नगर पालिका परिषद् जीरापुर

जिला - राजगढ़

अंकेक्षण

वित्तीय वर्ष 2023—24

अंकेक्षण फर्म

प्रमोद के. शर्मा एण्ड कं.

(चार्टड एकाउंटेन्ट)

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MUNICIPAL COUNCIL JEERAPUR

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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CamScanner

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.

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

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Water Supply Department

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

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

Establishment Department

- 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 –

- 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.
- 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 but we have not found such examination during the audit which is suggested to practice.

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- As per section 141 read with section 138 under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Engineer or department in-charge will have to maintained stock record for recording each and every purchase of materials. During the audit of the PWD department we have suggested to maintain such record for better understanding and maintenance of record. Tender Register was not found during the audit.
- Repairing and maintenance register should be maintained and updated timely.
- Tender register was not maintained by the council.

Audit of Tenders

- During the audit we examined some tender files. On the basis of examination the given files and note sheets attached with the vouchers, we found that tender process has been followed by the council. Although some irregularities were found and suggested to rectify them and pay attention in future properly.
- As per section 121 read with section 86 under chapter-V of Madhya Pradesh Municipal (Accounts & Finance) Rule, 2018, E-tendering must be done in case of purchase costing above one lakh rupees. It is suggested to council to comply with the regulations.
- No Bank guarantee has been received by the council.

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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.

FOR PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

Date :
UDIN : 24076883BKARID8382

CA Pramod Kumar Sharma
(Partner)
M. No 076883
FRN No .007857C

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Balance Sheet of Municipal Council Jeerapur
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	7,22,50,620.89	7,68,27,910.64
	Earmarked Funds	B-2	54,97,713.90	22,23,866.00
	Reserves	B-3	11,03,07,413.31	8,79,16,080.61
	Total Reserves and Surplus		18,80,55,748.10	16,69,67,857.25
A2	Grants, Contributions for Specific Purpose	B-4	7,74,27,548.00	9,57,62,203.00
	Loans			
A3	Secured loans	B-5	0.00	0.00
	Unsecured loans	B-6	4,39,41,154.35	4,58,15,864.91
	Total Loans		4,39,41,154.35	4,58,15,864.91
	TOTAL SOURCES OF FUNDS		30,94,24,450.45	30,85,45,925.16
B	APPLICATION OF FUNDS			
B1	**Fixed Assets**	B-11		
	Gross Block		15,42,27,513.00	15,33,61,411.00
	Less: Accumulated Depreciation		8,40,42,837.69	7,85,11,654.39
	Net Block		7,01,84,675.31	7,48,49,756.61
	Capital work-in-progress		14,55,50,431.00	11,84,94,017.00
	Total Fixed Assets		**21,57,35,106.31**	**19,33,43,773.61**
B2	**Investments**			
	Investment - General Fund	B-12	0.00	0.00
	Investment - Other Funds	B-13	1,94,16,358.00	16,56,108.00
	Total Investment		**1,94,16,358.00**	**16,56,108.00**
B3	**Current assets, loans & advances**			
	Stock in hand (Inventories)	B-14	15,09,313.00	14,85,724.00
	Sundry Debtors (Receivables)	B-15	96,95,411.34	93,60,249.34
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful receivables			
	Prepaid expenses	B-16	18,086.25	18,086.25
	Cash and Bank Balances	B-17	6,44,17,749.55	10,52,83,539.96
	Loans, advances and deposits	B-18	20,64,530.00	17,14,530.00
	Total Current Assets		**7,77,05,090.14**	**11,78,62,129.55**
B4	**Current Liabilities and Provisions**			
	Deposits received	B-7	9,07,328.00	15,95,132.00

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	Deposit works	B-8		-	-
	Other liabilities (Sundry Creditors)	B-9		18,46,794.00	22,05,834.00
	Provisions	B-10		6,77,982.00	5,15,120.00
	Total Current Liabilities			**34,32,104.00**	**43,16,086.00**
B5	**Net Current Assets (B3-B4)**			**7,42,72,986.14**	**11,35,46,043.55**
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			**30,94,24,450.45**	**30,85,45,925.16**

Notes to the Balance Sheet - Attached

Date :
DIN :

