नगर परिषद खुजनेर

जिला – राजगढ़ (म.प्र.)

अंकेक्षण

वित्तीय वर्ष 2023–24

अंकेक्षण फर्म

राहुल रावत एण्ड कं.

(चार्टड एकाउंटेन्ट)

INDEX

AHUL RAWAT & CO.
hartered Accountant

Add : 138, Malviya Nagar
in Front of Old Patrkar Bhawan
Bhopal - Pin Code 46202
Mobile No. 883944303
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AUDIT REPORT

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

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.

2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.

3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31st March 2024.

For Rahul Rawat & Co.

Chartered Accountants

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

Rahul Rawat

CA Rahul Rawat
(Partner)
FRN No. - 025933C

M. No. - 439685

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.
- There was Seven FDR made by the council and found during the audit.
- 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.

Audit of Expenditures

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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.

Audit of Book Keeping

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- 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.
- FDR register was not found during the audit, although FDR file was available for audit.
- Other necessary records have been maintained and found satisfactory.

Store Department

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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.

Water Supply Department

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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.
- 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

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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.

Audit of Grants & Loans

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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.
- As per our observation there are no dues towards principal or interest.
- Loan register was not found during the audit.

FOR RAHUL RAWAT & CO.
CHARTERED ACCOUNTANTS

Date :
UDIN :

CA RAHUL RAWAT
(Partner)
FRN NO. 025933C

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Balance Sheet of Municipal Council Khujner
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	79,73,186.53	1,02,29,288.62
	Earmarked Funds	B-2	17,71,619.60	12,69,000.00
	Reserves	B-3	5,69,95,325.43	5,57,36,838.35
	Total Reserves and Surplus		**6,67,40,131.56**	**6,72,35,126.97**
A2	**Grants, Contributions for Specific Purpose**	B-4	**4,25,77,762.00**	**4,29,61,617.00**
	Loans			
A3	Secured loans	B-5	5129027.14	5499000.00
	Unsecured loans	B-6	-	-
	Total Loans		**51,29,027.14**	**54,99,000.00**
	TOTAL SOURCES OF FUNDS		**11,44,46,920.70**	**11,56,95,743.97**
B	**APPLICATION OF FUNDS**			
B1	**Fixed Assets**	B-11		
	Gross Block		16,52,24,716.87	16,50,53,909.87
	Less: Accumulated Depreciation		11,36,47,057.35	10,93,17,071.52
	Net Block		5,15,77,659.52	5,57,36,838.35
	Capital work-in-progress		1,34,88,686.15	80,71,342.15
	Total Fixed Assets		**6,50,66,345.67**	**6,38,08,180.50**
B2	**Investments**		0.00	0.00
	Investment - General Fund	B-12	-	-
	Investment - Other Funds	B-13	-	-
	Total Investment			
B3	**Current assets, loans & advances**		-	-
	Stock in hand (Inventories)	B-14		
	Sundry Debtors (Receivables)	B-15	92,64,123.00	52,46,911.00
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful receivables	B-16	53,994.84	52,749.84
	Prepaid expenses	B-17	4,36,22,596.19	5,07,45,469.63
	Cash and Bank Balances	B-18	5,16,000.00	5,16,000.00
	Loans, advances and deposits		**5,34,56,714.03**	**5,65,61,130.47**
	Total Current Assets			

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B4	**Current Liabilities and Provisions**				
	Deposits received	B-7		27,25,099.00	29,10,594.00
	Deposit works	B-8		-	-
	Other liabilities (Sundry Creditors)	B-9		11,76,699.00	14,52,505.00
	Provisions	B-10		1,74,341.00	3,10,468.00
	Total Current Liabilities			**40,76,139.00**	**46,73,567.00**
B5	**Net Current Assets (B3-B4)**			**4,93,80,575.03**	**5,18,87,563.47**
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			**11,44,46,920.70**	**11,56,95,743.97**
				-	-

Notes to the Balance Sheet - Attached

For Municipal Council Khujner

मुख्य लिपिक सह लेखापाल
नगर परिषद खुजनेर

Accountant

(उमेश शर्मा)
मुख्य नगर पालिका अधिकारी
नगर परिषद खुजनेर

CMO

FOR RAHUL RAWAT & Co.
Chartered Accountants

RAHUL RAWAT & CO. CHARTERED ACCOUNTANTS

CA RAHUL RAWAT
(Partner)
M.no - 439685
FRN No.025933C

Date :
UDIN :

