नगर परिषद खुजनेर् जिला – राजगढ़ (म.प्र.)



अंकेक्षण

वित्तीय वर्ष 2023-24

अंकेक्षण फर्म राहुल रावत एण्ड कं. (चार्टड एकाउंटेन्ट)



Audit Observation

Balance Sheet as on 31.03.2024

Income & Expenditure Account as on 31.03.2024

Bank Reconciliation Statement

Abstract Sheet

AHUL RAWAT & CO.

hartered Accountant



Add: 138, Malviya Nagar

in Front of Old Patrkar Bhawar

Bhopal - Pin Code 46202

Mobile No. 883944303

Email Id: carahulrawattt@gmail.com

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:

- 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

(Partner) FRN No. - 025933C

M No - 439685

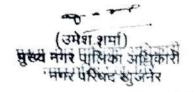
AUDIT OBSERVATIONS

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

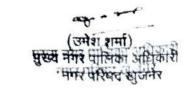




On the basis of examination of several expenses, our audit observations are as follow -

- 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





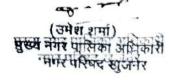
- We checked the books of accounts which were maintained and provided during the audit by the Municipal Council.
- Double entry accounting system is being practiced by the council so necessary aspects of accounting were found satisfactory.
- Cash book & some of registers/records were found with irregularities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

Accounts Department

Audit observations about accounts department are as follows

- o 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.
- o EMD and SD registers were not found during the audit which should be prepared in a proper format.
- o Grant register should be maintained in approved format and duly verified by CMO.
- o FDR register was not found during the audit, although FDR file was available for audit.
- o Other necessary records have been maintained and found satisfactory.

Store Department





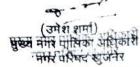
During the examination of stock records, we found that proper records were maintained and balances of items were brought forward from previous year properly. Although at some pages, we found that signatures of recipient of materials were not found.

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

Revenue Department

During the examination of revenue records, we found that proper records were maintained and balances of dues were brought forward from previous year properly. Amount collected has been duly deposited on time. As per recovery sheet, a good revenue collection (collectively) has been done. Council must prepare such policies which can be helpful in recovery of revenue from various heads so that council can have much liquidity.

Water Supply Department





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

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

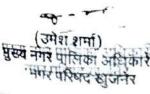
Establishment Department

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

Public Works Department

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

- o As per section 139 (1) under chapter V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Construction register will be maintained by the council which was duly suggested to maintain.
- o As per section 139 (2) under chapter V of Madhya Pradesh (Accounts and Finance) Rules, 2018, The council Engineer or PWD in charge has to examine the stock and construction register at least once in 6 months but we have not found such examination during the audit which is suggested to practice.
- o 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.

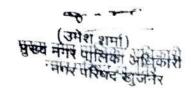
- Repairing and maintenance register should be maintained and updated timely.
- o Tender register was not maintained by the council.

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





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.

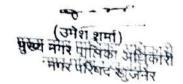
FOR RAHUL RAWAT & CO.

CHARTERED ACCOUNTANTS

Date: UDIN:

CA RAHUL RAWAT

(Partner) FRN NO. 025933C



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

	Particulars	Schedule	Г	Current	Previous
	SOURCES OF FUNDS	No.		Year (Rs)	Year (Rs)
A	SOURCES OF FUNDS		Γ		
A1	Reserves and Surplus	-	1		
	Municipal (General) Fund	B-1	1	79,73,186.53	1,02,29,288.62
	Earmarked Funds	B-2	1	17,71,619.60	12,69,000.00
	Reserves	B-3	1	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	B-4	-	4 25 77 762 00	4,29,61,617.00
	Purpose	D-4	ı	4,25,77,762.00	4,29,01,017.00
	Loans	H	1		
7.004			1		
A3	Secured loans Unsecured loans	B-5	1	5129027.14	5499000.00
		B-6	-		54,99,000.00
	Total Loans	H	1	51,29,027.14	54,99,000.00
	TOTAL SOURCES OF FUNDS		1	11,44,46,920.70	11,56,95,743.97
В	APPLICATION OF FUNDS		1		
B1	Fixed Assets	B-11	1		
	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 1	1	1,34,88,686.15	80,71,342.15
	Total Fixed Assets	1	+	6,50,66,345.67	6,38,08,180.50
B2	Investments				
DZ	Investments Investment - General Fund	B-12	Ц	0.00	0.00
_	Investment - Other Funds	B-13	Ц	-	1-3
-	Total Investment		Ц	-	-
-	- Total investment		Н		
B3	Current assets, loans & advances	D 14	Н	12	:■:
	Stock in hand (Inventories)	B-14 B-15	Н	92,64,123.00	52,46,911.00
	Sundry Debtors (Receivables)	B-13	Η	,2,0.,120.00	en deserti 🕶 en roma 🕶 en de en
	Cases and outstanding		H		
	Less: Accumulated provision against bad and		Ш		
	doubtful receivables	B-16	Н	53,994.84	52,749.84
	Prepaid expenses	B-17	H	4,36,22,596.19	5,07,45,469.63
	Cash and Bank Balances	B-17	H	5,16,000.00	5,16,000.00
	Loans, advances and deposits	D-10	H	5,34,56,714.03	5,65,61,130.47
	Total Current Assets		H	# % E	



B4 Current Liabilities and Provisions	П	1	1
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
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
TOTAL APPLICATION OF FUNDS		-	S.

Notes to the Balance Sheet - Attached

For Municipal Council Khujner

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र परिषद है। CMO FOR RAHUL RAWAT & Co. Chartered Accountants

> RAHUL RAWAT (Partner)

M.no - 439685 FRN No.025933C

Accountant

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						
	Additions during the year					1,02,29,289	1,02,29,289
31090-02	· Surplus for the year						
	Transfers						-
	Opening Diffrence						0.00
	Total (Rs.)						0.00
	Deductions during the year	0.00	0.00	0.00	0.00		0.00
	Deficit for the year			3.00	0.00	-	0.00
	Transfers					22,56,102	22.57.102
	Total (Rs.)						22,56,102
310	Balance at the end	0.00	0.00	0.00	0.00	22,56,102	22,56,102
	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 (a) Opening Balance	Special Fund 1	Special Fund 2	Sanchit Nidhi	Pension Fund	General Reserve (Sanchit Nidhi)	Total
(b) Additions to the Special Fund					12,69,000.00	12,69,000
Transfer from Municipal Fund	-					
Interest/Dividend earned on Special Fund					5,02,620	5,02,620
Profit on disposal of Special Fund Investments						0.0
· Appreciation in Value of Special Fund Investments						0.0
Other addition (Specify nature)						0.00
Total (b)	0.00	0.00				0.00
(c) Payments out of funds	0.00	0.00	0.00	0.00	5,02,620	5,02,620
[I] Capital expenditure on						
Fixed Asset						
• Others						0.00
[II] Revenue Expenditure on						0.00
· Salary, Wages and allowances etc						
Rent Other administrative charges						0.00
[III] Other:						0.00
Loss on disposal of Special Fund Investments						
Diminution in Value of Special Fund Investments						0.00
Transferred to Municipal Fund						0.00
otal ©	0.00	0.00	0.00	0.00		0.00
et Balance of Special Funds (a + b) - ©	0.00	0.00	0.00	0.00	0.00	0.00
	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		
31240	Statutory Reserve			0.00		0.00
31250	General Reserve			0.00		0.00
31260	Revaluation Reserve					0.00
		5.57.37.030	55.00 453	0.00		0.00
	Total Reserve funds	5,57,36,838	55,88,473	6,13,25,311	4329985.92	5,69,95,325



