नगर पालिका परिषद् झाबुआ

जिला – झाबुआ (म.प्र.)

अंकेक्षण

वित्तीय वर्ष 2023–24

अंकेक्षण फर्म

राहुल रावत एण्ड कं.

(चार्टर्ड एकाउंटेन्ट)

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MUNICIPAL COUNCIL JHABUA

AUDIT OBSERVATIONS

Audit of Revenue

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

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

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Audit of Expenditures

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

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

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Audit of Book Keeping

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

Accounts Department

Audit observations about accounts department are as follows

-

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

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Store Department

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

- 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

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

Water Supply Department

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

- 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

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

- 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

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

- No Bank guarantee has been received by the council.

Audit of Grants & Loans

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

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

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Date :
UDIN :

CA RAHUL RAWAT
(Partner)
FRN NO. 025933C

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Balance Sheet of Municipal Council Jhabua
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	1,96,66,537.32	2,30,41,105.01
	Earmarked Funds	B-2	37,60,904.87	37,60,904.87
	Reserves	B-3	41,09,45,868.97	35,81,16,546.17
	Total Reserves and Surplus		**43,43,73,311.16**	**38,49,18,556.05**
A2	**Grants, Contributions for Specific Purpose**	B-4	**2,06,14,939.00**	**3,64,50,067.00**
	Loans			
A3	Secured loans	B-5	263507302.90	271307508.06
	Unsecured loans	B-6	-	-
	Total Loans		**26,35,07,302.90**	**27,13,07,508.06**
	TOTAL SOURCES OF FUNDS		**71,84,95,553.06**	**69,26,76,131.11**
B	**APPLICATION OF FUNDS**			
B1	**Fixed Assets**	B-11		
	Gross Block		66,08,07,894.28	66,07,52,570.28
	Less: Accumulated Depreciation		31,85,14,421.31	28,09,16,720.11
	Net Block		34,22,93,472.97	37,98,35,850.17
	Capital work-in-progress		32,17,76,579.00	23,14,04,879.00
	Total Fixed Assets		**66,40,70,051.97**	**61,12,40,729.17**
B2	**Investments**			
	Investment - General Fund	B-12	14705516.98	7287453.98
	Investment - Other Funds	B-13	-	-
	Total Investment		**1,47,05,516.98**	**72,87,453.98**
B3	**Current assets, loans & advances**			
	Stock in hand (Inventories)	B-14	2,14,710.00	2,38,297.00
	Sundry Debtors (Receivables)	B-15	5,04,21,478.67	4,29,85,595.63
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful receivables			
	Prepaid expenses	B-16	5,357.33	7,661.33
	Cash and Bank Balances	B-17	2,80,71,208.11	7,31,23,820.00
	Loans, advances and deposits	B-18	7,25,795.00	7,25,795.00
	Total Current Assets		**7,94,38,549.11**	**11,70,81,168.96**

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B4	**Current Liabilities and Provisions**			
	Deposits received	B-7	3,86,21,142.00	4,15,08,272.00
	Deposit works	B-8	-	-
	Other liabilities (Sundry Creditors)	B-9	8,88,362.00	8,40,988.00
	Provisions	B-10	2,09,061.00	5,83,961.00
	Total Current Liabilities		**3,97,18,565.00**	**4,29,33,221.00**
B5	**Net Current Assets (B3-B4)**		**3,97,19,984.11**	-7,41,47,947.96
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		**71,84,95,553**	**69,26,76,131**
			-	-

Notes to the Balance Sheet - Attached

For Municipal Council Jhabua

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Account Officer
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CMO
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Schedule B-1: Municipal (General) Fund (Rs)

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account	Total
310	**Balance as per last account**					2,30,41,105	2,30,41,105
	Additions during the year						-
31090-02	• Surplus for the year						0.00
	• Transfers					57729335.00	57729335.00
	• Opening Diffrence						0.00
	Total (Rs.)	0.00	0.00	0.00	0.00	5,77,29,335	57729335.00
	Deductions during the year						
	• Deficit for the year					1,88,33,521	1,88,33,521
	• Transfers					4,22,70,382	4,22,70,382
	Total (Rs.)	0.00	0.00	0.00	0.00	6,11,03,903	6,11,03,903
310	**Balance at the end of the current year**	0.00	0.00	0.00	0.00	1,96,66,537	1,96,66,537