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					1,02,29,289	1,02,29,289
	Additions during the year						-
31090-02	• Surplus for the year					-	0.00
	• Transfers						0.00
	• Opening Diffrence						0.00
	Total (Rs.)	0.00	0.00	0.00	0.00	-	0.00
	Deductions during the year						
	• Deficit for the year					22,56,102	22,56,102
	• Transfers					-	-
	Total (Rs.)	0.00	0.00	0.00	0.00	22,56,102	22,56,102
310	Balance at the end of the current year	0.00	0.00	0.00	0.00	79,73,187	79,73,187

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					12,69,000.00	12,69,000
(b) Additions to the Special Fund						
• Transfer from Municipal Fund					5,02,620	5,02,620
• 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	5,02,620	5,02,620
(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	0.00	0.00	17,71,620	17,71,620

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	5,57,36,838	55,88,473	6,13,25,311	43,29,986	5,69,95,325
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	5,57,36,838	55,88,473	6,13,25,311	4329985.92	5,69,95,325

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

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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	2,93,51,737	1,36,09,880	0.00	0.00	0.00	4,29,61,617
(b) Additions to the Grants *						
• Grant received during the year	42,86,385	4,70,20,564				5,13,06,949
• 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)	**42,86,385**	**4,70,20,564**	**0.00**	**0.00**	**0.00**	**5,13,06,949**
Total (a + b)	3,36,38,122	6,06,30,444	0.00	0.00	0.00	9,42,68,566
(c) Payments out of funds						
• Capital expenditure on Fixed	1,74,30,262					1,74,30,262
• Capital Expenditure on Other						0.00
• Revenue Expenditure on						
o Salary, Wages, allowances etc.		3,42,60,542				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)	1,74,30,262	3,42,60,542	0.00	0.00	0.00	5,16,90,804
Net balance at the year end (a+b)- (c)	**1,62,07,860**	**2,63,69,902**	-	-	-	**4,25,77,762**

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33010	Loans from Central Government Loans from State government		
33020			
33030	Loans from Govt. bodies & Associations Loans from International agencies		
33040	Loans from banks & other financial institutions	51,29,027	54,99,000
33050			
33060	Other Term Loans		
33070	Bonds & debentures		
33080	Other Loans		
	Total Secured Loans	**5129027.14**	**5499000.00**

Schedule B-6; Unsecured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33110	Loans from Central Government Loans from State government		
33120			
33130	Loans from Govt. bodies & Associations Loans from International agencies		
33140	Loans from banks & other financial institutions		
33150			
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	Curren (R
34010	From Contractors	27
34020	From Revenues	
34030	From staff	
34080	From Others	
	Total deposits received	**27**

Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year (Rs)	Additions during the current year (Rs)	Utiliza expen (R
34110	Civil Works			
34120	Electrical works			
34180	Others			
	Total of deposit works	**0.00**	**0.00**	

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current (Rs.
35010	Creditors	9,96,5
35011	Employee Liabilities	
35012	Interest Accrued and Due	1,0
35020	Recoveries Payable	
35030	Government Dues Payable	
35040	Refunds Payable	
35041	Advance Collection of Revenues	752
35080	Others	
	Total Other liabilities (Sundry Creditors)	**11,76,6**

Schedule B-10: Provisions

Account Code	Particulars	Current (Rs.
36010	Provision for Expenses	1,7
36020	Provision for Interest	
36030	Provision for Other Assets	
	Total Provisions	1,7

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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block: Opening Balance	Gross Block: Additions during the period	Gross Block: Deduction s during the period	Gross Block: Cost at the end of the year	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions during the period	Accumulated Depreciation: Deducti o ns 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**	**36,72,002**			36,72,002				0.00	36,72,002	36,72,002
41,020	**Buildings**	**2,84,64,509**			2,84,64,509	1,10,50,756	5,80,458		1,16,31,214	1,68,33,295	1,74,13,753
	Infrastructure Assets										
41,030	• Roads and Bridges	**6,75,08,186**			6,75,08,186	5,79,45,168	13,66,145		5,93,11,313	81,96,873	95,63,018
41,031	• Sewcrage and drainage	**1,21,05,362**			1,21,05,362	78,29,938	2,85,028		81,14,966	39,90,396	42,75,424
41,032	• Water ways	**3,28,62,653**	-		3,28,62,653	1,85,50,998	14,31,166		1,99,82,163	1,28,80,490	1,43,11,655
41,033	• Public Lighting	**18,81,080**			18,81,080	12,14,235	66,684		12,80,920	6,00,160	6,66,845
	Other assets				-						-
41,040	• Plants & Machinery	**37,58,237**	1,70,807		39,29,044	27,86,467	1,14,258		29,00,725	10,28,319	9,71,770
41,050	• Vehicles	**1,21,26,712**			1,21,26,712	89,81,024	3,14,569		92,95,592	28,31,120	31,45,688
41,060	• Office & other equipment	**9,59,021**			9,59,021	6,31,030	32,799		6,63,829	2,95,192	3,27,991
41,070	• Furniture, fixtures, fittings and electrical appliances	**6,26,585**			6,26,585	3,27,457	29,913		3,57,370	2,69,215	2,99,128
4,180	• Other fixed assets	**10,89,563.00**	-		10,89,563		1,08,965	-	1,08,965	9,80,598	10,89,563
	Total	**16,50,53,910**	**1,70,807**	**0.00**	**16,52,24,717**	**10,93,17,072**	**43,29,986**	**0.00**	**11,36,47,057**	**5,15,77,660**	**5,57,36,838**
41,210	Work-in-progress	80,71,342	54,17,344		**1,34,88,686**				**0.00**	**13488686.15**	**80,71,342**
	Total	**17,31,25,252**	**55,88,151**	**-**	**17,87,13,403**	**10,93,17,072**	**43,29,986**	**0.00**	**11,36,47,057**	**6,50,66,346**	**6,38,08,181**