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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	Grants from Financial	Others,	Total
Account Code (a) Opening Balance	32010	32020	Agencies	Institutions	specify	Total
(a) Opening Balance	2,93,51,737		32030	32040	32080	
(b) Additions to the Grants *	2,55,51,757	1,36,09,880	0.00	0.00		
Grant received during the year	42.96.206		L		0.00	4,29,61,61
• Interest/Dividend carned on Grant Investments	42,86,385	4,70,20,564				
• Profit on disposal of Grant						5,13,06,94
Appreciation in Value of Grant			-			-
Other addition (Specify nature)						0.
Total (b)						0.0
Total (a + b)	42,86,385	4,70,20,564	0.00	0.00		0.0
(c) Payments out of funds	3,36,38,122	6,06,30,444	0.00	0.00	0.00	5,13,06,949
Capital expenditure on Fixed			0.00	0.00	0.00	9,42,68,566
Capital Expenditure on Other	1,74,30,262					
Revenue Expenditure on						1,74,30,262
Salary, Wages, allowances etc.		3,42,60,542				0.00
Rent		1,12,00,012				
Other:						0.00
Loss on disposal of Grant						0.00
Grants Refunded						-
Other administrative charges						0.00
						0.00
Total (c)	1,74,30,262	3,42,60,542	0.00			0.00
Net balance at the year end (a+b)- (c)	1,62,07,860	2,63,69,902	0.00	0.00	0.00	5,16,90,804
		2,00,00,004	•	-		1,25,77,762

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year	Previous Yea
33010	Leans from Scart at Generalicat	(Rs.)	(Rs.)
33020	The state government		(500.00)
33030	Leans from Green another & Associations		
33040	Loans from banks & other financial institutions	51,29,027	54,99,000
33050	Thancial institutions		31,000
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	Leans from Sentral Generoment		(2)
33120			
33130	Leans from Liven and a security of the leans from Liven and leans from Liven and leans the leans from Liven and		
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

		The second secon
		Curre (1
	Particulars	2
Account		
Code	Contractors	
34010	From Revenses	
34020	. 1	1
34030	From Others	2
34080	'As progrised	
	Total deposits received	
	Schedule B-8: Deposits Works	

Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year (Rs)	Additions during the current year (Rs)	Utiliz expen (F
34110	Civil Works			
34120	Electrical works	2.00	0.00	
34180	Others	0.00		
5	Total of deposit works	-		

Schedule B-9: Other Liabilities (Sundry Creditors)

		Curren
Account	Particulars	(Rs.
Code		9,96,5
35010	हिल्लीक्ष्रिक्ट Liabilities	* * * * * * * * * * * * * * * * * * * *
35011		1,0
35012	RUEDAU AS PASSIBILITY Due	
35020		
	Government Dues Payable	
35040	Refunds Carection of Revenues	752
35041		11,76,6
35080	Others Total Other liabilities (Sundry Creditors)	

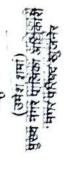
Schedule B-10: Provisions

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



Schedule B-11; Fixed Assets

			Gros	Gross Block							
				4			Accumulated Donrogiction	oprocioti			
	8 9							chi eciatii		Ž	Net Block
Code	Particulars	Opening Balance	Additions during the period	Deduction s during the	Cost at the end of the year	Opening	Additions	Deducti o ns	Total at the	At the end of	
-	,						the period	during	end of the year	current year	year
41,010	Land	3	4	\$	9			period			
+	Ruildings	36,72,002			0 27 77			6	10	1	
+	Samming	2,84,64,509			20,77,007				000	26 77 0	
1	Infrastructure Assets				2,84,64,509	1,10,50,756	5,80,458		1 16 21 214		1
41,030	· Roads and								1,10,01,414	1,08,53,295	1,74,13,753
1	Bridges	6,75,08,186			6,75,08,186	5.79 45 168	13,66,145				
41,031	· Sewerage and drainage					On Ticatoria			5,93,11,313	81,96,873	95,63,018
-	Se and manage	1,41,05,362			1,21,05,362	78.29.938	2,85,028				
-	Water ways	3,28,62,653				and the			81,14,966	39,90,396	42.75.424
41,033	Public Lighting	18,81,080			3,28,62,653	1,85,50,998	14,31,166		1.99.82 163	1 30 00 400	
	Other assets	2016			18,81,080	12,14,235	66,684		17 00 000	1,28,80,490	1,43,11,655
41.040	. Plants & Machinen				•			-	076,00,21	6,00,160	6,66,845
+-	Vehicles	37,58,237	1,70,807		39,29,044	27.86.467	1 14 350				
-	- venicies	1,21,26,712			1,21,26,712	89.81.024	0,74,70		29,00,725	10,28,319	9.71.770
41,060	• Office & other	9 50 071				Landroino Landroino	9,14,369	-	92,95,592	28,31,120	31.45.688
+	equipment	1706666			9,59,021	6,31,030	32,799		000 59 9		postarty
	 Furniture, fixtures, 								679,50,0	2,95,192	3,27,991
070	41,070 fittings and electrical	6,26,585			6,26,585	3.27.457	29,913				
4.180	· Other fixed accets	10 00 573 00							3,57,370	2,69,215	2,99,128
	The daysels	10,695,503.00			10,89,563		1 08 065	1			
-	otal	16,50,53,910	1,70,807	00.0	16,52,24,717	10.93.17.072	43 30 00 0		1,08,965	9,80,598	10.89 563
41,210	Work-in-progress	80,71,342	54,17,344		1.34.88.686	7106116016	43,29,986	0.00	11,36,47,057	5,15,77,660	\$ 57 36 818
7	Total	17,31,25,252	55,88,151		17,87,13,403	10 03 17 072	7.00 00 07		0.00	13488686.15	80.71.342
						7/06/16/16	43.29.986	000	1		





Schedule B-12: Investments - General Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost	Previous year Carrying
42010	Central Government Securities			(Rs.)	Cost (Rs)
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			(143.)	30,24 33
42120	State Government Securities				
42130	Debentures and Bonds				
42140	Preference Shares				
42150	Equity Shares				
42160	Units of Mutual Funds				
42170	Other Investments	FDR			
1.	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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Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues	Net Amount (Rs.)
43110	Receivables for Property Taxes		(Rs.)	(143.)
	Less than 5 years	8,32,723		
	More than 5 years*	0,52,725		8,32,72
	Sub - total	8,32,723	0.00	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	0,32,723	0.00	8,32,72
	Net Receivables of Property Taxes	8,32,723	0.00	8,32,723
43120	Degainable of Out			
13120	Receivable of Other Taxes			
	Less than 3 years	20,90,899		20,90,899
	More than 3 years*			1, -1,-7
	Sub - total Less: State Government Cesses/Levies in Taxes - Control Accounts	20,90,899	0.00	20,90,899
	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
3140	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
3150	Receivables from Government			
	Sub - total	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	92,64,123	0.00	92,64,123



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Schedule B-16: Prepaid Expenses

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

Schedule B-17: Cash and Bank Balances

Account Code	Particulars		ent Year	Previous Yea
45010	Cash	(Rs.)	(Rs.)
45020	Balance with Bank - Municipal Funds			
45021	Nationalised Banks			
45022	Other Scheduled Banks	4,3	6,22,596	5,07,45,470
45023	Scheduled Co-operative Banks			
45024	Post Office			
	Sub-total	4.36	5,22,596	5 07 45 470
45040	Balance with Bank - Special Funds	1,00	,,22,370	5,07,45,47 0
45041	Nationalised Banks			
45042	Other Scheduled Banks		-	
45043	Scheduled Co-operative Banks			
45044	Post Office			
	Sub-total			
45060	D.I.			
ANTENDED I	Balance with Bank - Grant Funds			
	Nationalised Banks			
	Other Scheduled Banks			
	Scheduled Co-operative Banks			
5064 F	Post Office			
	Sub-total			
	Total Cash and Bank balances	4,36,22	596	5,07,45,470



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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	0.00	0.00
	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		
	Discount on Issue of Loans		
48030	Others	0.00	0.0
	Total Miscellaneous expenditure		age - mit



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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
	INCOME			
	Tax Revenue	IE-1	81,67,670	(0.00.51-
	Assigned Revenues & Compensation	IE-2	1,13,84,762	68,93,545
	Rental Income from Municipal Properties	IE-3	16,34,109	1,29,87,826
	Fees & User Charges	IE-4		7,62,708
	Sale & Hire Charges	IE-5	7,52,469	17,27,441
	Revenue Grants, Contributions & Subsidies	IE-6	2,83,061	5,196
	Income from Investments	IE-7	5,04,32,317	2,57,58,074
	Interest Earned	IE-8	7 (00	
	Other Income	IE-9	7,690	10,287
	Total - INCOME	16-9	14,71,914	-
		+	7,41,33,992	4,81,45,076
E		+		
	Establishment Expenses	IE-10	2 22 70 505	
	Administrative Expenses	IE-10	2,22,78,586	2,24,32,656
	Operations & Maintenance	IE-11	14,32,574	35,78,558
	Interest & Finance Expenses	IE-12	84,82,902	1,39,58,078
	Programme Expenses	IE-14	61,949	2,03,463
	Revenue Grants, Contributions & subsidies	IE-15	1,84,359 3,90,98,140	11,88,251
	Provisions & Write off	IE-16	3,90,98,140	-
	Miscellaneous Expenses	IE-17	18,978	-
	Depreciation		43,29,986	04.45.205
	Total - EXPENDITURE		7,58,87,474	94,45,205
			7,50,07,474	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)	22 10	(17,53,482)	(26,61,135)
7	Less: Transfer to Reserve Funds		5,02,620	
3	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) पुख्य नगर पालिका अहिकिशै मिंगर परिचय शुजनर

(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	,,	33,07,00
11004	Conservancy Tax	3,84,695	
11005	Lighting Tax	3,01,075	
11006	Education tax		
11007	Vehicle Tax		
11008	Tax on Animals		
11009	Electricity Tax		
11010	Professional Tax		
11011	Advertisement tax	4,000	
11012	Pilgrimage Tax	4,000	-
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		,,-10
	[Schedule IE-1 (a)]	V.5.	-
	Sub-total	-	S 2 4
	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



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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
50, 5000 (1000	User Charges	11,300	1,18,840
14050		1,86,413	-
14060	Entry Fees Service / Administrative Charges	550	
14070		600	
14080	Other Charges	7,52,469	17,27,441
	Sub-Total	7,52,105	
14090	Less: Rent Remission and Refunds	_	
11020	Sub-total	7.52.460	17,27,441
	Total income from Fees & User	7,52,469	17,27,441
	Charges		

Schedule IE-5: Sale & Hire Charges

Code	Particulars	Current Year	
15010	Sale of Products	(Rs.)	Previous Year (Rs.)
15011 15012	Sale of Forms & Publication	4,000	(KS.)
15030	Suit of Stores & scrap	2,79,061	5,19
	Sale of Others		
	Hire Charges for Vehicles Hire Charges for Equipment	-	-
	Total Income from Sale & Hire		-
	charges - income head-wise	2,83,061	5,19

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year	Previous Year
16010	Revenue Grant	(Rs.)	(Rs.)
16020	Re-imbursement of expenses	4,61,02,331	2,57,58,074
	Contribution towards schemes	43,29,986	
	Total Powers C	-	
	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	Particulars	Current Year (Rs.)	Previous Year (Rs.)
Code	Interest from Bank Accounts	7,690	10,287
17110	Interest Holli Ballet 1000		
17120	Interest on Loans and advances to		
	Employees		
17130	Interest on loans to others		
17180	Other Interest	7,690	10,287
21 (24 (24 (24 (24 (24 (24 (24 (24 (24 (24	Total - Interest Earned	.,,	



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Schedule IE-9: Other Income

Account Code	Particulars	Current Year	
	Deposits Forfeited	(Rs.)	Previous Year (Rs.)
18011	Lapsed Deposits		(143.)
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		
	Total Other Income	14,71,914	7
	onie	14,71,914	-

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year	Previous Year
21010	Salaries, Wages and Bonus	(Rs.)	(Rs.)
21020	Benefits and All	1,88,49,637	1,94,21,684
21030	Benefits and Allowances	3,82,062	11,75,336
	Pension	12,40,386	18,35,636
21040	Other Terminal & Retirement Benefits	18,06,501	16,55,050
No. of the last	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		12
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



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Schedule IE-12: Operations & Maintenance

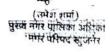
Account Code	Particulars	& Maintenance	
23010	Power & Fuel	Current Year (Rs.)	Previous Year
23020	Bulk Purchases	39,33,490	(Rs.)
23030	Consumption of Stores	31,37,366	50,67,567
23040	Hire Charges	31,37,300	-
23050	Repairs & maintenance -Infrastructure Assets	1,04,672	-
23051		2,55,309	18,93,636
23052	Repairs & maintenance - Civic Repairs & maintenance - Buildings	1,26,165	28,89,488
23053	Repairs & maintenance - Buildings	3,38,648	7,98,447
23054	Repairs & maintenance - Vehicles Repairs & maintenance - Vehicles	4,51,038	4,37,708
23055	Repairs & maintenance - Furnitures Repairs & maintenance - Office		21,994
	Equipments	13,440	42,905
23056	Repairs & maintenance - Electrical Appliances	1,22,774	
23059	Repairs & maintenance - Others		
23080	Other operating & maintenance expenses		7=
	Total operations &		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	
24010	Interest on Loans from Central	(143.)	(Rs.)	
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 60,228 Financial Institutions		2,00,19	
24060	Other Interest		0	
24070	Bank Charges	1,721	3,266	
24080	Other Finance Expenses		-,20	
	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
	Share in Programs of others		1,58,806
25050	Total Programme Expenses	1,84,359	11,88,251





Schedule IE-15: Revenue Grants, Contributions & Subsidies

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

Schedule IE-16: Provisions & Write off

Account Code	Particulars		
27010	Provisions for dela	Current Year (Rs.)	Previous
27020	Provisions for doubtful receivables Provision for other Assets	(113.)	Year (Rs.)
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	Previous Yes	
27110	Loss on disposal of Assets	(Rs.)	(Rs.)	
27120	Loss on disposal of Investments			
27180	Other Miscellaneous Expenses	18,978		
	Total Miscellaneous expenses	18,978		

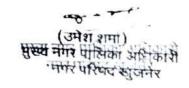


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Schedule IE-18: Prior Period Items (Net)

Account Code	Particulars	Current Year (Rs.)	Previous Yea (Rs.)	
	Income	-		
18510	Taxes	221		
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)		-	





MUNICIPAL COUNCIL KHUJNER RECEIPTS AND PAYMENTS ACCOUNT For the period from 1 April 2023 to 31 March 20

count 'ode	Head of Acce	Спеть	eriod from 1.	April 2023	TS ACCOUNT to 31 March 2024		
out	Opening Pal	Period Amount (Rs.)	Previous Period	Accou	nt	Current	Corresponding
	Imprest Balances with	5,07,45,470		s.)	ricad of Account	Period Amount (Rs.)	Previous Period Amoun (Rs.)
	Operating Receipts						
-	1 ax Revenue						1
	Assigned Revenues 8	25,26,800			Onever		
	compensations			210	Establish		
1	Rental income from	1,13,84,762	1,29,87.82	6 220	Establishment Expenses	2,13,07,958	66,12,45
1	Municipal Properties	16.00	107,02	0 220	Administrative Expenses	W. Contraction of the Contractio	
1	ees & User Charges	15,82,189	3,29,51	3 220			35,81,41
S	Sale & Hire Charges	7,52,469			Operations and Maintenance	82 05 823	1.32.05.00
R	Revenue Grante	2,83,061			Interest & Finance Change	7.000	1,32,05,29
C	Contributions & S		5,19	5 250	Programme Expenses		2,03,46
lı	ncome from Invest		-	260	Revenue Grante	1,84,359	11,88,25
Ir	nterest Farned				Contributions & Subsidies	3,90,98,140	_
0	ther Incom	7,690	-	-	Purchase of Stores		
	diei meome		10,287		Miscellaneous expenses	10.470	
N/	/a 0	7-1,252	•	285	Prior period	19,4/2	AT THE RESERVE OF THE PERSON O
14	on-Operating Receipts:						
-					Non-Operating Payments:		
					Unsecured Loan		25/000
Do	cposits Received	13 100	£ (2.000		Refund of Deposits	1 98 595	2,56,000
Gr	rants and contribution for		3,62,970	35020	Recoveries Payable		3,13,116
sp	ecific purposes	5,13,06,949	1,98,08,000	35011		21,75,510	21,83,547
		6.63.973					1,41,39,927
l Sa	le proceeds from Assets	0,00,0	1,00,343				21,85,430
2 Re	alisation of Investment -		0.00 St. 20	36010		1 24 127	11,885
				410	Acquisition / Purchase of		3,21,296
Dep	posit works	322		412	Capital Work in Program		
11 150 6	TO A THE OWNER OF THE PROPERTY			420	Investments - General Fund	54,17,344	•
Sun	dry	16,75,578	48,56,237	421	Investments - Other Funds		
Loan	ns & Advances to			430	Stock in Hand		
				460	Loans, Advances & Deposits		
					Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	4,36,22,596	5,07,45,470
		71.00 707	9.49.47.545		TOTAL	12,24,22,595	9,49,47,545
	In the second of	Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts) Operating Receipts Tax Revenue Assigned Revenues & Compensations Rental income from Municipal Properties Fees & User Charges Sale & Hire Charges Revenue Grants, Contributions & Subsidies Income from Investments Interest Earned Other Income Non-Operating Receipts: Loans Received Deposits Received Grants and contribution for specific purposes Other Liabilities Sale proceeds from Assets Realisation of Investment - Realisation of Investment - General Fund	Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts) Operating Receipts Tax Revenue Assigned Revenues & Compensations Rental income from Municipal Properties 15,82,189 Fees & User Charges Sale & Hire Charges Sale & Hire Charges Income from Investments Interest Earned Other Income Other Income Loans Received Deposits Received Deposits Received Other Liabilities Other Liabilities Revenue Grants- Contribution for specific purposes Other Liabilities Realisation of Investment Ceneral Fund Received Deposit works Deposit works Revenue Collected in Advance Sundry Debtors(Receivables) Loans & Advances to Employees (recovery) Total Mistake	Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts) Operating Receipts Tax Revenue Assigned Revenues & 25,26,800 Assigned Revenues & 25,26,800 Assigned Revenues & 1,13,84,762 Rental income from Municipal Properties 15,82,189 Sale & Hire Charges 7,52,469 Income from Investments Interest Earned 7,690 Other Income 14,80,232 Non-Operating Receipts: Loans Received 13,100 Other Liabilities 6,63,973 Other Liabilities 6,63,973 Realisation of Investment General Fund Advance Sundry Debtors (Receivables) Loans & Advances to Employees (recovery) Total Mistake	Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts) 5,07,45,470 5,45,81,972	Current period Amount (Rs.) Corresponding Previous (Rs.) Code Co	Period Amount (Rs.) Period Period Amount (Rs.) Period Amount

FOR RAHUL RAWAT & Co. Chartered Accountants

CA RAHUL RAWAT

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

Date: UDIN:

(उमेश शर्मा) मुख्य नगर पासिका अधिकारी मार्स परिचद खुजनेर