कार्यालय नगर पालिका परिषद मनावर, जिला – धार (म.प्र.)

क्रमांक /4097 /2024 मनावर दिनांकः– 31/12/2024

प्रति,

संयुक्त संचालक महोदय,
नगरीय प्रशासन एवं विकास
इंदौर संभाग इंदौर

विषय :– नगरीय निकायों के CA द्वारा संपरीक्षित वित्तीय लेखे वर्ष 2023–24 प्रेषित करने के संबधं में।

——00——

महोदय,

उपरोक्त विषयांतर्गत निवेदन है की नगर पालिका परिषद मनावर की CA द्वारा संपरीक्षित वित्तीय लेखे वर्ष 2023–24 तैयार कर पत्र के साथ संलग्न सादर प्रेषित है।

संलग्न :– संपरीक्षित वित्तीय लेखे वर्ष 2023–24

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद मनावर
जिला धार (म.प्र.)

मुख्य नगर पालिका अधिकारी,
नगर पालिका परिषद मनावर जिला धार

पृष्ठां.क्रमांक / 4098 /2024 मनावर,दिनांकः– 31/12/2024

प्रतिलिपीः–

1. अपर आयुक्त महोदय, नगरीय प्रशासन एवं विकास म.प्र. भोपाल की ओर सूचनार्थ।

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद मनावर
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** AUDIT REPORT FOR FY 2023-2024 **

NAGAR PALIKA MANAWAR

DIVISION-INDORE (M.P.)

AUDITED BY

NRPB & ASSOCIATES

CHARTERED ACCOUNTANTS

NRPB & ASSOCIATES
CHARTERED ACCOUNTANTS

Independent Auditors' Report

TO,
THE CHIEF MUNICIPAL OFFICER,
MANAWAR NAGAR PALIKA,

TO,
THE MEMBERS OF NAGAR PALIKA,
MANAWAR NAGAR PALIKA,

Report on the Financial Statements

We have audited the accompanying Financial Statements of **MANAWAR NAGAR PALIKA** ("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 पालिका परिषद मनावर
जिला-धार (म.प्र.)

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)

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

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.

iii) We have checked the entries of Manual Cash Book with the entries in tally software, and found

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नगर पालिका परिषद मनावर

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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.

iv) 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

i) We checked the Vouchers and duly verified from the Entries in Cash Books as well as in Tally Software and found it correct and but we have checked Tally cash book, bank book, Day Book & Trial Balance from E- Nagar Palika software data then we didn't found Opening carry forward balance, All Grant Receipts (PMAY,SWM etc) and Interest Receipts entries.

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.

ii) We checked the Vouchers and duly verified from the Entries in Cash Books as well as in Tally Software and found it correct and but we have checked Tally cash book, bank book, Day Book & Trial Balance from E- Nagar Palika software data then we didn't found sanchit nidhi Transfer, taxes payment entry & Bank Charges entries and All Grant Expenditure (PMAY,SWM etc) proper Accounting entries. PMAY and SWM Grant handled on PFMS portal which is handle by Directorate of Urban.

iii) 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.

iv) We verified the expenditure and found that they are generally in accordance with the guidelines, directives, acts and rules issued by Government of India / State Government.

v) 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.

vi) 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.

vii) We have seen the budget variances in respect of Expenditure/Asset creation also and found substantial variances. (Refer Annexure A).

3. Audit of Book Keeping

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

ii) We verified the Bank Reconciliation Statement and found it in accordance with records and bank statements of ULB.

MPPB & ASSOCIATES Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद मनावर

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iii) We checked the grant register and found it in accordance with receipts and payments of particular grant.

iv) We checked the Fixed Assets Register and found it correct as per the records made available to us.

v) All the Receipts and Payments are matched with bank statments.

4. Audit of Fixed Deposit Receipts

i) We found that ULB have fixed deposits at the yearend of Rs. 95,00,000/- by sanchit Nidhi but no details by ULB.

ii) Audit of Tenders/ Bids

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

6. Audit of Grants and Loans

i) We have checked and verified the Grants received from Central Government and its Utilization Certificate issued by ULB and found to be correct.

ii) We have checked and verified the Grants received from State Government and its Utilization Certificate issued by ULB and found to be correct.

iii) We have not been not provided with Loan statement and utilization certificate of HUDCO Loan to find out the actual impact on liability shown in the Balance sheet. As Per Loan Register we have checked below details:-

Loan Name	Loan Outstanding As Per Hudco Letter	Instalment Paid During the year
CM Infrastructure Yojna	21,39,423.89/-	1,31,460/-

iv) We have checked and verified that no loans / capital receipts / grants etc. are diverted to any revenue expenditure.

For NRPB & Associates

Chartered Accountants

NRPB & ASSOCIATES * Chartered Accountants *

Priyanka Bharadwaj
(Partner)

FRN -028602C

Date : 26-12-2024

UDIN: 24155057BKEIGF5226

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद मनावर
जिला-धार (म.प्र.)

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 deducting TDS at 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 is not collecting GST on Rent Income but 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.

2. We have verified the dates of the Quarterly TDS Returns from there challans and found it filled within the due dates and same day deducted and deposit in bank but ULB didn't provided Traces detail for checking.

3. On checking we found that TDS has not been deducted on payment of hiring of vehicles.

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 found that ULB has made and break FDR's during the year 2023-24 and Made Payment to contractor and at the yearend No FDR Remaining in Account.

FDR Made	FDR Value at the time of Making	FDR Matured	FDR Value at the time of Maturity	Interest Accrued
01.04.2023	95,00,000/-	01.05.2024	1,02,60,083/-	7,60,083/-

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 is not available on records.
   (g) Documents regarding Labour Act Registration is not available on records.
   (h) Labour Report is not available.
   (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.

NRP & Associates Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद मनावर
जिला-धार (म.प्र.)

7. Bank balances has been worked out on the basis of Bank statement & Cash Book provided. Details are given in bank Reconciliation Statement.

8. We have test checked receipts on random basis with the Receipt Books and found correct, however on an overall basis for the year, Revenue Receipts taken form the department do not match with the receipts shown in Receipt-Payment Account.

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

10. During the checking we found some banks are Non operative but ulb is carrying in books on same amount from Previous years that should be write off from books.

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

NRPB & ASSOCIATES * Chartered Accountants *

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद मनावर
जिला-धार (म.प्र.)

TABLE :2

NAGAR PALIKA MANAWAR
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	11,34,58,651.15	13,35,46,385.15
	Earmarked Funds	B-2	55,39,041.43	55,39,041.43
	Reserves	B-3	22,96,75,963.00	20,55,20,227.00
	Total Reserves and Surplus		34,86,73,655.58	34,46,05,653.58
A-2	**Grants, Contributions for Specific Purpose**	B-4	2,71,21,806.52	5,58,09,784.52
A3	Loans			
	Secured Loans	B-5	25,30,662.00	26,62,122.00
	Unsecured Loans	B-6	-	-
	Total Loans		25,30,662.00	26,62,122.00
	TOTAL SOURCES OF FUNDS (A1-A3)		37,83,26,124.10	40,30,77,560.10
B	**APPLICATION OF FUNDS**			
B1	**Fixed Assets**	B-11		
	Gross Block		35,66,79,052.00	30,50,03,620.00
	Less : Accumulated depreciation		19,46,07,312.90	16,70,87,622.90
	Net Block		16,20,71,739.10	13,79,15,997.10
	Capital Work in Progress		9,78,14,212.00	11,04,16,252.00
	Total Fixed Assets		25,98,85,951.10	24,83,32,249.10
B2	**Investments**			
	Investments-General Fund	B-12	1,02,60,083.00	95,00,000.00
	Investments-other Fund	B-13	-	-
	Total Investment		1,02,60,083.00	95,00,000.00
B3	**Current Assets, loans & Advances**			
	Stock in hand (Inventories)	B-14	1,32,600.00	1,56,280.00
	Sundry Debtors (Receivables)	B-15	1,94,43,830.00	1,47,10,083.00
	Gross Amount outstanding		-	-
	Less: Accumulated Provision against bad and doubtful receivables		-	-
	Prepaid Expenses	B-16	-	-
	Cash and Bank Balance	B-17	10,83,24,752.00	15,16,07,748.00
	Loans , advances and deposits	B-18	5,000.00	5,000.00
	Total Current Assets		12,79,06,182.00	16,64,79,111.00
B4	**Current Liabilities and Provisions**			
	Deposits received	B-7	1,08,91,801.00	1,11,22,061.00
	Deposit Works	B-8	3,48,839.00	3,48,839.00
	Other liabilities(Sundry Creditors)	B-9	1,77,19,809.00	1,87,80,984.00
	Provisions	B-10	16,54,092.00	18,70,365.00
	Total Current Liabilities		3,06,14,541.00	3,21,22,249.00
B5	Net Current Assets (B3-B4)		9,72,91,641.00	13,43,56,862.00
C	Other Assets.	B-19	1,08,88,449.00	1,08,88,449.00
D	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		37,83,26,124.10	40,30,77,560.10

NAPB & ASSOCIATES Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद मनावर
जिला-धार (म.प्र.)

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NAGAR PALIKA MANAWAR

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**	13,35,46,385.15
	Addition during the year . Surplus for the year . Transfers	
	Total (Rs.)	13,35,46,385.15
	Deductions during the year . Deficit for the year . Transfers	15,89,000.00 1,84,98,734.00
	Balance at the end of the Current year	**11,34,58,651.15**

NRPB & ASSOCIATES * Chartered Accountants *

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद मनावर
जिला-धार (म.प्र.)

NAGAR PALIKA MANAWAR (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			
(a) Opening Balance	55,33,458.42	5,583.01	55,39,041.43
(b) Additions to the Special			-
Fund		-	-
Grant Received from Govt.			-
* Transfer From Municipal Fund		-	-
* 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)	-	-	-
(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)	**55,33,458.42**	**5,583.01**	**55,39,041.43**

NRPB & ASSOCIATES * Chartered Accountants *

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद मनावर
जिला-धार (म.प्र.)

NAGAR PALIKA MANAWAR (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	18,40,62,008.00	5,16,75,432.00	23,57,37,440.00	2,75,19,696.00	20,82,17,744.00
3121000	Capital Contribution-Grant Receivables	-		-		-
3121100	Capital Contribution-Special fund	2,14,58,219.00		2,14,58,219.00		2,14,58,219.00
3122000	Borrowing Redemption	-	-	-	-	-
3123000	Special Funds (Utilised)	-	-	-	-	-
3124000	Statutory Reserve	-	-	-	-	-
3125000	General Reserve					
3126000	Revaluation Reserve	-	-	-	-	-
	Total Reserve Funds	**20,55,20,227.00**	**5,16,75,432.00**	**25,71,95,659.00**	**2,75,19,696.00**	**22,96,75,963.00**

NRPB & ASSOCIATES Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद मनावर
जिला-धार (म.प्र.)

NAGAR PALIKA MANAWAR (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	1,68,62,941.87	3,73,56,508.65	15,90,334.00	5,58,09,784.52
(b) Additions to the Grants*	-	-	-	-
* Grant received during the year	2,02,12,410.00	3,23,70,702.00		5,25,83,112.00
* Interest / Dividend earned on Grant Investments				-
* Profit on disposal of Grant Investments				-
* Appreciation in Value of Grant Investments				-
* Other Addition	-	-		-
Total (b)	**2,02,12,410.00**	**3,23,70,702.00**	**-**	**5,25,83,112.00**
Total (a+b)	**3,70,75,351.87**	**6,97,27,210.65**	**15,90,334.00**	**10,83,92,896.52**
(c) Payments out of Funds				
* Capital Expenditure on Fixed Assets	90,97,512.00	4,25,77,920.00	-	5,16,75,432.00
* Capital Expenditure on other				-
* Revenue Expenditure on			-	-
* Salary , Wages and allowances etc.				
* Rent				
* Other:	91,80,523.00	2,04,15,135.00		2,95,95,658.00
* Loss on disposal of Special fund Investments				
* Dimunition in Value of Special Fund Investments				
* Grants Refunded	-	-		-
* Other administrative Charges	-	-	-	-
Total (c)	**1,82,78,035.00**	**6,29,93,055.00**	**-**	**8,12,71,090.00**
Net Balance at the year end (a+b)-(c)	**1,87,97,316.87**	**67,34,155.65**	**15,90,334.00**	**2,71,21,806.52**

NRPB & ASSOCIATES * Chartered Accountants *

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद मनावर
जिला-धार (म.प्र.)

NAGAR PALIKA MANAWAR (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	25,30,662.00	26,62,122.00
3306000	Other Terms Loans	-	-
3307000	Bonds & debentures	-	-
3308000	Other Loans		
	Total Secured Loans	**25,30,662.00**	**26,62,122.00**

NRPB & ASSOCIATES
Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद मनावर
जिला-धार (म.प्र.)

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NAGAR PALIKA MANAWAR (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	-	-

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नगर पालिका परिषद मनावर
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NAGAR PALIKA MANAWAR (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)	80,31,892.00	83,52,152.00
3401011	Security deposit	28,59,909.00	27,69,909.00
3402001	Water deposit		
Total Deposit Received		**1,08,91,801.00**	**1,11,22,061.00**

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नगर पालिका परिषद मनावर
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NAGAR PALIKA MANAWAR (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	3,48,839.00		3,48,839.00	-	3,48,839.00
3412000	Electrical Works	-	-	-	-	-
3418000	Others (Contractor)	-	-	-	-	-
	Total Deposit Works	**3,48,839.00**	**-**	**3,48,839.00**	**-**	**3,48,839.00**

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नगर पालिका परिषद मनावर
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NAGAR PALIKA MANAWAR (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	1,29,51,597.00	1,52,64,487.00
3501100	Employee Liabilities	35,72,150.00	32,52,977.00
3501200	Interest Accrued but not Due	-	-
3502000	Recoveries Payable	11,96,062.00	2,63,520.00
3503000	Government Dues Payable	-	-
3504000	Refund Payable	-	-
3504100	Advance Collection of Revenues	-	-
3508000	others	-	-
	Total Other Liabilities	**1,77,19,809.00**	**1,87,80,984.00**

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नगर पालिका परिषद मनावर
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NAGAR PALIKA MANAWAR (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	16,54,092.00	18,70,365.00
3602000	Provisions for Interest	-	-
3603000	Provisions for Other Assets	-	-
	Total Provisions	**16,54,092.00**	**18,70,365.00**

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मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद मनावर
जिला-धार (म.प्र.)

NAGAR PALIKA MANAWAR (M.P)
AS ON 31.03.2024

Schedule B-11 : Fixed Assets

Accounting Code 4100000

Account Code	Particulars	Gross Block: Opening Balance	Gross Block: Additions during the period	Gross Block: Deductions during the year	Gross Block: Cost at the end of the year	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions during the period	Accumulated Depreciation: Total Dep. at the end of the year	Net Block: At the end of current year	Net Block: At the end of the Previous year
1	2	3	4	5	6	7	8	10	11	12
4101000	Land	6,14,838.00		-	6,14,838.00	-		-	6,14,838.00	6,14,838.00
4102000	Building	7,32,50,492.00	94,27,672.00	-	8,26,78,164.00	1,63,03,215.00	27,55,940.00	1,90,59,155.00	6,36,19,009.00	5,69,47,277.00
4103000	Roads and Bridges	8,88,45,354.00	1,35,32,121.00	-	10,23,77,475.00	8,89,54,202.00	1,46,25,350.00	10,35,79,552.00	(12,02,077.00)	(1,08,848.00)
4103100	Sewerage and Drainage	4,88,33,875.00	1,04,18,634.00	-	5,92,52,509.00	1,69,55,349.00	39,50,170.00	2,09,05,519.00	3,83,46,990.00	3,18,78,526.00
4103200	Water Ways	5,16,15,255.00	1,02,89,150.00	-	6,19,04,405.00	1,60,25,920.00	12,90,380.00	1,73,16,300.00	4,45,88,105.00	3,55,89,335.00
4103300	Public Lightings	1,46,52,849.00	-	-	1,46,52,849.00	1,54,00,229.40	14,65,280.00	1,68,65,509.40	(22,12,660.40)	(7,47,380.40)
4103400	SWM	3,02,035.00	-		3,02,035.00	80,150.00	30,200.00	1,10,350.00	1,91,685.00	2,21,885.00
4104000	Plant & Machinery	18,19,627.00	2,42,691.00		20,62,318.00	12,71,711.00	2,06,230.00	14,77,941.00	5,84,377.00	5,47,916.00
4105000	Vehicles	1,98,16,168.00	72,73,543.00		2,70,89,711.00	87,85,992.00	27,08,970.00	1,14,94,962.00	1,55,94,749.00	1,10,30,176.00
4106000	Office & Other Equipment	30,42,413.00	83,300.00		31,25,713.00	18,20,098.50	3,12,570.00	21,32,668.50	9,93,044.50	12,22,314.50
4107000	Furniture , Fixture, Fittings and Electrical Appliances	22,10,709.00	4,08,321.00	-	26,19,030.00	14,90,756.00	1,74,600.00	16,65,356.00	9,53,674.00	7,19,953.00
41080	Other Assets	5.00			5.00				5.00	5.00
	Total	**30,50,03,620.00**	**5,16,75,432.00**	**-**	**35,66,79,052.00**	**16,70,87,622.90**	**2,75,19,690.00**	**19,46,07,312.90**	**16,20,71,739.10**	**13,79,15,997.10**
4120000	**Capital WIP**	**11,04,16,252.00**		**1,26,02,040.00**	**9,78,14,212.00**				**9,78,14,212.00**	**11,04,16,252.00**

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नगर पालिका परिषद मनावर
जिला-धार (म.प्र.)

NAGAR PALIKA MANAWAR (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		-	-	
	- State Govt. Securities		-	-	
	- Debentures and Bonds		-	-	
	- Preference Shares		-	-	
	- Equity Shares		-	-	
	- Units of Mutual Funds		-	-	
	- Other Investments (Fixed Deposits)	Bank	95,00,000.00	1,02,60,083.00	95,00,000.00
	Total Investments General Fund		**95,00,000.00**	**1,02,60,083.00**	**95,00,000.00**

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NAGAR PALIKA MANAWAR (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		-	-	-

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NAGAR PALIKA MANAWAR (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	1,32,600.00	1,56,280.00
4302000	Loose Tools	-	-
4308000	Others	-	-
	Total Stock in hand	**1,32,600.00**	**1,56,280.00**

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NAGAR PALIKA MANAWAR (M.P)
AS ON 31.03.2024

Accounting Code 43100000

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	28,07,985.00	-	28,07,985.00	11,53,000.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	28,07,985.00	-	28,07,985.00	11,53,000.00
	Net Receivables for Property Taxes	28,07,985.00	-	28,07,985.00	11,53,000.00
43110	Receivables for Other Taxes	37,76,194.00		37,76,194.00	73,11,000.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	37,76,194.00	-	37,76,194.00	73,11,000.00
	Net Receivables for Other Taxes	37,76,194.00	-	37,76,194.00	73,11,000.00
	Receivables for Fees & User Charges	66,54,000.00	-	66,54,000.00	45,64,000.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	66,54,000.00	-	66,54,000.00	45,64,000.00
	Net Receivables for Fees & User Charges	66,54,000.00	-	66,54,000.00	45,64,000.00
43111	Total Receivable Form Other Sources	54,45,568.00	-	54,45,568.00	9,22,000.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	54,45,568.00	-	54,45,568.00	9,22,000.00
	Net Receivable Form Other Sources	54,45,568.00	-	54,45,568.00	9,22,000.00
43150	**Receivable from Government**				
4315001000	other	7,60,083.00			7,60,083.00
		7,60,083.00		-	7,60,083.00
	Total Sundry Debtors (Receivables)	**1,94,43,830.00**	-	**1,86,83,747.00**	**1,47,10,083.00**

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NAGAR PALIKA MANAWAR (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	-	-
4403000	Operations & Maintenance	-	-
	Total prepaid Expenses	-	-

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NAGAR PALIKA MANAWAR (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	10,83,24,752.00	15,16,07,748.00
4502200	Other Schedule Banks		
4502300	Scheduled Co-operative Banks	-	-
4502400	Post Office		
	Sub Total	10,83,24,752.00	15,16,07,748.00
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	**10,83,24,752.00**	**15,16,07,748.00**

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मुख्य नगर पालिका अधिकारी
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NAGAR PALIKA MANAWAR (M.P)

AS ON 31.03.2024

Schedule B-18 : Loans, advances, and deposits

Accounting Code 4600000

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	-	-	-	-	-
4602000	Employee Provident Fund Loans	-	-	-	-	-
4603000	- Loans to others	-	-	-	-	-
4604000	- Advance to Suppliers and Contractors	-	-	-	-	-
4605000	Advance to Others					
4606000	- Deposit with External Agencies	5,000.00	-	-		5,000.00
4608000	-Other Current Assets					
	Sub -Total	5,000.00	-		-	5,000.00
	Less: Accumulated Provisions against	-	-	-	-	-
	Loans, Advances and Deposits	-	-	-	-	-
	[Schedule B-18 (a)]	-	-	-	-	-
	Total Loans, advances, and deposits	**5,000.00**	**-**	**-**	**-**	**5,000.00**

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NAGAR PALIKA MANAWAR (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	1,08,88,449.00	1,08,88,449.00
4703000	Other asset control accounts		-
	Total Other Assets	**1,08,88,449.00**	**1,08,88,449.00**

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नगर पालिका परिषद मनावर
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NAGAR PALIKA MANAWAR (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	-	-

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मुख्य नगर पालिका अधिकारी
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TABLE :1

NAGAR PALIKA MANAWAR (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	1,34,38,847.00	1,16,18,093.00
	Assigned Revenues & Compensation	IE-2	2,81,17,336.00	3,24,80,810.00
	Rental Income From Municipal Properties	IE-3	68,89,947.00	38,68,346.00
	Fees & User Charges	IE-4	1,21,14,669.00	23,19,630.00
	Sale & Hire Charges	IE-5	1,63,785.00	66,000.00
	Revenue Grants, Contributions & Subsidies	IE-6	5,71,15,354.00	6,03,48,261.00
	Income From investments	IE-7	7,60,083.00	7,60,083.00
	Interest Earned	IE-8	28,31,256.00	23,45,906.00
	Other Income	IE-9	4,018.00	48,71,292.00
	TOTAL -INCOME		**12,14,35,295.00**	**11,86,78,421.00**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	6,03,92,823.00	5,52,52,105.00
	Administrative Expenses	IE-11	1,55,23,835.00	55,73,378.00
	Operations & Maintenance	IE-12	3,30,79,312.00	2,89,43,018.00
	Interest & Finance Expenses	IE-13	16,304.00	7,179.00
	Programme Expenses	IE-14	29,95,593.00	5,31,338.00
	Revenue Grants, Contributions & Subsidies	IE-15	2,02,022.00	1,75,000.00
	Provisions & Write Off	IE-16	2,04,450.00	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation	B-11	**2,75,19,690.00**	**2,76,27,750.00**
	TOTAL - EXPENDITURE		**13,99,34,029.00**	**11,81,09,768.00**
C	**Gross Surplus / (deficit) of income over expenditure before prior period items (A-B)**		**(1,84,98,734.00)**	**5,68,653.00**
D	**Add/Less : Prior Period items (Net)**	IE-18	-	-
E	**Gross Surplus / (deficit) of income over expenditure after prior period items (C-D)**		**(1,84,98,734.00)**	**5,68,653.00**
F	**Less : Transfer to Reserve Funds**		-	-
G	**Net Balance being surplus / deficit carried over to Municipal Fund (E-F)**		**(1,84,98,734.00)**	**5,68,653.00**

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SUB SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT

Schedule IE-1 : Tax Revenue

Account Code	Particulars		Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
1100100	Property Tax		33,81,274.00	29,41,022.00
1100200	Water Tax		75,75,089.00	44,74,080.00
1100300	Sewerage Tax		-	
1100400	Conservancy Tax		-	14,73,100.00
1100500	Lighting Tax		-	
1100600	Education Tax		9,43,142.00	
1100700	Vehicle Tax		-	
1100800	Tax on Animals		-	
1100900	Electricity Tax		-	
1101000	Professional Tax		-	
1101100	Advertisement Tax		-	
1101200	Pilgrimage Tax		-	
1101300	Export Tax		-	
1105100	Octroi & Toll Cess		-	
1108000	Other Taxes		15,39,342.00	27,29,891.00
	Sub-Total		1,34,38,847.00	1,16,18,093.00
1109000	Less : Tax Remissions and Refund (Schedule IE-1(a)]		-	-
	Sub-Total		1,34,38,847.00	1,16,18,093.00
	Total Tax Revenue		**1,34,38,847.00**	**1,16,18,093.00**

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		15,52,693.00	
1202000	Compensation in lieu of Taxes/ duties		2,65,64,643.00	3,24,80,810.00
1203000	Compensation in lieu of Concessions		-	
	Total assigned revenues & Compensation		**2,81,17,336.00**	**3,24,80,810.00**

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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		62,80,615.00	25,00,831.00
1302000	Rent From Office Buildings			
1303000	Rent From Guest House			
1304000	Lease Rent		6,09,332.00	8,15,372.00
1308000	Other Rents			5,52,143.00
	Sub-Total		68,89,947.00	38,68,346.00
1309000	Less : Rent Remissions and Refund		-	-
	Sub-Total		68,89,947.00	38,68,346.00
	Total Rental Income From Municipal Properties		**68,89,947.00**	**38,68,346.00**

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		-	
1401100	Licensing Fees		3400	
1401200	Fees for Grant Permit		557941	
1401300	Fees for Certificate or Extract		4080	5,05,594.00
1401400	Development Charges			
1401500	Regularisation fees		5702824	1,07,000.00
1402000	Penalties and Fines		335714	3,57,068.00
1404000	other Fees		1215397	12,96,018.00
1405000	User Charges		4295313	53,950.00
1406000	Entry Fees			
1407000	Service/ Administrative Charges		-	
1408000	Other Charges		-	
	Sub-Total		1,21,14,669.00	23,19,630.00
1409000	Less : Rent Remissions and Refund		-	-
	Sub-Total		1,21,14,669.00	23,19,630.00
	Total Income from Fees & User Charges		**1,21,14,669.00**	**23,19,630.00**

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		1,63,055.00	66,000.00
1501200	Sale of stores & scrap		-	
1503000	Sale of others		730.00	
1504000	Hire Charges for Vehicles			-
1504100	Hire Charges for Equipments		-	-
			-	-
	Total Income from sale & hire charges		**1,63,785.00**	**66,000.00**

HRPB & ASSOCIATES
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मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद मनावर
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Schedule IE-6 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars		Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
1601001	Grant State Govt.		2,04,15,135.00	6,03,48,261.00
1601011	Grant Revenue-Central Govt.		91,80,523.00	
1601021	Grant From Other Org.		-	
1601091	Grant Revenue - Dep. On Grant Asset		2,75,19,696.00	
	Total Revenue Grants ,Contributions & Subsidies		**5,71,15,354.00**	**6,03,48,261.00**

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		7,60,083.00	7,60,083.00
1702000	Dividend		-	-
1703000	Income from projects taken up on commercial basis		-	-
1704000	Profit in sale of Investments		-	-
1708000	others		-	-
	Total Income from Investments		**7,60,083.00**	**7,60,083.00**

Schedule IE-8 : Interest Earned

Account Code	Particulars		Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
1711000	Interest From Bank Accounts		28,31,256.00	23,45,906.00
1712000	Interest on Loans and advances to Employees		-	-
1713000	Interest on Loans to others		-	-
1718000	other Interest		-	-
	Total Interest Earned		**28,31,256.00**	**23,45,906.00**

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		-	
1806000	Excess Provisions Written Back		-	
1808000	Miscellaneous Income		4018	48,71,292.00
	Total other Income		**4,018.00**	**48,71,292.00**

NRPB & ASSOCIATES Chartered Accountants

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Schedule IE-10 : Establishment Expenses

Account Code	Particulars		Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
			-	
2101000	Salaries, Wages and Bonus		4,81,77,196.00	4,91,21,856.00
2102000	Benefits and Allowances		44,74,055.00	3,69,020.00
2103000	Pension		57,67,391.00	22,47,276.00
2104000	Other Terminal & Retirement Benefits		19,74,181.00	35,13,953.00
	Total Establishment Expenses		**6,03,92,823.00**	**5,52,52,105.00**

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		10415690.00	43,63,318.00
2201200	Communication Expenses		53095.00	25,298.00
2202000	Books & Periodicals		19280.00	
2202100	Printing & Stationary		406867.00	1,00,300.00
2203000	Travelling & Conveyance		252716.00	7,410.00
2204000	Insurance		246149.00	1,21,852.00
2205000	Audit Fees		507206.00	
2205100	Legal Expenses		125300.00	2,03,300.00
2205200	Professional and other Fees		90000.00	
2206000	Advertisement and Publicity		3364325.00	7,51,900.00
2206100	Membership & subscriptions		-	
2208000	Other Administrative Expenses		43207.00	
	Total Administrative Expenses		**1,55,23,835.00**	**55,73,378.00**

Schedule IE-12 : Operations & Maintenance

Account Code	Particulars		Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
			-	
2301000	Power & Fuel		1,78,66,886.00	59,70,863.00
2302000	Bulk Purchase		93,78,822.00	1,33,57,039.00
2303000	Consumption of Stores		26,444.00	
2304000	Hire Charges		10,26,286.00	
2305000	Repairs & Maintenance - Infrastructure Assets		11,48,498.00	78,11,988.00
2305100	Repairs & Maintenance - Civic Amenities		8,000.00	71,313.00
2305200	Repairs & Maintenance - Building		4,54,845.00	
2305300	Repairs & Maintenance - Vehicles		9,86,863.00	17,07,325.00
2305400	Repairs & Maintenance - Furniture		1,800.00	24,490.00
2305500	Repairs & Maintenance - Office Equipments		1,86,446.00	
2305600	Repairs & Maintenance - Electrical Appliances		14,89,472.00	
2305700	Repairs & Maintenance - Plant & Machinery			
2305900	Repairs & Maintenance - Others		504950.00	
2308000	Other Operating & Maintenance Expenses		-	-
	Total Operations & Maintenance		**3,30,79,312.00**	**2,89,43,018.00**

NRPB & ASSOCIATES
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नगर पालिका परिषद मनावर
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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		-	
2407000	Bank Charges		16,304.00	7,179.00
2408000	Other Finance Charges			
	Total Interest & Finance Charges		**16,304.00**	**7,179.00**

Schedule IE-14 : Programme Expenses

Account Code	Particulars		Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
2501000	Election Expenses		-	4,52,222.00
2502000	Own Programme		29,95,593.00	79,116.00
2503000	Share in Programs of others		-	
2504000	Other's Programme		-	
	Total Programme Expenses		29,95,593.00	5,31,338.00

Schedule IE-15 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars		Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
2601000	Grants [specify details]		-	-
2602000	Contributions [specify details]		2,02,022.00	1,75,000.00
2603000	Subsidies [specify details]		-	-
	Total Revenue Grants, Contributions & Subsidies		**2,02,022.00**	**1,75,000.00**

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		2,04,450.00	-
	Total Provisions & Write off		**2,04,450.00**	-

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नगर पालिका परिषद मनावर
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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	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)		-	-

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नगर पालिका परिषद मनावर
जिला-धार (म.प्र.)

NAGAR PALIKA MANAWAR (M.P)
Receipts and Payments Account
For the period from 1 April 2023 to 31 March 2024

Account Code	Head of Account	Current Period Amount (Rs.)	Account Code	Head of Account	Current Period Amount (Rs.)
	Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	15,16,07,748.00			
	Operating Receipts			*Operating Payments*	
110	Tax Revenue	-	210	Establishment Expenses	-
120	Assigned Revenues & Compensations	2,81,17,336.00	220	Administrative Expenses	1,39,92,612.00
130	Rental income from Municipal Properties	17,44,977.00	230	Operations and Maintenance	29,72,704.00
140	Fees & User Charges	1,21,14,669.00	240	Interest & Finance Charges	16,304.00
150	Sale & Hire Charges	1,63,785.00	250	Programme Expenses	-
160	Revenue Grants, Contributions & Subsidies	-	260	Revenue Grants, Contributions & Subsidies	9,30,023.00
170	Income from Investments	-	270	Purchase of Stores	2,04,450.00
171	Interest Earned	28,31,256.00	271	Miscellaneous expenses	
180	Other Income	4,018.00	285	Prior period	
	Non-Operating Receipts-			*Non-Operating Payments*	
310	Mucipal Fund	-	330	Loan Repayment (secured Loan)	1,31,460.00
331	Loans Received		331	Loan Repayment (Unsecured Loan)	
340	Deposits Received	90,000.00	340	Refund of Deposits	
341	Deposits work		341	Deposits Received	3,20,260.00
320	Grants and contribution for specific purposes	5,25,83,112.00	35020	Recoveries Payable	23,24,035.00
350	Other Liabilities	-	350	Other Liabilities	-
350	Sale proceeds from Assets		35010	Creditors	7,81,58,597.00
35090-02	Realisation of Investment - General Fund		35011	Employee Liabilities	5,40,59,474.00
35090-02	Earmarked Funds	-	35080	Miscellaneous	
420	Invenstment	-	36010	Provisions for Expense	-
35041	Revenue Collected in Advance		410	Acquisition / Purchase of Fixed Assets	83,300.00
	Loans & Advances to Employees (recovery)		412	Capital WIP	
-	Other Loans & Advances (recovery)		420	Investments - General Fund	
431	Sundry depbtores	1,22,61,070.00	421	Investments - Other Funds	-
			430	Stock- in- hand	
			460	Loan & Advance	-
				Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	10,83,24,752.00
	TOTAL	26,15,17,971.00		TOTAL	26,15,17,971.00

NRPB & ASSOCIATES Chartered Accountants

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नगर पालिका परिषद मनावर
जिला-धार (म.प्र.)

NAGAR PALIKA MANAWAR
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	5,68,653.00	5,68,653.00	(1,84,98,734.00)	(1,84,98,734.00)
Add: Adjustments For				
Depreciation	2,76,27,750.00		2,75,19,690.00	
Interest And Finance Expenses	7,179.00	2,76,34,929.00	16,304.00	2,75,35,994.00
Less: Adjustments For				
Profit On Disposal Of Assets				
Net Of Adjustments Made To Municipal Funds			-	
Investment Income	-		7,60,083.00	
Transfer To Reserves	1,17,81,559.00		5,16,75,432.00	
Interest Income Received	23,45,906.00	(1,41,27,465.00)	28,31,256.00	(5,52,66,771.00)
Changes In Current Assets And Current Liabilities And Extraordinary Items		**4,23,31,047.00**		**(4,62,29,611.00)**
Changes In Current Assets And Current Liabilities				
(Increase)/Decrease In Sundry Debtors	88,75,917.00		(47,33,747.00)	
(Increase)/Decrease In Stock In Hand	(37,490.00)		(23,680.00)	
(Increase)/Decrease In Prepaid Expenses			-	
(Increase)/Decrease In Other Current Assets			-	
(Decrease)/Increase In Deposits Received	(1,42,170.00)		(2,30,260.00)	
(Decrease)/Increase In Deposits Work				
(Decrease)/Increase In Other Current Liabilities	70,42,592.00		(10,61,175.00)	
(Decrease)/Increase In Provisions	2,97,505.00		(2,16,273.00)	
Extra ordinary items (please specify)		1,60,36,354.00		(62,65,135.00)
Capital contribution				
Net Cash Generated from / (Used in) Operating Activities [A]		**5,83,67,401.00**		**(5,24,94,646.00)**
[B] Cash Flows from Investing Activities				
Purchase Of Fixed Assets And Cwip			5,16,75,432.00	
(Increase)/Decrease In Special Funds/ Grants			(2,86,87,978.00)	
(Increase)/Decrease In Earmarked Funds			-	
(Increase)/Decrease In Reserve ' Grant Against Fixed Asset'			(1,73,50,839.00)	
(Purchase) Of Investments		-		56,36,615.00
Add:				
Proceeds From Disposal Of Assets				
Proceeds From Disposal Of Investments	-		-	
Investment Income Received			7,60,083.00	
Interest Income Received	23,45,906.00	23,45,906.00	28,31,256.00	35,91,339.00
Net cash generated from/(used in) investing activities [B]		**23,45,906.00**		**92,27,954.00**
[C] Cash flows from Financing Activities				
Add:				
Loans From Banks/Others Received	-		-	
Less:				
Interest & Finance Expenses	(7,179.00)	(7,179.00)	(16,304.00)	(16,304.00)
Net Cash Generated From/(Used In) Financing Activities [C]		**(7,179.00)**		**(16,304.00)**
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		**6,07,06,128.00**		**(4,32,82,996.00)**
Cash And Cash Equivalent At Beginning Of The Period		13,71,28,646.00		15,16,07,748.00
Cash and cash equivalent at end of the period		15,16,07,748.00		10,83,24,752.00
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	15,16,07,748.00	15,16,07,748.00	10,83,24,752.00	10,83,24,752.00
Total Of The Breakup Of Cash And Cash Equivalents		-		-

NRPB & ASSOCIATES * Chartered Accountants *

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद मनावर
जिला-धार (म.प्र.)

NAGAR PALIKA MANAWAR (M.P)
Bank Reconciliation Statement As Per the Balance Sheet 2023-24

S No	Bank Name	Bank Book Closing Bal	Cash Book Closing Bal.
1	BOI BRGF	42,21,511.00	42,21,511.00
2	HDFC Aashray Colony	1,31,46,009.00	1,31,46,009.00
3	HDFC Aashray Shulk FD	2,00,00,000.00	2,00,00,000.00
4	HDFC COLONY NIKAY	28,47,624.00	28,47,624.00
5	ICICI PM Aawash	1,77,572.00	1,77,572.00
6	ICICI SHOUCHALAY	43,72,804.00	43,72,804.00
7	Indian Bank CM Adhosanrachna	1,49,00,810.00	1,49,00,810.00
8	SBI FD	95,00,000.00	95,00,000.00
9	SBI N-32 286	1,96,56,620.00	1,96,56,620.00
10	Sbi Nikay 015	1,64,70,065.00	1,64,70,065.00
11	Sbi Sanchit Nidhi 253	14,22,423.00	14,22,423.00
12	SBI VIDHAYAK SHANSAD	16,09,314.00	16,09,314.00
	Total	**10,83,24,752.00**	**10,83,24,752.00**

RPB & ASSOCIATES
Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद मनावर
जिला-धार (म.प्र.)

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

Name of ULB: Manawar
Name of Auditor: NRPB & Associates

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		
1	Property Tax	17,78,522.00	19,83,010.00	10.31		
2	Samekit Kar	11,62,500.00	9,60,170.00	-21.07		
3	Development Cess	5,39,294.00	6,02,057.00	10.42		
4	Education Cess	5,42,187.00	6,04,082.00	10.25	We observed ULB is collected less Property Tax, Education Cess and Urban Development Cess as campair to last Year	ULB have to Improve the collection process
	Sub Total	40,22,503.00	41,49,319.00			
	Non Tax Revenue					
1	Rent	5,75,957.00	12,65,089.00	54.47		
2	Water Tax	44,74,080.00	53,49,389.00	16.36		
3	Other Tax/Fees	9,43,02,243.00	70,64,094.00	-1234.95		
	Sub Total	9,93,52,280.00	1,36,78,572.00	-626.34		
	Grand Total	10,33,74,783.00	1,78,27,891.00			

NRPB & ASSOCIATES
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मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद मनावर
जिला-धार (म.प्र.)

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

Name of ULB: Manawar

Name of Auditor: NRPB & Associates

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.	We did not observe any major descrepancies	ULB have to maintain Expenditure Register by the grant Two part Revenue & Capital As per given instruction by Department.
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)	We observed that ULB has maintaining Fixed Assets Register, Grant Register and Loan Register But not updating on regular basis.	ULB should update fixed assets register, Grant Register, Investment Register and Loan Register on time to time basis.
4	Audit of FDR	we have checked FDR Register and found that although ULB is maintaining fixed Deposit register but it is not updated:	ULB made FDR for period During the year	ULB should maintain and update investment Register on time to time basis.
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.	we found Ulb in checking Tender supporting properly but for delayed penalty is not imposed as per condition	As per Tender condition Penalty should be imposed.
6	Audit of Grants & Loans	We have checked and verified the Grants received from Central and State Government.	We observed Grants (Like- PMAY,SBM, CM Infr,15th Fin Comimission etc)Grant disbursed in bulk through bank but as per componenet wise not properly Reconcilied in books, as per the circuler by governmnent. We observed Loan (Like- Cm Infra & Cm Payjal etc) Laon Received and Installment Paid detial given but work out of loan is not given as per the circuler by governmnent.	ULB should reconcilie grant componenet wise and ULB have to maintain detail record for Audit of specific Grant as per the circuler by governmnent. ULB should maintain Loan register with Received and payment details as per the circuler by governmnent.
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 closed many schemes bank A/C and that fund Transfred into main cash Book.	We observed ULB closed scheme bank account and merged many schemes in main cash book but not mainatain other of that scheme.	ULB should reconcilie grant merged in main cash book and mainatain seprate ledger of scheme. And update the record in Two part Revenue & Capital As per given instruction by Department.

NRPB & ASSOCIATES
Chartered Accountants

मुख्य नगर पालिका अधिकारी,
नगर पालिका परिषद मनावर
जिला-धार (म.प्र.)

कार्यालय नगर पालिका परिषद मनावर • जिला-धार

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

Name of ULB: Manawar

Name of Auditor: NRPB & Associates

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.	34.89%	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 expendit	65.00%	We observed that the major source of capital expenditure is grants due to low recovery of taxes from public.	

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