FOR PRAMOD K. SHARMA & Co.
Chartered Accountants

PRAMOD K. SHARMA & CO. * CHARTERED ACCOUNTANTS *

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CA Pramod K. Sharma
(Partner)
M. No 076883
FRN No .007857C

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					7,68,27,911	7,68,27,911
	Additions during the year						
31090-02	• Surplus for the year						-
	• Transfers						0.00
	• Opening Diffrence					0.00	0.00
	Total (Rs.)	0.00	0.00	0.00	0.00		0.00
	Deductions during the year					-	0.00
	• Deficit for the year						
	• Transfers					45,71,290	45,71,290
	Total (Rs.)	0.00	0.00	0.00	0.00		-
310	Balance at the end of the current year	0.00	0.00	0.00	0.00	45,71,290	45,71,290
		0.00	0.00	0.00	0.00	7,22,50,621	7,22,50,621

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					22,23,866.00	22,23,866
(b) Additions to the Special Fund						
• Transfer from Municipal Fund					32,73,848	32,73,848
• 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	32,73,848	32,73,848
(c) Payments out of funds						
[I] Capital expenditure on						
• Fixed Asset						0.00
• Others						0.00
[II] Revenue Expenditure on						
• Salary, Wages and allowances etc						0.00
• Rent Other administrative charges						0.00
[III] Other:						
• 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 (c)	0.00	0.00	0.00	0.00	0.00	0.00
Net Balance of Special Funds (a + b) – (c)	0.00	0.00	0.00	0.00	54,97,714	54,97,714

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	8,79,16,081	2,79,22,516	11,58,38,597	55,31,183	11,03,07,413
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	8,79,16,081	2,79,22,516	11,58,38,597	5531183.30	11,03,07,413

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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	1,55,84,000	8,01,78,203	0.00	0.00	0.00	9,57,62,203
(b) Additions to the Grants *						
• Grant received during the year	80,12,440	4,04,93,519				4,85,05,959
• 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)	80,12,440	4,04,93,519	0.00	0.00	0.00	4,85,05,959
Total (a + b)	2,35,96,440	12,06,71,722	0.00	0.00	0.00	14,42,68,162
(c) Payments out of funds						
• Capital expenditure on Fixed	1,88,90,253					1,88,90,253
• Capital Expenditure on Other						0.00
• Revenue Expenditure on		4,79,50,361				
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)	1,88,90,253	4,79,50,361	0.00	0.00	0.00	6,68,40,614
Net balance at the year end (a+b) - (c)	47,06,187	7,27,21,361	-	-	-	7,74,27,548

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	4,39,41,154	4,58,15,865
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	4,39,41,154	4,58,15,865

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
		9,07,328	15,95,132
34010	From Contractors		
34020	From Revenues		
34030	From staff		
34080	From Others		
	Total deposits received	9,07,328	15,95,132

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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				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	17,68,353.00	21,30,520
35012	Interest Accrued and Due		
35020	Recoveries Payable	67,456	64,329
35030	Government Dues Payable		
35040	Refunds Payable		
35041	Advance Collection of Revenues		
35080	Others	10985.00	10,985
	Total Other liabilities (Sundry Creditors)	18,46,794.00	22,05,834

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	6,77,982	5,15,120
36020	Provision for Interest		
36030	Provision for Other Assets		
	Total Provisions	6,77,982	5,15,120

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Schedule B-11 Fixed Assets

Account Code	Particulars	Gross Block: Opening Balance	Gross Block: Additions during the period	Gross Block: Deductions during the period	Gross Block: Cost at the end of the year	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions during the period	Accumulated Depreciation: Deductions during the period	Accumulated Depreciation: Total at the end of the year	Net Block: At the end of current year	Net Block: At the end of the previous year
1	2	3	4	5	6			9	10	11	12
41,010	Land	12,96,000			12,96,000				0.00	12,96,000	12,96,000
41,020	Buildings	4,55,79,954			4,55,79,954	1,46,79,135	10,30,027		1,57,09,162	2,98,70,792	3,09,00,819
	Infrastructure Assets										
41,030	• Roads and Bridges	5,28,64,938			5,28,64,938	3,65,24,654	23,34,326		3,88,58,980	1,40,05,958	1,63,40,284
41,031	• Sewerage and drainage	2,28,84,284			2,28,84,284	63,52,908	11,02,092		74,55,000	1,54,29,284	1,65,31,376
41,032	• Water ways	1,02,55,774			1,02,55,774	86,75,622	1,58,015		88,33,637	14,22,137	15,80,152
41,033	• Public Lighting	51,56,249			51,56,249	28,26,397	2,32,985		30,59,382	20,96,867	23,29,852
41,034	Sanitation & SWM				-				-	-	-
41,040	• Plants & Machinery	25,85,522	88,100		26,73,622	18,40,504	83,312		19,23,816	7,49,806	7,45,018
41,050	• Vehicles	1,12,00,510	3,26,030		1,15,26,540	69,39,852	4,58,669		73,98,521	41,28,019	42,60,658
41,060	• Office & other equipment	7,91,078	1,02,830		8,93,908	4,05,839	48,807		4,54,646	4,39,262	3,85,239
41,070	• Furniture, fixtures, fittings and electrical appliances	7,47,102	1,13,414		8,60,516	2,66,743	59,377		3,26,120	5,34,396	4,80,359
4,180	• Other fixed assets		2,35,728		2,35,728		23,573	-	23,573	2,12,155	-
	Total	15,33,61,411	8,66,102	0.00	15,42,27,513	7,85,11,654	55,31,183	0.00	8,40,42,538	7,01,84,675	7,48,49,757
41,210	Work-in-progress	11,84,94,017	2,70,56,414		14,55,50,431				0.00	145550431.00	11,84,94,017
	Total	27,18,55,428	2,79,22,516	-	29,97,77,944	7,85,11,654	55,31,183	0.00	8,40,42,538	21,57,35,106	19,33,43,774

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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	-	1,94,16,358	16,56,108
	Total of Investments Other Fund		-	**1,94,16,358**	**16,56,108**

Schedule B-14: Stock In Hand (Inventories)

Account Code	Particulars			Current Year (Rs.)	Previous Year (Rs.)
				15,09,313	14,85,724
43010	Stores				
43020	Loose Tools				
43080	Others				
	Total Stock in hand			15,09,313	14,85,724

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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	21,68,007		21,68,007	17,90,473
	More than 5 years*				
	Sub - total	21,68,007	0.00	21,68,007	17,90,473
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	21,68,007	0.00	21,68,007	17,90,473
43120	Receivable of Other Taxes				
	Less than 3 years	25,75,790		25,75,790	20,33,649
	More than 3 years*				
	Sub - total	25,75,790	0.00	25,75,790	20,33,649
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	25,75,790	0.00	25,75,790	20,33,649
43130	Receivables for Fees and User Charges				
	Less than 3 years	44,90,343		44,90,343	48,73,167
	More than 3 years*				
	Sub - total	44,90,343	0.00	44,90,343	48,73,167
43140	Receivables from Other Sources				
	Less than 3 years	4,61,271		4,61,271	6,62,960
	More than 3 years*				
	Sub - total	4,61,271	0.00	4,61,271	6,62,960
43150	Receivables from Government				
	Sub - total	0.00	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	96,95,411	0.00	96,95,411	93,60,249

Schedule B-16: Prepaid Expenses

Account Code	Particulars			Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment				
44020	Administrative				
44030	Operations & Maintenance			18,086	18,086
	Total Prepaid expenses			18,086	18,086

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PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

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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	6,44,17,750	10,52,83,540
45022	Other Scheduled Banks		
45023	Scheduled Co-operative Banks		
45024	Post Office		
	Sub-total	6,44,17,750	10,52,83,540
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	6,44,17,750	10,52,83,540

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	17,14,530	500000.00	1,50,000	20,64,530
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
46080	Other Current Assets				0.00
	Sub -Total	17,14,530	500000.00	1,50,000	20,64,530
461	**Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]**				0.00
	Total Loans, advances, and deposits	17,14,530	500000.00	1,50,000	20,64,530

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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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PRAMOD K. SHARMA & CO. CA CHARTERED ACCOUNTANTS

Municipal Council Jeerapur, Dist. Rajgarh (M.P.)
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	57,00,173	89,99,897
	Assigned Revenues & Compensation	IE-2	2,25,59,088	2,67,88,605
	Rental Income from Municipal Properties	IE-3	20,18,021	47,00,476
	Fees & User Charges	IE-4	1,53,68,502	1,30,13,046
	Sale & Hire Charges	IE-5	98,500	13,07,060
	Revenue Grants, Contributions & Subsidies	IE-6	4,48,49,968	4,48,38,163
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	7,54,144	7,51,494
	Other Income	IE-9	16,48,846	-
	Total - INCOME		9,29,97,242	10,03,98,741
B	EXPENDITURE			
	Establishment Expenses	IE-10	4,89,22,973	4,01,19,078
	Administrative Expenses	IE-11	60,43,021	61,75,467
	Operations & Maintenance	IE-12	2,99,51,176	2,71,59,376
	Interest & Finance Expenses	IE-13	3,16,242	2,59,319
	Programme Expenses	IE-14	-	55,96,469
	Revenue Grants, Contributions & subsidies	IE-15	26,51,784	-
	Provisions & Write off	IE-16	1,00,000	-
	Miscellaneous Expenses	IE-17	7,84,305	-
	Depreciation		55,31,183	1,08,48,948
	Total - EXPENDITURE		9,43,00,684	9,01,58,656
C	*Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)*		(13,03,442)	1,02,40,085
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	*Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)*		(13,03,442)	1,02,40,085
F	Less: Transfer to Reserve Funds		32,73,848	
G	*Net balance being surplus/ deficit carried over to Municipal Fund (E-F)*		(45,77,290)	1,02,40,085

FOR PRAMOD K. SHARMA & Co.
Chartered Accountants

CA Pramod K. Sharma
(Partner)
M. No 076883
FRN No .007857C

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

UDIN No
Date

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Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	20,10,000	32,01,346
11002	Water tax	26,00,000	40,96,566
11003	Sewerage Tax	1,47,641	1,97,244
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		36,563
11012	Pilgrimage Tax		
11013	Export Tax		
11051	Octroi & Toll		
11080	Other taxes	9,42,532	14,68,178
	Sub-total	**57,00,173**	**89,99,897**
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	**57,00,173**	**89,99,897**

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

Account Code	Particulars	Current Year (Rs.)	Current 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.)	Current Year (Rs.)
12010	Taxes and Duties collected by others	28,98,309	21,74,040
12020	Compensation in lieu of Taxes / duties	1,96,60,779	2,46,14,565
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	**2,25,59,088**	**2,67,88,605**

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PRAMOD K SHARMA & CO. CHARTERED

Schedule IE-3: Rental Income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Current Year (Rs.)
13010	Rent from Civic Amenities	20,16,421	46,99,626
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		
13040	Rent from lease of lands	1,600	850
13080	Other rents		
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	20,18,021	47,00,476

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

Account Code.	Particulars	Current Year (Rs.)	Current Year (Rs.)
14010	Empanelment & Registration Charges	95,71,305	
14011	Licensing Fees	50,500	63,215
14012	Fees for Grant of Permit	1,35,191	3,19,452
14013	Fees for Certificate or Extract	6,870	37,540
14014	Development Charges	37,32,019	17,52,433
14015	Regularization Fees	2,878	23,110
14020	Penalties and Fines	16,78,629	96,07,910
14040	Other Fees	11,500	12,09,386
14050	User Charges	1,79,610	
14060	Entry Fees		
14070	Service / Administrative Charges		
14080	Other Charges	1,53,68,502	1,30,13,046
	Sub-Total		
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	1,53,68,502	1,30,13,046
	Total income from Fees & User Charges		

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
15010	Sale of Products	98,500	13,07,060
15011	Sale of Forms & Publications		
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	98,500	13,07,060

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PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
16010	Revenue Grant	3,89,18,098	4,48,38,163
16020	Re-imbursement of expenses	55,31,183	
16030	Contribution towards schemes	4,00,687	
	Total Revenue Grants, Contributions & Subsidies	4,48,49,968	4,48,38,163

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year (Rs.)	Current 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.)	Current Year (Rs.)
17110	Interest from Bank Accounts	7,54,144	7,51,494
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	7,54,144	7,51,494

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year (Rs.)	Current 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	16,48,846	
	Total Other Income	16,48,846	-

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Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
21010	Salaries, Wages and Bonus	4,39,29,150	3,94,65,385
21020	Benefits and Allowances	6,42,937	2,56,540
21030	Pension	33,00,750	1,79,634
21040	Other Terminal & Retirement Benefits	10,50,136	2,17,519
	Total establishment expenses	4,89,22,973	4,01,19,078

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
22010	Rent, Rates and Taxes		
22011	Office maintenance	99,201	12,500
22012	Communication Expenses	18,200	18,350
22020	Books & Periodicals	14,040	10,494
22021	Printing and Stationery	4,07,702	6,68,932
22030	Traveling & Conveyance		24,42,342
22040	Insurance	80,183	60,209
22050	Audit Fees	79,800	
22051	Legal Expenses		
22052	Professional and other Fees	8,04,662	4,39,758
22060	Advertisement and Publicity	43,59,354	22,34,929
22061	Membership & subscriptions		
22080	Other Administrative Expenses	1,79,879	2,87,953
	Total administrative expenses	60,43,021	61,75,457

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
23010	Power & Fuel	1,22,01,112	1,08,83,198
23020	Bulk Purchases	78,96,592	
23030	Consumption of Stores		
23040	Hire Charges	16,37,363	12,96,796
23050	Repairs & maintenance -Infrastructure Assets	28,24,680	58,08,126
23051	Repairs & maintenance - Civic Amenities	1,64,415	30,09,950
23052	Repairs & maintenance - Buildings	33,22,598	13,71,168
23053	Repairs & maintenance - Vehicles	11,60,315	8,85,694
23054	Repairs & maintenance - Furniture		90,357
23055	Repairs & maintenance - Office Equipments	2,19,010	1,57,919
23056	Repairs & maintenance -Electrical Appliances		
23057	Repairs & maintenance - Plant & Machinery	5,25,091	
23059	Repairs & maintenance - Others		2,71,346
23080	Other operating & maintenance expenses		33,84,822
	Total operations & maintenance	2,99,51,176	2,71,59,376

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PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year (Rs.)	Current 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	3,05,185	2,41,469
24060	Other Interest		
24070	Bank Charges	11,056	17,850
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	3,16,242	2,59,319

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
25010	Election Expenses		25,79,014
25020	Own Programs		12,69,311
25030	Share in Programs of others		17,48,144
	Total Programme Expenses	-	55,96,469

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
26010	Grants [specify details]	19,61,784	
26020	Contributions [specify details]		
26030	Subsidies [specify details]	6,90,000	
	Total Revenue Grants, Contributions & Subsidies	26,51,784	-

Schedule IE-15: Provisions and Write off

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
27010	Provisions for doubtful receivables		
27020	Provision for other Assets		
27030	Revenues written off	1,00,000	
27040	Assets written off		
27050	Miscellaneous Expense written off		
	Total Provisions & Write off	1,00,000	-

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Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
27110	Loss on disposal of Assets		
27120	Loss on disposal of Investments		
27180	Other Miscellaneous Expenses	7,84,305	
	Total Miscellaneous expenses	7,84,305	-

Schedule IE-18: Prior Period Items (Net)

Account Code	Particulars	Current Year (Rs.)	Current 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 Income (b)	-	-
	Total Prior Period (Net) (a-b)	-	-

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PRAMOD K. SHARMA & CO. ★ CHARTERED ACCOUNTANTS

Municipal Council Jeerapur, Dist. Rajgarh (M.P.)

Receipts and Payments Account

For the period from 1 April 2023 to 31 March 2024

Account Code	Head of Account	Current Period Amount	Previous Year	Account Code	Head of Account	Current Period Amount	Previous Year
	Opening Balances Cash balances including Imprest Balances with Banks/Treasury (Including in designated bank accounts)	10,52,83,540	10,44,56,051				
	Operating Receipts				*Operating Payments*		
110	Tax Revenue	51,63,322	2,33,807	210	Establishment Expenses	4,70,82,321	1,42,04,918
120	Assigned Revenues & Compensations	2,25,59,088	2,67,88,605	220	Administrative Expenses	60,43,021	61,94,553
130	Rental income from Municipal Properties	22,19,710	29,96,844	230	Operations and Maintenance	2,70,85,125	2,07,80,067
140	Fees & User Charges	1,53,68,502	1,28,75,593	240	Interest & Finance Charges	21,90,952	17,42,625
150	Sale & Hire Charges	98,500	13,07,060	250	Programme Expenses		33,95,084
160	Revenue Grants, Contributions & Subsidies	4,00,687	-	260	Revenue Grants, Contributions & Subsidies	26,51,784	
170	Income from Investments			270	Provisions & Write Off	1,00,000	
171	Interest Earned	7,54,144	7,51,494	271	Other Expenses	7,84,305	
180	Other Income	16,48,846	2,45,983				
	Non-Operating Receipts-				*Non-Operating Payments*		
310	*Municipal Fund*			310	*Municipal Fund*		
320	*Grants and contribution for specific purposes*	4,85,05,959	3,48,59,554	320	*Refund of Grants*		
330	*Loans Received*	2,05,000	16,95,000	340	Refund of Deposits	8,92,804	16,13,500
340	*Deposits Received*			330	Secured Loans	44,16,848	3,78,80,484
		5,498	10,985	35020	Recoveries Payable		
350	*Other Liabilities*			35011	Employee Liabilities		
420	*Investment- FDR Mature*		70,62,781	35010	Creditors	5,15,120	10,17,012
431	*Sundry depbtores*			360	Provisions	8,66,102	
460	*Loans, Advances & Deposit*		1,45,000	410	Acquisition / Purchase of Fixed Assets	2,70,56,414	5,66,974
				412	Capital WIP	5,00,000	7,50,000
470	*Other Assets*	1,50,000		460	Loan & Advance	1,77,60,250	
460	*Loan and Advance*			421	Investments - General Fund		
					Closing Balances Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	6,44,17,750	10,52,83,540
	TOTAL	20,23,62,796	19,34,28,757		TOTAL	20,23,62,796	19,34,28,757

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UDIN No
Date

FOR PRAMOD K. SHARMA & Co.
Chartered Accountants

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

CA Pramod K. Sharma
(Partner)
M. No 076683
FRN No .007857C

Municipal Council Jeerapur
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	(45,77,289.75)	(45,77,289.75)	1,02,40,084.57
Add: Adjustments For			
Depreciation	55,31,183.30		1,08,48,947.56
Interest And Finance Expenses	3,16,241.85	58,47,425.15	2,59,318.86
Less: Adjustments For			
Profit On Disposal Of Assets			
Net Of Adjustments Made To Municipal Funds			
Investment Income			
Transfer To Reserves	32,73,847.90		
Interest Income Received	7,54,144.00	(40,27,991.90)	7,51,494.00
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		52,98,127.30	97,47,909.45
Changes In Current Assets And Current Liabilities			
(Increase)/Decrease In Sundry Debtors	(3,35,162.00)		(32,99,411.00)
(Increase)/Decrease In Stock In Hand	(23,589.00)		-
(Increase)/Decrease In Prepaid Expenses	-		(13,086.25)
(Increase)/Decrease In Other Current Assets	(3,50,000.00)		(6,05,000.00)
(Decrease)/Increase In Deposits Received	(6,87,804.00)		81,500.00
(Decrease)/Increase In Deposits Work			
(Decrease)/Increase In Other Current Liabilities	(3,59,040.00)		3,21,245.00
(Decrease)/Increase In Provisions	1,62,862.00		(5,01,892.00)
Extra ordinary items (please specify)		(15,92,733.00)	
Capital contribution			
Net Cash Generated from/(Used in) Operating Activities [A]		37,05,394.30	57,26,265.13
[B] Cash Flows from Investing Activities			
Purchase Of Fixed Assets And Cwip	2,79,22,516.00		47,77,934.00
(Increase)/Decrease In Special Funds/ Grants	1,83,34,655.00		13,95,287.80
(Increase)/Decrease In Earmarked Funds	(32,73,847.90)		-
(Increase)/Decrease In Reserve ' Grant Against Fixed Ass	(2,23,91,332.70)		85,83,320.56
Purchase Of Investment		2,05,91,990.40	
Add:			
Proceeds From Disposal Of Assets			
Proceeds From Disposal Of Investments			
Investment Income Received	-		-
Interest Income Received	7,54,144.00	7,54,144.00	7,51,494.00
Net cash generated from/(used in) investing activities [B]		2,13,46,134.40	7,51,494.00
[C] Cash flows from Financing Activities			
Add:			
Loans From Banks/Others Received	4,39,41,154.35		4,58,15,864.91
Less:			
Interest & Finance Expenses	(3,16,241.85)		(2,59,318.86)
		4,36,24,912.50	

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PRAMOD K. SHAR

Net Cash Generated From/(Used In) Financing Activities [C]		4,36,24,912.50	4,55,56,546.05
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		6,86,76,441.20	5,20,34,305.23
Cash And Cash Equivalent At Beginning Of The Period		10,52,83,539.96	10,44,56,050.94
Cash and cash equivalent at end of the period		6,44,17,749.55	10,52,83,539.96
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	6,44,17,749.55	6,44,17,749.55	10,52,83,539.96
Total Of The Breakup Of Cash And Cash Equivalents		-	

FOR PRAMOD K. SHARMA & Co.
Chartered Accountants

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

CA Pramod K. Sharma
(Partner)
M. No 076883
FRN No .007857C

Date:
UDIN No

मु.न.पा. अधिकारी
नगर परिषद् जीरापुर

MUNICIPAL COUNCIL JEERAPUR

DISTRICT - RAJGARH

BANK SHEET

01.04.2023-31.03.2024

S.No.	Name of Bank	Account No.	PASS BOOK BALANCE		CASH BOOK BALANCE		Opening Difference	Closing Difference
			Opening Balance	Closing Balance	Opening Balance	Closing Balance		
1	State Bank Of India	53046410126	5,84,03,593.50	2,77,81,194.50	5,82,67,515.50	2,77,16,757.66	1,36,078.00	64,436.84
2	State Bank Of India	8320	1,19,06,053.00	44,43,959.00	1,19,06,053.00	44,43,959.00	BRS Not Required	
3	Bank Of india	0010	50,60,513.82	14,55,824.16	50,60,513.82	14,55,824.16	BRS Not Required	
4	Bank Of india	293	0.01	0.01	0.01	0.01	BRS Not Required	
5	Narmada Gramin Bank	3182010000016	1,14,682.63	7,92,212.62	1,14,682.63	7,92,212.62	BRS Not Required	
6	Narmada Gramin Bank	1856	1,56,41,965.30	1,60,67,359.20	1,56,41,965.00	1,60,67,359.20	BRS Not Required	
7	Narmada Gramin Bank	56	42,77,912.30	54,97,713.90	42,77,912.00	54,97,713.90	BRS Not Required	
8	HDFC Bank	1825	15,76,453.00	5,348.00	15,76,323.00	5,348.00	BRS Not Required	
9	FDR's	5868	8,78,854.00	8,78,854.00	8,78,854.00	8,78,854.00		
10	FDR's	5857	4,91,930.00	4,91,930.00	4,91,930.00	4,91,930.00		
11	FDR's	525	2,85,324.00	2,85,324.00	2,85,324.00	2,85,324.00		
12	FDR's	5105	-	1,77,60,250.00		1,77,60,250.00		
Total			9,86,37,281.56	7,54,59,969.39	9,85,01,072.96	7,53,95,532.55	1,36,078.00	64,436.84

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

लेखापाल
नगर परिषद जीरापुर
जिला राजगढ़

मुख्य नगर पालिका अधिकारी
नगर परिषद जीरापुर
जिला राजगढ़

CS CamScanner

Municipal Council Jeerapur
Bank Recounciliation Statement
Year 2023-24
Account No - 00126

				2,77,81,194.50
Closing As Per Passbook				
Opening Diffrance			-1,36,078.00	14.16
	Date	Amount		
Last Year Clear Anount	18.04.2023	1,36,092.16	1,36,092.16	
Amount Paid In Cashbook But Not In Passbook	Date	Amount		-64,451.00
	04.03.2024	1,200.00		
	04.03.2024	388.00		
	04.03.2024	1,012.00		
	04.03.2024	2,300.00		
	04.03.2024	560.00		
	04.03.2024	2,600.00		
	04.03.2024	158.00		
	04.03.2024	886.00		
	04.03.2024	437.00		
	01.03.2024	1,420.00		
	01.03.2024	2,760.00		
	01.03.2024	2,760.00		
	01.03.2024	78.00		
	01.03.2024	78.00		
	01.03.2024	283.00		
	01.03.2024	283.00		
	01.03.2024	166.00		
	01.03.2024	166.00		
	01.03.2024	205.00		
	01.03.2024	205.00		
	01.03.2024	221.00		
	01.03.2024	221.00		
Tax Amount Clear 15.04.2024	01.03.2024	205.00		
	01.03.2024	205.00		
	13.03.2024	3,240.00		
	13.03.2024	718.00		
	13.03.2024	1,382.00		
	14.03.2024	561.00		
	19.03.2024	1,333.00		
	19.03.2024	1,333.00		
	19.03.2024	451.00		
	19.03.2024	451.00		
	19.03.2024	325.00		
	20.03.2024	3,356.00		
	20.03.2024	3,356.00		
	20.03.2024	13,500.00		
	20.03.2024	9,412.00		
	21.03.2024	1,270.00		
	22.03.2024	1,146.00		
	22.03.2024	1,146.00		
	22.03.2024	184.00		
	27.03.204	674.00		

सू. न. पा. अधिकारी
नगर परिषद् जीरापुर

PRAMOD K. SHARMA
CHARTERED ACCOUNTANTS

	27.03.204	674.00		
	28.03.2024	710.00		
	28.03.2024	432.00		
		64,451.00		
Amount Paid In Passbook But Not In Cashbook	Date	Amount	1,61,702.00	
	11.05.2023	64,702.00		
	14.07.2023	3,000.00		
	02.09.2023	5,000.00		
	02.09.2023	7,000.00		
	02.09.2023	5,000.00		
	02.09.2023	6,000.00		
	02.09.2023	7,000.00		
	02.09.2023	5,000.00		
	02.09.2023	6,000.00		
	02.09.2023	7,000.00		
	02.09.2023	6,000.00		
	02.09.2023	5,000.00		
	02.09.2023	6,000.00		
	17.10.2023	21,000.00		
	21.10.2023	8,000.00		
		1,61,702.00		
Tax Diffrance	Passbook	Cashbook		
May-23 Paid To June-23	88,611.00	89,008.00	-397.00	
June-23 Paid To July-23	2,55,247.00	2,32,885.00	22,362.00	
July-23 Paid To Aug-23	2,17,693.00	2,16,877.00	816.00	
Aug-23 Paid To Sept-23	61,492.00	58,933.00	2,559.00	
Sept-23 Paid To Oct-23	4,70,849.00	4,58,320.00	12,529.00	
Oct-23 Paid To Nov-23	2,89,390.00	2,68,332.35	21,057.65	
Feb-24 Paid To March-24	4,89,291.00	4,85,462.00	3,829.00	
Amount Diffrance	Passbook	Cashbook		
25.05.2023	46,400.00	49,200.00	-2,800.00	
05.07.2023	54,461.00	54,440.00	21.00	
14.08.2023	12,798.00	12,978.00	-180.00	
14.08.2023	4,01,244.00	4,01,224.00	20.00	
19.08.2023	4,54,237.00	4,54,240.00	-3.00	
25.08.2023	1,80,732.00	1,80,743.00	-11.00	
31.08.2023	1,92,677.00	1,92,680.00	-3.00	
27.09.2023	3,11,984.00	3,11,982.00	2.00	
27.09.2023	1,30,297.00	1,30,298.00	-1.00	
29.09.2023	2,96,883.00	2,96,892.00	-9.00	
03.10.2023	1,98,698.00	1,98,699.00	-1.00	
04.10.2023	1,91,655.00	1,91,651.00	4.00	
06.10.2023	2,41,203.00	2,41,286.00	-83.00	
10.10.2023	20,66,922.00	20,66,938.00	-16.00	
13.10.2023	6,41,846.00	6,41,850.00	-4.00	
16.10.2023	7,65,427.00	7,75,077.00	-9,650.00	
30.10.2023	1,77,277.00	1,77,280.00	-3.00	
08.11.2023	2,40,633.00	2,40,634.00	-1.00	
			-1,710.00	
Closing As Per cashbook				2,77,16,757.66
				2,77,16,757.66

ग्रु. न. पा. अधिकारी
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PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS