AUDIT REPORT FOR FY 2023-24

NAGAR PARISHAD KUKSHI

(M.P.)

AUDITED BY

NRPB & ASSOCIATES

Chartered Accountants

NRPB & ASSOCIATES
CHARTERED ACCOUNTANTS
Flat No.104, Platinum, Mahendra Green Woods Extension,
Jatkhedi -Bhopal – 462047 MOB. 08839242826,9604335655
Email –nrpbfca@gmail.com

Independent Auditors' Report

TO,
THE CHIEF MUNICIPAL OFFICER,
KUKSHI NAGAR PARISHAD,

TO,
THE MEMBERS OF NAGAR PALIKA,
KUKSHI NAGAR PARISHAD,

Report on the Financial Statements

We have audited the accompanying Financial Statements of **KUKSHI NAGAR PARISHAD** ("the **ULB**"), which comprise the Balance Sheet as at 31 March 2024, the Statement of Income and Expenditure, the Receipt & Payment Statement for the year ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Management of Municipal Corporation is responsible for the matters in Madhya Pradesh Municipal Accounting Manual ("MPMAM") and The Madhya Pradesh Municipal Corporation Act, 1956 ("the Act") with respect to the preparation of these financial Statements that give a true and fair view of the financial position, financial performance and cash flow of the **ULB** in accordance with the accounting principles, including the Accounting Standards specified under Madhya Pradesh Municipal Accounting Manual. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act and Manual for safeguarding of the assets of the **ULB** and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these Financial Statements based on our audit. We have taken into account the provisions of the Act and MPMAM, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Madhya Pradesh Accounts Audit Manual and as per scope of work under assignment.

We conducted our audit in accordance with the Standards on Auditing specified under Madhya Pradesh Accounts Audit Manual. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial Statements are free from material mis-statement.

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी, जि. धार

NRPB & ASSOCIATES Chartered Accountants

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the **ULB's** preparation of the Financial Statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes valuating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by **ULB's** Management, as well as evaluating the overall presentation of the financial statements.

An audit does not give assurance that all the errors and fraud if any will be detected because fraud involves a misrepresentation of financial statement which deliberately involves collusion, forgery involving misrepresentation or override of internal controls. For such fraud which deliberately involves collusion, forgery involving misrepresentation or override of internal controls auditor cannot be held responsible.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements, and deviation, if any attached with this report (as per annexure A)

Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the MPMAM in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

a) In the case of the Balance Sheet, of the state of affairs of the ULB as at March 31, 2024;
b) In the case of the Statement of Income & Expenditure Account, of the excess of Income over Expenditure for the year ended on that date; and
c) In the case of the Receipt & Payment & Bank Reconciliation for the year ended on that date.

Emphasis of Matters

We draw attention to the following matters annexed with this report as **Annexure A**

Report on other Legal and Regulatory Requirements

As required by Madhya Pradesh Accounts Audit Manual and the letter of Directorate Urban Administration & Development and the records/documents produced before us, our opinion are as under:

1. **Audit of Revenue**

i) We have test checked receipts on random basis with the Receipt Books and found correct, however on an overall basis for the year, Gross receipts taken for all the department do not match with the receipts shown in Income & Expenditure Account. The observation are in Annexure A

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES
Chartered Accountants

ii) We found that daily collection are deposited on the same day except in the cases of where banks are closed and some collection online by E- Nagar Palika software. Delay beyond two working days should be be come into the notice of CMO.

iii) We found same day collection come in cash book after Two/three Days in software generated cash book, ULB have to adopt macenizum for correction in it.

iv) We have checked the entries of Manual Cash Book with the entries in tally software, and found it correct but we have checked Manual cash book from E- Nagar Palika software data then we found only contractor & Expenses payment entries reflected in software and both the side (Receipt & Payment) not matched.

v) We have not been provided with monthly/quarterly targets of revenues receipts, however we have compared Annual Budgeted Targets v/s Actual receipts for the year under audit. The observation are in **Annexure A**

vi) We checked the Vouchers and duly verified from the Entries in Cash Books as well as in Tally Software and It was matched but we have checked Tally cash book, bank book, Day Book & Trial Balance which was not prepared As Per MPMAM Rules/Lekha Rules of Municipalities and we didn't found Opening carry forward balance in proper Manner, All Grants and Grant Receipts (PMAY,SWM,CM INFRA, OTHER GRANTS etc) and Interest Receipts entries, Provision, Investment, Receivables, Payables and Loan was not Keeping in Proper manner.

vii) The Auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly target any lapses in lapses in revenue recovery shall be a part of the report.
Details with respect to quarterly and monthly target set for the FY 2022-23 and revenue recovery against such target were made available to us. It was not possible to report revenue recovery quarterly and monthly target and any lapses there to.

In case of Shop Rent
No Record were made available to us for verification, therefore cannot comment upon recovery made and GST were deducted properly or not.

In case of water Tax
No Record were made available to us for verification, therefore cannot comment upon recovery made properly or not.

In case of Property Tax
No Record were made available to us for verification, therefore cannot comment upon recovery made properly or not.

मुख्य नगर पालिका अधिकारी
नगर परिषद कुक्षी जि. धार

NRPB & ASSOCIATES
Chartered Accountants

2. **Audit of Expenditure**

i) We have performed the test check because of limitation of time and found them correct except in the cases where we specifically given annexure to the report.

- Quotation and documents are generally not annexed with vouchers, so cannot comment on it.

- ULB are in practice of not deducting TDS and Deposit on every Payment of More than Rs. 25000/- and above without actual following the prescribed Limit after which same to be deducted for respective section of TDS.

ii) We verified the grant register maintained by ULB and found that the expenditures under the schemes are limited to the funds allocated for that particular schemes. PMAY Grant is running in ULB but All the instalment BLC and AHP accounting is not proper Accounting entries now this account balance is transferred into PFMS A/C. ULB is not recorded all the grants received and it's expenditure accurately.

iii) We verified the expenditure and found that they are generally not in accordance with the guidelines, directives, acts and rules issued by Government of India / State Government.

viii) No such case is noticed where the fund of the ULB has been mis-utilised, moreover on random check we did not noticed any mis-utilisation of financial limits of the sanctioning authority.

ix) We verified scheme and project wise Utilization certificates and found it Fund Received and total expenditure, As per Scheme Revenue nature in Income and Expenditure and capital nature creation of fixed assets.

3. **Audit of Book Keeping**

i) We checked the Books of Accounts and found it in accordance with Annual Financial Statements but closing balance is unmatched.

ii) We verified that all the Books of Accounts and Stores Register are maintained as per applicable Accounting rules.

iii) We verified the Bank Reconciliation Statement and found it in accordance with records of balance sheet and bank statements of ULB but ULB is not carrying daily balance in cash book.

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES * Chartered Accountants *

iv) We checked the grant register and found it in accordance with receipts and payments of particular grant but it was not maintain in proper manner and not updated.

v) We checked the Fixed Assets Register as part of balance sheet but ULB is not maintain any manual register.

vi) We found figures in cash book Received and payment matched Per day Total but not carried the balance figures for next day (Neither Total nor bank wise total) mentioned and didn't signed by authorized person on pages.

vii) We found ULB is maintaining incorrect balance carry forward in cash book from previous years on daily basis but ULB does not have actual balance in bank. ULB have to correct It's closing balance and mention FDR balance in cash book.

4. Audit of Fixed Deposit Receipts

We have found ULB carried FDR but not maintain Investment register which is required to check interest for which period. ULB provided Details in this regard.

S. No.	FDR Number	FDR Amount
1	HDFC-8861	1,94,48,913/-
2	HDFC-5102	53,77,440/-
3	HDFC-7785	83,35,249/-
4	HDFC-3042	40,00,000/-
5	ICICI-1375	91,46,855/-

i) **<u>Audit of Tenders/ Bids</u>**

i) No tender related document were produced before us so we cannot comment upon whether tendering process is being done as per the procurement norms of the government.

ii) We have test checked the tender/bids files and found that the process have been properly followed and was as per the rules.

iii) We have test checked the Contractor's files and found that the tender fee / bid processing fee are received and security deposit is deducted from the running bills during construction and maintenance period.

iv) We have test checked the Contractor's Files and found that the Bank Guarantee received from the Contractors are not duly verified with the issuing Banker, moreover in the cases were contract period is extended no steps is taken towards extension of Bank Guarantee from the contractors and Issuing Banker.

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES
Chartered Accountants

v) We found that ULB is not taking strict action against delay in completion of work or slow process in work.

5. Audit of Grants and Loans

i) We have checked and verified the Grants received from Central Government and its Utilization Certificate issued by ULB but we found PMAY,SBM, NULM, 15th Fin Grant distribution detailed records not maintained by ULB (Beneficiary wise). Grant Proper record is not maintained neither produced utilization certificates for checking. ULB maintain Grant Register but not update regular basis.(Annexure-A)

ii) We have Found that ULB is taken Loan from HUDCO for CM Infrastructure work and CM Payjal, ULB provide working details in this regard. ULB not maintained any Loan register or record to find out actual outstanding details.

Name	Repayment	Outstanding Balance
Hudco Loan	35,20,101/-	75,44,983/-

iii) We have checked Revenue recovery details from ULB daily cash book and financial statement but didn't provided Revenue registers and recovery detail/ format to check in detail.

NRPB & ASSOCIATES
Chartered Accountants

NRPB & ASSOCIATES * Chartered Accountants *

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

Partner
CA Priyanka Bharadwaj
UDIN:- 25155057BMJIGQ5221

ANNEXURE – A

(Part of Annexed Audit Report)

Emphasis of Matters

1. We found that ULB is violating TDS rules of the Income Tax Act regarding neither deducting TDS nor Depositing correct in income tax department.

2. If higher rate due to non-availability of PAN No. Of the contractors, non-compliance of such provisions may attract following consequences

   a) Person responsible for non-compliance shall be punishable with rigorous imprisonment for a term which shall be between 3 months and 7 years, along with fine.

   b) ULB shall be liable to pay, by way of penalty, a sum equal to the amount of tax which ULB is failed to collect as aforesaid.

   c) ULB Deposit Fund in one A/C and Made FDR in other A/C and Deducted in TDS in first A/C and ULB didn't take in Books.

   d) ULB is not collecting GST on Rent Income and not deducting GST TDS 2% on any transaction more Two lakh fifty thousand.GSTR-7 monthly deposit and timely filling return is required as per Goods and services rules regulation.

   e) ULB is not Maintaining Proper record of TDS and GST collection and Depositing .Monthly deposit and timely filling return is required as per Goods and services rules regulation.

3. We have test checked receipts on random basis with the Revenue Receipt and Cash Book receipt and found differences, however on an overall basis for the year, Gross receipts taken for all the department do not match with the receipts shown in Income & Expenditure Account.

4. Meter reading are not mentioned in the Vehicle Log Book moreover No average is set for any of the vehicle and in some places diesel usage is also not entered in the Vehicle Log Book.

5. We have unable to verified the Quarterly TDS Returns from the website of TDS TRACES and GST on website because ULB hasn't not provided ID Password.

6. We have gone through Contractor's file on random basis and observed the following:-

   (a) That majority of works contract are not completed within stipulated time.
   (b) No approval for extension of time period is obtained from the authority.
   (c) No penalty or Compensation is charged from contractors for delay in the work.
   (d) No completion certificates are issued by the Engineers to any contractor.
   (e) Final bill payments are still due in every file which we checked.
   (f) Documents regarding Provident Fund Registration are not available on records.
   (g) Documents regarding Labour Act Registration are not available on records.
   (h) Labour Report is not available.

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES
Chartered Accountants

(i) Royalty Certificate is also not available.

(j) Photographs of Work Completed are also not available in Contractor's File for specific work.

(k) No Register is maintained for amount deducted as Performance Guarantee from bills of Contractors.

(l) Contractor EMD in from of FD Kept in PWD section in file but actually is the part of Accounts.

7. We found in case of Grants that ULB is spending excess amount than the amount actually received in specific grants by paying from the Municipal Funds and as per utilization certificate not matched.

8. During the checking we found ULB is not updating Grant Register, Investment Register and Loan Register, Revenue recovery details and registers etc.

9. During the checking we found ULB is not neither maintain any separate registers nor updating Employee EPF,PPF and NPS, Royalty, LWT, TDS contractor ,TDS employee, GST Payable & GST-TDS, other Government dues etc in any other summery/ format, So we cannot comment on it.

NRPB & ASSOCIATES * Chartered Accountants *

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

TABLE :2

NAGAR PARISHAD KUKSHI (M.P.)
FINAL BALANCE SHEET
AS ON 31ST MARCH 2024

	Particulars	Schedule No.	Current Year (23-24)	Previous Year (22-23)
A	*SOURCES OF FUNDS*			
A1	**Reserves and Surplus**			
	Municipal (General) Fund	B-1	16,19,92,476.48	16,16,97,344.18
	Earmarked Funds	B-2	58,25,544.00	12,43,746.00
	Reserves	B-3	8,60,91,664.37	9,66,99,281.37
	Total Reserves and Surplus		25,39,09,684.85	25,96,40,371.55
A-2	**Grants, Contributions for Specific Purpose**	B-4	6,14,38,062.00	8,86,59,477.00
A3	Loans			
	Secured Loans	B-5	75,44,983.00	96,57,044.00
	Unsecured Loans	B-6	-	-
	Total Loans		75,44,983.00	96,57,044.00
	TOTAL SOURCES OF FUNDS (A1-A3)		32,28,92,729.85	35,79,56,892.55
B	**APPLICATION OF FUNDS**			
B1	**Fixed Assets**	B-11		
	Gross Block		41,40,71,653.37	39,34,91,390.37
	Less : Accumulated depreciation		25,19,87,437.00	22,07,99,557.00
	Net Block		16,20,84,216.37	17,26,91,833.37
	Capital Work in Progress		6,19,57,841.48	6,34,06,712.00
	Total Fixed Assets		22,40,42,057.85	23,60,98,545.37
B2	**Investments**			
	Investments-General Fund	B-12	4,63,08,457.00	3,13,62,217.00
	Investments-other Fund	B-13	-	-
	Total Investment		4,63,08,457.00	3,13,62,217.00
B3	**Current Assets, loans & Advances**			
	Stock in hand (Inventories)	B-14	53,652.00	3,87,491.00
	Sundry Debtors (Receivables)	B-15	1,01,79,947.00	96,77,612.00
	Gross Amount outstanding		-	-
	Less: Accumulated Provision against bad and doubtful receivables		-	-
	Prepaid Expenses	B-16	82,850.00	37,075.00
	Cash and Bank Balance	B-17	4,76,52,468.00	8,16,99,420.18
	Loans , advances and deposits	B-18	96,60,611.00	96,60,611.00
	Total Current Assets		6,76,29,528.00	10,14,62,209.18
B4	**Current Liabilities and Provisions**			
	Deposits received	B-7	31,90,505.00	42,79,155.00
	Deposit Works	B-8	-	3,93,000.00
	Other liabilities(Sundry Creditors)	B-9	1,13,04,898.00	41,99,549.00
	Provisions	B-10	5,91,910.00	20,94,375.00
	Total Current Liabilities		1,50,87,313.00	1,09,66,079.00
B5	Net Current Assets (B3-B4)		5,25,42,215.00	9,04,96,130.18
C	Other Assets.	B-19	-	-
D	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		32,28,92,729.85	35,79,56,892.55

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NPB & ASSOCIATES Chartered Accountants

NAGAR PARISHAD KUKSHI (M.P.)

AS ON 31.03.2024

Schedule B-1 : Municipal (General) Fund (Rs.)

ACCOUNT CODE : 3100000

Account Code	Particulars	Total
3100000	**Balance as per last account**	16,16,97,344.18
	Addition during the year	-
	. Surplus for the year	2,95,133.00
	. Transfers	
	Total (Rs.)	16,19,92,477.18
	Deductions during the year	-
	. Deficit for the year	-
	. Transfers	
	Balance at the end of the Current year	**16,19,92,476.48**

...य नगर पालिका अधिकारी
... परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES * Chartered Accountants *

NAGAR PARISHAD KUKSHI (M.P.)
AS ON 31.03.2024

Schedule B-2: Earmarked Fund (Special Funds / Sinking Fund/Trust or Agency Fund)

Particulars	Sanchit Nidhi	Social securitis/old age	Total
ACCOUNT CODE		3117001	
(a) Opening Balance	12,43,746.00	-	12,43,746.00
(b) Additions to the Special Fund	-		-
Grant Received from Govt.		-	-
* Transfer From Municipal Fund	45,81,798.00	-	-
* Interest / Dividend earned on Special Fund Investments		-	-
* Profit on disposal of Special Fund Investments			-
* Appreciation in Value of Special Fund Investments			-
* Other Addition (Specify nature)			-
Total (b)	45,81,798.00	-	45,81,798.00
(c) Payments out of Funds			
[I] Capital Expenditure on			
* Fixed Assets			
* others			
[ii] Revenue Expenditure on			
* Salary , Wages and allowances etc.			-
* Rent other administrative Charges			-
* [iii] Other			
* Loss on disposal of Special fund Investments		-	-
* Diminution in Value of Special Fund Investments		-	-
Amount Refunded			-
1.00			-
Total (c)		-	-
ADVANCE FOR EXPENSES (D)	-	-	-
Net Balance at the year end (a+b)-(c+d)	58,25,544.00	-	58,25,544.00

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES
Chartered Accountants

NAGAR PARISHAD KUKSHI (M.P.)

AS ON 31.03.2024

Schedule B-3: Reserves

Accounting Code 3120000

Account Code	Particulars	Opening Balance	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)
3121000	Capital Contribution	9,66,99,281.37	2,05,80,263.00	11,72,79,544.37	3,11,87,880.00	8,60,91,664.37
3121000	Capital Contribution-Grant Receivables			-		-
3121100	Capital Contribution-Special fund	-				
3122000	Borrowing Redemption	-	-	-	-	-
3123000	Special Funds (Utilised)	-	-	-	-	-
3124000	Statutory Reserve	-	-	-	-	-
3125000	General Reserve	-		-		-
3126000	Revaluation Reserve	-	-	-	-	-
	Total Reserve Funds	**9,66,99,281.37**	**2,05,80,263.00**	**11,72,79,544.37**	**3,11,87,880.00**	**8,60,91,664.37**

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES
Chartered Accountants

NAGAR PARISHAD KUKSHI (M.P.)
AS ON 31.03.2024
Schedule B-4: Grants & Contribution for Specific Purpose

Particulars	Grants From Central Government	Grants From State Government	Grants - other	TOTAL
Account Code	32010	32020	32080	
(a) Opening Balance	1,92,62,340.00	6,52,22,182.00	41,74,955.00	8,86,59,477.00
(b) Additions to the Grants*				
* Grant received during the year	1,43,38,406.00	2,16,49,036.00	-	3,59,87,442.00
* Interest / Dividend earned on Grant Investments				-
* Profit on disposal of Grant Investments				-
* Appreciation in Value of Grant Investments				-
* Other Addition	-	-		-
Total (b)	**1,43,38,406.00**	**2,16,49,036.00**	**-**	**3,59,87,442.00**
Total (a+b)	**3,36,00,746.00**	**8,68,71,218.00**	**41,74,955.00**	**12,46,46,919.00**
(c) Payments out of Funds				
* Capital Expenditure on Fixed Assets	75,80,952.00	1,29,99,311.00	-	2,05,80,263.00
* Capital Expenditure on other				-
* Revenue Expenditure on	-	-	-	-
* Salary , Wages and allowances etc.				
* Rent				
* Other:	71,23,694.00	3,55,04,900.00		4,26,28,594.00
* Loss on disposal of Special fund Investments				
* Dimunition in Value of Special Fund Investments				
* Grants Refunded	-	-		
* Other administrative Charges	-	-	-	-
Total (c)	**1,47,04,646.00**	**4,85,04,211.00**	**-**	**6,32,08,857.00**
Net Balance at the year end (a+b)-(c)	**1,88,96,100.00**	**3,83,67,007.00**	**41,74,955.00**	**6,14,38,062.00**

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES
Chartered Accountants

NAGAR PARISHAD KUKSHI (M.P.)

AS ON 31.03.2024

Schedule B-5: Secured Loans

Accounting Code 3300000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3301000	Loans From Central Govt.		-
3302000	Loans From State Govt. & Associations		-
3303000	Loans From Govt.bodies		-
3304000	Loans From International Agencies		-
3305000	Loans From banks & other financial Institutions	75,44,983.00	96,57,044.00
3306000	Other Terms Loans	-	-
3307000	Bonds & debentures	-	-
3308000	Other Loans		
	Total Secured Loans	**75,44,983.00**	**96,57,044.00**

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES * Chartered Accountants *

NAGAR PARISHAD KUKSHI (M.P.)
AS ON 31.03.2024

Schedule B-6: Unsecured Loans

Accounting Code 3310000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3311000	Loans From Central Govt.	-	-
3312000	Loans From State Govt.		
3313000	Loans From Govt.bodies & Associations	-	-
3314000	Loans From International Agencies	-	-
3315000	Loans From banks & other financial Institutions (LI(	-	-
3316000	Other Terms Loans	-	-
3317000	Bonds & debentures	-	-
3318000	Other Loans	-	-
	Total Unsecured Loans	-	-

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES
Chartered Accountants

NAGAR PARISHAD KUKSHI (M.P.)

AS ON 31.03.2024

Schedule B-7: Deposits Received **Accounting Code 3400000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3401000	From Contractors (EMD)	18,08,384.00	28,97,034.00
3401011	Security deposit	13,82,121.00	13,82,121.00
3402001	Water deposit	-	-
Total Deposit Received		**31,90,505.00**	**42,79,155.00**

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES * Chartered Accountants *

NAGAR PARISHAD KUKSHI (M.P.)
AS ON 31.03.2024

Schedule B-8 : Deposits Works

Accounting Code 3410000

Account Code	Particulars	Opening Balance as the beginning of the year (Rs.)	Additions during the Current year (Rs.)	TOTAL	Utilization/ expenditure (Rs.)	Balance outstanding at the end of current year (Rs.)
3411000	Civil Works	3,93,000.00	-	3,93,000.00	3,93,000.00	-
3412000	Electrical Works	-	-	-	-	-
3418000	Others (Contractor)	-	-	-	-	-
	Total Deposit Works	**3,93,000.00**	**-**	**3,93,000.00**	**3,93,000.00**	**-**

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES
Chartered Accountants

NAGAR PARISHAD KUKSHI (M.P.)
AS ON 31.03.2024

Schedule B-9: Other Liabilities **Accounting Code 3500000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3501000	Creditors	65,98,331.00	38,34,431.00
3501100	Employee Liabilities	37,68,397.00	-
3501200	Interest Accrued but not Due	-	-
3502000	Recoveries Payable	9,38,170.00	3,65,118.00
3503000	Government Dues Payable	-	-
3504000	Refund Payable	-	-
3504100	Advance Collection of Revenues	-	-
3508000	others	-	-
	Total Other Liabilities	**1,13,04,898.00**	**41,99,549.00**

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES
Chartered Accountants

NAGAR PARISHAD KUKSHI (M.P.)
AS ON 31.03.2024

Schedule B-10: Provisions

Accounting Code 3600000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3601000	Provisions for Expenses	5,91,910.00	20,94,375.00
3602000	Provisions for Interest	-	-
3603000	Provisions for Other Assets	-	-
	Total Provisions	**5,91,910.00**	**20,94,375.00**

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES Chartered Accountants

NAGAR PARISHAD KUKSHI (M.P.)
AS ON 31.03.2024

Schedule B-11 : Fixed Assets

Accounting Code 4100000

unt de	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the year	Cost at the end of the year	Opening Balance	Additions during the period	Deduction during the year	Total Dep. at the end of the year	At the end of current year	At the end of the Previous year
	2	3	4	5	6	7	8	9	10	11	12
	Land	8,62,00,636.00	-	-	8,62,00,636.00	-	-	-	-	8,62,00,636.00	8,62,00,636.00
	Building	5,81,92,902.72	9,33,616.00	-	5,91,26,518.72	1,27,42,577.00	19,70,880.00	-	1,47,13,457.00	4,44,13,061.72	4,54,50,325.72
	Roads and Bridges	13,23,45,897.00	94,21,246.00	-	14,17,67,143.00	14,43,49,387.00	2,02,52,450.00	-	16,46,01,837.00	2,28,34,684.00	(1,20,03,490.00)
	Sewerage and Drainage	5,39,19,159.65	33,54,458.00	-	5,72,73,617.65	3,71,51,469.00	38,18,240.00		4,09,69,709.00	1,63,03,908.65	1,67,67,690.65
	Water Ways	2,14,78,010.00	26,30,275.00	-	2,41,08,285.00	57,65,110.00	6,02,710.00	-	63,67,820.00	1,77,40,465.00	1,57,12,900.00
	Public Lightings	1,40,05,520.00	17,88,610.00	-	1,57,94,130.00	75,55,655.00	15,79,410.00	-	91,35,065.00	66,59,065.00	64,49,865.00
	SWM	-			-	-	-		-	-	-
	Plant & Machinery	22,71,268.00	20,79,000.00		43,50,268.00	19,30,385.00	4,35,030.00		23,65,415.00	19,84,853.00	3,40,883.00
	Vehicles	2,09,30,059.00			2,09,30,059.00	88,89,888.00	20,93,010.00		1,09,82,898.00	99,47,161.00	1,20,40,171.00
	Office & Other Equipment	33,95,417.00	3,73,058.00		37,68,475.00	20,67,702.00	3,76,850.00		24,44,552.00	13,23,923.00	13,27,715.00
	Furniture , Fixture, Fittings and Electrical Appliances	4,78,521.00		-	4,78,521.00	2,10,384.00	31,900.00	-	2,42,284.00	2,36,237.00	2,68,137.00
	Other Assets	2,74,000.00			2,74,000.00	1,37,000.00	27,400.00		1,64,400.00	1,09,600.00	1,37,000.00
	Total	**39,34,91,390.37**	**2,05,80,263.00**	**-**	**41,40,71,653.37**	**22,07,99,557.00**	**3,11,87,880.00**	**-**	**25,19,87,437.00**	**18,49,18,910.37**	**17,26,91,833.37**
	Capital WIP	6,34,06,712.00	62,05,960.00	76,54,830.52	6,19,57,841.48					6,19,57,841.48	6,34,06,712.00

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES * Chartered Accountants *

NAGAR PARISHAD KUKSHI (M.P.)

AS ON 31.03.2024

Schedule B-12 : Investments- General Funds

Accounting Code 4200000

Account Code	Particulars	With whom invested	Face Value (Rs.)	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
	- Central Govt. Securities		-	4,63,08,457.00	31362217
	- State Govt. Securities		-	-	
	- Debentures and Bonds		-	-	
	- Preference Shares		-	-	
	- Equity Shares		-	-	
	- Units of Mutual Funds		-	-	
	- Other Investments (Fixed Deposits)		-	-	-
	Total Investments General Fund		-	**4,63,08,457.00**	**3,13,62,217.00**

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES Chartered Accountants

NAGAR PARISHAD KUKSHI (M.P.)

AS ON 31.03.2024

Schedule B-13 : Investments- Other Funds

Accounting Code 42100000

Account Code	Particulars	With whom invested	Face value (Rs.)	Current Year Carrying Cost (Rs.)	Previous Year Carrying Cost (Rs.)
	- Central Govt. Securities		-		
	- State Govt. Securities		-	-	
	- Debentures and Bonds		-	-	
	- Preference Shares		-	-	
	- Equity Shares		-	-	
	- Units of Mutual Funds		-	-	
	- Other Investments		-	-	
	-Fixed Deposit	Banks	-	-	-
	Total Investments - Other Funds		-	-	-

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES
Chartered Accountants

NAGAR PARISHAD KUKSHI (M.P.)
AS ON 31.03.2024

Schedule B-14: Stock in Hand (Inventories) **Accounting Code 4300000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4301000	Stores Loose	53,652.00	3,87,491.00
4302000	Loose Tools	-	-
4308000	Others	-	-
	Total Stock in hand	**53,652.00**	**3,87,491.00**

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES * Chartered Accountants *

NAGAR PARISHAD KUKSHI (M.P.)
AS ON 31.03.2024

Schedule B-15 : Sundry Debtors(Receivables) **Accounting Code 43100000**

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
43110	Receivables for Property Taxes	15,75,325.00	-	15,75,325.00	14,82,759.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	15,75,325.00	-	15,75,325.00	14,82,759.00
	Net Receivables for Property Taxes	15,75,325.00	-	15,75,325.00	14,82,759.00
43110	Receivables for Other Taxes	20,75,363.00		20,75,363.00	66,84,235.00
	Less than 3 years *	-	-	-	
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	20,75,363.00	-	20,75,363.00	66,84,235.00
	Net Receivables for Other Taxes	20,75,363.00	-	20,75,363.00	66,84,235.00
	Receivables for Fees & User Charges	47,07,440.00	-	47,07,440.00	15,10,618.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	47,07,440.00	-	47,07,440.00	15,10,618.00
	Net Receivables for Fees & User Charges	47,07,440.00	-	47,07,440.00	15,10,618.00
43111	Total Receivable Form Other Sources	18,21,819.00	-	18,21,819.00	
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	18,21,819.00	-	18,21,819.00	-
	Net Receivable Form Other Sources	18,21,819.00	-	18,21,819.00	-
43150	**Receivable from Government**				
4315001000	Grants-Receivable				
		-		-	-
	Total Sundry Debtors (Receivables)	**1,01,79,947.00**	-	**1,01,79,947.00**	**96,77,612.00**

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES
Chartered Accountants

NAGAR PARISHAD KUKSHI (M.P.)
AS ON 31.03.2024

Schedule B-16: Prepaid Expenses **Accounting Code 4400000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4401000	Establishment	-	-
4402000	Administrative	82,850.00	37,075.00
4403000	Operations & Maintenance	-	-
	Total prepaid Expenses	**82,850.00**	**37,075.00**

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES
Chartered Accountants

NAGAR PARISHAD KUKSHI (M.P.)
AS ON 31.03.2024

Schedule B-17: Cash and Bank Balances **Accounting Code 4500000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4501000	**Cash Balance**	-	-
4502000	**Balance with Bank-Municipal Funds**	-	
4502100	Nationalised Banks	4,76,52,468.00	8,16,99,420.18
4502200	Other Schedule Banks		
4502300	Scheduled Co-operative Banks		
4502400	Post Office	-	-
	Sub Total	4,76,52,468.00	8,16,99,420.18
4504000	**Balance with Bank-Special Funds**		
4504101	Nationalised Banks		
4504200	Other Schedule Banks		
4504300	Scheduled Co-operative Banks		-
4504400	Post Office	-	-
	Sub Total	-	-
4506000	**Balance with Bank-Grant Funds**		
4506100	Nationalised Banks	-	-
4506200	Other Schedule Banks		
4506300	Scheduled Co-operative Banks	-	-
4506400	Post Office	-	-
	Sub Total	-	-
	Total Cash & Bank Balances	**4,76,52,468.00**	**8,16,99,420.18**

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES
Chartered Accountants

NAGAR PARISHAD KUKSHI (M.P.)

AS ON 31.03.2024

Accounting Code 4600000

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.)	Interest	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
4601000	- Loans and advances to employees	91,60,590.00	-	-	-	91,60,590.00
4602000	Employee Provident Fund Loans		-	-	-	-
4603000	- Loans to others	3,07,557.00	-	-	-	3,07,557.00
4604000	- Advance to Suppliers and Contractors	-	-	-	-	-
4605000	Advance to Others					
4606000	- Deposit with External Agencies		-	-		-
4608000	-Other Current Assets	1,92,464.00				1,92,464.00
	Sub -Total	96,60,611.00	-		-	91,60,590.00
	Less: Accumulated Provisions against	-	-	-	-	-
	Loans, Advances and Deposits	-	-	-	-	-
	[Schedule B-18 (a)]	-	-	-	-	-
	Total Loans, advances, and deposits	**96,60,611.00**	**-**	**-**	**-**	**96,60,611.00**

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES Chartered Accountants

NAGAR PARISHAD KUKSHI (M.P.)
AS ON 31.03.2024

Schedule B-19: Other Assets | Accounting Code 4700000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4701000	Deposit Works		
4703000	Other asset control accounts		-
	Total Other Assets	**-**	**-**

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES Chartered Accountants

NAGAR PARISHAD KUKSHI (M.P.)
AS ON 31.03.2024

Schedule B-20: Miscellaneous Expenditure **Accounting Code 4800000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4801000	Deferred Loan Issue Expenses	-	-
4802000	Discount on Issue of Loans	-	-
	Deferred Revenue Expenses	-	-
4803000	Others	-	-
	Total Miscellaneous Expenditure	-	-

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES * Chartered Accountants *

TABLE :1

NAGAR PARISHAD KUKSHI (M.P.)
INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1.04.2023 to 31.03.2024

	ITEM/ HEAD OF ACCOUNT	Schedule No.	Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
A	**INCOME**			
	Tax Revenue	IE-1	1,15,71,723.00	1,70,79,765.00
	Assigned Revenues & Compensation	IE-2	2,97,80,765.00	3,03,74,114.00
	Rental Income From Municipal Properties	IE-3	1,00,35,461.00	43,50,617.00
	Fees & User Charges	IE-4	48,89,695.00	42,55,112.00
	Sale & Hire Charges	IE-5	6,82,940.00	90,54,984.70
	Revenue Grants, Contributions & Subsidies	IE-6	7,38,16,474.00	6,03,78,975.00
	Income From investments	IE-7	6,24,947.00	15,18,401.00
	Interest Earned	IE-8	5,97,466.00	-
	Other Income	IE-9	83,663.00	1,75,850.00
	TOTAL -INCOME		**13,20,83,134.00**	**12,71,87,818.70**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	6,19,78,247.00	4,94,27,989.00
	Administrative Expenses	IE-11	1,46,09,864.00	55,64,995.00
	Operations & Maintenance	IE-12	1,98,03,963.00	3,84,25,247.00
	Interest & Finance Expenses	IE-13	14,08,571.00	18,20,994.50
	Programme Expenses	IE-14	5,79,476.00	12,52,225.00
	Revenue Grants, Contributions & Subsidies	IE-15	22,20,000.00	3,00,000.00
	Provisions & Write Off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation	B-11	3,11,87,880.00	3,06,00,340.00
	TOTAL - EXPENDITURE		**13,17,88,001.00**	**12,73,91,790.50**
C	**Gross Surplus / (deficit) of income over expenditure before prior period items (A-B)**		**2,95,133.00**	**(2,03,971.80)**
D	**Add/Less : Prior Period items (Net)**	IE-18	-	-
E	**Gross Surplus / (deficit) of income over expenditure after prior period items (C-D)**		**2,95,133.00**	**(2,03,971.80)**
F	**Less : Transfer to Reserve Funds**			
G	**Net Balance being surplus / deficit carried over to Municipal Fund (E-F)**		**2,95,133.00**	**(2,03,971.80)**

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES Chartered Accountants

Nagar Palika ,kukshi (M.P.)
SUB SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
2023-24

Schedule IE-1 : Tax Revenue

Account Code	Particulars		Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
1100100	Property Tax		25,19,798.00	29,10,992.00
1100200	Water Tax		32,67,562.00	39,02,709.00
1100300	Sewerage Tax		-	
1100400	Conservancy Tax		8,19,876.00	
1100500	Lighting Tax		-	
1100600	Education Tax		8,71,202.00	43,170.00
1100700	Vehicle Tax		-	
1100800	Tax on Animals		2,22,250.00	4,11,221.00
1100900	Electricity Tax		-	
1101000	Professional Tax			
1101100	Advertisement Tax			
1101200	Pilgrimage Tax			
1101300	Export Tax			
1105100	Octroi & Toll Cess		-	
1108000	Other Taxes		38,71,035.00	98,11,673.00
	Sub-Total		1,15,71,723.00	1,70,79,765.00
1109000	Less : Tax Remissions and Refund (Schedule IE-1(a)]		-	-
	Sub-Total		1,15,71,723.00	1,70,79,765.00
	Total Tax Revenue		**1,15,71,723.00**	**1,70,79,765.00**

Schedule IE-1 (a) : Tax Revenue

Account Code	Particulars		Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
1109001	Property Tax		-	-
	Octroi and Toll		-	-
	Cess Income		-	-
	Advertisement Tax		-	-
1109011	Others		-	-
	Total Refund and remission of tax revenues		-	-
	Total		**-**	**-**

Schedule IE-2 : Assigned Revenues & Compensation

Account Code	Particulars		Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
1201000	Taxes and Duties collected by others		-	
1202000	Compensation in lieu of Taxes/ duties		-	
1203000	Compensation in lieu of Concessions		2,97,80,765.00	3,03,74,114.00
			-	
	Total assigned revenues & Compensation		**2,97,80,765.00**	**3,03,74,114.00**

Schedule IE-3 : Rental Income from Municipal Properties

Account Code	Particulars		Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
1301000	Rent from civic Amenities		-	
1302000	Rent From Office Buildings		1,00,13,072.00	35,91,370.00
1303000	Rent From Guest House		-	
1304000	Lease Rent		-	
			-	
1308000	Other Rents		22,389.00	7,59,247.00
	Sub-Total		1,00,35,461.00	43,50,617.00

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES Chartered Accountants

1309000	Less : Rent Remissions and Refund		-	-
	Sub-Total		1,00,35,461.00	43,50,617.00
	Total Rental Income From Municipal Properties		**1,00,35,461.00**	**43,50,617.00**

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

Account Code	Particulars		Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
1401000	Empanelment & Registration Charges		690.00	79,088.00
1401100	Licensing Fees		66,192.00	
1401200	Fees for Grant Permit		56,765.00	
1401300	Fees for Certificate or Extract		53,143.00	8,79,120.00
1401400	Development Charges		-	
1401500	Regularisation fees			1,100.00
1402000	Penalties and Fines		30,99,608.00	98,333.00
1404000	other Fees		15,06,782.00	17,60,052.00
1405000	User Charges		69,600.00	14,37,419.00
1406000	Entry Fees			
1407000	Service/ Administrative Charges			
1408000	Other Charges		36,915.00	
	Sub-Total		48,89,695.00	42,55,112.00
1409000	Less : Rent Remissions and Refund		-	-
	Sub-Total		48,89,695.00	42,55,112.00
	Total Income from Fees & User Charges		**48,89,695.00**	**42,55,112.00**

Schedule IE-5 : Sale & Hire Charges

Account Code	Particulars		Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
1501000	Sale of Products		-	
1501100	Sale of Forms & Publications		6,82,940.00	19,03,984.70
1501200	Sale of stores & scrap		-	71,51,000.00
1503000	Sale of others		-	
1504000	Hire Charges for Vehicles		-	
1504100	Hire Charges for Equipments		-	-
			-	-
	Total Income from sale & hire charges		**6,82,940.00**	**90,54,984.70**

Schedule IE-6 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars		Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
1601001	Grant State Govt.		3,55,04,900.00	6,03,78,975.00
1601011	Grant Revenue-Central Govt.		71,23,694.00	
1601021	Grant From Other Org.			
1601091	Grant Revenue - Dep. On Grant Asset		3,11,87,880.00	
	Total Revenue Grants ,Contributions & Subsidies		**7,38,16,474.00**	**6,03,78,975.00**

Schedule IE-7 : Income from Investments-General Fund

Account Code	Particulars		Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
1701001	Interest on FDRs		6,24,947.00	15,18,401.00
1702000	Dividend		-	-
1703000	Income from projects taken up on commercial basis		-	-
1704000	Profit in sale of Investments		-	-
1708000	others			-

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES
Chartered Accountants

	Total Income from Investments		6,24,947.00	15,18,401.00

Schedule IE-8 : Interest Earned

Account Code	Particulars		Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
1711000	Interest From Bank Accounts		5,97,466.00	-
1712000	Interest on Loans and advances to Employees		-	-
1713000	Interest on Loans to others		-	-
1718000	other Interest		-	-
	Total Interest Earned		5,97,466.00	-

Schedule IE-9 : Other Income

Account Code	Particulars		Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
1801000	Deposits Forfeited		-	-
1801100	Lapsed Deposits		-	-
1801200	Depreciation of Fixed Assets from Special fund		-	-
1802000	Insurance Claim Recovery		-	-
1803000	Profit On Disposal of Fixed Assets		-	-
1804000	Recovery from Employees		-	-
1805000	Unclaimed Refund / Liabilities		-	18,103.00
1806000	Excess Provisions Written Back		-	
1808000	Miscellaneous Income		83,663.00	1,57,747.00
	Total other Income		83,663.00	1,75,850.00

Schedule IE-10 : Establishment Expenses

Account Code	Particulars		Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
			-	
2101000	Salaries, Wages and Bonus		4,51,53,572.00	4,36,26,988.00
2102000	Benefits and Allowances		10,36,563.00	16,40,337.00
2103000	Pension		1,26,96,794.00	16,19,729.00
2104000	Other Terminal & Retirement Benefits		30,91,318.00	25,40,935.00
	Total Establishment Expenses		6,19,78,247.00	4,94,27,989.00

Schedule IE-11 : Administrative Expenses

Account Code	Particulars		Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
2201000	Rent, Rates and Taxes			
2201100	Electricity Charges		-	
2201100	Office Maintenance		40,34,984.00	
2201200	Communication Expenses		51,42,945.00	
2202000	Books & Periodicals		97,341.00	
2202100	Printing & Stationary		81,371.00	6,83,108.00
2203000	Travelling & Conveyance		10,44,292.00	77,156.00
2204000	Insurance		5,23,615.00	2,91,545.00
2205000	Audit Fees		53,645.00	7,48,546.00
2205100	Legal Expenses		41,300.00	
2205200	Professional and other Fees		92,000.00	36,540.00
2206000	Advertisement and Publicity		1,89,364.00	40,500.00
2206100	Membership & subscriptions		32,94,107.00	2,82,544.00
2208000	Other Administrative Expenses		14,900.00	34,05,056.00
	Total Administrative Expenses		1,46,09,864.00	55,64,995.00

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPD & ASSOCIATES Chartered Accountants

Schedule IE-12 : Operations & Maintenance

Account Code	Particulars		Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
			-	
2301000	Power & Fuel		51,25,890.00	1,89,53,003.00
2302000	Bulk Purchase		39,91,154.00	65,64,858.00
2303000	Consumption of Stores		17,10,495.00	
2304000	Hire Charges		7,44,464.00	
2305000	Repairs & Maintenance - Infrastructure Assets		54,11,884.00	80,31,133.00
2305100	Repairs & Maintenance - Civic Amenities		2,56,768.00	8,73,861.00
2305200	Repairs & Maintenance - Building			9,85,713.00
2305300	Repairs & Maintenance - Vehicles		5,32,651.00	6,49,735.00
2305400	Repairs & Maintenance - Furniture		90,920.00	
2305500	Repairs & Maintenance - Office Equipments		11,900.00	74,973.00
2305600	Repairs & Maintenance - Electrical Appliances		6,69,670.00	
2305700	Repairs & Maintenance - Plant & Machinery		-	
2305900	Repairs & Maintenance - Others		40,427.00	-
2308000	Other Operating & Maintenance Expenses		12,17,740.00	22,91,971.00
	Total Operations & Maintenance		**1,98,03,963.00**	**3,84,25,247.00**

Schedule IE-13 : Interest & Finance Charges

Account Code	Particulars		Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
2401000	Interest on Loans From Central Govt.		-	-
2402000	Interest on Loans From State Govt.			
2403000	Interest on Loans From Govt.Bodies & Associations		-	-
2404000	Interest on Loans From International Agencies			
2405000	Interest on Loans From Banks & other Financial Institutions		-	
2406000	Other Interest		-	18,13,767.00
2407000	Bank Charges		531.00	7,227.50
2408000	Other Finance Charges		14,08,040.00	
	Total Interest & Finance Charges		**14,08,571.00**	**18,20,994.50**

Schedule IE-14 : Programme Expenses

Account Code	Particulars		Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
2501000	Election Expenses		4,14,000.00	3,56,316.00
2502000	Own Programme		1,56,726.00	8,95,909.00
2503000	Share in Programs of others		8,750.00	
2504000	Other's Programme			
	Total Programme Expenses		**5,79,476.00**	**12,52,225.00**

Schedule IE-15 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars		Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
2601000	Grants [specify details]		19,70,000.00	
2602000	Contributions [specify details]		2,50,000.00	3,00,000.00
2603000	Subsidies [specify details]		-	-
	Total Revenue Grants, Contributions & Subsidies		**22,20,000.00**	**3,00,000.00**

ध्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES
Chartered Accountants

Schedule IE-16 : Provisions & Write off				
Account Code	**Particulars**		**Current Year (23-24) (Rs.)**	**Previous Year (22-23) (Rs.)**
2701000	Provisions for doubtful receivables		-	-
2702000	Provision for other assets		-	-
2703000	Revenues written off		-	-
2704000	Assets Written off		-	-
2705000	Miscellaneous Expenses Written Off		-	-
	Total Provisions & Write off		-	-

Schedule IE-17 : Miscellaneous Expenses				
Account Code	**Particulars**		**Current Year (23-24) (Rs.)**	**Previous Year (22-23) (Rs.)**
2711000	Loss on disposal of Assets		-	-
2712000	Interest & Penalty On Tax		-	-
2718000	Other Miscellaneous Expenses			
	Total Miscellaneous Expenses		-	-

Schedule IE-18 : Prior Period Items (Net)				
Account Code	**Particulars**		**Current Year (23-24) (Rs.)**	**Previous Year (22-23) (Rs.)**
1850000	Income			
1851001	Taxes		-	-
1852001	Other- Revenues		-	-
1853001	Recovery of revenues written off		-	-
1854001	Other Income		-	-
	Sub Total Income (a)		-	-
2850000	Expenses		-	-
2855001	Refund of Taxes		-	-
2856001	Refund of other Revenues		-	-
2858080	other Expenses		-	-
	Sub Total Income (b)		-	-
	Total Prior Period (Net) (a-b)		-	-

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES
Chartered Accountants

NAGAR PARISHAD KUKSHI (M.P.) (M.P)
STATEMENT OF CASHFLOW
(As On 31 March 2024)

(AMOUNT IN RUPEES)

Particulars	Previous Year (Rs.) 2022-23		Current Year (Rs.) 2023-24	
[A] Cash Flows from Operating Activities				
Gross Surplus Over Expenditure	(2,03,971.80)	(2,03,971.80)	2,95,133.00	2,95,133.00
Add: Adjustments For				
Depreciation	3,06,00,340.00		3,11,87,880.00	
Interest And Finance Expenses	18,20,994.50	3,24,21,334.50	14,08,571.00	3,25,96,451.00
Less: Adjustments For				
Profit On Disposal Of Assets				
Net Of Adjustments Made To Municipal Funds				
Investment Income	-		6,24,947.00	
Transfer To Reserves	2,93,45,464.00		2,05,80,263.00	
Interest Income Received	-	(2,93,45,464.00)	5,97,466.00	(2,18,02,676.00)
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		**6,15,62,826.70**		**1,10,88,908.00**
Changes In Current Assets And Current Liabilities				
(Increase)/Decrease In Sundry Debtors	(5,53,020.00)		(5,02,335.00)	
(Increase)/Decrease In Stock In Hand	(1,12,809.00)		3,33,839.00	
(Increase)/Decrease In Prepaid Expenses	(13,381.00)		(45,775.00)	
(Increase)/Decrease In Other Current Assets	(22,500.00)		-	
	-		-	
(Decrease)/Increase In Deposits Received	(6,43,466.00)		(10,88,650.00)	
(Decrease)/Increase In Deposits Work	-		-	
(Decrease)/Increase In Other Current Liabilities	9,06,924.00		(15,02,465.00)	
(Decrease)/Increase In Provisions	-		-	
Extra ordinary items (please specify)	-	(4,38,252.00)	-	(28,05,386.00)
Net Cash Generated from / (Used In) Operating Activities [A]		**6,11,24,574.70**		**82,83,522.00**
[B] Cash Flows from Investing Activities				
Purchase Of Fixed Assets And Cwip			(2,67,86,223.00)	
(Increase)/Decrease In Special Funds/ Grants			(2,72,21,415.00)	
(Increase)/Decrease In Earmarked Funds			(45,81,798.00)	
(Increase)/Decrease In Reserve ' Grant Against Fixed Asset'			1,64,45,119.82	
(Purchase) Of Investments		-		(4,21,44,316.18)
Add:				
Proceeds From Disposal Of Assets				
Proceeds From Disposal Of Investments	-		-	
Investment Income Received			6,24,947.00	
Interest Income Received	-	-	5,97,466.00	12,22,413.00
Net cash generated from/(used in) investing activities [B]		-		**(4,09,21,903.18)**
[C] Cash flows from Financing Activities				
Add:				
Loans From Banks/Others Received	-		-	
Less:				
Interest & Finance Expenses	(18,20,994.50)	(18,20,994.50)	(14,08,571.00)	(14,08,571.00)
Net Cash Generated From/(Used In) Financing Activities [C]		**(18,20,994.50)**		**(14,08,571.00)**
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		**5,93,03,580.20**		**(3,40,46,952.18)**
Cash And Cash Equivalent At Beginning Of The Period		**6,91,43,877.18**		8,16,99,420.18
Cash and cash equivalent at end of the period		8,16,99,420.18		4,76,52,468.00
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:				
Cash balances	-		-	
Bank balances	8,16,99,420.18	8,16,99,420.18	4,76,52,468.00	4,76,52,468.00
Total Of The Breakup Of Cash And Cash Equivalents		-		-

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NAGAR PARISHAD KUKSHI (M.P.)
RECEIPT AND PAYMENT ACCOUNT
(FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024)

(AMOUNT IN RUPEES)

HEAD OF ACCOUNT	Schedules	Current Year	HEAD OF ACCOUNT	Schedules	Current Year
Opening Balances					
Cash Balances (Including Imprest)					
Balances with Banks		8,16,99,420.18			
OPERATING RECEIPTS			**OPERATING PAYMENTS**		
Tax Revenue	RP - 1	58,55,103.00	Establishment Expenses	RP - 10	5,96,28,440.00
Assigned Revenues And Compensation	RP - 2	2,97,80,765.00	Administrative Expenses	RP - 11	50,91,914.00
Rental Income From Municipal Properties	RP - 3	1,00,35,461.00	Operations And Maintainance	RP - 12	13,49,335.00
Fees And User Charges	RP - 4	48,89,695.00	Interest And Finance Charges	RP - 13	531.00
Sales And Hire Charges	RP - 5	6,82,940.00	Programme Expenses	RP - 14	30,050.00
Revenue Grants, Contibution And Subsidies	RP - 6	-	Revenue, Grant & Contributions	RP - 15	2,50,000.00
Income From Investments	RP - 7	-	Purchase of Stores	RP - 16	-
Interest Earned	RP - 8	12,22,413.00	Other Misc Expenses	RP - 17	-
Other Income	RP - 9	83,668.00			
NON-OPERATING RECEIPTS			**NON-OPERATING PAYMENTS**		
Municipal Fund			Municipal Fund		76,99,109.48
			Other Payables - Sundry Creditors	RP - 24	5,20,65,338.00
			Other Payables - Recovreies Payabl	RP - 24	18,35,750.00
Loans Received Net	RP - 18		Reserve Funds	RP - 25	
Deposits Received	RP - 19	2,24,513.00	Acquisition / Purchase of Fixed Asse	RP - 26	6,88,803.00
Grant and Contribution for Specific Purposes	RP - 20	3,59,87,442.00	Deposits Received	RP - 19	4,76,097.00
Earmarked Funds	RP - 21	45,81,798.00	Grant and Contribution for Specific P	RP - 27	
Realisation of Investment- General Fund		53,77,440.00	Repayment of Loans	RP - 18	35,20,101.00
Realisation of Investment- Special Fund			Current Asset	RP - 29	
Deposit Works Net			Loans Received Net		
Other Payables		30,434.00	Loans and Advances to Contractors	RP-28	
Realisation of Sundry Debtors	RP - 23	52,14,285.00	Investment	RP - 22	53,77,440.00
Reserve Funds			Deposit Works Net		
Recovery of loan Net	RP - 29		Prepaid Expenses		
Closing Bank credit balance			Earmarked Funds		
			Other Payments - Provisions	-	
			Closing Cash balance		-
			Closing Bank balance (net)		4,76,52,468.70
TOTAL		**18,56,65,377.18**	**TOTAL**		**18,56,65,377.18**

मुख्य नगर ... अधिकारी
नगर परि... जि. धार

NRPB & ASSOCIATES
Chartered Accountants

Municipal Council Kukshi
Summary of Bank Reconciliation
As on 31.03.2024

Sr. No.	Name of The Bank and Branch	Bank Account Number	Specify the purpose for which the bank account is maintained	Balance as per Tally as on 31.03.2024	Balance as per Bank as on 31.03.2024
1	2	3	4	5	6
1	State Bank of India	32238903493	BSUP FUND	40,07,680.83	33,45,800.83
2	State Bank of India	53051228263	Main Cash Book	1,02,51,873.92	1,03,72,425.92
3	State Bank of India	53051228309	MLA fund	16,69,456.69	17,09,456.69
4	State Bank of India	53051228229	Grant Account	1,26,47,286.25	2,63,96,994.60
5	State Bank of India	53051225239	Main Cash Book	76,099.51	55,699.51
6	Indian Bank	50430330800	CM Infra	94,74,683.00	94,74,683.00
7	HDFC Bank	50100088211391	Main Cash Book	2,10,494.50	7,35,558.90
8	ICICI BANK	411001000040	SBM	1,26,213.00	1,26,213.00
9	ICICI BANK	411001000862	SHOP NILAMI	91,88,216.00	6,20,673.00
TOTAL				4,76,52,003.70	5,28,37,505.45

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES
Chartered Accountants

MUNICIPAL COUNCIL KUKSHI
2023-24
BANK RECONCILIATION STATEMENT
SBI-3493

Closing Balance As Per Cash Book				**40,07,680.83**
less - Bank Charges		Date	**Amount**	(118.00)
		24-08-2023	**118.00**	
			118.00	
Amount difference	Date	Amt. as CB	Amt. as PB	
	19-04-2023	90000.00	75000.00	(15,000.00)
				-
Less :- Amt Dr. in PB but not Cr. In CB				(6,46,762.00)
Less - Interest Received		Date	**Amount**	
Closing Balance As Per Pass Book				33,45,800.83
				33,45,800.83

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES Chartered Accountants

MUNICIPAL COUNCIL KUKSHI

2023-24

BANK RECONCILIATION STATEMENT

SBI-263

Closing Balance As Per Cash Book				1,02,51,873.92
Less - Bank Charges		Date	Amount	(1,416.00)
		30-05-2023	59.00	
		30-06-2023	59.00	
		25-09-2023	177.00	
		19-10-2023	59.00	
		24-11-2023	59.00	
		28-02-2024	413.00	
		15-03-2024	590.00	
			1,416.00	
Less :- Amt Dr. in PB but not Cr. In CB		Date	Amount	
Add :- Amt Cr in PB but not Dr. In CB		Date	Amount	1,21,968.00
		19-04-2023	15,000.00	
		05-03-2024	1,06,968.00	
			1,21,968.00	
Amount difference	Date	Amt. as CB	Amt. as PB	
				-
Closing Balance As Per Pass Book				1,03,72,425.92
				1,03,72,425.92

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES

MUNICIPAL COUNCIL KUKSHI
2023-24
BANK RECONCILIATION STATEMENT
SBI-309

Closing Balance As Per Cash Book				16,69,456.69
Less - Bank Charges		Date	Amount	
		30-05-2023		
			-	
Less :- Amt Dr. in PB but not Cr. In CB		Date	Amount	
Add :- Amt Cr in PB but not Dr. In CB		Date	Amount	40,000.00
		05-03-2024	40,000.00	
			40,000.00	
Amount difference	Date	Amt. as CB	Amt. as PB	
				-
Closing Balance As Per Pass Book				17,09,456.69
				17,09,456.69
				-

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES
Chartered Accountants

MUNICIPAL COUNCIL KUKSHI
2023-24
BANK RECONCILIATION STATEMENT
ICICI-0862

Closing Balance As Per Cash Book				**91,88,216.00**
Less - Bank Charges		**Date**	**Amount**	(118.00)
		30-06-2023	**118.00**	
			118.00	
Less :- Amt Dr. in PB but not Cr. In CB		**Date**	**Amount**	(89,12,001.00)
		25-04-2023	89,12,000.00	
		02-05-2023	1.00	
			89,12,001.00	
Add :- Amt Cr in PB but not Dr. In CB		**Date**	**Amount**	3,44,576.00
		14-12-2023	3,14,000.00	
		28-02-2024	26,096.00	
		30-03-2024	4,480.00	
			3,44,576.00	
Amount difference	**Date**	**Amt. as CB**	**Amt. as PB**	
				-
Closing Balance As Per Pass Book				6,20,673.00
				6,20,673.00
				-

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES * Chartered Accountants *

MUNICIPAL COUNCIL KUKSHI
2023-24
BANK RECONCILIATION STATEMENT
HDFC-1391

Closing Balance As Per Cash Book			2,10,494.50
Less - Bank Charges	**Date**	**Amount**	(849.60)
	31-12-2023	382.32	
	10-01-2024	116.82	
	10-02-2024	116.82	
	10-03-2024	116.82	
	10-11-2023	116.82	
		849.60	
Add - Bank Interest	**Date**	**Amount**	26,182.00
	30-09-2023	5,039.00	
	31-12-2023	11,721.00	
	31-03-2024	2,710.00	
	01-07-2023	6,712.00	
		26,182.00	
Less :- Amt Dr. in PB but not Cr. In CB	**Date**	**Amount**	(1,06,968.00)
	05-03-2024	1,06,968.00	
		1,06,968.00	
Add :- Amt Cr in PB but not Dr. In CB	**Date**	**Amount**	6,08,754.00
	04-05-2023	800.00	
	08-06-2023	800.00	
	07-07-2023	21,400.00	
	07-07-2023	800.00	
	16-08-2023	8,750.00	
	11-08-2023	800.00	
	09-08-2023	50,334.00	
	03-10-2023	1600.00	
	16-11-2023	888.00	
	22-11-2023	4537.00	
	24-11-2023	487.00	
	29-11-2023	10619.00	
	30-11-2023	864.00	
	01-12-2023	9,001.00	
	02-12-2023	12,558.00	
	07-12-2023	3,830.00	
	08-12-2023	2,110.00	
	09-12-2023	4,331.00	
	10-12-2023	45,851.00	
	12-12-2023	5,400.00	
	13-12-2023	2,870.00	
	14-12-2023	6,816.00	
	15-12-2023	2,170.00	
	19-12-2023	13,746.00	
	20-12-2023	3,000.00	
	22-12-2023	3,01,362.00	
	03-01-2024	571.00	
	29-01-2024	99.00	
	14-02-2024	800.00	
	22-02-2024	57,080.00	
	29-03-2024	33,680.00	
	01-03-2024	800	
		6,08,754.00	

Amount difference	**Date**	**Amt. as CB**	**Amt. as PB**	
	25-10-2023	12337.00	10283.00	(2,054.00)
				-
Closing Balance As Per Pass Book				7,35,558.90
				7,35,558.90
				-

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES * Chartered Accountants *

MUNICIPAL COUNCIL KUKSHI
2023-24
BANK RECONCILIATION STATEMENT
SBI-229

	Date	Amount	
Closing Balance As Per Cash Book			**1,26,47,286.25**
Opening difference			11,400.48
Less - Bank Charges			(1,180.00)
	05-04-2023	118.00	
	25-08-2023	118.00	
	28-11-2023	118.00	
	03-11-2023	354.00	
	15-12-2023	118.00	
	28-12-2023	118.00	
	26-03-2024	118.00	
	25-09-2023	118.00	
		1,180.00	
Less :- Amt Dr. in PB but not Cr. In CB			(47,63,862.00)
	10-04-2023	49,835.00	
	09-05-2023	49,835.00	
	09-06-2023	49,835.00	
	10-07-2023	49,835.00	
	09-08-2023	49,835.00	
	11-09-2023	49,835.00	
	13-12-2023	49,835.00	
	09-01-2024	49,835.00	
	09-02-2024	49,835.00	
	11-03-2024	49,835.00	
	10-11-2024	49,835.00	
	06-09-2023	31,06,000.00	
	10-10-2023	90,000.00	
	02-11-2023	6,48,500.00	
	21-02-2024	2,74,740.00	
	01-12-2023	5,370.00	
	04-12-2023	7,515.00	
	26-02-2024	54,560.00	
	06-02-2024	28,992.00	
		47,63,862.00	
Add :- Amt Cr in PB but not Dr. In CB			1,85,03,355.00
	26-03-2024	18,625.00	
	28-03-2024	1,406.00	
	29-03-2024	6,62,331.00	
	29-03-2024	1,19,76,208.00	
	29-03-2024	28,10,772.00	
	29-03-2024	25,22,013.00	
	31-03-2024	5,12,000.00	
		1,85,03,355.00	

	Date	Amt. as CB	Amt. as PB	
Amount difference	12-02-2024	57.00	51.00	(6.00)
		37802.00	37802.07	0.07
		11795.00	11795.80	0.80
				2,63,96,994.60
Closing Balance As Per Pass Book				**2,63,96,994.60**

…ख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES
Chartered Accountants

MUNICIPAL COUNCIL KUKSHI
2023-24
BANK RECONCILIATION STATEMENT
SBI-239

Closing Balance As Per Cash Book				76,099.51
Oppening difference				(239.89)
Less - Bank Charges				(1,396.11)
	Date		Amount	
	30-04-2023		797.11	
	30-05-2023		118.00	
	30-06-2023		422.00	
	21-07-2023		59.00	
			1,396.11	
Less :- Amt Dr. in PB but not Cr. In CB Amt Dr. in CB but not Cr. In PB				(27,47,392.00)
	Date		Amount	
	15-06-2023		3,738.00	
	03-07-2023		12,481.00	
	21-09-2023		14,14,074.00	
	21-09-2023		64,399.00	
	13-10-2023		9,036.00	
	19-10-2023		11,00,000.00	
	10-11-2023		9,664.00	
	23-01-2024		74,000.00	
	28-02-2024		50,000.00	
	06-02-2024		10,000.00	
			27,47,392.00	
Add :- Amt Cr in PB but not Dr. In CB Amt Cr in CB but not Dr. In PB				15,80,628.00
	Date		Amount	
	06-04-2023		39,110.00	
	11-04-2023		39,115.00	
	24-04-2023		7,600.00	
	02-05-2023		1.00	
	30-06-2023		7,248.00	
	15-06-2023		7,600.00	
	21-06-2023		3,738.00	
	22-08-2023		7,600.00	
	15-09-2023		65,097.00	
	19-09-2023		9,036.00	
	27-09-2023		3,800.00	
	28-09-2023		90,000.00	
	12-10-2023		51,000.00	
	03-11-2023		2,054.00	
	03-11-2023		50,000.00	
	10-11-2023		3,92,924.00	
	10-11-2023		3,39,500.00	
	10-11-2023		6,017.00	
	07-12-2023		10,000.00	
	19-12-2023		36,000.00	
	04-01-2024		38,000.00	
	16-01-2024		10,000.00	
	25-01-2024		15,200.00	
	16-02-2024		9,600.00	
	14-03-2024		50,000.00	
	14-03-2024		4,068.00	
	20-03-2024		7,600.00	
	20-03-2024		11184.00	
	27-03-2024		9,036.00	
	23-10-2023		1,48,500.00	
	25-10-2023		1,10,000.00	
			15,80,628.00	
Amount difference	Date	Amt. as CB	Amt. as PB	
	06-06-2023	10078.00	100078.00	90,000.00
	02-06-2023	117655.00	1176655.00	10,59,000.00
	16-10-2023	33536.00	32536.00	(1,000.00)
				-
Closing Balance As Per Pass Book				55,699.51
				55,699.51
				0.00

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES * Chartered Accountants *

Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24

Name of ULB: Kukshi

s.no.	Parameters	Descripation			Observation in Brief	Suggestions
1	Audit of Revenue					
1	Revenue Tax	Receipts	6	7		
		Year 2022-23	Year 2023-24	% of Growth	We observed growth in recovery in comparison to last year is lesser in Samekit Kar,Urban Development Cess, Education Cess, Rent and water	ULB should take step to improve recovery
1	Property Tax	21.86	33.23	34.22		
2	Samekit Kar	5.34	2.74	(94.89)		
3	Urban Development Cess	6.05	3.23	(87.31)		
4	Education Cess	0.43	0.21	(104.76)		
	Sub Total	33.68	39.41			
	Non Tax Revenue					
5	Rent	47.66	45.25	(5.33)		
6	user charges	38.99	24.60	(58.50)		
	Sub Total	47.66	69.85			
	Grand Total	81.34	109.26			

मुख्य नगर पालिका अधि...
नगर परिषद, कुक्षी जि. ...

NRPB & ASSOCIATES
Chartered Accountants

Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24

Name of ULB: Kukshi

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
2	Audit of Expenditure	We have performed test check of Payment Vouchers entered in the Main Cash Book and Grant Register.	Observation were listed in breif in point number-2 of Annexure-A of Audit Report is atteched	System (E Nagar Palika Software]) ganreated payments from financial reports should be matched with Maunal Cash Book. Grant Register should be updated and match with Cash Book Expenditures.
3	Audit of Book Keeping	We checked all the Books of Accounts prepared by the ULB (Main Cash Book, Cashier Cash Book, Grant Register etc)	Observation were listed in breif in point number-3 of Annexure-A of Audit Report is atteched	Require books of Accounts As Per MPMAM ULB should maintain manualy and update time to time. (like fixed assets register and Loan Register , Investment register)
4	Audit of FDR	we have checked FDR Register and found that although ULB is maintaining fixed Deposit register but it is not updated:	We have found ULB carried FDR balance in books with interest but not maintain All FDR in Investment register which is required to check interest for which period.	ULB should maintain Investment register and update time to time As Per Actual copy of FDR and Accrued Interest book in Recievables.
5	Audit of Tenders/Bids	i) We have test checked the tender/bid files and found that the process have been properly followed and was as per the rules.	Observation were listed in breif in point number-7 of Audit Report is atteched	Procedure for Tender opening and performance Review should be carefully monitered and complied and finalized bid copy should be Keep.
6	Audit of Grants & Loans	We have checked and verified the Grants received from Central and State Government.	Observation were listed in breif in point number-8 of Audit Report is atteched	Grant register should be update and balance regularly with it's utlization certificate and Capital and Revenue expenses should be sepratly maintain in books.
7	Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another	We observed that ULB many schemes bank A/C but not maintain seprate books.	Observations releted to diversion of fund has been pointed out in point number-8 of Audit Report is atteched	All the dependency of Capital work is Grant some time Revenue nature expenditure also dependes on State Grant and compensetion, ULB have to create own Revenue Resources for utilization of own Capital and Revenue Needs.

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES ★ Chartered Accountants ★

Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24

Name of ULB: Kukshi

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
8	**Any Other**			
	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	34.54%	We Observed that Revenue expenditure is majorly done from grants and revenue income from own resources is very low	We suggest that ULB should take strict action to recover the tax by issuing notice to the public and increase the staff and make the staff more efficient
	b) Percentage of capital expenditure with respect to Total Expenditure	17.00%	We observed that the major source of capital expenditure is grants due to low recovery of taxes from public.	

मुख्य नगर पालिका अधिकारी
नगर परिषद, कुक्षी जि. धार

NRPB & ASSOCIATES
Chartered Accountants