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			37,60,905		-	37,60,905
(b) Additions to the Special Fund						
• Transfer from Municipal Fund					-	-
• Interest/Dividend earned on Special Fund						0.00
• Profit on disposal of Special Fund Investments						0.00
•Appreciation in Value of Special Fund Investments						0.00
•Other addition (Specify nature)						0.00
Total (b)	0.00	0.00	0.00	0.00	-	-
(c) Payments out of funds						
[I] Capital expenditure on						
• 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 ©	0.00	0.00	0.00	0.00	0.00	0.00
Net Balance of Special Funds (a + b) – ©	0.00	0.00	3760904.87	0.00	-	37,60,905

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	35,81,16,546	9,04,27,024	44,85,43,570	3,75,97,701	41,09,45,869
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	35,81,16,546	9,04,27,024	44,85,43,570	37597701.20	41,09,45,869

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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	55,03,749	3,09,46,318	0.00	0.00	0.00	3,64,50,067
(b) Additions to the Grants *						
• Grant received during the year	1,73,20,812	11,49,85,006				13,23,05,818
• 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)	1,73,20,812	11,49,85,006	0.00	0.00	0.00	13,23,05,818
Total (a + b)	2,28,24,561	14,59,31,324	0.00	0.00	0.00	16,87,55,385
(c) Payments out of funds						
• Capital expenditure on Fixed	2,01,42,024					2,01,42,024
• Capital Expenditure on Other		12,79,98,922				127998922.00
• Revenue Expenditure on						
o Salary, Wages, allowances etc.						0.00
o Rent						0.00
• Other.						-
o Loss on disposal of Grant						0.00
o Grants Refunded						0.00
• Other administrative charges						0.00
Total (c)	2,01,42,024	12,79,98,922	0.00	0.00	0.00	14,81,40,946
Net balance at the year end (a+b)- (c)	26,82,537	1,79,32,402	-	-	-	2,06,14,939

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33010	Loans from Central Government		
33020	Loans from State government	2,40,00,000	2,40,00,000
33030	Loans from Govt. bodies & Associations		
33040	Loans from international agencies		
33050	Loans from banks & other financial institutions	23,95,07,303	24,73,07,508
33060	Other Term Loans		
33070	Bonds & debentures		
33080	Other Loans		
	Total Secured Loans	263507302.90	271307508.06

Schedule B-6: Unsecured Loans

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

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Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	3,86,21,142	4,15,08,272
34020	From Revenues		
34030	From staff		
34080	From Others		
	Total deposits received	3,86,21,142	4,15,08,272

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)
					0.00
34110	Civil Works				0.00
34120	Electrical works				0.00
34180	Others				0.00
	Total of deposit works	0.00	0.00	0.00	

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors	6,70,800.00	
35011	Employee Liabilities		
35012	Interest Accrued and Due	2,17,562	8,40,988
35020	Recoveries Payable		
35030	Government Dues Payable		
35040	Refunds Payable		
35041	Advance Collection of Revenues		
35080	Others		
	Total Other liabilities (Sundry Creditors)	8,88,362.00	8,40,988

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	2,09,061	5,83,961
36020	Provision for Interest		
36030	Provision for Other Assets		
	Total Provisions	2,09,061	5,83,961

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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	66,74,069			66,74,069				0.00	66,74,069	66,74,069
41,011	Lakes				-				0.00	-	-
41,020	Buildings	2,24,04,427			2,24,04,427	81,62,034	4,74,746		86,36,781	1,37,67,646	1,42,42,392
	Infrastructure Assets										
41,030	• Roads and Bridges	11,32,34,879			11,32,34,879	8,37,71,940	42,08,991		8,79,80,931	2,52,53,948	2,94,62,940
41,031	• Sewerage and drainage	62,96,485			62,96,485	51,80,069	74,428		52,54,497	10,41,988	11,16,416
41,032	• Water ways	42,31,00,755	55,324		42,31,56,079	13,73,41,697	2,85,81,438		16,59,23,135	25,72,32,944	28,57,59,058
41,033	• Public Lighting	1,64,27,933			1,64,27,933	83,64,669	8,06,326		91,70,995	72,56,938	80,63,264
41,034	Sanitation & SWM	12,87,147			12,87,147	5,36,483	75,066		6,11,549	6,75,598	7,50,664
41,040	• Plants & Machinery	91,13,165			91,13,165	44,17,269	4,69,590		48,86,858	42,26,307	46,95,896
41,050	• Vehicles	3,86,76,226			3,86,76,226	2,28,11,411	15,86,482		2,43,97,892	1,42,78,334	1,58,64,815
41,060	• Office & other equipment	20,42,501			20,42,501	13,95,374	64,713		14,60,087	5,82,414	6,47,127
41,070	• Furniture, fixtures, fittings and electrical appliances	73,41,305			73,41,305	26,55,997	4,68,531		31,24,527	42,16,778	46,85,309
4,180	• Other fixed assets	1,41,53,679.00			1,41,53,679	62,79,779	7,87,390	-	70,67,169	70,86,510	78,73,900
	Total	66,07,52,570	55,324	0.00	66,08,07,894	28,09,16,720	3,75,97,701	0.00	31,85,14,421	34,22,93,473	37,98,35,850
41,210	Work-in-progress	23,14,04,879	9,03,71,700		32,17,76,579				0.00	321776579.00	23,14,04,879
	Total	89,21,57,449	9,04,27,024	-	98,25,84,473	28,09,16,720	3,75,97,701	0.00	31,85,14,421	66,40,70,052	61,12,40,729

