S R A M & Co.

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CHARTERED ACCOUNTANTS

# AUDIT REPORT

TO,

**THE CHIEF MUNICIPAL OFFICER,**
**NAGAR PALIKA PARISHAD MAHIDPUR,**
**DIST. UJJAIN (M. P.)**

## AUDIT REPORT OF NAGAR PALIKA PARISHAD MAHIDPUR DIST UJJAIN

We have examined the attached Balance Sheet of **NAGAR PALIKA PARISHAD MAHIDPUR DIST UJJAIN (M. P.)** as at **31st March' 2024** and the Income/Expenditures Account Receipt & Payment for the year for the year ended on that date and report that:

1) We have obtained all the information and explanation, which to the best of our knowledge & belief were necessary for the purpose of audit.

2) The Balance Sheet and Income and Expenditure Account referred to in this report are in agreement with the books of account as maintained.

3) In our opinion and to the best of our Information and according to the explanations given to us Balance Sheet and Income and Expenditure Account deal with by this report are true and correct:

   (a) In so far as it relates to the Balance Sheet of the state of affairs as at **31.03.2024.**

   (b) In so far as it relates to the Income and Expenditure A/c of the excess of Income over the expenditure of the year Ended on that date.

**PLACE: UJJAIN (M.P.)**

**CHARTERED ACCOUNTANT**

**DATED: 20 Sept. 2024**

For- S RAM & Co.
CHARTERED ACCOUNTANTS
PARTNER

**UDIN: 24076979BKAWKW3552P**

मुख्य नगर पालिका अधिकारी
नगर पालिका, महिदपुर

ANNEXURE "A"

# REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2023-24

Name of ULB : **NAGAR PARISHAD MAHIDPUR DIST UJJAIN**
Name of Auditor : **S R A M & CO., Chartared Accountant**

| Sr. No. | Parameters | S.No. | Description | Observation in Brief | Suggestions |
|---|---|---|---|---|---|
| 1 | AUDIT OF REVENUE | (i) | The auditor is responsible for of revenue from various sources. | Revenue receipt checked as Nagar Parishad put up to us. | Receipts amount found correct. |
| | | (ii) | He is also responsible to check the revenue receipts from the counterfies of receipt books and verify that the money received is duly deposited in respective bank account. | Some time the collected amount were not deposited in same day or next day, same was deposited in bank 2nd or 3rd day. | Amount of receipts deposited on the same day or next day. |
| | .. | (iii) | Percentage of revene collection increase/decrease in various heads in property tax, Samekit Kar, Shiksha Upakar Nagariya Vikasa Upkar and other tax, compared to previous year shall be part of report | The same was show in annexure "C" .. | .. |
| | | (iv) | Dealy betyond 2 working days shall be immediately brought to the notice of Commissioner/CMO | It is conform by us and same was found correct,same was knowledge in CMO. | |
| | | (v) | The entries is cash book shall be verified | Checked and verified by us. | All entries checked and verified, previous year diff. in cash balance should adjust in capital fund during the year by us, as per requirement. |
| | | (vi) | The auditor shall specifically mention in the report, the revenue recovery aginst the quarterly and monthly targets. Any lapses is revenue recovery shall be part of the report. | During the audit it is observed that there is no monthly and quarterly revenue recovery target is available from the nagar Parishad. | It is to suggest that monthly and quarterly recovery target is to fixed for staff and give reward \ incentive for his achivement of target. |
| | | (vii) | The auditor shall verify the interest income from FDR's and verify that interest income is dely and timely accounted for in cash book. | It is observed that interest income from FDR not taken yearly in cash book, at the time of maturity of FDR it is entered in cash book. | It is to sugget that Yearly Interest certificate collect from resepective bank and entered the amount of Interest in cash book |

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| | | (viii) | The cases where, the investments are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO | No, any case found during the audit | |
| 2 | AUDIT OF EXPENDITURE | (i) | The auditor is responsible for audit of expenditure under all the schemes. | Expenditure under all schemes and other expenses are verified as per cash book and vouchers which is produce before us. | it is suggests that schemes expenditure goes over from the available amount, which is shown as expenditure by ULB his own fund. |
| | | (ii) | He is also responsible for cheking the entries in cash book and verifying them from relevant vouchers. | All entries check with voucher which is produce before us. | |
| | | (iii) | He should also check monthly balances of the cash book and guide the accountant to rectify errors, in any | No, any case found during the audit | It is also suggest that opening balance in the cash book taken from the previous year cash book closing balance. |
| | | (iv) | He shall be varify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of any Com,missionery/CMO. | during the audit it is observed that in some one or two scheme fund is limited but expenditure gone out of limit | it is suggests that schemes expenditure goes over from the available amount, which is shown as expenditure by ULB his own fund. |
| | | (v) | He shall also verify that the expenditure is accordance with the guldelines, directives acts and rules issued by Government of India/State Government. | All expepnditure is made accordance with the guideline which is diective as per and act and rules of govt of india \ state Government. | |
| | | (vi) | During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority. | All the sanctions were appropriate and as per the Imanner prescribed by the governing authority of Nagar Parishad. | |
| | | (vii) | All the case where appropriate sanctions have not been obtained shall be reported and the compliance of audit observations shall be ensured during the audit. Non compliances of audit paras shall be brought to the notice of Commissioner/CMO. | All the sanctions were appropriate and as per the Imanner prescribed by the governing authority of Nagar Parishad. | |

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| | | (viii) | The auditor shall be resposible for verification of scheme project wise Utitization Certificates (UC's) UC's shall be tallied with the income & expenditure records and creation of fixed Asset. | Project wise grant received and its Utilization Certificates during the financial year found correct. | It is to suggest that Fixed Assets Register were made properly |
| 3 | **AUDIT OF BOOKING KEEPING** | (i) | The auditor is responsible for audit of all the books of accounts as well as stores. | All the Books of Accounts as well as stores verified as produce before us, | |
| | | (ii) | He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies. Any discrepancies shall be broght to the notice of Commissioner/CMO. | All the Books of Accounts & stores except the attandence register are maintained as per accounting rules applicable to urban local bodies, No discrepancy found | |
| | | (iii) | The auditor shall verify advance register and see that all the advnces are timely recovered accrding to the conditions of advances. All the cases of non recovery shall be specifically mentioned in audit report. | Advance and other register verified by as produce, all the advances are recovered timely. | |
| | | (iv) | Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation statements are not prepard, the auditor will help in the prepartion of BRS. | Bank reconcilation statement (BRS) were not prepared by Nagar Parishad .We prepare all Bank Reconciliation statements. | It to suggest that Accountant of Nagar Parishad Bank reconciliatin statement prepare as monthly basis and if any dought in reconciliation, we are help every time. |
| | | (v) | He Shall be responsible for verityinq the entries in the Grant register. The receipts and payments of grant shall be duly verifited from the entries in the cash book. | All the entrie of Grant in the reigster duly verfied by us, and all entries shown in receipts and payment Accounts. | It is to suggest that in some grant amount deductions were made at H O level, at the end of the year,the Nagar Parishad were taken detail from HO and entrie made in cash book as received grant amount cr. And expendtiure is Dr. |
| | | (vi) | The audior shall verify the fixed asset register from other recods and discrepancies shall be brought to the notiece of Commissioner/CMO. | Fixed Assets register is not maintained by Nagar Parishad therefore we couldn't verify | It is suggests that Fixed assets register maintained properly, all asstes were entered in register as well as CWIP , if any asstes is converted from CWIP to asstes were tranfer entey made in register |

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| | | (vii) | The auditor shall reconcile the accounts of receipt and payments especially for project funds. | The accounts of receipts & Payment including project for project fund are duly reconciled | |
| 4 | AUDIT OF FDR | (i) | The auditor is reponsible for audit of all Fixed deposits and term deposits. | We have audited all the fixed deposits and other deposits. | |
| | | (ii) | It shall be ensured that proper records of FDR's are maintained and all renewals are timely done. | Proper records for the same are maintained but renewals are timely done. | |
| | | (iii) | The cases where FDR's/TDR's are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO. | No, any case found during the audit | |
| | | (iv) | Interest earned on FDR/TDR shall be verified from entries in the cash book. | All such entries were duly verified from cash book. | It is to sugget that Yearly Interest certificate collect from resepective bank and entered the amount of Interest in cash book |
| 5 | AUDIT OF TENDERS/BIDS | (i) | The auditor is reponsible for audit of all tenders/bids invited by the ULB's. | All the tenders/bids invted by the ULB's have been audited by us. | |
| | | (ii) | He Shall check whether competitive tendering procedures are followed for all bids. | competitive tendering procedures were followed for all the bids. | |
| | | (iii) | He shall verify the recepts of tender fee/bid processing guarntee both during the construction and maintenance period. | The receipts of tender fee\bids processing fess\ performance guarantee both during the consturction & maintainance period were duly verified by us. | |
| | | (iv) | The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing bank. | No, any case found during the audit | |

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| | | (v) | The conditions of BG's shall also be verified any BG with any such conditions which is against the interest of the ULB shall be verified and brought to the notice of Commissioner/CMO. | No, such case was noticed. | |
| | | (vi) | The case of extension of BG's shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG's shall also be given to ULB.s. | All the contact closures were verified | |
| 6 | <u>AUDIT OF GRANT & LOAN</u> | (i) | The auditor is reponsible for audit of grant by Central Government and its utilazation. | We have audited the grant given by Central Government & State Government. | |
| | .. | (ii) | He is responsible for audit of grant received fom State Government and its Utilization. .. | They all were appropriate recorded & utilized as per the rules & regulations made fro Urban local bodies. | .. |
| | | (iii) | He shall perform and loans provided for phtysical infrastrucure and is Utilizations During this auditor shall specificallt comment on the revenve mechanism i.e. whether the asset created out of the loan has generate the descied revenue of not. He shall also comment on the possible reasons for not generation of revenue. | No such loan taken by Nagar Parishad | |
| | | (iv) | The auditor shall specifically point out any diversion of fubnds from capital receipts/grants/loans to revenue expenditure and from one scheme/project to another. | No any case found during the audit. | |
| 7 | <u>INCIDENCES RELATING TO DIVERSION OF FUINDS FROM CAPITAL RECEPTS/GRANT/LOANS TO REVENUE NATURE EXPENDITURE AND FROM ONE SCHEME/PROJECT TO ANOTHER</u> | | | | |

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| 8 | ANY OTHER | a) | Percentage of Revenue Expenditure,(Extablishment Salary, Operation & Maint.) with respect to Revenue Receipts (Tax and non Tax) excluding octroi, Entry, Tax | 62.24% | |
| | | b) | Percentage of Capital Expenditure with respect to Total Expenditure | 35.39% | |

Seal & Signature of Auditor

मुख्य नगर पालिका अधिकारी
नगर पालिका, महिदपुर

For- S RAM & Co.
CHARTERED ACCOUNTANTS
PARTNER

## REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2021-22

Name of ULB : **NAGAR PARISHAD MAHIDPUR DIST UJJAIN**
Name of Auditor **: S R A M & CO. Chartared Accountant**

| Sr. No. | Parameters | Description | | | Observation in Brief | Suggestions |
|---|---|---|---|---|---|---|
| **1** | **Audit of Revenue** | | | | | |
| राजस्व कर वसूली | | **Receipts in Rs.** | | | | |
| | | **Year 2022-23** | **Year 2023-24** | **% of Growth** | | |
| (i) | सम्पत्तिकर | 773947.00 | 824259.00 | 0.07 | Nominal Growth rate found | Growth rate normally Grow. |
| (ii) | समेकित कर | 582662.00 | 532442.00 | -0.09 | Growth rate not found | Growth rate lesser than previous year |
| (iii) | नगरीय विकास उपकर | 249796.00 | 238738.00 | -0.04 | Growth rate not found | Growth rate lesser than previous year |
| (iv) | शिक्षा उपकर | 215911.00 | 186995.00 | -0.13 | Growth rate not found | Growth rate lesser than previous year |
| | कुल योग | **1822316.00** | **1782434.00** | -0.02 | | |
| गैर राजस्व वसूली | | | | | | |
| (i) | भवन भूमि किराया | 2759230.00 | 3066735.00 | 0.11 | Growth rate not found | Growth rate lesser than previous year |
| (ii) | जल उपभोक्ता प्रभार | 6359552.00 | 4461357.00 | -0.30 | Growth rate not found | Growth rate lesser than previous year |
| (iii) | ठोस अपशिष्ट प्रबंधन | 843504.00 | 1047945.00 | 0.24 | Growth rate found | Growth rate should be maintain |
| (iv) | अन्य कर/शुल्क | 18014300.00 | 6614221.00 | -0.63 | Growth rate found | Growth rate lesser than previous year |
| | कुल योग | **27976586.00** | **15190258.00** | -0.46 | | |
| | महायोग | **29798902.00** | **16972692.00** | -0.43 | Over all Growth rate not found | |
| 2 | Audit of Expenditure | The voucher files are properly maintained by nagar parishad and the expenditure made are properly sanctioned. | | | In some of the instances tax rates are not properly charged by the parishad, further due to totalling errors in the bills excess payment has been observed. | The municipality should cut out the worthless expenditures like over advertisements in newspaper than the occasion demands & Conveyance by public transport should be encouraged. |
| 3 | Audit of Book Keeping | The nagar parishad has properly maintained books of accounts, and records related to daily transactions. | | | The municipality is following cash basis of accounting which is not prescribed as per MPMAM guidelines. | Double entry system accounting system should be adopted by the municiplity. |
| 4 | Audit of FDR | Nagar Parishad has made investment in FDR | | | Interest Certificates from bank should be collected in order record correct interest amount for the year. | Separate Register for FDR should be maintained mentioning the due date of each FDR. |

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| 5 | Audit of Tenders/Bids | Competative Tendering procedures are followed by nagar parishad. | While Vouching the Tender/Bids files it was observed that the evidence proofs such as PAN card, Firm Registration Certificate, Tax Returns of the assesse were not self-certified nor certified by the Chartered Accountant. | Income Evidence Proof & other documents should be accepted which are certified by the Chartered Accountant, so that authenticity can verified. |
| 6 | Audit of Grants & Loans | The records related to grants receipts and payments are properly maintained by nagar parishad. | The grants received by nagar parishad is through proper channel and the payments are made by the municipality for the purpose for which the same is provided by government. The staff of the parishad is not sure of the head under which some grants are received as the same are directly without mentioning heads. | Municipality should enquire on timely basis for clarifying the head under which the grants are provided by the government. |
| 7 | Any diversion of funds from Capital receipts/ Grants/ Loans to Revenue Nature Expenditure and from one scheme/ project to another | We didn't came across any such diversion of fund. | We didn't came across any such diversion of fund. | We didn't came across any such diversion of fund. |
| 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. | Revenue receipts as mentioned Rs. 1664559525/- & Revenue Exp. as mentioned Rs. 108613159/- Therefore percentage as required = 65.25% (108613159/166459525)*100 | The revenue expenditure of the nagar parishad as compared to the revenue receipts seems to be tremendously high. | The nagarparishad should concentrate on more revenue generation so as to fulfill its excessive revenue expenditure and will not have to excessively rely on compensations and grants from government. |
| | b) Percentage of Capital Expenditure with respect to Total Expenditure | Capital Expenditure Incurred Rs 67927931/- & Total Expenditure Incurred Rs 191927962/- Therefore percentage as required = 35.39% (67927931/191927962)*100 | Capital Expenditure work is in progress | Nil |

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Seal & Signature of Auditor

CHARTERED ACCOUNTANTS

PARTNER

## NAGAR PALIKA PARISHAD MAHIDPUR
## BALANCE SHEET
### As on 31 March 2024

| | Particulars | Sch No. | Current year (Rs) | | | Previous year (Rs) | | |
|---|---|---|---|---|---|---|---|---|
| A | **SOURCES OF FUNDS** | | | | | | | |
| A1 | **Reserves and Surplus** | | | | | | | |
| | Municipal (General) Fund | B-1 | | 24,85,04,386 | | | 22,07,56,956 | |
| | Earmaked Funds | B-2 | | 9,870 | | | - | |
| | Reserves | B-3 | | 15,13,44,333 | | | 11,35,15,338 | |
| | **Total Reserves and Surplus** | | | | 39,98,58,589 | | | 33,42,72,293 |
| A2 | **Grants,Contribution for Specific Purpose** | B-4 | | | 4,60,72,106 | | | 5,53,56,821 |
| A3 | Loans | | | | | | | |
| | Secured loans | B-5 | | - | | | - | |
| | Unsecured loans | B-6 | | - | | | - | |
| | **Total Loans** | | | | - | | | - |
| | **TOTAL SOURCES OF FUNDS [A1 - A3]** | | | | 44,59,30,695 | | | 38,96,29,114 |
| B | **APPLICATION OF FUNDS** | | | | | | | |
| B1 | **Fixed Assets** | B-11 | | | | | | |
| | Gross Block | | 26,78,16,090 | | | 19,98,88,159 | | |
| | Less:Acumulated Depreciation | | 3,00,98,936 | | | 2,17,80,273 | | |
| | Net Block | | | 23,77,17,154 | | | 17,81,07,886 | |
| | Capital Work-in-Progress | | | 4,43,47,669 | | | 4,43,47,669 | |
| | **Total Fixed Assets** | | | | 28,20,64,823 | | | 22,24,55,555 |
| B2 | **Investments** | | | | | | | |
| | Investment- General Fund | B-12 | 14,17,33,909 | 14,17,33,909 | | | - | |
| | Investment-Other Funds | B-13 | | - | | | 10,17,33,909 | |
| | **Total investment** | | | | 14,17,33,909 | | | 10,17,33,909 |
| B3 | **Current assets,loans & advances** | | | | | | | |
| | Stock in hand (Inventories) | B-14 | | 27,40,000 | | | 27,40,000 | |
| | Sundry Debtors (Rceeivables) | B-15 | | | | | | |
| | Gross amount outstanding | | 42,72,400 | | | 42,72,400 | | |
| | Less: Accumulated Provision against bad and doubtful receivables | | - | | | - | | |
| | Sundry Debtors(Net) | | | 42,72,400 | | | 42,72,400 | |
| | Prepaid expenses | B-16 | | 4,350 | | | 4,350 | |
| | Cash and Bank Balances | B-17 | | 3,46,09,080 | | | 7,42,65,292 | |
| | Loans, advances and deposits | B-18 | | 40,32,156 | | | 36,44,575 | |
| | **Total Current Assets** | | | 4,56,57,986 | | | 8,49,26,617 | |
| B4 | **Current Liabilities and Provisions** | | | | | | | |
| | Deposits received | B-7 | | 1,33,62,078 | | | 91,48,066 | |
| | Deposit Works | B-8 | | | | | - | |
| | Other liabilities (Sundry Creditors) | B-9 | | 75,78,246 | | | 77,53,201 | |
| | Provisions | B-10 | | 25,85,700 | | | 25,85,700 | |
| | **Total Current Liabilities** | | | 2,35,26,024 | | | 1,94,86,967 | |
| | Net Current Assets (B3-B4) | | | | 2,21,31,962 | | | 6,54,39,650 |
| C | Other Assets | B-19 | | - | | | - | |
| D | **Miscellananeous ExpendiTure (to the extent not Written off)** | B-20 | | - | | | - | |
| | **TOTAL APPLICATION OF FUNDS [B1+B2+B5+C+D]** | | | | 44,59,30,694 | | | 38,96,29,114 |

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| Schedule B-1: Municipal (General) Fund | | | | | | | |
|---|---|---|---|---|---|---|---|
| Account Code | Particulars | Water Supply, Sewerage and Drainage | Road Develpoment and Maintenance | Bustee Services | Commercial Projects | General Account | Total |
| 31010 | Balance as per last amount | - | - | - | - | 22,07,56,955.70 | 22,07,56,955.70 |
| | Additions during the year | - | - | - | - | | - |
| 31090 | Surplus for the year | - | - | - | - | 2,77,47,430.35 | 2,77,47,430.35 |
| | Transfers | - | - | - | - | - | - |
| | Total (Rs) | - | - | - | - | 24,85,04,386.05 | 24,85,04,386.05 |
| | Deductions during the year | - | - | - | - | - | - |
| 31090 | Deficit for the year | - | - | - | - | | - |
| | Transfers | - | - | - | - | - | - |
| 310 | Balance at the end of the current year | - | - | - | - | 24,85,04,386.05 | 24,85,04,386.05 |

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

| Account Code | Particulars | Sanchit Nidhi 1 | Special Fund 2 | Special Fund 3 | Special Fund 4 | Pension Fund | General Provident Fund |
|---|---|---|---|---|---|---|---|
| | (a) Opening Balance | - | - | - | - | - | - |
| | (b) Additions to the Special Fund | 9,870.00 | - | | | | - |
| | · Transfer from Municipal Fund | - | - | - | - | - | - |
| | · Intrest/Dividend earned on Soecial Fund Investments | - | - | - | - | - | - |
| | · Profit on disposal of Special Fund Investments | - | - | - | - | - | - |
| | · Appereciation in Value of Special Fund Investments | - | - | - | - | - | - |
| | · Other addition (General reserve) | - | - | - | - | - | - |
| | Total (b) | 9,870.00 | - | - | - | - | - |
| | (c) Payments Out of Funds | | | | | | |
| | [1] Capital expenditure on | - | - | - | - | - | - |
| | · Fixed Asset | - | - | - | - | - | - |
| | · Others | - | - | - | - | - | - |
| | [2] Revenue Expenditure on | - | - | - | - | - | - |
| | · Salary, Wages and allowances etc | - | - | - | - | - | - |
| | · Rent Other administrative charges | - | - | - | - | - | - |
| | [3] Other. | - | - | - | - | - | - |
| | · Loss on disposal of Special Fund investments | - | - | - | - | - | - |
| | · Diminution in Value of Special Fund investments | - | - | - | - | - | - |
| | · Transferred to Municipal Fund | - | - | - | - | - | - |
| | Total (c) | - | - | - | - | - | - |
| 0 | Net Balance of Special Funds [(a+b)-(c)] | 9,870.00 | - | - | - | - | - |

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नगर पालिका, महिदपुर

M/S. SRAM & CO.
UJJAIN
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## 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 | 9,49,76,582.69 | 6,79,27,931.00 | 16,29,04,513.69 | 3,00,98,935.65 | 13,28,05,578.04 |
| 31220 | Capital Contribution (CWIP) | 1,85,38,755.00 | - | 1,85,38,755.00 | - | 1,85,38,755.00 |
| 31230 | Special Funds (Utilised) | - | - | - | - | - |
| 31240 | Statutory Reserve | - | - | - | - | - |
| 31250 | General Reserve | - | - | - | - | - |
| 31260 | Revaluation Reserve | - | - | - | - | - |
| 31211 | Capital Reserve | - | - | - | - | - |
| | Total Reserve funds | 11,35,15,337.69 | 6,79,27,931.00 | 18,14,43,268.69 | 3,00,98,935.65 | 15,13,44,333.04 |

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## Schedule B-4: Grants & Contribution for Specific Purposes

| Particulars | Grants from Central Govermment | Grants from State Govermment | Grants from other Govermment Agencies | Grants from Financial Institutions | Others Specify | Total |
|---|---|---|---|---|---|---|
| Account Code | 32,010 | 32,020 | 32,030 | 32,040 | 32,080 | |
| (a) Opening Balance | 1,42,86,966 | 4,10,69,855 | - | - | - | 5,53,56,821 |
| (b) Additions to the Grants | 7,00,55,173 | 3,76,52,360 | | | | 10,77,07,533 |
| Grant Receiloved During The Year | | | - | - | | - |
| Interest/Dividend earned on Grant investments | - | - | - | - | - | - |
| Profit on disposal of Grant investments | - | - | - | - | - | - |
| Appreciation in Value of Grant investments | - | - | - | - | - | - |
| Other addition (Specify nature) | - | - | | | | - |
| Total(b) | 7,00,55,173 | 3,76,52,360 | - | - | - | 10,77,07,533 |
| Total (a+b) | 8,43,42,139 | 7,87,22,215 | - | - | - | 16,30,64,354 |
| (C) Payment out of funds | | | | | | - |
| Capital expenditure of Fixed Assets | 2,36,20,360 | 4,56,27,029 | - | - | - | 6,92,47,389 |
| Capital Expenditure of Other | | | - | - | - | - |
| Revenue Expenditure on | 2,03,26,161 | 2,74,18,698 | - | - | - | 4,77,44,859 |
| Salary, Wages, allowances etc | - | - | - | - | - | - |
| Rent | - | - | - | - | - | - |
| Other | - | - | - | - | - | - |
| PM Awas Third party supervison exp | - | - | - | - | - | - |
| Loss on disposal of Grant investments | - | - | - | - | - | - |
| Diminution in Value of Grant investments | - | - | - | - | - | - |
| Other Administrative Charges | - | - | - | - | - | - |
| Total (C) | 4,39,46,521 | 7,30,45,727 | - | - | - | 11,69,92,248 |
| Net balance at the year end (a+b)- ( C) | 4,03,95,618 | 56,76,488 | - | - | - | 4,60,72,106 |

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## Schedule B-5: Secured Lons

| Account Code | Particulars | Current Year (Rs) | Previous year (Rs) |
|---|---|---|---|
| 33010 | Loans from Central Government | - | - |
| 33020 | Loans from State Govermment | - | - |
| 33030 | Loans from Govt. bodies & Associations | - | - |
| 33040 | Loans from international agencies | - | - |
| 33050 | Loans from banks & other financial institutions | | |
| 33060 | Other Term Loans | - | - |
| 33070 | Bonds & debentures | - | - |
| 33080 | Other Loans | - | - |
| | **Total Secured Loans** | - | - |

**Notes:**

*The nature of the Security shall be specified in each of these categories;

*Particulars of any guarantees given shall be disclosed;

*Terms of redemaption (if any) of bonds/debentures issued shall be stated, together with the earliest date of redemaption;

*Rate of interst and original amount of loan and outstanding can be provided for every Loan under each of these categories separately;

*For loans disbursed directly to an executing agency, please specify the name of the Project for which such loan is raised.

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## Schedule B-6: Unsecured Loans

| Code No. | Particulars | | Current Year (Rs) | Previous year (Rs) |
|---|---|---|---|---|
| 33110 | Loans from Central Government | | - | - |
| 33120 | Loans from State Government | | - | - |
| 33130 | Loans from Govt. bodies & Associations | | - | - |
| 33140 | Loans from international agencies | | - | - |
| 33150 | Loans from banks & other financial institutions | | - | - |
| 33160 | Other Term Loans | | - | - |
| 33170 | Bonds & debentures | | - | - |
| 33180 | Other Loans | | - | - |
| | **Total Unsecured Loans** | | - | - |

Note:

*Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately;

## Schedule B-7: Deposits Received

| Account Code | Particulars | | Current Year (Rs) | Previous year (Rs) |
|---|---|---|---|---|
| 34010 | From Contractors | | 27,23,800.00 | 91,48,066.00 |
| 34020 | From Revenues | | 1,05,31,813.00 | - |
| 34030 | From Staff | | - | - |
| 34080 | From other | | 1,06,465.00 | - |
| | **Total deposits received** | | **1,33,62,078.00** | **91,48,066.00** |

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## Schedule B-8: Deposits Works

| Account Code | Particulars | Opening balance as the beginning of the year (Rs) | Utilization/expenditure (Rs) |
|---|---|---|---|
| 34110 | Civil Works | - | - |
| 34120 | Electrical works | - | - |
| 34180 | Others | - | - |
| | **Total of deposit works** | **0.00** | **0.00** |

## Schedule B-9: Other Liabilites (Sundry Creditors)

| Account Code | Particulars | Current Year (Rs) | Previous year (Rs) |
|---|---|---|---|
| 35010 | Creditors : | 44,50,000.00 | 44,50,000.00 |
| 35011 | Employee Liabilities | 11,22,983.00 | - |
| 35012 | Interst Accrued and Due | | - |
| 35013 | Outstanding liabilities | | - |
| 35020 | Recoveries Payable | | - |
| 35030 | Government Dues Payable | 20,05,263.00 | 33,03,201.00 |
| 35040 | Refunds Payable | - | - |
| 35041 | Advance Collection of Revenues | - | - |
| 35090 | Others | - | - |
| | **Total Other Liabilities (Sundry Creditors)** | **75,78,246.00** | **77,53,201.00** |

## Schedule B-10: Provisions

| Account Code | Particulars | Current Year (Rs) | Previous year (Rs) |
|---|---|---|---|
| 36010 | Provision for Expenses | 25,85,700.00 | 25,85,700.00 |
| 36020 | Provision for Interest | - | - |
| 36030 | Provision for Other Assets | - | - |
| | **Total Provision** | **25,85,700.00** | **25,85,700.00** |

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## Schedule B-11: Fixed Assets

| Account Code | Particulars | Gross Block | | | | Accumulated Depreciation | | | | Net Block | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Opening Balance | Additions during the period | Deductions during the period | Cost at the end of the year | Opening Balance | Additions during the period | Deductions during the period | Total at the end of the year | At the end of current year | At the end of Pervious year |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| | *Land Buildings* | | | | | | | | | | |
| 41010.00 | Land | 6,27,707.14 | | - | 6,27,707.14 | - | - | - | - | 6,27,707.14 | 6,27,707.14 |
| 41015.00 | Lakes and Pond | - | | - | - | - | - | - | - | - | - |
| 41020.00 | Buildings | 8,60,86,854.90 | 1,15,88,905.00 | - | 9,76,75,759.90 | 1,72,03,548.98 | 97,67,575.99 | | 2,69,71,124.97 | 7,07,04,634.93 | 6,88,83,305.92 |
| 41025.00 | Heritage Building | - | | - | - | - | | | - | - | - |
| | *Infrastructure Assets* | | | | | | | | | | - |
| 41030.00 | Roads & Bridges | 6,69,10,384.96 | 3,48,70,203.00 | - | 10,17,80,587.96 | 1,31,05,524.59 | 1,01,78,058.80 | | 2,32,83,583.39 | 7,84,97,004.57 | 5,38,04,860.37 |
| 41031.00 | Sewerage and drainage | 1,26,45,612.00 | 55,74,690.00 | - | 1,82,20,302.00 | 25,29,122.40 | 18,22,030.20 | | 43,51,152.60 | 1,38,69,149.40 | 1,01,16,489.60 |
| 41032.00 | Water ways | 65,44,365.00 | 3,58,171.00 | - | 69,02,536.00 | 13,08,873.00 | 6,90,253.60 | | 19,99,126.60 | 49,03,409.40 | 52,35,492.00 |
| 41033.00 | Pubilic Lighting | 45,69,776.00 | 39,08,850.00 | - | 84,78,626.00 | 9,13,955.20 | 8,47,862.60 | | 17,61,817.80 | 67,16,808.20 | 36,55,820.80 |
| 41040.00 | Plants & Machinery | 1,37,77,518.00 | 22,92,178.00 | - | 1,60,69,696.00 | 34,44,379.50 | 16,06,969.60 | | 50,51,349.10 | 1,10,18,346.90 | 1,03,33,138.50 |
| 41050.00 | Vehicles | 73,62,256.00 | 44,42,818.00 | - | 1,18,05,074.00 | 33,59,053.93 | 39,35,024.67 | | 72,94,078.60 | 45,10,995.40 | 40,03,202.07 |
| 41060.00 | Office & other equipment | 2,24,815.00 | 5,72,163.00 | - | 7,96,978.00 | 44,963.00 | 1,59,395.60 | | 2,04,358.60 | 5,92,619.40 | 1,79,852.00 |
| 41070.00 | Furniture, Fixtures, electrical appliances | 7,25,300.00 | 4,03,250.00 | - | 11,28,550.00 | 1,92,412.30 | 2,25,710.00 | | 4,18,122.30 | 7,10,427.70 | 5,32,887.70 |
| 41080.00 | Other fixed assets | 4,13,570.00 | 39,16,703.00 | - | 43,30,273.00 | 1,24,071.00 | 8,66,054.60 | | 9,90,125.60 | 33,40,147.40 | 2,89,499.00 |
| | **Sub -Total** | **19,98,88,159.00** | **6,79,27,931.00** | - | **26,78,16,090.00** | **4,22,25,903.91** | **3,00,98,935.65** | - | **7,23,24,839.56** | **19,54,91,250.44** | **15,76,62,255.09** |
| 412.00 | **Capital Work in Progress** | 4,43,47,669.00 | | - | 4,43,47,669.00 | - | - | - | - | 4,43,47,669.00 | |
| | Total | **24,42,35,828.00** | **6,79,27,931.00** | - | **31,21,63,759.00** | **4,22,25,903.91** | **3,00,98,935.65** | - | **7,23,24,839.56** | **23,98,38,919.44** | **15,76,62,255.09** |

Additional disclosures to the Schedule

1. Value of fixed assets under dispute or litigation shall be provided. The status of the legal case as at the reporting date of the financial statements shall also be mentioned .
2. The details & value of assets, Which are not yet physically identified/traced, shall be disclosed separately.
3. Details and value of assets under leases and hire purchase needs to be disclosed as a note.

Note:

1. Additions include fixed assest created out Earmarked Funds and Grants transferred to Urban Local Body's fixed block as referred to in Schedule B-2 and B-4.
2. Gross Block means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year. For instance, the opening balance as on 1 April 2017 shall be equal to the closing asset balance as on 31 March 2017.
3. Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, godowns etc.
4. Buildings include office and works buildings, commercial buildings, residential buildings, school and college, hospital buildings, public buildings temporary structures and sheds, etc.
5. Roads and bridges include roads and streets, pavements, pathways, bridges, culverts and subways.
6. Sewerage and drainage inclued sewerage lines, storm-water drainage lines and other similar drainage system.
7. Waterworks include water storage tank, water wells, bore wells, Water pumping station, Water transmission & distrbution system etc.

No depreciation is to be charged on Land.

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## Schedule B-12: Investments- General Funds

| Account code | Particulars | With whom invested | Face value (Rs) | Current year Carrying Cost (Rs.) | Previous year Carrying Cost (Rs.) |
|---|---|---|---|---|---|
| 42010 | Central Government Securities | - | - | - | - |
| 42020 | State Government Securities | - | - | - | - |
| 42030 | Debentures and Bonds | - | - | - | - |
| 42040 | Preference Shares Equity Shares | - | - | - | - |
| 42060 | Units of Mutual Funds | - | - | - | - |
| 42080 | Other Investments | - | - | - | - |
| | **Total of Investments General Fund** | **-** | **-** | **-** | **-** |

## Schedule B-13: Investments- Other Funds

| Account code | Particulars | With whom invested | Face value (Rs) | Current year Carrying Cost (Rs.) | Previous year Carrying Cost (Rs.) |
|---|---|---|---|---|---|
| 42110 | Central Government Securities | - | - | - | - |
| 42120 | State Government Securities | - | - | - | - |
| 42130 | Debentures and Bonds | - | - | - | - |
| 42140 | Preference Shares Equity Shares | - | - | - | - |
| 42160 | Units of Mutual Funds | - | - | - | - |
| 42180 | Other Investments | - | | - | |
| | Fixed Deposit | 14,17,33,909.00 | 14,17,33,909 | - | 10,17,33,909 |
| | **Total of Investments General Fund** | **14,17,33,909.00** | **14,17,33,909** | **-** | **10,17,33,909** |

### Schedule B-14 Stock in Hand (Inventories)

| Account code | Particulars | Current year (Rs) | Previous year (Rs) |
|---|---|---|---|
| 43010 | Stores Loose | 27,40,000.00 | 27,40,000.00 |
| 43080 | Others | - | - |
| | **Total Stock in hand** | **27,40,000.00** | **27,40,000.00** |

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| Schedule B-15 Sundry Debtors (Receivables) | | | | | |
|---|---|---|---|---|---|
| Account code | Particulars | Gross Amount (Rs) | Provision for Outstanding revenues (Rs) | Net Amount (Rs) | Previous year Net amount (Rs) |
| 43110 | ***Receivables for property taxes*** | | | | |
| | Less than 5 year | - | - | - | - |
| | More than 5 year | 6,61,100.00 | - | - | 6,61,100.00 |
| | **Sub-total** | **6,61,100.00** | - | - | **6,61,100.00** |
| | Less: State Government Cesses/Levies in Taxes-Control Acounts | - | - | - | - |
| | **Net Receivables of property Taxes** | **6,61,100.00** | - | - | **6,61,100.00** |
| | | | | | |
| 43120 | ***Receivables of Other Taxes*** | | | | |
| | Less than 3 year | - | - | - | - |
| | More than 3 year | 36,11,300.00 | - | - | 36,11,300.00 |
| | **Sub-total** | **36,11,300.00** | - | - | **36,11,300.00** |
| | Less: State Government Cesses/Levies in Taxes-Control Acounts | - | - | - | - |
| | **Net Receivables of Other Taxes** | **36,11,300.00** | - | - | **36,11,300.00** |
| | ***Receivable of Cess Income*** | | | | |
| | Less than 3 year | - | - | - | - |
| | More than 3 year | - | - | - | - |
| | **Sub-total** | - | - | - | - |
| 43130 | ***Receivables for Fees and User Charges*** | | | | |
| | Less than 3 year | - | - | - | - |
| | More than 3 year | - | - | - | - |
| | **Sub-total** | - | - | - | - |
| 43140 | ***Receivables from Other Sources*** | | | | |
| | Less than 3 year | - | - | - | - |
| | More than 3 year | - | - | - | - |
| | **Sub-total** | - | - | - | - |
| 43150 | Receivables from Government | - | - | - | - |
| | | | | | |
| 43180 | Receivables -Control Accounts | - | - | - | - |
| | | - | | | |
| | **Sub-total** | | | | |
| | **Total of Sundry Debtors (Receivables)** | **42,72,400.00** | - | 42,72,400.00 | **42,72,400.00** |

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## Schedule B-16: Prepaid Expenses

| Account code | Particulars | Current year (Rs) | Previous year (Rs) |
|---|---|---|---|
| 44010 | Estabilshment | - | - |
| 44020 | Administrative | - | - |
| 44030 | Operation & Maintenance | 4,350.00 | 4,350.00 |
| | **Total Prepaid expenses** | 4,350.00 | 4,350.00 |

## Schedule B-17: Cash and Bank Balances

| Account code | Particulars | Current year (Rs) | Previous year (Rs) |
|---|---|---|---|
| 45010 | **Cash Balance** | 16.00 | - |
| | **Balance with Bank - Municipal Funds** | | |
| g8889 8h | Nationalised Banks | 3,46,09,064.00 | 7,42,65,292.00 |
| 45022 | Other Schedule Banks | - | - |
| 45023 | Scheduled Co-Operative Bank | - | - |
| 45024 | Post Office | - | - |
| | **Sub- Total** | **3,46,09,080.00** | **7,42,65,292.00** |
| | **Balance with Bank - Special Funds** | | |
| 45041 | Nationalised Banks | | |
| 45042 | Other Schedule Banks | - | - |
| 45043 | Scheduled Co-Operative Bank | - | - |
| 45044 | Post Office | - | - |
| | **Sub- Total** | - | - |
| | **Balance with Bank - Grant Funds** | | |
| 45061 | Nationalised Banks | - | - |
| 45062 | Other Schedule Banks | - | - |
| 45063 | Scheduled Co-Operative Bank | - | - |
| 45064 | Post Office | - | - |
| | **Sub- Total** | - | - |
| | **Total Cash and Bank balances** | **3,46,09,080.00** | **7,42,65,292.00** |

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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 | 36,44,575.00 | 3,87,581.00 | | 40,32,156.00 |
| 46020 | Employees Provident Fund Loans | - | - | - | - |
| 46030 | Loans to Others | - | - | - | - |
| 46040 | Advance to Suppliers and Contractors | - | - | - | - |
| 46050 | Advance to Others | - | - | - | - |
| 46060 | Deposit with External Agencies | - | - | - | - |
| 46080 | Other Current Assets | - | - | - | - |
| | **Sub- Total** | **36,44,575.00** | **3,87,581.00** | - | **40,32,156.00** |
| 461 | Less: Accumlated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)] | - | - | - | - |
| | **Total Loans, advances, and deposits** | **36,44,575.00** | **3,87,581.00** | - | **40,32,156.00** |

## Schedule B-18 (a): Accumlated provision 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** | - | - |

## Schedule B-19: Other Assets

| Account Code | Particulars | Current year (Rs) | Previous year (Rs) |
|---|---|---|---|
| 47010 | Deposit Works | - | - |
| 47020 | Other asset control accounts | - | - |
| | **Total Other Assets** | - | - |

## Schedule B-20: Miscellaneous Expenditure ( to the extent not written off)

| Account Code | Particulars | Current year (Rs) | Previous year (Rs) |
|---|---|---|---|
| 48010 | Loan Issue Expenses | - | - |
| 48020 | Deferred Discount on Issue of Loans | - | - |
| 48021 | Deferred Revenue Expenses | - | - |
| 48030 | Other(TDS) | - | - |
| | **Total Misscellaneous expenditure** | - | - |

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**NAGAR PARISHAD MAHIDPUR**

**INCOME AND EXPENDITURE ACCOUNTS**

**For the period from 1 April 2023 to 31 March 2024**

| | Account Head : | Schedule | Current Year 2023-24 | Previous year 2022-23 |
|---|---|---|---|---|
| A | Income | | | |
| | Revenue Income | IE-1 | 62,89,591.00 | 87,64,379.00 |
| | Assigned Revenues & Compensations | IE-2 | 3,81,77,029.00 | 4,00,99,302.00 |
| | Rental Income From Municipal Properties | IE-3 | 30,66,735.00 | 77,88,106.00 |
| | Fees & User Charges | IE-4 | 50,85,078.00 | 18,85,788.00 |
| | Sale & Hire Charges | IE-5 | 8,89,289.00 | 3,61,823.00 |
| | Revenue Grants, Contribution & Subsidies | IE-6 | 10,77,07,533.00 | 5,23,73,068.42 |
| | Income From Investments | IE-7 | 27,99,587.00 | - |
| | Interest Earned | IE-8 | 8,02,683.00 | 11,17,491.00 |
| | Other Income | IE-9 | 16,42,000.00 | - |
| | **Total Income** | | 16,64,59,525.00 | 11,23,89,957.42 |
| B | Expenditure | | | |
| | Establishment Expenses | IE-10 | 6,03,78,162.00 | 3,03,36,943.00 |
| | Administrative Expenses | IE-11 | 3,34,80,704.00 | 67,11,807.00 |
| | Operations & Maintenance | IE-12 | 1,47,53,644.00 | 5,49,03,568.00 |
| | Interest & Finance Charges | IE-13 | 649.00 | 6,844.00 |
| | Programme Expenses | IE-14 | - | 5,76,255.00 |
| | Revenue Grants, Contribution and Subsidies | IE-15 | - | - |
| | Provisions and Write Off | IE-16 | - | - |
| | Miscellaneous Expenses | IE-17 | - | 81,500.00 |
| | Depreciation | | 3,00,98,935.65 | 2,17,80,273.42 |
| | **Total Expenditure** | | 13,87,12,094.65 | 11,43,97,190.42 |
| C | **Gross surplus/ (deficit) of income over expenditure except prior period items (A-B)** | | 2,77,47,430.35 | -20,07,233.00 |
| D | Add/Less: Prior period Items (Net) | IE-18 | - | - |
| E | **Gross surplus/ (deficit) of Income over expenditure after prior period items (C-D)** | | 2,77,47,430.35 | -20,07,233.00 |
| F | Less:Transfer to Reserved Fund | | - | - |
| G | **Net balance being surplus/ (deficit) carried over to Municipal Fund (E-F)** | | 2,77,47,430.35 | -20,07,233.00 |

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नगर पालिका, महिदपुर

For- S RAM & Co.
CHARTERED ACCOUNTANTS
PARTNER

## Schedule IE-1: Tax Revenue

| | Particulars | | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|---|
| 11001 | Property Tax | | 8,07,059.00 | 8,41,000.00 |
| 11002 | Water Tax | | 44,61,357.00 | 46,69,000.00 |
| 11003 | Sewerage Tax | | | - |
| 11004 | Samekit Tax | | 5,32,442.00 | - |
| 11005 | Lighting Tax | | | - |
| 11006 | Education Tax | : | 1,86,995.00 | - |
| 11007 | Vehicle Tax | | | - |
| 11008 | Tax on Animals | | | - |
| 11009 | Electricity Tax | | | - |
| 11010 | Professional Tax | | | - |
| 11011 | Advertisement Tax | | 45,800.00 | - |
| 11012 | Pilgremage Tax | | | - |
| 11013 | Export Tax | | | - |
| 11051 | Octroi & Toll | | | - |
| 11060 | Cess | | 2,38,738.00 | - |
| 11080 | Others Taxes | | 17,200.00 | 32,54,379.00 |
| 11090 | Tax | : | - | - |
| | **Sub Total** | | 62,89,591.00 | 87,64,379.00 |
| 11090 | Less: Tax Remissions & Refund [Schedule IE - 1(a)] | | - | - |
| | **Sub Total** | | 62,89,591.00 | 87,64,379.00 |
| | **Total Tax Revenue** | | 62,89,591.00 | 87,64,379.00 |

## Schedule IE-1 (a):Tax Remission & Refund

| Account code | Particulars | | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|---|
| 1109001 | Property Tax | | - | - |
| 1109002 | Octroi & Toll | | - | - |
| 1109003 | Surcharge | : | - | - |
| 1109004 | Advertisement tax | | - | - |
| 1109011 | Others | | - | - |
| | Total refund and remission of tax revenues | | - | - |

मुख्य नगर पालिका अधिकारी
नगर पालिका, महिदपुर

M/s. ... RAM & CO.
UJJAIN
CHARTERED ACCOUNTANTS

:

## Schedule IE-2:Assigned Revenues & Compensations

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 12010 | Taxes and Duties Collected By Others | 19,55,337.00 | 37,62,000.00 |
| 12020 | Compensation in Lieu Of Taxes/Duties | 3,62,21,692.00 | 3,63,37,302.00 |
| 12030 | Compensation in Lieu Of Concession | - | - |
| | **Total Assigned Revenues & Compensation** | 3,81,77,029.00 | 4,00,99,302.00 |

## Schedule IE-3:Rental Income From Municipal Properties

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 13010 | Rent From Civic Amenities | 27,31,954.00 | 77,88,106.00 |
| 13020 | Rent From Office Buildings | | - |
| 13030 | Rent From Guest Houses | | - |
| 13040 | Rent From Lease of Lands | 3,19,281.00 | - |
| 13080 | Other Rents | 15,500.00 | - |
| | **Sub Total** | 30,66,735.00 | 77,88,106.00 |
| 13090 | Less: Rent remission and refunds | - | - |
| | **Sub Total** | 30,66,735.00 | 77,88,106.00 |
| | **Total Rental Income From Municipal Properties** | 30,66,735.00 | 77,88,106.00 |

## Schedule IE-4: Fees & User Charges

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 14010 | Empanelment & Registration Charges | 22,310.00 | 1,48,622.00 |
| 14011 | Licensing Fees | 69,000.00 | 24,307.00 |
| 14012 | Fees for Grant of Permit | 3,00,177.00 | - |
| 14013 | Fees For Certificate Or Extract | 1,560.00 | - |
| 14014 | Development Charges | 92,105.00 | 1,77,320.00 |
| 14015 | Regularisation Fees | | 6,110.00 |
| 14020 | Penalties And Fines | 3,200.00 | 86,370.00 |
| 14040 | Other Fees | | 13,25,247.00 |
| 14050 | User Charges | 10,55,946.00 | - |
| 14060 | Entry Fees | | - |
| 14070 | Service / Administrative Charges | 26,55,780.00 | - |
| 14080 | Other Charges | 8,85,000.00 | 1,17,812.00 |
| 14090 | Fees Remission and Refunds | | |
| | **Sub Total** | 50,85,078.00 | 18,85,788.00 |
| 14090 | Less: Fees Remission and Refunds | - | - |
| | **Sub Total** | - | - |
| | **Total Income from Fees & User Charges** | 50,85,078.00 | 18,85,788.00 |

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नगर पालिका, मछिदपुर

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### Schedule IE-5: Sale & Hire Charges

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 15,010.00 | Sale Of Products | 68,700.00 | 3,60,433.00 |
| 15,011.00 | Sale of Forms & Publications | 8,03,858.00 | - |
| 15,012.00 | Sale of Stores & Scrap | 16,531.00 | 1,390.00 |
| 15,030.00 | Sale of Others | 200.00 | - |
| 15,040.00 | Hire Charges for Vehicles | - | - |
| 15,041.00 | Hire Charges for Equipments | - | - |
| | Total Income from Sale & Hire Charges | 8,89,289.00 | 3,61,823.00 |

### Schedule IE-6: Revenue Grants, Contribution & Subsidies

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 16,010.00 | Revenue Grants | 10,77,07,533.00 | 3,05,92,795.00 |
| 16,020.00 | Reimbursement of Expenses | | - |
| 16,030.00 | Grant's assets against deprecation | | 2,17,80,273.42 |
| | Total Revenue Grants, Contribution & Subsidies | **10,77,07,533.00** | **5,23,73,068.42** |

### Schedule IE-7: Income From Investments

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 17,010.00 | Interest on Investments | 27,99,587.00 | - |
| 17,020.00 | Dividend | - | - |
| 17,030.00 | Income From Project TakenUp On Commercial Basis | - | - |
| 17,040.00 | Profit on Sale of Investments | - | - |
| 17,080.00 | Others | - | - |
| | Total Income From Investments | 27,99,587.00 | - |

### Schedule IE-8:- Interest Earned

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 17,110.00 | Interest From Bank Accounts | 8,02,683.00 | 11,17,491.00 |
| 17,120.00 | Interest On Loans And Advances To Employees | | |
| 17,130.00 | Interest On Loans To Others | - | - |
| 17,180.00 | Other Interest | - | - |
| | Total Interest Earned : | 8,02,683.00 | 11,17,491.00 |

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नगर पालिका, महिदपुर

M/S. SRAM & CO. UJJAIN CHARTERED ACCOUNTANTS

## Schedule IE-9:- Other Income

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 18010 | Deposits Forfeited | 16,42,000.00 | - |
| 18011 | Lapsed Deposits | - | - |
| 18020 | Insurance Claim Recovery | - | - |
| 18030 | Profit on Disposal of Fixed Assets | - | - |
| 18040 | Recovery From Employees | - | - |
| 18050 | Unclaim Refund/ Liabilities | - | - |
| 18060 | Excess Provisions Written Back | - | - |
| 18080 | Miscellaneous Income | - | - |
| 19040 | Transfer Into Activity Fund | - | - |
| 19220 | Transfer Into Gratuity & Leave Salary F | - | - |
| | **Total Other Icome** | 16,42,000.00 | - |

## Schedule IE-10:- Establishment Expenses

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 21010 | Salaries, Wages And Bonus | 5,88,24,582.00 | 3,01,02,886.00 |
| 21020 | Benefits And Allowances(Parishad Bha | 8,83,200.00 | - |
| 21030 | Pension | | - |
| 21040 | Other Terminal & Retirement Benefits | 6,70,380.00 | 2,34,057.00 |
| | **Total Establishment Expenses** | 6,03,78,162.00 | 3,03,36,943.00 |

## Schedule IE-11:-Administrative Expenses

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 22010 | Rent, Rates and Taxes | 39,96,326.00 | - |
| 22011 | Office Maintenance | | - |
| 22012 | Communication Expenses | 27,464.00 | 33,344.00 |
| 22020 | Books & Periodicals | | - |
| 22021 | Printing and Stationery | 4,71,346.00 | 2,45,742.00 |
| 22030 | Travelling & Conveyance | 49,835.00 | 19,395.00 |
| 22040 | Insurance(Vehicle) | 13,290.00 | 32,623.00 |
| 22050 | Audit Fees | 2,10,000.00 | - |
| 22051 | Legal Expenses | 1,95,616.00 | 30,000.00 |
| 22052 | Professional and Other Fees | 20,03,452.00 | 2,65,535.00 |
| 22060 | Advertisement And Publicity | 11,45,223.00 | 7,51,046.00 |
| 22061 | Membership & Subscriptions | | - |
| 22080 | Other Administrative Expenses | 2,53,68,152.00 | 53,34,122.00 |
| | **Total Administrative Expenses** | 3,34,80,704.00 | 67,11,807.00 |

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## Schedule IE-12:-Operations & Maintenance

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 23010 | Power & Fuel | 91,13,238.00 | 1,60,44,508.00 |
| 23020 | Bulk Purchases | | 44,60,247.00 |
| 23030 | Consumption of Stores | | - |
| 23040 | Hire Charges | | 94,793.00 |
| 23050 | Repairs & Maintenance Infrastructure Assets | | 34,51,080.00 |
| 23051 | Repairs & Maintenance Civic Amenities | 17,61,130.00 | 94,13,654.00 |
| 23052 | Repairs & Maintenance Buildings | 96,510.00 | - |
| 23054 | Repairs & Maintenance Vehicle | 21,21,734.00 | 17,43,410.00 |
| 23055 | Repairs & Maintenance Office Equipments | 8,20,947.00 | - |
| 23056 | Repairs & Maintenance Furniture | | - |
| 23057 | Repairs & Maintenance Heritage Building | | - |
| 23059 | Repairs & Maintenance Others | 8,40,085.00 | 7,34,045.00 |
| 23080 | Other Operating & Maintenance Expenses | | 1,89,61,831.00 |
| | **Total Operations & Maintenance** | 1,47,53,644.00 | 5,49,03,568.00 |

## Schedule IE-13:- Interest & Finance Charges

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 24010 | Interest on Loans From Central Government | - | - |
| 24020 | Interest on Loans From State Government | - | - |
| 24030 | Interest on Loans From Govt. Bodies&Association | - | - |
| | Interest on Loans From International Agencies | - | - |
| 24050 | Inte.on Loans From Banks&Other Financial Institution | - | - |
| 24060 | Other Term Loans | - | - |
| 24070 | Bank Charges | 649.00 | 6,844.00 |
| 24080 | Other Finance Expenses | - | - |
| | **Total Interest & Finance Charges** | 649.00 | 6,844.00 |

## Schedule IE-14:- Programme Expenses

| Account code | Particulars | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|
| 25010 | Election expenses | | 5,76,255.00 |
| 25020 | Own Programme | - | - |
| 25030 | Share in Programme Of Others | - | - |
| | **Total Programme Expenses** | - | 5,76,255.00 |

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## Schedule IE-15:- Revenue Grants, Contribution and Subsidies

| Accont code | Particulars | | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|---|
| 26010 | Grants | | - | - |
| 26020 | Contributions | | - | - |
| 26030 | Subsidies | | - | - |
| | Total Revenue Grants, Contribution and Subsidies | | - | - |

## Schedule IE-16:- Provisions and Write Off

| Account code | Particulars | | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|---|
| 27010 | Provisions for Doubtful Receivables : | | - | - |
| 27020 | Provision for Other Assets | | - | - |
| 27030 | Revenues Written Off | | - | - |
| 27040 | Assets Written Off | | - | - |
| 27050 | Miscellaneous Expense Written Off | | - | - |
| | **Total Provisions and Write Off** | | - | - |

## Schedule IE-17:- Miscellaneous Expenses

| Account code | Particulars | | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|---|
| 27110 | Loss on Disposal Of Assets | | - | - |
| 27120 | Loss on Disposal Of Investments | | - | - |
| 29010 | Transfer to General Activity Fund | | - | - |
| 29040 | Tranfer to Water Supply | | - | - |
| 29220 | Transfer to Gratuity & Leave Salary Fund | | - | - |
| 29230 | Provident Fund | | - | - |
| 27180 | Other Miscellaneous Expenses | | | 81,500.00 |
| | **Total Miscellaneous Expenses** | | - | 81,500.00 |

## Schedule IE-18:- Prior Period

| Account code | Particulars | | Current Year (Rs.) | Previous year (Rs.) |
|---|---|---|---|---|
| 18500 | Expenses | | - | - |
| 18510 | Other expenses Revenue | | - | - |
| 18540 | Other Income | | - | - |
| | **Sub Total** | | - | - |
| 28500 | Expenses | | - | |
| 28550 | Refund of Taxes | | - | - |
| 28560 | Refund of Other Revenues | | - | - |
| 28580 | Other Expenses | | | - |
| | **Sub Total** | | - | - |
| | **Total Prior Period** | | - | - |

मुख्य नगर पालिका अधिकारी
नगर पालिका, महिदपुर

M/S. SRAM & CO. UJJAIN CHARTERED ACCOUNTANTS

## NAGAR PARISHAD MAHIDPUR
## MAHIDPUR DIST UJJAIN (M.P.)

### BALANCE SHEET AS ON 31.03.2024

| LIABILITIES | | AMOUNT | ASSETS | | AMOUNT |
|---|---|---|---|---|---|
| **FUND** | | | **FIXED ASSETS** | | |
| Op. Balance | 349199080.00 | | As Per Schedule "1" | | 263583214.00 |
| Add : Surplus D.T.Y. | 57846366.00 | 407045446.00 | | | |
| | | | **STAFF ADVANCE** | | 175000.00 |
| **CURRENT LIABILITIES** | | | **CLOSING BALANCE** | | |
| Amanat | 1044854.00 | | FDR | 141733909.00 | |
| C.T. | -418.00 | | Cash | 16.00 | |
| EPF | -461947.00 | | Axis Bank # 20800 | 2017410.00 | |
| GPF | 9870.00 | | BOI # 03796 | 4358968.00 | |
| GST Deduction | 21116.00 | | ICICI # 00145 | 276830 | |
| GST | 236426.00 | | SBI # 2939 | 4389297.00 | |
| Insurance | -20768.00 | | SBI # 70147 | 22301460.00 | |
| Labour Welfare Tax | -436253.00 | | SBI # 73080 | 237848.00 | |
| Parivar Kalyan | 817100.00 | | SBI # 6612 | 1027235.00 | 176342973.00 |
| NPS | 305883.00 | | | | |
| Other Deduction | 5000.00 | | | | |
| Pension Anshdan | -1003006.00 | | | | |
| Personal Gurantee | 101465.00 | | | | |
| Professional Tax | -307273.00 | | | | |
| Royalty | -10934.00 | | | | |
| SD | 2723800.00 | | | | |
| Shop Premium | 27164162.00 | | | | |
| TDS IT | 2077103.00 | | | | |
| Vat Tax | 11258.00 | | | | |
| Withheld Amount | 480303.00 | 32757741.00 | | | |
| **GRAIN ADVANCE** | | 298000.00 | | | |
| **TOTAL RS.** | | 440101187.00 | **TOTAL RS.** | | 440101187.00 |

**PLACE : UJJAIN (M.P.)**

**DATED : 20 Sept. 2024**

**UDIN: 24076979BKAWKW3552P**

AS PER OUR REPORT ON EVEN DATE.

For- S RAM & Co.
CHARTERED ACCOUNTANTS
PARTNER

मुख्य नगर पालिका अधिकारी
नगर पालिका, महिदपुर

## NAGAR PARISHAD MAHIDPUR
## MAHIDPUR DIST UJJAIN (M.P.)

### INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31.03.2024

| EXPENDITURE | | AMOUNT | INCOME | | AMOUNT |
|---|---|---|---|---|---|
| **ESTABLISHMENT EXPENSES** | | | **BANK INTEREST** | | 802683.00 |
| Salary Daily Wages | 8701320.00 | | | | |
| Salary Employee | 44064179.00 | | **FDR INTEREST** | | 2799587.00 |
| Salary Sweeper | 1056990.00 | | | | |
| Out Source Salary | 1920447.00 | | **GRANT IN AID** | | |
| Leave Incashment | 785271.00 | | **Central Grant** | | |
| Salary Arrear | 2296375.00 | | 15th Vitt Aayog | 10823173.00 | |
| EPF Employer Contribution | 670380.00 | 59494962.00 | SDMF | 45000000.00 | |
| | | | Special Grant | 14232000.00 | 70055173.00 |
| **POWER & FUEL** | | | **State Grant** | | |
| Diesel Exp | 4615083.00 | | Deendayal Rasoi | 1333000.00 | |
| Street Light Electric Charges | 2180487.00 | | C M Kanyadan Yojna | 3712000.00 | |
| Water Supply Electric Charges | 2202759.00 | | Mulbhoot Suvidha | 7398813.00 | |
| Office Electric Exp | 114909.00 | 9113238.00 | Other Grant | 6930000.00 | |
| | | | Road Development | 2817469.00 | |
| **PROFESSIONAL CHARGES** | | | State Finance | 14790000.00 | |
| CA Audit Fees | 27000.00 | | Vidhyak Nidhi | 60078.00 | |
| DPR Charges | 1976452.00 | | Vidhayak Swetchhanudhan | 611000.00 | 37652360.00 |
| Legal Expenses | 195616.00 | 2199068.00 | **Asign Revenue Compansation** | | |
| | | | Chungikshatipurti | 36221692.00 | |
| | | | Stamp Duty | 1955337.00 | 38177029.00 |
| **REPAIR & MAINTAINANCE** | | | | | |
| Fire Fighter Repair | 352250.00 | | **TAX INCOME** | | |
| Office Building Maintainance | 96510.00 | | Development Cess | 149482.00 | |
| Office Maintainance | 633128.00 | | Development Cess Arrear | 89256.00 | |
| Road Maintainance | 120913.00 | | Education Cess | 119855.00 | |
| Repair & Maintainance | 1287967.00 | | Education Cess Arrear | 67140.00 | |
| Tanker Repair | 404299.00 | | Sabji Mandi | 17200.00 | |
| Tractor Repair | 748220.00 | | Samekit Kar | 256232.00 | |
| Vehicle Repair | 969215.00 | | Samekit Kar Arrear | 276210.00 | |
| Water Supply Maintainance | 840085.00 | 5452587.00 | Sampati Kar | 435173.00 | |
| | | | Sampati Kar Arrear | 371886.00 | |
| **OTHER EXPNSES** | | | Swatchhta Kar Arrear | 340211.00 | |
| Advertisement Expenses | 742428.00 | | Swatchhta Kar | 707735.00 | |
| Amrit Mahotsav | 145888.00 | | Water Tax | 3551133.00 | |
| Antiyeshthi Sahayata | 200000.00 | | Water Tax Arrear | 910224.00 | 7291737.00 |
| Audit Fees | 210000.00 | | | | |
| Bank Charges | 649.00 | | **RENT INCOME** | | |
| Cleaning Equipment Exp | 721271.00 | | Lease Rent | 319281.00 | |
| C M Kanyadan Yojna | 3136000.00 | | Pump Rent | 14500.00 | |
| Computer Repair | 187819.00 | | Shop Rent | 1700187.00 | |
| Computer Stationery | 115543.00 | | Shop Rent Arrear | 1031767.00 | |
| Dindayal Rasoi Yojna | 785038.00 | | Fire Fighter Rent | 1000.00 | 3066735.00 |
| Dust Bean | 979520.00 | | | | |
| Election Exp | 469185.00 | | | | |
| Electric Material Exp | 487998.00 | | **OTHER INCOME** | | |
| Fire Insurance | 13290.00 | | Advertisement Fee | 45800.00 | |
| Flag Day Exp | 18750.00 | | Antiyesthi Sahayata | 370000.00 | |
| Flex Bainner | 1028295.00 | | Application Fees | 15858.00 | |
| Generator Rent | 9000.00 | | Atikraman Shulk | 4450.00 | |
| Health Department Material | 38940.00 | | Audit Recovery | 111200.00 | |
| Swatchhta IEC Activity | 298628.00 | | Building Permission | 300177.00 | |
| CB Rent Paid | 610626.00 | | Certificate Fees | 1560.00 | |
| eetnashak | 3206998.00 | | Colony Development Charges | 92105.00 | |
| adli Behna Exp | 775593.00 | | Excess Payment Recovery | 40129.00 | |

मुख्य नगर पालिका अधिकारी
नगर पालिका, महिदपुर

| EXPENDITURE | | AMOUNT | INCOME | | AMOUNT |
|---|---|---|---|---|---|
| Ladli Laxmi Yojna | 16720.00 | | Forfitted Amount | 1642000.00 | |
| Lease Rent | 20000.00 | | Hak Antran Shulk | 299000.00 | |
| Lok Adalat Exp | 1800.00 | | HRA | 2200.00 | |
| Material Purchase | 301670.00 | | Income From Market | 149740.00 | |
| Mela Exp | 1252924.00 | | Khad Sales | 200.00 | |
| National Festival Exp | 270526.00 | | License Fees | 69000.00 | |
| Office Misc. Exp | 2372227.00 | | Mandap Malba Fees | 8500.00 | |
| Painting Work | 95035.00 | | Misc. Income | 383096.00 | |
| Parishad Meeting Allowance | 75540.00 | | Nal Connection | 194700.00 | |
| Parshad Mandey | 883200.00 | | Nal Shifting Charges | 21700.00 | |
| Photocopy Exp | 63500.00 | | Namantran Shulk | 909000.00 | |
| Plantation Exp | 209056.00 | | Pashu Haddi Shulk | 57350.00 | |
| Prachar Prasar | 402795.00 | | Pashu Registration | 22310.00 | |
| Printing & Stationery | 355803.00 | | Penalty | 3200.00 | |
| Sadak Khudai Exp | 27350.00 | | Pratilipi Shulk | 7950.00 | |
| Shahid Diwas Program Exp | 11700.00 | | Ration Card | 2320.00 | |
| Structure Designe | 210000.00 | | Raw Water | 10000.00 | |
| Swatchhata Survey | 5008446.00 | | Safty Tank Charges | 8000.00 | |
| Telephone Exp | 27464.00 | | Sahukari License Fees | 53000.00 | |
| Tent Rent | 3226319.00 | | Sarcharge | 23945.00 | |
| Travelling Allowance | 49835.00 | | Scrap Sales | 16531.00 | |
| Uniform | 130988.00 | | Slater House | 14200.00 | |
| Vehicle Rent | 130381.00 | | Tender Form Fee | 788000.00 | |
| Vidhayak Swetchhanudan | 618500.00 | | Vehicle Allowance | 200.00 | |
| Water Supply Material Exp | 1979886.00 | | Waste Water Income | 58700.00 | |
| Wire Fancing | 430180.00 | 32353304.00 | Water Sanyojan | 885000.00 | |
| | | | Water Tanker Charges | 3100.00 | 6614221.00 |
| **SURPLUS D.T.Y.** | | 57846366.00 | | | |
| **TOTAL RS.** | | 166459525.00 | **TOTAL RS.** | | 166459525.00 |

**PLACE : UJJAIN (M.P.)**

**AS PER OUR REPORT ON EVEN DATE**

**DATED : 20 Sept. 2024**

मुख्य नगर पालिका अधिकारी
नगर पालिका, महिदपुर

For- S RAM & Co.
CHARTERED ACCOUNTANTS

PARTNER

## NAGAR PARISHAD MAHIDPUR
## MAHIDPUR DIST UJJAIN (M.P.)

### RECEIPTS & PAYMENTS A/C FOR THE YEAR ENDED ON 31.03.2024

| RECEIPTS | | AMOUNT |
|---|---|---|
| **OPENING BALANCE** | | |
| FDR | 101733909.00 | |
| Axis Bank # 20800 | 1607342.00 | |
| BOI # 03796 | 4081828.00 | |
| ICICI # 00145 | 268657 | |
| SBI # 2939 | 30491059.00 | |
| SBI # 70147 | 34380385.00 | |
| SBI # 73080 | 3436021.00 | 175999201.00 |
| **BANK INTEREST** | | 802683.00 |
| **FDR INTEREST** | | 2799587.00 |
| **GRANT IN AID** | | |
| **Central Grant** | | |
| 15th Vitt Aayog | 10823173.00 | |
| SDMF | 45000000.00 | |
| Special Grant | 14232000.00 | 70055173.00 |
| **State Grant** | | |
| Deendayal Rasoi | 1333000.00 | |
| C M Kanyadan Yojna | 3712000.00 | |
| Mulbhoot Suvidha | 7398813.00 | |
| Other Grant | 6930000.00 | |
| Road Development | 2817469.00 | |
| State Finance | 14790000.00 | |
| Vidhyak Nidhi | 60078.00 | |
| Vidhayak Swetchhanudhan | 611000.00 | 37652360.00 |
| **Asign Revenue Compansation** | | |
| Chungikshatipurti | 36221692.00 | |
| Stamp Duty | 1955337.00 | 38177029.00 |
| **TAX INCOME** | | |
| Development Cess | 149482.00 | |
| Development Cess Arrear | 89256.00 | |
| Education Cess | 119855.00 | |
| Education Cess Arrear | 67140.00 | |
| Sabji Mandi | 17200.00 | |
| Samekit Kar | 256232.00 | |
| Samekit Kar Arrear | 276210.00 | |
| Sampati Kar | 435173.00 | |
| Sampati Kar Arrear | 371886.00 | |
| Swatchhta Kar Arrear | 340211.00 | |
| Swatchhta Kar | 707735.00 | |
| Water Tax | 3551133.00 | |
| Water Tax Arrear | 910224.00 | 7291737.00 |
| **RENT INCOME** | | |
| Lease Rent | 319281.00 | |
| Pump Rent | 14500.00 | |
| Shop Rent | 1700187.00 | |
| Shop Rent Arrear | 1031767.00 | |
| Fire Fighter Rent | 1000.00 | 3066735.00 |
| **OTHER INCOME** | | |
| Advertisement Fee | 45800.00 | |
| Antiyesthi Sahayata | 370000.00 | |
| Application Fees | 15858.00 | |
| Atikraman Shulk | 4450.00 | |

| PAYMENTS | | AMOUNT |
|---|---|---|
| **ESTABLISHMENT EXPENSES** | | |
| Salary Daily Wages | 8701320.00 | |
| Salary Employee | 44064179.00 | |
| Salary Sweeper | 1056990.00 | |
| Out Source Salary | 1920447.00 | |
| Leave Incashment | 785271.00 | |
| Salary Arrear | 2296375.00 | |
| EPF Employer Contribution | 670380.00 | 59494962.00 |
| **POWER & FUEL** | | |
| Diesel Exp | 4615083.00 | |
| Street Light Electric Charges | 2180487.00 | |
| Water Supply Electric Charges | 2202759.00 | |
| Office Electric Exp | 114909.00 | 9113238.00 |
| **PROFESSIONAL CHARGES** | | |
| CA Audit Fees | 27000.00 | |
| DPR Charges | 1976452.00 | |
| Legal Expenses | 195616.00 | 2199068.00 |
| **REPAIR & MAINTAINANCE** | | |
| Fire Fighter Repair | 352250.00 | |
| Office Building Maintainance | 96510 | |
| Office Maintainance | 633128.00 | |
| Road Maintainance | 120913.00 | |
| Repair & Maintainance | 1287967.00 | |
| Tanker Repair | 404299.00 | |
| Tractor Repair | 748220.00 | |
| Vehicle Repair | 969215.00 | |
| Water Supply Maintainance | 840085.00 | 5452587.00 |
| **OTHER EXPNSES** | | |
| Advertisement Expenses | 742428.00 | |
| Amrit Mahotsav | 145888.00 | |
| Antiyeshthi Sahayata | 200000.00 | |
| Audit Fees | 210000.00 | |
| Bank Charges | 649.00 | |
| Cleaning Equipment Exp | 721271.00 | |
| C M Kanyadan Yojna | 3136000.00 | |
| Computer Repair | 187819.00 | |
| Computer Stationery | 115543.00 | |
| Dindayal Rasoi Yojna | 785038.00 | |
| Dust Bean | 979520.00 | |
| Election Exp | 469185.00 | |
| Electric Material Exp | 487998.00 | |
| Fire Insurance | 13290.00 | |
| Flag Day Exp | 18750.00 | |
| Flex Bainner | 1028295.00 | |
| Generator Rent | 9000.00 | |
| Health Department Material | 38940.00 | |
| Swatchhta IEC Activity | 298628.00 | |
| JCB Rent Paid | 610626.00 | |
| Keetnashak | 3206998.00 | |
| Ladli Behna Exp | 775593.00 | |
| Ladli Laxmi Yojna | 16720.00 | |
| Lease Rent | 20000.00 | |
| Lok Adalat Exp | 1800.00 | |

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SRAM & CO.
UJJAIN

| RECEIPTS | | AMOUNT |
|---|---|---|
| Audit Recovery | 111200.00 | |
| Building Permission | 300177.00 | |
| Certificate Fees | 1560.00 | |
| Colony Development Charges | 92105.00 | |
| Excess Payment Recovery | 40129.00 | |
| Forfitted Amount | 1642000.00 | |
| Hak Antran Shulk | 299000.00 | |
| HRA | 2200.00 | |
| Income From Market | 149740.00 | |
| Khad Sales | 200.00 | |
| License Fees | 69000.00 | |
| Mandap Malba Fees | 8500.00 | |
| Misc. Income | 383096.00 | |
| Nal Connection | 194700.00 | |
| Nal Shifting Charges | 21700.00 | |
| Namantran Shulk | 909000.00 | |
| Pashu Haddi Shulk | 57350.00 | |
| Pashu Registration | 22310.00 | |
| Penalty | 3200.00 | |
| Pratilipi Shulk | 7950.00 | |
| Ration Card | 2320.00 | |
| Raw Water | 10000.00 | |
| Safty Tank Charges | 8000.00 | |
| Sahukari License Fees | 53000.00 | |
| Sarcharge | 23945.00 | |
| Scrap Sales | 16531.00 | |
| Slater House | 14200.00 | |
| Tender Form Fee | 788000.00 | |
| Vehicle Allowance | 200.00 | |
| Waste Water Income | 58700.00 | |
| Water Sanyojan | 885000.00 | |
| Water Tanker Charges | 3100.00 | 6614221.00 |
| **CURRENT LIABILITIES** | | |
| Amanat | 231000.00 | |
| EPF | 1494045.00 | |
| GPF | 1387600.00 | |
| GST Deduction | 76937.00 | |
| GST | 1848576.00 | |
| Labour Welfare Tax | 446589.00 | |
| Insurance | 5260.00 | |
| NPS | 1858427.00 | |
| Other Deduction | 5000.00 | |
| Parivar Kalyan | 98500.00 | |
| Personal Gurantee | 250.00 | |
| Professional Tax | 176396.00 | |
| Royalty | 753068.00 | |
| Security Deposit | 2853570.00 | |
| Shop Premium | 10531587.00 | |
| TDS IT | 1884843.00 | |
| Withheld Amount | 2260561.00 | 25912209.00 |
| **TOTAL RS.** | | 368370935.00 |

| PAYMENTS | | AMOUNT |
|---|---|---|
| Material Purchase | 301670.00 | |
| Mela Exp | 1252924.00 | |
| National Festival Exp | 270526.00 | |
| Office Misc. Exp | 2372227.00 | |
| Painting Work | 95035.00 | |
| Parishad Meeting Allowance | 75540.00 | |
| Parshad Mandey | 883200.00 | |
| Photocopy Exp | 63500.00 | |
| Plantation Exp | 209056.00 | |
| Prachar Prasar | 402795.00 | |
| Printing & Stationery | 355803.00 | |
| Sadak Khudai Exp | 27350.00 | |
| Shahid Diwas Program Exp | 11700.00 | |
| Structure Designe | 210000.00 | |
| Swatchhata Survey | 5008446.00 | |
| Telephone Exp | 27464.00 | |
| Tent Rent | 3226319.00 | |
| Travelling Allowance | 49835.00 | |
| Uniform | 130988.00 | |
| Vehicle Rent | 130381.00 | |
| Vidhayak Swetchhanudan | 618500.00 | |
| Water Supply Material Exp | 1979886.00 | |
| Wire Fancing | 430180.00 | 32353304.00 |
| **CURRENT LIABILITIES** | | |
| Amanat | 18600.00 | |
| EPF | 1426557.00 | |
| GPF | 1387600.00 | |
| GST Deduction | 183366.00 | |
| GST | 1670977.00 | |
| Labour Welfare Tax | 806918.00 | |
| NPS | 1552544.00 | |
| Professional Tax | 1504575.00 | |
| Royalty | 1112178.00 | |
| Security Deposit | 1892968.00 | |
| TDS IT | 1925772.00 | |
| Withheld Amount | 1904817.00 | 15386872.00 |
| **FIXED ASSETS** | | |
| As Per Schedule "1" | | 67927931.00 |
| **STAFF ADVANCE** | | 100000.00 |
| **CLOSING BALANCE** | | |
| FDR | 141733909.00 | |
| Cash | 16.00 | |
| Axis Bank # 20800 | 2017410.00 | |
| BOI # 03796 | 4358968.00 | |
| ICICI # 00145 | 276830 | |
| SBI # 2939 | 4389297.00 | |
| SBI # 70147 | 22301460.00 | |
| SBI # 73080 | 237848.00 | |
| SBI # 6612 | 1027235.00 | 176342973.00 |
| **TOTAL RS.** | | 368370935.00 |

**PLACE : UJJAIN (M.P.)**

**DATED : 20 Sept. 2024**

**AS PER OUR REPORT ON EVEN DATE**

मुख्य नगर पालिका अधिकारी
नगर पालिका, महिदपुर

For- S RAM & Co.
CHARTERED ACCOUNTANTS
PARTNER

**NAGAR PARISHAD MAHIDPUR**
**MAHIDPUR DIST UJJAIN (M.P.)**

## SCHEDULE FARMING PART OF BALANCE SHEET

| FIXED ASSETS | | Addition | Schedule "1" | AMOUNT |
|---|---|---|---|---|
| Almiraha | 17196.00 | 0.00 | | 17196.00 |
| Anganwadi Building | 530998.00 | 0.00 | | 530998.00 |
| Battery JCB | 115090.00 | 0.00 | | 115090.00 |
| Bio Matric Machine | 7400.00 | 35760.00 | | 43160.00 |
| Boundry Wall | 1178983.00 | 0.00 | | 1178983.00 |
| Bus Stand | 21579490.00 | 2464108.00 | | 24043598.00 |
| CCTV | 49285.00 | 135240.00 | | 184525.00 |
| Centre Lighting | 666792.00 | 0.00 | | 666792.00 |
| CFL | 1005048.00 | 0.00 | | 1005048.00 |
| Concrete Road | 57953628.00 | 22608916.00 | | 80562544.00 |
| Damar Road | 4901699.00 | 6585451.00 | | 11487150.00 |
| Dharmshala Nirman | 160367.00 | 0.00 | | 160367.00 |
| Electrical Material | 2462505.00 | 3628011.00 | | 6090516.00 |
| Electric Poll | 276248.00 | 280839.00 | | 557087.00 |
| Fag Machine | 500400.00 | 0.00 | | 500400.00 |
| Furniture | 708104.00 | 403250.00 | | 1111354.00 |
| Garbage Vehicle | 3560000.00 | 2568978.00 | | 6128978.00 |
| GPS System | 79840.00 | 0.00 | | 79840.00 |
| Grass Cutter Machine | 6199.00 | 0.00 | | 6199.00 |
| Incinator Machine | 470000.00 | 0.00 | | 470000.00 |
| Invertor Battery | 49107.00 | 124200.00 | | 173307.00 |
| JCB | 1419684.00 | 0.00 | | 1419684.00 |
| Jhula | 97000.00 | 0.00 | | 97000.00 |
| Movable Toilet | 226000.00 | 0.00 | | 226000.00 |
| Nali Nirman | 12645613.00 | 3164849.00 | | 15810462.00 |
| New Work | 39007593.00 | 0.00 | | 39007593.00 |
| Nirman Work | 6229162.00 | 1662087.00 | | 7891249.00 |
| Pani Tanki | 54750.00 | 346671.00 | | 401421.00 |
| Paver Block | 1875321.00 | 108764.00 | | 1984085.00 |
| Peyjal Yojna | 3860118.00 | 0.00 | | 3860118.00 |
| Pipe Line | 2029459.00 | 11500.00 | | 2040959.00 |
| Printer | 89180.00 | 32350.00 | | 121530.00 |
| Puliya | 27843.00 | 4315257.00 | | 4343100.00 |
| Shed Nirman | 90570.00 | 0.00 | | 90570.00 |
| School Building | 1341975.00 | 0.00 | | 1341975.00 |
| Shop | 8295908.00 | 0.00 | | 8295908.00 |
| Sports Ground | 627706.00 | 0.00 | | 627706.00 |
| Street Light | 2209783.00 | 0.00 | | 2209783.00 |
| Toilet | 2747153.00 | 167856.00 | | 2915009.00 |
| Toilet Personal | 6770146.00 | 0.00 | | 6770146.00 |
| Tractor | 1053440.00 | 0.00 | | 1053440.00 |
| Traffic Management | 1416953.00 | 0.00 | | 1416953.00 |
| Tubewell | 6984252.00 | 0.00 | | 6984252.00 |
| Water Cooler | 52480.00 | 0.00 | | 52480.00 |
| Computer & CCTV | 224815.00 | 106649.00 | | 331464.00 |
| Air Conditioner | 0.00 | 286424.00 | | 286424.00 |
| C & D Plant | 0.00 | 55074.00 | | 55074.00 |

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| | | | |
|---|---|---|---|
| Chamber Jali | 0.00 | 102572.00 | 102572.00 |
| Chamber Plate | 0.00 | 2252766.00 | 2252766.00 |
| Chamer Wall | 0.00 | 54503.00 | 54503.00 |
| Community Building | 0.00 | 7126013.00 | 7126013.00 |
| Garden | 0.00 | 3792503.00 | 3792503.00 |
| Muram | 0.00 | 1360579.00 | 1360579.00 |
| New Tehsil Building | 0.00 | 60077.00 | 60077.00 |
| Scanner | 0.00 | 11500.00 | 11500.00 |
| Shav Vahan | 0.00 | 1873840.00 | 1873840.00 |
| Sky Lift | 0.00 | 2201344.00 | 2201344.00 |
| **TOTAL** | **195655283.00** | **67927931.00** | **263583214.00** |

मुख्य नगर पालिका अधिकारी
नगर पालिका, महिदपुर

M/S. SRAM & CO.
UJJAIN
CHARTERED ACCOUNTANTS

**NAGAR PARISHAD MAHIDPUR**
**MAHIDPUR DIST UJJAIN (M.P.)**

**SCHEDULE FARMING PART OF BALANCE SHEET**

| FIXED DEPOSITS FDR | | | | AMOUNT |
|---|---|---|---|---|
| S NO. | FD NO | BANK | HEAD | |
| 1 | 31813762182 | SBI | SANCHIT NIDHI | 1496387.00 |
| 2 | 31813748758 | SBI | SANCHIT NIDHI | 537522.00 |
| 3 | 32937251432 | SBI | SANCHIT NIDHI | 2100000.00 |
| 4 | 37443648035 | SBI | SANCHIT NIDHI | 5000000.00 |
| 5 | 37443589644 | SBI | IHSDP | 6100000.00 |
| 6 | 38608549868 | SBI | SHOP PREMIUM | 10000000.00 |
| 7 | 38651010416 | SBI | C M INFRASCTURE | 16000000.00 |
| 8 | 39568465677 | SBI | C M INFRASCTURE | 20000000.00 |
| 9 | 3958237877 | SBI | SANCHIT NIDHI | 4500000.00 |
| 10 | 40308442738 | SBI | C M INFRASCTURE -II | 5000000.00 |
| 11 | 40308442852 | SBI | C M INFRASCTURE -II | 5000000.00 |
| 12 | 40308442104 | SBI | C M INFRASCTURE -II | 5000000.00 |
| 13 | 40308442240 | SBI | C M INFRASCTURE -II | 5000000.00 |
| 14 | 9.2104E+13 | AXIS | E NAGARPALIKA | 5000000.00 |
| 15 | 40308351157 | SBI | SANCHIT NIDHI | 1000000.00 |
| 16 | 42840362519 | SBI | SANCHIT NIDHI | 5000000.00 |
| 17 | 42840435614 | SBI | MDMF FUND | 22500000.00 |
| 18 | 42840442893 | SBI | MDMF FUND | 22500000.00 |
| TOTAL | | | | 141733909.00 |

मुख्य नगर पालिका अधिकारी
नगर पालिका, महिदपुर

M/S. SRAM & CO.
UJJAIN
CHARTERED ACCOUNTANTS

NAGAR PARISHAD MAHIDPUR
MAHIDPUR DIST UJJAIN (M.P.)

## SCHEDULE FARMING PART OF BALANCE SHEET

| FIXED DEPOSITS FDR | | | | AMOUNT |
|---|---|---|---|---|
| S NO. | FD NO | BANK | HEAD | |
| 1 | 31813762182 | SBI | SANCHIT NIDHI | 1496387.00 |
| 2 | 31813748758 | SBI | SANCHIT NIDHI | 537522.00 |
| 3 | 32937251432 | SBI | SANCHIT NIDHI | 2100000.00 |
| 4 | 37443648035 | SBI | SANCHIT NIDHI | 5000000.00 |
| 5 | 37443589644 | SBI | IHSDP | 6100000.00 |
| 6 | 38608549868 | SBI | SHOP PREMIUM | 10000000.00 |
| 7 | 38651010416 | SBI | C M INFRASCTURE | 16000000.00 |
| 8 | 39568465677 | SBI | C M INFRASCTURE | 20000000.00 |
| 9 | 3958237877 | SBI | SANCHIT NIDHI | 4500000.00 |
| 10 | 40308442738 | SBI | C M INFRASCTURE -II | 5000000.00 |
| 11 | 40308442852 | SBI | C M INFRASCTURE -II | 5000000.00 |
| 12 | 40308442104 | SBI | C M INFRASCTURE -II | 5000000.00 |
| 13 | 40308442240 | SBI | C M INFRASCTURE -II | 5000000.00 |
| 14 | 9.2104E+13 | AXIS | E NAGARPALIKA | 5000000.00 |
| 15 | 40308351157 | SBI | SANCHIT NIDHI | 1000000.00 |
| 16 | 42840362519 | SBI | SANCHIT NIDHI | 5000000.00 |
| 17 | 42840435614 | SBI | MDMF FUND | 22500000.00 |
| 18 | 42840442893 | SBI | MDMF FUND | 22500000.00 |
| TOTAL | | | | 141733909.00 |

मुख्य नगर पालिका अधिकारी
नगर पालिका, महिदपुर

M/S. SRAM & CO.
UJJAIN
CHARTERED ACCOUNTANTS

**NAGAR PARISHAD MAHIDPUR DIST UJJAIN**
**PERIOD FOR THE YEAR ENDED 31ST MARCH 2024**

**BANK RECONCILIATION STATEMENT**

:

**AXIS # 916010002720800**

| | |
|---|---|
| BALANCE AS PER BANK PASS BOOK | 2017410.00 |
| BALANCE AS PER CASH BOOK | 2017410.00 |

**BOI 911310100003796**

| | |
|---|---|
| BALANCE AS PER BANK PASS BOOK | 4358968.00 |
| LESS : AMOUNT DR IN BOOKS NOT CR, IN BANK | 894965.00 |
| BALANCE AS PER CASH BOOK | 3464003.00 |

:

**ICICI # 282201000145**

| | |
|---|---|
| BALANCE AS PER BANK PASS BOOK | 276830.00 |
| BALANCE AS PER CASH BOOK | 276830.00 |

**SBI # 53033272939**

| | |
|---|---|
| BALANCE AS PER BANK PASS BOOK | 4389297.00 |
| BALANCE AS PER CASH BOOK | 4389297.00 |

**SBI # 53033273080**

| | |
|---|---|
| BALANCE AS PER BANK PASS BOOK : | 237848.00 |
| BALANCE AS PER CASH BOOK | 237848.00 |

**SBI 53033270147**

| | |
|---|---|
| BALANCE AS PER BANK PASS BOOK | 22301460.00 |
| BALANCE AS PER CASH BOOK | 22301460.00 |

**SBI 6612**

| | |
|---|---|
| BALANCE AS PER BANK PASS BOOK | 1027235.00 |
| BALANCE AS PER CASH BOOK | 1027235.00 |

मुख्य नगर पालिका अधिकारी
नगर पालिका, महिदपुर

M/S. SRAM & CO. UJJAIN CHARTERED ACCOUNTANTS

# NAGAR PALIKA PARISHAD, MAHIDPUR, DIST., UJJAIN

## STATEMENT OF CASHFLOW

(As at 31 March 2024)

| Particulars | Current year ( Rs.) | | Previous Year (Rs.) | |
|---|---|---|---|---|
| **[A] Cash Flows from Operating Activities** | | | | |
| Gross Surplus Over Expenditure | | 5,78,46,366.00 | | (77,60,968.00) |
| **Add: Adjustments For** | | | | |
| Depreciation | - | | - | |
| Transfer To municipal fund | - | | - | |
| Interest And Finance Expenses | - | - | - | - |
| **Less: Adjustments For** | | | | |
| Profit On Diaposal Of Assets | - | | - | |
| Net Of Adjustments Made To Municipal Funds | - | | - | |
| Investment Income | - | | - | |
| Interest Income Received | 36,02,270.00 | 36,02,270.00 | 11,71,491.00 | 11,71,491.00 |
| **Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items** | | 5,42,44,096.00 | | (89,32,459.00) |
| **Changes In Current Assets And Current Liabilities** | | | | |
| (Increase)/Decrease In Sundry Debtors | - | | - | |
| (Increase)/Decrease In Stock In Hand | - | | - | |
| (Increase)/Decrease In Prepaid Expenses | - | | - | |
| (Increase)/Decrease In Other Current Assets | (1,00,000.00) | (1,00,000.00) | | - |
| | - | | | |
| (Decrease)/Increase In Deposits Received | - | | - | |
| (Decrease)/Increase In Deposits Work | - | | - | |
| (Decrease)/Increase In Other Current Liabilities | 1,05,25,337.00 | | - | |
| (Decrease)/Increase In Provisions | - | 1,05,25,337.00 | - | - |
| Extra ordinary items (please specify) | | | | |
| **Net Cash Generated from / (Used in) Operating Activities [A]** | | 6,46,69,433.00 | | (89,32,459.00) |
| **[B] Cash Flows from Investing Activities** | | | | |
| Purchase Of Fixed Assets And Cwip | (6,79,27,931.00) | | (4,76,592.00) | |
| (Increase)/Decrease In Special Funds/ Grants | - | | - | |
| (Increase)/Decrease In Earmarked Funds | - | | - | |
| (Increase)/Decrease In Reserve ' Grant Against Fixed Asset' | - | | - | |
| (Purchase) Of Investments | | (6,79,27,931.00) | - | (4,76,592.00) |
| **Add:** | | | | |
| Proceeds From Disposal Of Assets | - | | - | |
| Proceeds From Disposal Of Investments | - | | - | |
| Investment Income Received | - | | - | |
| Interest Income Received | 36,02,270.00 | 36,02,270.00 | 11,71,491.00 | 11,71,491.00 |
| **Net cash generated from/(used in) investing activities [B]** | | (6,43,25,661.00) | | 6,94,899.00 |
| **[C] Cash flows from Financing Activities** | | | | |
| **Add:** | | | | |
| Loans From Banks/Others Received/ ( Repaid) | - | - | | - |
| **Less:** | | | | |
| Interest & Finance Expenses | - | - | - | - |
| **Net Cash Generated From/(Used In) Financing Activities [C]** | | - | | - |
| **Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)** | | 3,43,772.00 | | (82,37,560.00) |
| **Cash And Cash Equivalent At Beginning Of The Period** | | 17,59,99,201.00 | | 18,42,36,761.00 |
| **Cash and cash equivalent at end of the period** | | 17,63,42,973.00 | | 17,59,99,201.00 |
| Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year: | | **17,63,42,973.00** | | **17,59,99,201.00** |
| Cash balances | 16.00 | | | |
| Bank balances | 17,63,42,957.00 | | 17,59,99,201.00 | |
| **Total Of The Breakup Of Cash And Cash Equivalents** | 17,63,42,973.00 | | 17,59,99,201.00 | |

मुख्य नगर पालिका अधिकारी
नगर पालिका, महिदपुर

M/S. S RAM & CO. UJJAIN CHARTERED ACCOUNTANTS