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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	-		
	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			-	-

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BHOPAL
CHARTERED ACCOUNTANTS

Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)
43110	**Receivables for Property Taxes**			
	Less than 5 years	8,32,723		8,32,723
	More than 5 years*			-
	Sub - total	8,32,723	0.00	8,32,723
	Less: State Government Cesses/Levies in Taxes - Control Accounts			
	Net Receivables of Property Taxes	8,32,723	0.00	8,32,723
43120	**Receivable of Other Taxes**			
	Less than 3 years	20,90,899		20,90,899
	More than 3 years*			
	Sub - total	20,90,899	0.00	20,90,899
	Less: State Government Cesses/Levies in Taxes - Control Accounts			
	Net Receivables of Other Taxes	20,90,899	0.00	20,90,899
43130	**Receivables for Fees and User Charges**			
	Less than 3 years	60,97,577		60,97,577
	More than 3 years*			
	Sub - total	60,97,577	0.00	60,97,577
43140	**Receivables from Other Sources**			
	Less than 3 years	2,42,924		2,42,924
	More than 3 years*			
	Sub - total	2,42,924	0.00	2,42,924
43150	**Receivables from Government**			
	Sub - total	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	**92,64,123**	**0.00**	**92,64,123**

BHOPAL

Schedule B-16: Prepaid Expenses

Account Code	Particulars			Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment				
44020	Administrative				
44030	Operations & Maintenance			53,995	52,750
	Total Prepaid expenses			53,995	52,750

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			4,36,22,596	5,07,45,470
45022	Other Scheduled Banks				
45023	Scheduled Co-operative Banks				
45024	Post Office				
	Sub-total			**4,36,22,596**	**5,07,45,470**
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			**4,36,22,596**	**5,07,45,470**

RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

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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	5,16,000			5,16,000
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	5,16,000	0.00	-	5,16,000
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				0.00
	Total Loans, advances, and deposits	5,16,000	0.00	-	5,16,000

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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नगर परिषद सुजनेर

BHOPAL

MUNICIPAL COUNCIL KHUJNER
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	81,67,670	68,93,545
	Assigned Revenues & Compensation	IE-2	1,13,84,762	1,29,87,826
	Rental Income from Municipal Properties	IE-3	16,34,109	7,62,708
	Fees & User Charges	IE-4	7,52,469	17,27,441
	Sale & Hire Charges	IE-5	2,83,061	5,196
	Revenue Grants, Contributions & Subsidies	IE-6	5,04,32,317	2,57,58,074
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	7,690	10,287
	Other Income	IE-9	14,71,914	-
	Total - INCOME		**7,41,33,992**	**4,81,45,076**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	2,22,78,586	2,24,32,656
	Administrative Expenses	IE-11	14,32,574	35,78,558
	Operations & Maintenance	IE-12	84,82,902	1,39,58,078
	Interest & Finance Expenses	IE-13	61,949	2,03,463
	Programme Expenses	IE-14	1,84,359	11,88,251
	Revenue Grants, Contributions & subsidies	IE-15	3,90,98,140	-
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	18,978	-
	Depreciation		43,29,986	94,45,205
	Total - EXPENDITURE		**7,58,87,474**	**5,08,06,211**
C	***Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)***		(17,53,482)	(26,61,135)
D	Add/Less: Prior period Items (Net)	IE-18		-
E	***Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)***		**(17,53,482)**	**(26,61,135)**
F	**Less: Transfer to Reserve Funds**		5,02,620	-
G	***Net balance being surplus/ deficit carried over to Municipal Fund (E-F)***		**(22,56,102)**	**(26,61,135)**

