531.91 Dr
45021-06-SBI-36515790270	14,80,962.33 Dr	*69,59,474.00*	*65,05,561.52*	19,34,874.81 Dr
45021-07-SBI-37669608197-Swachhata Mission	32,005.77 Dr			32,005.77 Dr
45021-09-BOI-908210110002704-Sanchit Nidhi	24,35,334.20 Dr	*40,888.00*	*15,00,000.00*	9,76,222.20 Dr
45021-10-ICICI-263205000001	32,474.00 Dr	*11,97,826.00*		12,30,300.00 Dr
45021-11-ICICI-263201001824-PMAY	32,474.00 Dr	*988.00*		33,462.00 Dr
45021-12-HDFC-5010034132001	52,92,223.59 Dr	*80,475.00*	*50,00,000.00*	3,72,698.59 Dr
431 - Sundry Debtors (Receivables)	1,58,33,727.72 Dr	75,40,248.00	48,13,861.00	1,85,60,114.72 Dr
43110 - Receivables For Property Taxes	*68,87,061.23 Dr*	*35,00,000.00*	*21,64,340.00*	*82,22,721.23 Dr*
43110-01 - Property Tax Receivable -Current Year	*25,94,639.00 Dr*	35,00,000.00	15,04,996.00	*45,89,643.00 Dr*
43110-07 - Property Tax Receivable -Others	*42,92,422.23 Dr*		6,59,344.00	*36,33,078.23 Dr*
43120 - Receivable For Other Taxes	*30,51,161.04 Dr*	*15,85,248.00*	*9,21,517.00*	*37,14,892.04 Dr*
43120-01 - Other Tax Receivable -Current Year		1,01,040.00	1,01,040.00	
43120-05 - Other Tax Receivable -Others		1,34,208.00	1,34,208.00	
43120-11-Samekit Kar	*19,11,057.00 Dr*	4,50,000.00	2,07,374.00	*21,53,683.00 Dr*
43120-25-Receivable Education Cess	*7,92,208.48 Dr*	4,50,000.00	1,97,847.00	*10,44,361.48 Dr*
43120-31-Receivable Urban Development Cess	*3,47,895.56 Dr*	4,50,000.00	2,81,048.00	*5,16,847.56 Dr*
43130 - Receivable For Fees & User Charges	*42,35,697.00 Dr*	*18,50,000.00*	*17,23,894.00*	*43,61,803.00 Dr*
43130-01 - Water Supply Receivable -Current Year	*5,90,986.00 Dr*	18,50,000.00	17,23,894.00	*7,17,092.00 Dr*
43130-05 - Water Supply Receivable -Others	*36,44,711.00 Dr*			*36,44,711.00 Dr*
43140 - Receivable From Other Sources	*16,59,808.45 Dr*	*6,05,000.00*	*4,110.00*	*22,60,698.45 Dr*
43140-01 - Rent Receivable - Current Year	*4,07,715.00 Dr*	6,05,000.00	4,110.00	*10,08,605.00 Dr*
43140-05 - Rent Receivable - Others	*12,44,904.50 Dr*			*12,44,904.50 Dr*
43140-33 -Interest Accrued But Not Due-Special Fund	*7,188.95 Dr*			*7,188.95 Dr*
440 - Pre-Paid Expenses	43,200.00 Dr	1,21,293.00	41,464.50	1,23,028.50 Dr
44030 - Operations & Maintenance	*43,200.00 Dr*	*1,21,293.00*	*41,464.50*	*1,23,028.50 Dr*
44030-01-Prepaid Exp.-Insurance	*43,200.00 Dr*	1,21,293.00	41,464.50	*1,23,028.50 Dr*
460 - Loans, Advances and Deposits	2,66,707.00 Dr	13,87,734.00		16,54,441.00 Dr
46040 - Advance To Suppliers And Contractors	*2,66,707.00 Dr*			*2,66,707.00 Dr*
46040-00-Consoli Advance To Suppliers & Contractor	*2,66,707.00 Dr*			*2,66,707.00 Dr*
46060 - Deposits With External Agencies		*13,87,734.00*		*13,87,734.00 Dr*
46060-11 - Electricity Deposits		13,87,734.00		*13,87,734.00 Dr*
Carried Over		***26,46,82,490.73***	***26,46,82,490.73***	

M/s. S B A & CO. INDORE CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी

continued ...

MC Gairatganj

Trial Balance : 1-Apr-23 to 31-Mar-24

	Opening Balance	Transactions Debit	Transactions Credit	Closing Balance
Brought Forward		26,46,82,490.73	26,46,82,490.73	
Direct Incomes			6,63,12,880.92	6,63,12,880.92 Cr
110 - Rates & Tax Revenue			67,00,000.00	67,00,000.00 Cr
11001 - Property Tax			39,50,000.00	39,50,000.00 Cr
11001-01 - Property Tax on Building-Residential Use			35,00,000.00	35,00,000.00 Cr
11001-31 - Consdtd, Integrtd, Samekit Kar- on Prop			4,50,000.00	4,50,000.00 Cr
11002 - Water Tax (Incl Fee & Charges)			18,50,000.00	18,50,000.00 Cr
11002-11 - Metered Water Supply - Domestic			18,50,000.00	18,50,000.00 Cr
11080 - Others Taxes			9,00,000.00	9,00,000.00 Cr
11080-21 - Town Development Cess			4,50,000.00	4,50,000.00 Cr
11080-41 - Education Cess			4,50,000.00	4,50,000.00 Cr
120 - Assigned Revenues & Compensations			2,05,16,298.00	2,05,16,298.00 Cr
12010 - Taxes & Duties Collected By Others			11,96,250.00	11,96,250.00 Cr
12010-11 - Stamp Duty on Transfer of Properties			11,96,250.00	11,96,250.00 Cr
12020 - Compensation in Lieu Of Taxes & Duties			1,93,20,048.00	1,93,20,048.00 Cr
12020-01 - Compensation in Lieu of Octopi			1,92,68,048.00	1,92,68,048.00 Cr
12020-25-Export Tax			52,000.00	52,000.00 Cr
130 - Rental Income From Municipal Properties			9,89,836.00	9,89,836.00 Cr
13010 - Rent From Civic Amenities			9,89,836.00	9,89,836.00 Cr
13010-01 - Rent From Markets			2,73,566.00	2,73,566.00 Cr
13010-02 - Rent From Shopping Complexes			6,05,000.00	6,05,000.00 Cr
13010-03 - Rent From Community Halls			36,200.00	36,200.00 Cr
13010-11 - Mutation Fee			75,070.00	75,070.00 Cr
140 - Fees & User Charges			8,14,540.00	8,14,540.00 Cr
14010 - Empanelment & Registration Charges			12,000.00	12,000.00 Cr
14010-02 - Colony Empanelment and Inspection Fees			12,000.00	12,000.00 Cr
14012 - Fees for Grant of Permit			1,81,650.00	1,81,650.00 Cr
14012-01 - Fees From Sanction of Building Plans			6,750.00	6,750.00 Cr
14012-07-Permission Fee- Others			1,74,900.00	1,74,900.00 Cr
14013 - Fees For Certificate Or Extract			5,520.00	5,520.00 Cr
14013-01 - Fees From Copies of Plan			50.00	50.00 Cr
14013-02-Birth&Death Registrat. Fee(VitalStatistic)			5,470.00	5,470.00 Cr
14014 - Development Charges			84,000.00	84,000.00 Cr
14014-01 - Development Charges			84,000.00	84,000.00 Cr
14020 - Penalties And Fines			32,623.00	32,623.00 Cr
14020-04 - Others			32,623.00	32,623.00 Cr
14040 - Other Fees			1,43,719.00	1,43,719.00 Cr
14040-12 - Road Cutting Charges			500.00	500.00 Cr
14040-17-Connection Charges-Water Supply			1,02,762.00	1,02,762.00 Cr
14040-22-Fee-RTI Act			582.00	582.00 Cr
14040-23-Fee- Regularizing Illegal Colonies			39,875.00	39,875.00 Cr
14050 - User Charges			3,22,228.00	3,22,228.00 Cr
14050-02 - Septic Tank Cleaning Charges			73,780.00	73,780.00 Cr
14050-09 - Charges for Supply of Water By Tankers			7,200.00	7,200.00 Cr
14050-10-User Charges-Solid Waste Management			2,35,248.00	2,35,248.00 Cr
Carried Over		26,46,82,490.73	33,09,95,371.65	6,63,12,880.92 Cr

M/S. B A & CO. INDORE CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी

नगर परिषद गैरतगंज जि. रायसेन

continued ...

(43)

	Opening Balance	Transactions Debit	Transactions Credit	Closing Balance
Brought Forward		26,46,82,490.73	33,09,95,371.65	6,63,12,880.92 Cr
14050-28-User Charge-Fire Extinguishing			6,000.00	6,000.00 Cr
14070 - Service / Administrative Charges			32,800.00	32,800.00 Cr
14070-04 - Service Charges			20,800.00	20,800.00 Cr
14070-08-Charges for NOC-Charges			12,000.00	12,000.00 Cr
150 - Sale & Hire Charges			6,87,460.00	6,87,460.00 Cr
15011 - Sale of Forms & Publications			6,87,460.00	6,87,460.00 Cr
15011-01 - Sale of Tender Papers			6,59,000.00	6,59,000.00 Cr
15011-02 - Sale of Ration Card & Other Forms			28,460.00	28,460.00 Cr
160 - Revenue Grants, Contribution & Subsidies			3,58,75,614.92	3,58,75,614.92 Cr
16010 - Revenue Grants			3,58,75,614.92	3,58,75,614.92 Cr
16010-01 - From State Government			1,60,72,601.41	1,60,72,601.41 Cr
16010-11 - From Central Government			56,46,100.00	56,46,100.00 Cr
16010-91- Dep on Grant Assets			1,41,56,913.51	1,41,56,913.51 Cr
171 - Interest Earned			5,52,040.00	5,52,040.00 Cr
17110 - Interest From Bank Accounts			5,52,040.00	5,52,040.00 Cr
17110-01-Interest-Saving Bank Account			5,52,040.00	5,52,040.00 Cr
180 - Other Income			1,77,092.00	1,77,092.00 Cr
18080 - Miscellaneous Income			1,77,092.00	1,77,092.00 Cr
18080-90-Misc. Income			1,77,092.00	1,77,092.00 Cr
Indirect Expenses		6,58,45,540.76		6,58,45,540.76 Dr
210 - Establishment Expenses		2,21,01,462.93		2,21,01,462.93 Dr
21010 - Salaries, Wages And Bonus		2,08,91,145.93		2,08,91,145.93 Dr
21010-11-Salaries & Allowances-Staff- Basic Pay		2,08,91,145.93		2,08,91,145.93 Dr
21020 - Benefits And Allowances		8,64,929.00		8,64,929.00 Dr
21020-03 - Remuneration & Fees Mayor-in-Council		7,99,440.00		7,99,440.00 Dr
21020-04-Arrears Salary		50,089.00		50,089.00 Dr
21020-61 - Staff Welfare Expenses		15,400.00		15,400.00 Dr
21040 - Other Terminal & Retirement Benefits		3,45,388.00		3,45,388.00 Dr
21040-11 - Leave Encashment		3,45,388.00		3,45,388.00 Dr
220 - Administrativ E Expenses		40,19,983.26		40,19,983.26 Dr
22011 - Office Maintenance		1,86,296.00		1,86,296.00 Dr
22011-04-Water Expenese		14,310.00		14,310.00 Dr
22011-05-Others		1,71,986.00		1,71,986.00 Dr
22012 - Communication Expenses		78,566.00		78,566.00 Dr
22012-11-Web,Internet Expense		74,566.00		74,566.00 Dr
22012-21-Postage Expense		4,000.00		4,000.00 Dr
22020 - Books & Periodicals		21,259.00		21,259.00 Dr
22020-02 - Newspapers		10,059.00		10,059.00 Dr
22020-03-Books		11,200.00		11,200.00 Dr
22021 - Printing and Stationery		1,02,853.00		1,02,853.00 Dr
22021-01 - Printing Expenses		11,980.00		11,980.00 Dr
22021-02 - Stationery		65,427.00		65,427.00 Dr
22021-03 - Computer Stationery And Consumables		25,446.00		25,446.00 Dr
Carried Over		33,05,28,031.49	33,09,95,371.65	4,67,340.16 Cr

M/S. S B A & CO. * INDORE * CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर परिषद गैरतगंज जि. रायसेन

continued ...

MC Gairatganj
Trial Balance : 1-Apr-23 to 31-Mar-24

	Opening Balance	Transactions Debit	Transactions Credit	Closing Balance
Brought Forward		*33,05,28,031.49*	*33,09,95,371.65*	**4,67,340.16 Cr**
22030 - Travelling & Conveyance		*1,44,040.00*		*1,44,040.00 Dr*
22030-21 - Hire & Conveyance Expenses		1,44,040.00		*1,44,040.00 Dr*
22040 - Insurance		*41,464.50*		*41,464.50 Dr*
22040-02 - Vehicles		41,464.50		*41,464.50 Dr*
22050 - Audit Fees		*40,600.00*		*40,600.00 Dr*
22050-11 - External Agencies Internal Audit		40,600.00		*40,600.00 Dr*
22051 - Legal Expenses		*44,500.00*		*44,500.00 Dr*
22051-03 - Cost of Suits /compromises		44,500.00		*44,500.00 Dr*
22052 - Professional and Other Fees		*7,21,540.66*		*7,21,540.66 Dr*
22052-21 - Consultancy Fees,Charges		2,95,740.00		*2,95,740.00 Dr*
22052-22-Other Fees		4,25,800.66		*4,25,800.66 Dr*
22060 - Advertisement And Publicity		*23,76,638.10*		*23,76,638.10 Dr*
22060-01 - Advertisement Expenses		6,19,868.20		*6,19,868.20 Dr*
22060-11 - Publicity Expenses		2,83,184.44		*2,83,184.44 Dr*
22060-31 - Cultural Events		1,57,959.00		*1,57,959.00 Dr*
22060-32-National Festival Celeberation Expense		2,27,065.10		*2,27,065.10 Dr*
22060-33-Religious Festival Celeberation Expense		1,18,695.00		*1,18,695.00 Dr*
22060-36-Prize, Award & Felicitation Function Expense		9,33,726.36		*9,33,726.36 Dr*
22060-41 - Workshop and Seminars		2,700.00		*2,700.00 Dr*
22060-42-Advertisement and Publicity- Others		33,440.00		*33,440.00 Dr*
22080 - Other Administrative Expenses		*2,62,226.00*		*2,62,226.00 Dr*
22080-01 - Expenses for Meeting Of Corporation/MMIC		19,100.00		*19,100.00 Dr*
22080-02 - Guest Entertainment Expenses		6,900.00		*6,900.00 Dr*
22080-04-Honorarium-Others		11,000.00		*11,000.00 Dr*
22080-51 - Miscellaneous Expenses		2,25,226.00		*2,25,226.00 Dr*
230 - Operations & Maintenance		2,41,45,272.87		2,41,45,272.87 Dr
23010 - Power & Fuel		*69,33,607.00*		*69,33,607.00 Dr*
23010-10 - Bulk Purchase of Power		69,33,607.00		*69,33,607.00 Dr*
23020 - Bulk Purchases		*66,69,293.12*		*66,69,293.12 Dr*
23020-01 - Raw Water		4,03,555.00		*4,03,555.00 Dr*
23020-10-Bulk Purchase-Power		13,30,183.38		*13,30,183.38 Dr*
23020-20-Bulk Purchase-Sanitation/Conservancy Material		8,70,777.16		*8,70,777.16 Dr*
23020-40-Bulk Purchase-Engineering Stores		27,21,051.49		*27,21,051.49 Dr*
23020-41-Bulk purchase-Electrical store		11,82,339.06		*11,82,339.06 Dr*
23020-70-Bulk Purchase-Others		1,61,387.03		*1,61,387.03 Dr*
23040 - Hire Charges		*13,33,824.68*		*13,33,824.68 Dr*
23040-01 - Hire Charges Of Machineries		8,33,693.38		*8,33,693.38 Dr*
23040-02-Hire Charges-Vehicle		1,15,971.30		*1,15,971.30 Dr*
23040-03-Hire Charges-Others		3,84,160.00		*3,84,160.00 Dr*
23050 - Repairs & Maintenance Infrastructure Assets		*30,93,206.38*		*30,93,206.38 Dr*
23050-03-R & M-Other Road		22,82,557.10		*22,82,557.10 Dr*
23050-12-R & M-Open Drain		5,29,142.00		*5,29,142.00 Dr*
23050-25-R & M-Other Waterways		24,116.00		*24,116.00 Dr*
23050-26-R & M-Water-Pump		24,775.00		*24,775.00 Dr*
Carried Over		*33,05,28,031.49*	*33,09,95,371.65*	**4,67,340.16 Cr**

M/s. SBA & CO. * CHARTERED ACCOUNTANTS * INDORE

मुख्य नगर पालिका अधिकारी
नगर परिषद गैरतगंज जि.रायसेन

continued ...

45

MC Gairatganj

Trial Balance : 1-Apr-23 to 31-Mar-24

	Opening Balance	Transactions Debit	Transactions Credit	Closing Balance
Brought Forward		***33,05,28,031.49***	***33,09,95,371.65***	**4,67,340.16 Cr**
23050-27-R & M-Water Dist.Pipeline		34,181.30		*34,181.30 Dr*
23050-28-R & M-Water-Hand Pump		48,328.20		*48,328.20 Dr*
23050-55-R & M-Garbage Compactor		15,400.00		*15,400.00 Dr*
23050-59-R & M-Composting Plant		1,34,706.78		*1,34,706.78 Dr*
23051 - Repairs & Maintenance Civic Amenities		*47,321.42*		*47,321.42 Dr*
23051-01-R & M-Park,Nurseries & Garden		37,321.42		*37,321.42 Dr*
23051-21-R & M-Public Convenience / Toilets		10,000.00		*10,000.00 Dr*
23052 - Repairs & Maintenance Buildings		*9,62,764.03*		*9,62,764.03 Dr*
23052-01-R & M-Building Office		88,588.00		*88,588.00 Dr*
23052-02-R & M-Building Community		96,629.51		*96,629.51 Dr*
23052-22-R & M-Burial /Cremation Ground		53,328.00		*53,328.00 Dr*
23052-80-R & M-Boundry Wall & Fencing		6,18,145.52		*6,18,145.52 Dr*
23052-89-R & M-Other Structures		1,06,073.00		*1,06,073.00 Dr*
23053 - Repairs & Maintenance Vehicles		*3,09,998.74*		*3,09,998.74 Dr*
23053-08-R & M-Fire Tender		45,098.92		*45,098.92 Dr*
23053-09-R & M-Tractor		96,769.60		*96,769.60 Dr*
23053-90-R & M-Vehicle Others		1,68,130.22		*1,68,130.22 Dr*
23054 - Repairs & Maintenance Furniture		*4,700.00*		*4,700.00 Dr*
23054-09-R & M-Other Furnitures		4,700.00		*4,700.00 Dr*
23055 - Repairs & Maintenance Office Equipments		*2,13,076.96*		*2,13,076.96 Dr*
23055-02-R & M-Computer		89,247.97		*89,247.97 Dr*
23055-04-R & M-Photocopier		1,05,378.99		*1,05,378.99 Dr*
23055-06-R & M-Water Cooler		9,850.00		*9,850.00 Dr*
23055-09-R & M-Other Office Equipment		2,000.00		*2,000.00 Dr*
23055-15-R & M-CC TV system		6,600.00		*6,600.00 Dr*
23056 - Repairs & Maintenance Electrical Appliances		*7,415.00*		*7,415.00 Dr*
23056-02-R & M-Elect. Fitting		7,415.00		*7,415.00 Dr*
23057-R & M-Plant & Machinery		*15,800.00*		*15,800.00 Dr*
23057-61-R & M-Generator		15,800.00		*15,800.00 Dr*
23080 - Other Operating & Maintenance Expenses		*45,54,265.54*		*45,54,265.54 Dr*
23080-03-O & M-Garbage & Clearance Expenses		87,016.20		*87,016.20 Dr*
23080-82-O & M-Others		44,67,249.34		*44,67,249.34 Dr*
250 - Programme Expenses		2,95,870.00		2,95,870.00 Dr
25010 - Election Expenses		*2,95,870.00*		*2,95,870.00 Dr*
25010-02-MLA Election Expense		2,95,870.00		*2,95,870.00 Dr*
260 - Revenue Grants, Contribution and Subsidies		11,26,038.19		11,26,038.19 Dr
26010 - Grants		*10,36,038.19*		*10,36,038.19 Dr*
26010-62-MSSM-Mukhyamantri shahari Swachata Mission		10,36,038.19		10,36,038.19 Dr
26020 - Contributions		*90,000.00*		*90,000.00 Dr*
26020-03- Antyoshti Shayata		90,000.00		*90,000.00 Dr*
272 - Depreciation		1,41,56,913.51		1,41,56,913.51 Dr
27220 - Buildings		*5,10,422.81*		*5,10,422.81 Dr*
27220-00 - Consolidated Depreciation on Buildings		5,10,422.81		*5,10,422.81 Dr*
Carried Over		***33,05,28,031.49***	***33,09,95,371.65***	**4,67,340.16 Cr**

M/S. SBA & CO. INDORE CHARTERED ACCOUNTANTS

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continued ...

MC Gairatganj

Trial Balance : 1-Apr-23 to 31-Mar-24

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward		***33,05,28,031.49***	***33,09,95,371.65***	**4,67,340.16 Cr**
27230 - Roads & Bridges		*64,47,542.41*		*64,47,542.41 Dr*
27230 Consolidated Depreciation on Road & Bridges		64,47,542.41		*64,47,542.41 Dr*
27231 - Sewerage And Drainage		*12,12,858.74*		*12,12,858.74 Dr*
27231-00 -Consolidated Dep. On Sewerage & Drainage		12,12,858.74		*12,12,858.74 Dr*
27232 - Waterways		*44,28,903.69*		*44,28,903.69 Dr*
27232-00 - Consolidated Depreciation On Waterways		44,28,903.69		*44,28,903.69 Dr*
27233 - Public Lighting System		*52,604.24*		*52,604.24 Dr*
27233-00-Consolidated Dep.on Public Lighting System		52,604.24		*52,604.24 Dr*
27234-Dep.Sanitation and Solid Waste Management System		*2,33,468.19*		*2,33,468.19 Dr*
27234-00-Dep.Sanitation and Solid Waste Management System		2,33,468.19		*2,33,468.19 Dr*
27240 - Plant & Machinery		*1,73,176.77*		*1,73,176.77 Dr*
27240-00 - Consolidated Dep. on Plant & Machinery		1,73,176.77		*1,73,176.77 Dr*
27250 - Vehicles		*6,68,157.09*		*6,68,157.09 Dr*
27250-00 - Consolidated Depreciation on Vehicles		6,68,157.09		*6,68,157.09 Dr*
27260 - Office & Other Equipments		*2,26,304.05*		*2,26,304.05 Dr*
27260-00-Consolidated Dep. on Office & Other Equipment		2,26,304.05		*2,26,304.05 Dr*
27270 -Furniture, Fixtures, Fittings&Electrical Appliance		*1,06,961.96*		*1,06,961.96 Dr*
27270-00 - Consolidated Dep. On Furniture, Fixtures, Fittings & Electrical Appliances		1,06,961.96		*1,06,961.96 Dr*
27280 - Other Fixed Assets (Please Specify)		*96,513.56*		*96,513.56 Dr*
27280-00 -Consolidated Dep. on Other Fixed Assets		96,513.56		*96,513.56 Dr*
Profit & Loss A/c		*4,67,340.16*		4,67,340.16 Dr
Grand Total		***33,09,95,371.65***	***33,09,95,371.65***	

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मुख्य नगर पालिका अधिकारी
नगर परिषद गैरतगंज जि.रायसेन

M/s. S B A & CO. ★ INDORE ★ CHARTERED ACCOUNTANTS