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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			1,47,05,517	72,67,454
42070	• Other Investments				
	Total of Investments General Fund		**0.00**	**14705516.98**	7287453.98

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	-	-	
	Total of Investments Other Fund		-	-	-

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars			Current Year (Rs.)	Previous Year (Rs.)
43010	Stores			2,14,710	2,38,297
43020	Loose Tools				
43080	Others				
	Total Stock in hand			2,14,710	2,38,297

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मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद, झाबुआ (म.प्र.)

RAHUL RAWAT & CO.
BHOPAL
CHARTERED ACCOUNTANTS

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	67,58,785		67,58,785	61,24,117
	More than 5 years*			-	
	Sub - total	67,58,785	0.00	67,58,785	61,24,117
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	67,58,785	0.00	67,58,785	61,24,117
43120	**Receivable of Other Taxes**				
	Less than 3 years	1,35,03,322		1,35,03,322	88,37,017
	More than 3 years*				
	Sub - total	1,35,03,322	0.00	1,35,03,322	88,37,017
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	1,35,03,322	0.00	1,35,03,322	88,37,017
43130	**Receivables for Fees and User Charges**				
	Less than 3 years	68,12,018		68,12,018	46,77,108
	More than 3 years*				
	Sub - total	68,12,018	0.00	68,12,018	46,77,108
43140	**Receivables from Other Sources**				
	Less than 3 years	2,33,47,354		2,33,47,354	2,33,47,354
	More than 3 years*				
	Sub - total	2,33,47,354	0.00	2,33,47,354	2,33,47,354
43150	**Receivables from Government**				
	Sub - total	0.00	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	**5,04,21,479**	**0.00**	**5,04,21,479**	**4,29,85,596**

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Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment		
44020	Administrative	-	
44030	Operations & Maintenance	5,357	7,661
	Total Prepaid expenses	5,357	7,661

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	2,80,71,208	7,31,23,820
45022	Other Scheduled Banks		
45023	Scheduled Co-operative Banks		
45024	Post Office		
	Sub-total	2,80,71,208	7,31,23,820
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	2,80,71,208	7,31,23,820

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

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नगर पालिका परिषद, झाबुआ (म.प्र.)

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	7,25,795		-	7,25,795
46020	Employee Provident Fund Loans				0.00
46030	Loans to Others				0.00
46040	Advance to Suppliers and Contractors				0.00
46050	Advance to Others				0.00
46060	Deposit with External Agencies	0.00			0.00
46080	Other Current Assets				0.00
	Sub -Total	7,25,795	0.00	-	7,25,795
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				0.00
	Total Loans, advances, and deposits	7,25,795	0.00	-	7,25,795

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	0.00	0.00
	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	0.00	0.00
	Total Other Assets		

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नगर पालिका परिषद, झाबुआ (म.प्र.)

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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नगर पालिका परिषद, झाबुआ (म.प्र.)