FOR RAHUL RAWAT & Co.
Chartered Accountants

Date :
UDIN :

(उमेश शर्मा)
मुख्य नगर पालिका अधिकारी
नगर परिषद खुजनेर

(Partner) M.no - 439685 FRN No.025933C

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	25,99,900	23,73,672
11002	Water tax	40,81,860	35,09,064
11003	Sewerage Tax		
11004	Conservancy Tax	3,84,695	
11005	Lighting Tax		
11006	Education tax		
11007	Vehicle Tax		
11008	Tax on Animals		
11009	Electricity Tax		
11010	Professional Tax		
11011	Advertisement tax	4,000	
11012	Pilgrimage Tax		
11013	Export Tax		-
11051	Octroi & Toll		
11080	Other taxes	10,97,215	10,10,809
	Sub-total	**81,67,670**	**68,93,545**
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	**81,67,670**	**68,93,545**

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	7,07,202	4,30,947
12020	Compensation in lieu of Taxes / duties	1,06,77,560	1,25,56,879
12030	Compensations in lieu of Concessions		
	Total assigned revenues & compensation	**1,13,84,762**	**1,29,87,826**

RAHUL RAWAT & CO BHOPAL CHARTERED ACCOUNTANTS

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Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
13010	Rent from Civic Amenities	16,15,581	7,62,708
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		
13040	Rent from lease of lands	18,528	-
13080	Other rents	-	-
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	**16,34,109**	**7,62,708**

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

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14010	Empanelment & Registration Charges		180
14011	Licensing Fees	30,200	5,300
14012	Fees for Grant of Permit	3,78,129	1,37,798
14013	Fees for Certificate or Extract	49,600	32,748
14014	Development Charges	14,952	27,312
14015	Regularization Fees		-
14020	Penalties and Fines		3,300
14040	Other Fees	80,725	14,01,963
14050	User Charges	11,300	1,18,840
14060	Entry Fees	1,86,413	-
14070	Service / Administrative Charges	550	-
14080	Other Charges	600	
	Sub-Total	**7,52,469**	**17,27,441**
14090	Less: Rent Remission and Refunds		
	Sub-total	-	-
	Total income from Fees & User Charges	**7,52,469**	**17,27,441**

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
15010	Sale of Products		
15011	Sale of Forms & Publications	4,000	-
15012	Sale of stores & scrap	2,79,061	5,196
15030	Sale of Others		
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - income head-wise	**2,83,061**	**5,196**

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grant	4,61,02,331	2,57,58,074
16020	Re-imbursement of expenses	43,29,986	
16030	Contribution towards schemes	-	
	Total Revenue Grants, Contributions & Subsidies	**5,04,32,317**	**2,57,58,074**

Schedule IE-7: Income from Investments - General Fund

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

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17110	Interest from Bank Accounts	7,690	10,287
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	**7,690**	**10,287**

RAHUL RAWAT & CO.
BHOPAL
CHARTERED ACCOUNTANTS

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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	14,71,914	-
	Total Other Income	**14,71,914**	**-**

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Salaries, Wages and Bonus	1,88,49,637	1,94,21,684
21020	Benefits and Allowances	3,82,062	11,75,336
21030	Pension	12,40,386	18,35,636
21040	Other Terminal & Retirement Benefits	18,06,501	-
	Total establishment expenses	**2,22,78,586**	**2,24,32,656**

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	Rent, Rates and Taxes	-	
22011	Office maintenance	14,020	1,02,418
22012	Communication Expenses		2,999
22020	Books & Periodicals	6,360	8,554
22021	Printing and Stationery	1,95,623	1,55,954
22030	Traveling & Conveyance		17,41,278
22040	Insurance	92,802	87,150
22050	Audit Fees		-
22051	Legal Expenses		63,980
22052	Professional and other Fees	3,30,032	4,31,850
22060	Advertisement and Publicity	7,73,137	8,97,256
22061	Membership & subscriptions		-
22080	Other Administrative Expenses	20,600	87,120
	Total administrative expenses	**14,32,574**	**35,78,558**

RAHUL RAWAT & CO.
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Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010	Power & Fuel	39,33,490	50,67,567
23020	Bulk Purchases	31,37,366	-
23030	Consumption of Stores		-
23040	Hire Charges	1,04,672	-
23050	Repairs & maintenance -Infrastructure Assets	2,55,309	18,93,636
23051	Repairs & maintenance - Civic	1,26,165	28,89,488
23052	Repairs & maintenance - Buildings	3,38,648	7,98,447
23053	Repairs & maintenance - Vehicles	4,51,038	4,37,708
23054	Repairs & maintenance - Furnitures		21,994
23055	Repairs & maintenance - Office Equipments	13,440	42,905
23056	Repairs & maintenance - Electrical Appliances	1,22,774	-
23059	Repairs & maintenance - Others		-
23080	Other operating & maintenance expenses		28,06,333
	Total operations & maintenance	**84,82,902**	**1,39,58,078**

Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
24010	Interest on Loans from Central		
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	60,228	2,00,197
24060	Other Interest		
24070	Bank Charges	1,721	3,266
24080	Other Finance Expenses		
	Total Interest & Finance Charges	**61,949**	**2,03,463**

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election Expenses		1,50,716
25020	Own Programs	1,84,359	8,78,729
25030	Share in Programs of others		1,58,806
	Total Programme Expenses	**1,84,359**	**11,88,251**

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RAHUL RAWAT & CO.
BHOPAL
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Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010	**Grants [specify details]**	88,03,582	-
26020	**Contributions [specify details]**	-	-
26030	**Subsidies [specify details]**	3,02,94,558	-
	Total Revenue Grants, Contributions & Subsidies	**3,90,98,140**	-

Schedule IE-16: Provisions & Write off

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

Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27110	Loss on disposal of Assets		
27120	Loss on disposal of Investments		
27180	Other Miscellaneous Expenses	18,978	
	Total Miscellaneous expenses	18,978	-

RAHUL RAWAT & CO.
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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 Income (b)	-	-
	Total Prior Period (Net) (a-b)		-

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

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नगर परिषद सुजनेर

MUNICIPAL COUNCIL KHUJNER
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)	5,07,45,470	5,45,81,972				
	Operating Receipts				***Operating Payments***		
110	Tax Revenue	25,26,800	-	210	Establishment Expenses	2,13,07,958	66,12,457
120	Assigned Revenues & Compensations	1,13,84,762	1,29,87,826	220	Administrative Expenses	14,33,819	35,81,412
130	Rental income from Municipal Properties	15,82,189	3,29,513	230	Operations and Maintenance	82,05,823	1,32,05,291
140	Fees & User Charges	7,52,469	16,19,201	240	Interest & Finance Charges	4,31,922	2,03,463
150	Sale & Hire Charges	2,83,061	5,196	250	Programme Expenses	1,84,359	11,88,251
160	Revenue Grants, Contributions & Subsidies		-	260	Revenue Grants, Contributions & Subsidies	3,90,98,140	-
170	Income from Investments		-	270	Purchase of Stores		
171	Interest Earned	7,690	10,287	271	Miscellaneous expenses	19,472	
180	Other Income	14,80,232	-	285	Prior period		
	Non-Operating Receipts :				***Non-Operating Payments:***		
330	Loans Received		-	330	Unsecured Loan		2,56,000
340	Deposits Received	13,100	5,62,970	340	Refund of Deposits	1,98,595	3,13,116
320	Grants and contribution for specific purposes	5,13,06,949	1,98,08,000	35020	Recoveries Payable	21,95,310	21,83,547
350	Other Liabilities	6,63,973	1,86,343	35011	Employee Liabilities		1,41,39,927
35090-01	Sale proceeds from Assets			35010	Creditors		21,85,430
35090-02	Realisation of Investment - General Fund			35080	Other Miscellaneous		11,885
35090-02	Realisation of Investment - Other Funds			36010	Provisions for Expense	1,36,127	3,21,296
341	Deposit works	322		410	Acquisition / Purchase of Fixed Assets	1,71,129	-
35041	Revenue Collected in Advance			412	Capital Work in Progress	54,17,344	-
431	Sundry Debtors(Receivables)	16,75,578	48,56,237	420	Investments - General Fund		
	Loans & Advances to Employees (recovery)		-	421	Investments - Other Funds		
	Total Mistake		-	430	Stock in Hand		-
				460	Loans, Advances & Deposits		-
					Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	4,36,22,596	5,07,45,470
	TOTAL	12,24,22,595	9,49,47,545		**TOTAL**	12,24,22,595	9,49,47,545

Date :
UDIN :

(उमेश शर्मा)
मुख्य नगर पालिका अधिकारी
नगर परिषद खुजनेर

FOR RAHUL RAWAT & Co.
Chartered Accountants
CA RAHUL RAWAT
(Partner)
M.no - 439685
FRN No.025933C