RAHUL RAWAT & CO.
BHOPAL
CHARTERED ACCOUNTANTS

Municipal Council Jhabua (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)
	INCOME			
A	Tax Revenue	IE-1	1,55,08,451	1,33,73,399
	Assigned Revenues & Compensation	IE-2	3,05,82,892	3,78,36,541
	Rental Income from Municipal Properties	IE-3	26,80,583	69,26,512
	Fees & User Charges	IE-4	1,54,18,265	46,12,416
	Sale & Hire Charges	IE-5	5,48,950	4,000
	Revenue Grants, Contributions & Subsidies	IE-6	3,75,97,701	7,30,11,176
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	1,07,771	1,26,170
	Other Income	IE-9	30,84,027	1,00,375
	Total - **INCOME**		**10,55,28,640**	**13,59,90,589**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	6,48,46,974	7,02,20,066
	Administrative Expenses	IE-11	19,00,205	5,02,251
	Operations & Maintenance	IE-12	1,80,21,700	3,04,37,731
	Interest & Finance Expenses	IE-13	12,69,801	12,41,936
	Programme Expenses	IE-14	3,32,312	-
	Revenue Grants, Contributions & subsidies	IE-15	65,167	-
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	3,28,301	1,10,599
	Depreciation		3,75,97,701	4,19,58,260
	Total - **EXPENDITURE**		**12,43,62,161**	**14,44,70,843**
C	*Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)*		(1,88,33,521)	(84,80,254)
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	*Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)*		**(1,88,33,521)**	**(84,80,254)**
F	Less: **Transfer to Reserve Funds**		-	10,73,892
G	***Net balance being surplus/ deficit carried over to Municipal Fund (E-F)***		**(1,88,33,521)**	**(95,54,146)**

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For Municipal Council Jhabua

मुख्य नगरपालिका अधिकारी
Chief Municipal Officer
नगर पालिका परिषद, झाबुआ (म.प्र.)

RAHUL RAWAT & CO.
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Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	94,40,899	82,90,144
11002	Water tax	22,30,000	16,52,355
11003	Sewerage Tax	2,02,097	
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		
11051	Octroi & Toll		
11080	Other taxes	36,35,455	34,30,900
	Sub-total	**1,55,08,451**	**1,33,73,399**
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	**1,55,08,451**	**1,33,73,399**

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	32,29,478	25,17,966
12020	Compensation in lieu of Taxes / duties	2,73,53,414	3,53,18,575
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	**3,05,82,892**	**3,78,36,541**

RAHUL RAWAT & CO.
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मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद, झाबुआ (म.प्र.)

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Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Current Year (Rs.)
13010	Rent from Civic Amenities	26,80,583	69,07,012
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		19,500
13040	Rent from lease of lands		
13080	Other rents		
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	**26,80,583**	**69,26,512**

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

Account Code.	Particulars	Current Year (Rs.)	Current Year (Rs.)
14010	Empanelment & Registration Charges	6,00,890	7,99,983
14011	Licensing Fees		
14012	Fees for Grant of Permit	1,25,71,675	
14013	Fees for Certificate or Extract	13,979	1,40,020
14014	Development Charges	29,831	39,680
14015	Regularization Fees		34,88,856
14020	Penalties and Fines	4,15,441	
14040	Other Fees	2,44,118	93,377
14050	User Charges	15,13,931	50,500
14060	Entry Fees		
14070	Service / Administrative Charges	28,400	
14080	Other Charges		
	Sub-Total	**1,54,18,265**	**46,12,416**
14090	Less: Rent Remission and Refunds		
	Sub-total	-	-
	Total income from Fees & User Charges	**1,54,18,265**	**46,12,416**

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Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
15010	Sale of Products		
15011	Sale of Forms & Publications		
15012	Sale of stores & scrap	5,48,950	4,000
15030	Sale of Others		
15040	Hire Charges for Vehicles		
15041	Hire Charges for Equipment		
	Total Income from Sale & Hire charges - income head-wise	5,48,950	4,000

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
16010	Revenue Grant		3,10,52,916
16020	Re-imbursement of expenses	3,75,97,701	4,19,58,260
16030	Contribution towards schemes		
	Total Revenue Grants, Contributions & Subsidies	3,75,97,701	7,30,11,176

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	1,07,771	1,26,170
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	1,07,771	1,26,170

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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	30,84,027	1,00,375
	Total Other Income	**30,84,027**	**1,00,375**

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
21010	Salaries, Wages and Bonus	5,81,22,340	6,75,72,104
21020	Benefits and Allowances	10,88,475	2,28,000
21030	Pension	15,67,086	8,99,581
21040	Other Terminal & Retirement Benefits	40,69,073	15,20,381
	Total establishment expenses	**6,48,46,974**	**7,02,20,066**

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
22010	Rent, Rates and Taxes	2,45,308	9,917
22011	Office maintenance	60,648	
22012	Communication Expenses		
22020	Books & Periodicals	82,286	37,396
22021	Printing and Stationery		
22030	Traveling & Conveyance		
22040	Insurance	75,400	76,700
22050	Audit Fees	2,38,400	3,05,200
22051	Legal Expenses	2,56,880	73,038
22052	Professional and other Fees	9,41,283	
22060	Advertisement and Publicity		
22061	Membership & subscriptions		
22080	Other Administrative Expenses		
	Total administrative expenses	**19,00,205**	**5,02,251**

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नगर पालिका परिषद, झाबुआ (म.प्र.)

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
23010	Power & Fuel	96,35,035	1,51,64,972
23020	Bulk Purchases	43,78,962	26,40,644
23030	Consumption of Stores		
23040	Hire Charges	3,20,742	
23050	Repairs & maintenance -Infrastructure Assets	17,35,328	30,31,188
23051	Repairs & maintenance - Civic Amenities	1,96,756	17,42,681
23052	Repairs & maintenance - Buildings		2,91,192
23053	Repairs & maintenance - Vehicles	12,28,161	7,53,883
23054	Repairs & maintenance - Furniture		
23055	Repairs & maintenance - Office Equipments	51,734	
23056	Repairs & maintenance -Electrical Appliances	75,153	
23057	Repairs & maintenance - Plant & Machinery	3,99,829	
23059	Repairs & maintenance - Others		46,49,363
23080	Other operating & maintenance expenses		21,63,808
	Total operations & maintenance	**1,80,21,700**	**3,04,37,731**

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	12,69,801	12,41,936
24050	Interest on Loans from Banks & Other Financial Institutions		
24060	Other Interest	-	
24070	Bank Charges	-	-
24080	Other Finance Expenses		
	Total Interest & Finance Charges	**12,69,801**	**12,41,936**

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
25010	Election Expenses	1,15,420	
25020	Own Programs	2,16,892	
25030	Share in Programs of others		
	Total Programme Expenses	3,32,312	

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नगर पालिका परिषद, झाबुआ (म.प्र.)

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
26010	Grants [specify details]	65,167	
26020	Contributions [specify details]		
26030	Subsidies [specify details]	-	
	Total Revenue Grants, Contributions & Subsidies	65,167	-

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		
27040	Assets written off		
27050	Miscellaneous Expense written off		
	Total Provisions & Write off	-	-

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	3,28,301	1,10,599
	Total Miscellaneous expenses	3,28,301	1,10,599

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नगर पालिका परिषद, झाबुआ (म.प्र.)

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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RAHUL RAWAT & CO.
BHOPAL
CHARTERED ACCOUNTANTS

Municipal Council Jhabua (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)	7,31,23,820	7,71,69,123				
	Operating Receipts		1,20,88,873		**Operating Payments**		
	Tax Revenue		3,78,36,541	210	Establishment Expenses	6,41,76,174	6,96,36,108
	Assigned Revenues & Compensations	3,05,82,892	59,50,054	220	Administrative Expenses	18,97,901	5,02,281
	Rental income from Municipal Properties		46,12,416	230	Operations and Maintenance	1,79,98,113	3,04,17,041
	Fees & User Charges		4,000	240	Interest & Finance Charges	90,20,086	88,70,974
	Sale & Hire Charges	5,47,700		250	Programme Expenses	3,12,312	
	Revenue Grants, Contributions & Subsidies			260	Revenue Grants, Contributions & Subsidies	65,167	
	Income from Investments		1,26,170	271	Other Expenses	1,28,101	1,10,889
	Interest Earned	1,07,771	1,00,378				-
	Other Income	2,92,56,693					
	Non-Operating Receipts-				**Non-Operating Payments**		
	Municipal Fund		6,87,15,500	310	*Municipal Fund*	4,22,20,382	
	Grants and contribution for specific purposes	13,21,05,618	10,12,461	320	*Refund of Grants*		
	Loans Received			[illegible]	Refund of Deposits	3,16,240	20,00,000
	Deposits Received	-		[illegible]	Secured Loans		
				[illegible]	Recoveries Payable	11,94,316	14,23,120
	Other Liabilities			[illegible]	Employee Liabilities		
	Provisions			[illegible]	Creditors		
	Sundry Debtors			360	Provisions	3,24,900	5,61,980
	Loans, Advances & Deposit			410	Acquisition / Purchase of Fixed Assets	55,121	16,68,313
	Other Assets			412	Capital WIP	9,03,71,200	1,33,06,280
				460	Loan & Advance		
				420	Investments - General Fund	24,18,063	
					Totalling Mistake		
	Totalling Mistake	15,413					
					Closing Balances Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	2,80,71,208	7,31,23,820
	TOTAL	26,59,40,107	20,46,15,513		**TOTAL**	26,59,40,107	20,46,15,513

For Municipal Council Jhabua

लेखापाल
नगरपालिका परिषद, झाबुआ

मुख्य नगरपालिका अधिकारी
Chief Municipal Officer
नगर पालिका परिषद, झाबुआ (म.प्र.)

RAHUL RAWAT & CO.
BHOPAL
CHARTERED ACCOUNTANTS

Municipal Council Jhabua
STATEMENT OF CASHFLOW
(As On 31 March 2024)

(AMOUNT IN RUPEES)

Particulars	Current Year (Rs.) 2023-24		Previous Year 2022-23
[A] Cash Flows from Operating Activities			
Gross Surplus Over Expenditure	(1,88,33,520.59)	(1,88,33,520.59)	(95,54,146.36)
Add: Adjustments For			
Depreciation	3,75,97,701.20		4,19,58,260.45
Interest And Finance Expenses	12,69,800.84	3,88,67,502.04	12,41,936.36
Less: Adjustments For			
Profit On Disposal Of Assets			
Net Of Adjustments Made To Municipal Funds	15,413.00		-
Investment Income			
Transfer To Reserves			10,73,892.00
Interest Income Received	1,07,771.00	(1,23,184.00)	1,26,170.00
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		2,01,57,165.45	3,48,46,112.45
Changes In Current Assets And Current Liabilities			
(Increase)/Decrease In Sundry Debtors	(74,35,883.04)		(22,60,984.00)
(Increase)/Decrease In Stock In Hand	23,587.00		(25,690.00)
(Increase)/Decrease In Prepaid Expenses	2,304.00		-
(Increase)/Decrease In Other Current Assets	-		
(Decrease)/Increase In Deposits Received	(28,87,130.00)		(9,87,539.00)
(Decrease)/Increase In Deposits Work	-		-
(Decrease)/Increase In Other Current Liabilities	47,374.00		14,23,120.00
(Decrease)/Increase In Provisions	(3,74,900.00)		21,981.00
Extra ordinary items (please specify)		(1,06,24,648.04)	
Capital contribution			
Net Cash Generated from/(Used in) Operating Activities [A]		95,32,517.41	(18,29,112.00)
[B] Cash Flows from Investing Activities			
Purchase Of Fixed Assets And Cwip	9,04,27,024.00		1,79,74,623.00
(Increase)/Decrease In Special Funds/ Grants	1,58,35,128.00		56,94,346.36
(Increase)/Decrease In Earmarked Funds	-		(10,73,892.00)
(Increase)/Decrease In Reserve ' Grant Against Fixed A	(5,28,29,322.80)		1,75,41,037.45

संस्थापति
नगरपालिका परिषद , झाबुआ

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद, झाबुआ (म.प्र.)

RAHUL RAWAT & CO.
BHOPAL
CHARTERED ACCOUNTANTS

ase) Of Investments		5,34,32,829.20	
eds From Disposal Of Assets			
eds From Disposal Of Investments			
tment Income Received			
st Income Received	1,07,771.00	1,07,771.00	1,26,170.00
ash generated from/(used in) investing ities [B]		**5,35,40,600.20**	**4,02,62,284.81**
ash flows from Financing Activities			
From Banks/Others Received	26,35,07,302.90		271307508.1
st & Finance Expenses	(12,69,800.84)		12,41,936.36
		26,22,37,502.06	
Cash Generated From/(Used In) Financing ities [C]		**26,22,37,502.06**	**27,25,49,444.42**
ncrease /(Decrease) In Cash And Cash valents (A+B+C)		**32,53,10,619.67**	**31,09,82,617.23**
And Cash Equivalent At Beginning Of The d		**7,31,23,820.00**	**7,71,69,123.00**
and cash equivalent at end of the period		**2,80,71,208.11**	**7,31,23,820.00**
and cash equivalent at the end of the year prises of the following account balances at the			
balances	-		
balances	2,80,71,208.11	2,80,71,208.11	7,31,23,820.00
l Of The Breakup Of Cash And Cash ivalents		-	

लेखापाल
नगरपालिका परिषद, झाबुआ

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RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS