

AUDIT REPORT
OF
MUNICIPAL COUNCIL

SHIVPURI
DISTRICT - SHIVPURI

Year 2023-24



Auditor

Pramod k. Sharma & co.

Chartered Accountants

-: INDEX :-

**AUDIT OBSERVATION
(अंकेक्षणअवलोकन)**

Balance Sheet

INCOME & EXPENDITURE ACCOUNT

Cashflow Statement



PRAMOD K. SHARMA & CO.

Chartered Accountants

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AUDIT REPORT

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

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.
3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31st March 2024.

Date: -06-03-2025

Place: -Bhopal

UDIN: - 25076883BBIKLI6027

For PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS



CA. Pramod K Sharma
(Partner)

Mem. No.: 076883

MUNICIPAL COUNCIL SHIVPURI

AUDIT OBSERVATIONS

Audit of Revenue

We have checked the revenue resources On the basis of examination of council revenue, our audit observations are as follow -

- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter file of Receipt Book and verified that the money received is deposited timely in respective Bank Account on time.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in deposit the amount of revenue collected.
- Annual recovery sheet was provided and we comment that a good revenue collection was done by the council. Since quarterly sheet is not available so we are unable to comment upon comparison of quarter wise revenue collection.
- No, we have not seemed any Investment on lesser interest rate.
- Balance Sheet, Receipts & Payments Account and Income & Expenditure Account have been provided by the council which has been enclosed with this report. We are only to express our opinion upon them.


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Audit of Expenditures

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

- We covered the Expenditures on the sample basis during the process of Audit.
- We have checked entries in cash book with respective vouchers and found them satisfactory.
- While checking Accountant Cash Book, all the bills and vouchers were satisfactory according to books. However some irregularities were found during the audit of vouchers which were rectified at the time and suggested to pay attention in future.
- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives, acts and rules issued by Government of India/ State Government.
- All the Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such material cases were observed in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.


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Audit of Book Keeping

- We checked the books of accounts which were maintained and provided during the audit by the Municipal Council.
- Cash book & some of registers/records were found with irregularities regarding maintenance. Observations in respect of records of ULB are as follows –

Accounts Department

Audit observations about accounts department are as follows -

- Bank book, Journal book have not kept by the council which are necessary as per section 6, chapter 2 of Madhya Pradesh Municipal (Accounts and Finance) rule, 2018.
- EMD and SD registers were not found during the audit which should be prepared in a proper format.
- Grant register should be maintained in approved format and duly verified by CMO.
- Other necessary records have been maintained and found satisfactory.


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Store Department

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

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

Revenue Department

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


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Water Supply Department

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

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

Establishment Department

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

Public Works Department

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

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


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- As per section 141 read with section 138 under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Engineer or department in-charge will have to maintained stock record for recording each and every purchase of materials. During the audit of the PWD department we have suggested to maintain such record for better understanding and maintenance of record. Tender Register was not found during the audit.
- Repairing and maintenance register should be maintained and updated timely.
- Tender register was not maintained by the council.

Audit of Tenders

- During the audit we examined some tender files. On the basis of examination the given files and note sheets attached with the vouchers, we found that tender process has been followed by the council. Although some irregularities were found and suggested to rectify them and pay attention in future properly.
- As per section 121 read with section 86 under chapter-V of Madhya Pradesh Municipal (Accounts & Finance) Rule, 2018, E-tendering must be done in case of purchase costing above one lakh rupees. It is suggested to council to comply with the regulations.
- No Bank guarantee has been received by the council.


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- We examined all the grants received from the Central/State government and their utilization on sample basis.
- Grants utilization certificates were not found during the course of audit.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital except that all grants have been used for the purpose for which grants have received.

FOR PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS



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CA Pramod Kumar Sharma

(Partner)

M. No 076883

FRN No .007857C

Date :06-03-2025

UDIN : 25076883BBIKLI6027

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SHIVPURI NAGAR PALIKA PARISHAD
BALANCE SHEET
AS AT 31 MARCH 2024

(Amount in Rupees)

	Particulars	Schedule No.		Amount As on 31 March 2024 (Rs.)	Amount As on 31 March 2023 (Rs.)
A	SOURCES OF FUNDS				
A1	Reserves and Surplus				
	Municipal (General) Fund	B-1	1,105,541,740		1,115,381,692
	Earmarked Funds	B-2	-		-
	Reserves	B-3	1,139,720,341		996,581,443
	Total Reserves and Surplus			2,245,262,081	2,111,963,135
A2	Grants, Contributions for Specific Purpose	B-4		342,270,473	380,178,895
A3	Loans				
	Secured Loan	B-5	-		-
	Unsecured Loans	B-6			-
	Total Loans			-	-
	TOTAL OF SOURCES OF FUNDS [A1-A3]			2,587,532,554	2,492,142,030
B	APPLICATION OF FUNDS				
B1	Fixed Assets	B-11			
	Gross Block		2,044,276,914		1,871,634,586
	Less: Accumulated Depreciation		1,179,415,161		1,132,391,277
	Net Block		864,861,753		739,243,309
	Capital Work-in-Progress		1,214,101,046		1,128,045,156
	Total Fixed Assets			2,078,962,799	1,867,288,467
B2	Investments				
	Investment - General Fund	B-12	124,758,240		68,483,595
	Investment - Other Fund	B-13	-		-
	Total Investments			124,758,240	68,483,595

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	Particulars	Schedule No.		Amount As on 31 March 2024 (Rs.)	Amount As on 31 March 2023 (Rs.)
B3	Current Assets, Loans & Advances :				
	Stock in Hand (Inventories)	B-14		1,999,703	1,999,703
	Sundry Debtors (Receivables) :	B-15	204,835,807		83,106,372
	Gross Amount Outstanding				
	Less: Accumulated Provision against bad & doubtful receivables		92,002,019	112,833,788	-
	Prepaid Expenses	B-16		-	-
	Cash & Bank Balances	B-17		302,255,012	468,603,609
	Loans, Advances & Deposits	B-18		12,534,277	22,714,467
	Total Current Assets			429,622,780	576,424,151
B4	Current Liabilities & Provisions				
	Deposits Received	B-7		63,892,418	47,182,977
	Deposit Works	B-8		10,517,540	10,517,540
	Other Liabilities (Sundry Creditors)	B-9		11,315,616	1,926,359
	Provisions	B-10		9,000,000	9,000,000
	Total Current Liabilities			94,725,574	68,626,876
B5	Net Current Assets (B3-B4)			334,897,206	507,797,275
C	Other Assets	B-19		48,914,309	48,572,693
D	Miscellaneous Expenditure (to the extent not written off)	B-20		-	-
	TOTAL OF APPLICATION OF FUNDS [B1+B2+B5+C+D]			2,587,532,554	2,492,142,030

Notes to the Balance Sheet and Significant Accounting Policies

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Note: The Schedules referred to above are an integral part of the Balance Sheet.

Chief Municipal Officer

Accountant

Date : 06-03-2025

Place : Bhopal

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For Pramod K. Sharma & Co.
Chartered Accountants

Pramod Kumar Sharma
(Partner)

Membership No. 076883

Firm Regn No. 007857C

UDIN:25076883BM1KL16027

SHIVPURI NAGAR PALIKA PARISHAD

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-1: Municipal (General) Fund

(Amount in Rupees)

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account
3101000	Balance as per last account					1,115,381,692
	Additions during the year					361
	- Surplus for the year					-
	- Transfers					-
	Total (Rs.)					1,115,382,053
	Deductions during the year					-
	- Deficit for the year					-
	- DEP					-
	- Misc				9840313	9,840,313
	Balance at the end of the current year					1,105,541,740


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SCHEDULE FORMING PART OF BALANCE SHEET

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

	Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Pension Fund	General Provident Fund
(a)	Opening Balance						
(b)	Additions to the Special Fund · Transfer from Municipal Fund · Interest/Dividend earned on Soecial Fund Investments · Profit on disposal of Special Fund Investments · Appereciation in Value of Special Fund Investments · Other addition (Specify nature)						
	Total (b)						
(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)						
311	Net Balance of Special Funds [(a+b)-(c)]						

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SHIVPURI NAGAR PALIKA PARISHAD

SCHEDULE FORMING PART OF BALANCE SHEET

(Amount in Rupees)

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 as on 31 March 2024 (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
3121000	Capital Contribution	964,508,443	190,329,262	1,154,837,705	47,190,364	1,107,647,341
3121100	Capital Reserve					
3122000	Borrowing Redemption Reserve					
3123000	Special Fund (Utilised)					
3124000	Statutory Reserve					
3125000	General Reserve	32,073,000	-	32,073,000	-	32,073,000
3126000	Revaluation Reserve					
3120000	Total Reserve Funds	996,581,443	190,329,262	1,186,910,705	47,190,364	1,139,720,341

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SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Others	Total
Account Code					
(a) Opening Balance	60,503,150	315,227,105		4,448,640	380,178,895
(b) <u>Additions to the Grants</u>					
o Grant / Contribution received during the year	163,667,600	214,413,062			378,080,662
o Interest / Dividend earned on Grant Investments	-	-			-
o Profit on disposal of Grant investments					-
o Appreciation in Value of Grant investments					-
o Adjustmemnts	-	-			-
Total (b)	163,667,600	214,413,062	-	-	378,080,662
Total (a + b)	224,170,750	529,640,167	-	4,448,640	758,259,557
(c) <u>Payments Out of funds</u>					
o Capital expenditure on Fixed Assets	111,592,685	74,931,873			186,524,558
o Capital expenditure on Other					
o Revenue Expenditure	104,546,035	124,918,491			229,464,526
o Transfer to Municipal Fund					-
o Loss on disposal of Grant investments					
o Diminution in Value of Grant investments					
o Other administrative charges					
Total (C)	216,138,720	199,850,364	-	-	415,989,084
Net Balance at the year end (a+b) - (c)	8,032,030	329,789,803	-	4,448,640	342,270,473

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SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-5: Secured Loans

Account Code	Particulars	Amount As on 31 March 2024 (Rs.)	Amount As on 31 March 2023 (Rs.)
3301000	Loans From Central Government	-	-
3302000	Loans From State Government	-	-
3303000	Loans From Government Bodies Associations	-	-
3304000	Loans From International Agencies	-	-
3305000	Loan From Banks & Others Financial Institutions	-	-
3306000	Other Term Loans	-	-
3307000	Bonds & Debentures	-	-
3308000	Other Loans	-	-
3300000	Total Secured Loans	-	-

Notes

- 1 The nature of the Security shall be specified in each of these categories;
- 2 Particulars of any guarantees given shall be disclosed;
- 3 Terms of redemption (if any) of bonds/debentures issued shall be stated, together with the earliest date of redemption;
- 4 Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately;
- 5 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 FORMING PART OF BALANCE SHEET

Schedule B-6: Unsecured Loans

Account Code	Particulars	Amount As on 31 March 2024 (Rs.)	Amount As on 31 March 2023 (Rs.)
3311000	Loans From Central Government	-	-
3312000	Loans From State Government	-	-
3313000	Loans From Government Bodies Associations	-	-
3314000	Loans From International Agencies	-	-
3315000	Loan From Banks & Others Financial Institutions	-	-
3316000	Other Term Loan:	-	-
3317000	Bonds and Debentures	-	-
3318000	Other Loans	-	-
3310000	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.


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SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-7: Deposits Received

Account Code	Particulars	Amount As on 31 March 2024 (Rs.)	Amount As on 31 March 2023 (Rs.)
3401000	From Contractor: Security Deposit, EMD & Other	39,712,106	37,997,077
3402000	From Revenues Water Harvesting	-	-
3403000	From Staff		
3408000	From Shop Deposits	24,180,312	9,185,900
3400000	Total deposits received	63,892,418	47,182,977


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SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-8: Deposits Works

(Amount in Rupees)

Account Code	Particulars	Opening Balance as the beginning of the year (Rs.)	Additions (Deduction) during the year (Rs.)	Utilization / Expenditure (Rs.)	Balance outstanding at the end of the year 2023-2024 (Rs.)
3411000	Civil Work				-
3412000	Electrical Work				-
3418000	Others	10,517,540	-	-	10,517,540
3410000	Total of deposit Works	10,517,540	-	-	10,517,540


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SCHEDULE FORMING PART OF BALANCE SHEET

(Amount in Rupees)

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Amount As on 31 March 2024 (Rs.)	Amount As on 31 March 2023 (Rs.)
3501000	Creditors	1,126,232	32,040
3501100	Employee Liability		-
3502034	Recoveries Payable	10,184,484	1,715,495
3502000	Government Dues Payable		-
3504100	Advance collection of Revenues		-
3508000	Stale Cheque		173,925
3509000	Sale Proceed	4,900	4,900
3500000	Total Other Liabilities (Sundry Creditors)	11,315,616	1,926,360


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SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-10: Provisions

(Amount in Rupees)

Account Code	Particulars	Amount As on 31 March 2024 (Rs.)	Amount As on 31 March 2023 (Rs.)
3601000	Provision for Expenses	900,000.00	9,000,000.00
3602000	Provision for Interest		
3603000	Provision for Other Assets		
3600000	Total	900,000.00	9,000,000.00


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SHIVPURI NAGAR PALIKA PARISHAD

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-11-A : Fixed Assets

(Amount in Rupees)

FIXED ASSETS - MUNICIPAL FUNDS

Account Code	Particulars	Gross Block (at Cost)		Cost at the end of the year 2023-2024	Accumulated Depreciation			Net Block	
		Opening Balance	Additions/Transfer (Deductions) during the period		Opening Balance	Additions (Deductions) during the period	Total at the end of the year 2023-2024	Amount As on 31 March 2024 (Rs.)	Amount As on 31 March 2023 (Rs.)
1	2	3	4	6	7	8	10	11	12
	Land Buildings								
4101000	Land	9,803,218		9,803,218	-			9,803,218	9,803,218
4101000	Grounds	1,318,539		1,318,539	-			1,318,539	1,318,539
4101003	Parks & Gardens	29,730,235		29,730,235	-			29,730,235	29,730,235
4101100	Lakes & Ponds	578,674		578,674				578,674	578,674
4102000	Buildings	493,467,670	5,945,780	499,413,450	470,235,777	550,088	470,785,865	28,627,585	23,231,893
	Infrastructure Assets								
4103000	Roads	504,994,035	116,576,259	621,570,294	320,808,378	11,936,273	332,744,651	288,825,643	184,185,657
4103000	Bridges & Flyovers	2,539,047		2,539,047	1,022,877	126,952	1,149,829	1,389,218	1,516,170
4103100	Sewerage & Drainage	203,980,708	344,631	204,325,339	70,006,597	13,416,771	83,423,368	120,901,971	133,974,111
4103200	Water ways	356,573,081		356,573,081	95,144,804	13,537,774	108,682,578	247,890,503	261,428,277
4103300	Public Lighting	48,086,701		48,086,701	29,548,524	2,579,115	32,127,639	15,959,062	18,538,177
4103400	Sanitation & Solid Waste	2,258,778		2,258,778	1,399,960	203,290	1,603,250	655,528	858,818
4104000	Plant & Machinery	50,292,151	2,217,256	52,509,407	50,292,151	371,429	50,663,580	1,845,827	-
4105000	Vehicles	37,393,564	4,895,000	42,288,564	30,680,061	1,342,735	32,022,796	10,265,768	6,713,503
4106000	Office & other equipment	23,760,423	138,997	23,899,420	20,724,764	198,676	20,923,440	2,975,980	3,035,659
4106000	Computers & Peripherals	1,630,882	205,053	1,835,935	1,294,314		1,294,314	541,621	336,568
4106000	Computers Software & Website	689,558		689,558	689,558		689,558	-	-
4107000	Furniture, Fixtures, Electrical Appliances	16,117,332		16,117,332	13,436,319	267,141	13,703,460	2,413,872	2,681,013
4108000	Other Assets- Statue	1,662,526		1,662,526	260,233	25,440	285,673	1,376,853	1,402,293
	TOTAL (A)	1,784,877,122	130,322,976	1,915,200,098	1,105,544,317	44,555,684	1,150,100,001	765,100,097	679,332,805



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SHIVPURI NAGAR PALIKA PARISHAD

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-11-B : Fixed Assets

(Amount in Rupees)

FIXED ASSETS - SPECIFIC GRANTS

Account Code	Particulars	Gross Block (at Cost)		Cost at the end of the year 2023-2024	Accumulated Depreciation			Net Block	
		Opening Balance	Additions/Transfer (Deductions) during the period		Opening Balance	Additions (Deductions) during the period	Total at the end of the year 2023-2024	Amount As on 31 March 2024 (Rs.)	Amount As on 31 March 2023 (Rs.)
1	2	3	4	6	7	8	10	11	12
	Land Buildings								
4101000	Grounds	35,326		35,326				35,326	35,326
4101003	Parks & Gardens	10,507,136	-	10,507,136	-		-	10,507,136	10,507,136
4102000	Buildings	18,175,924	12,616,292	30,792,216	4,566,800	680,456.20	5,247,256	25,544,960	13,609,124
	Infrastructure Assets								
4103000	Roads	37,227,387	22,061,060	59,288,447	12,812,780	1,220,730.35	14,033,510	45,254,937	24,414,607
4103000	Bridges & Flyovers	879,183		879,183	432,379	22,340.20	454,719	424,464	446,804
4103100	Sewerage & Drainage	7,741,085	-	7,741,085	4,426,414	165,733.55	4,592,148	3,148,937	3,314,671
4103200	Water ways	5,521,198		5,521,198	1,349,707	208,574.55	1,558,282	3,962,916	4,171,491
4103300	Public Lighting	2,655,698		2,655,698	628,094	101,380.20	729,474	1,926,224	2,027,604
4105000	Vehicles	3,125,355	7,642,000	10,767,355	2,170,169	47,759.30	2,217,928	8,549,427	955,186
4106000	Computers & Peripherals	137,800	-	137,800	133,756	-	133,756	4,044	4,044
4107000	Furniture, Fixtures, Electrical Appliances	751,372	-	751,372	326,861	21,225.55	348,087	403,285	424,511
4108000	Other Assets-Amrut	-	-	-					
	TOTAL (B)	86,757,464	42,319,352	129,076,816	26,846,960	2,468,200	29,315,160	99,761,656	59,910,504
	TOTAL C (A + B)	1,871,634,586	172,642,328	2,044,276,914	1,132,391,277	47,023,884	1,179,415,161	864,861,753	739,243,309
	Capital Work in Progress	1,128,045,156	86,055,890	1,214,101,046				1,214,101,046	1,128,045,156
	TOTAL D	1,128,045,156	86,055,890	1,214,101,046	-	-	-	1,214,101,046	1,128,045,156
	TOTAL (C + D)	2,999,679,742	258,698,218	3,258,377,960	1,132,391,277	47,023,884	1,179,415,161	2,078,962,799	1,867,288,465



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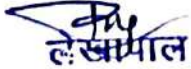
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SHIVPURI NAGAR PALIKA PARISHAD

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-12: Investment - General Fund

Account Code	Particulars	With Whom Invested	Face Value (Rs.)	Carrying Cost As on 31 March 2024 (Rs.)	Carrying Cost As on 31 March 2023 (Rs.)
4201000	Central Government Securities		-	-	-
4202000	State Government Securities		-	-	-
4203000	Debentures and Bonds		-	-	-
4204000	Preference Shares		-	-	-
4205000	Equity Shares		-	-	-
4206000	Units of Mutual Funds		-	-	-
4208000	Other Investments		-	-	-
	FDRs With Banks	Banks	124,696,059	124,696,059	68,421,414
	Post Office	Post Office	62,181	62,181	62,181
4200000	Total of Investments General Fund			124,758,240	68,483,595


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SHIVPURI NAGAR PALIKA PARISHAD

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-13: Investment - Other Fund

Account Code	Particulars	With Whom Invested	Face Value (Rs.)	Carrying Cost As on 31 March 2024 (Rs.)	Carrying Cost As on 31 March 2023 (Rs.)
4211000	Central Government Securities		-	-	-
4212000	State Government Securities		-	-	-
4213000	Debentures and Bonds		-	-	-
4214000	Preference Shares		-	-	-
4215000	Equity Shares		-	-	-
4216000	Units of Mutual Funds		-	-	-
4218000	FDR with Bank (Grant)		-	-	-
4210000	Total Investment - Other Funds		-	-	-


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SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-14: Stock in Hand (Inventories)

(Amount in Rupees)			
Account Code	Particulars	Amount As on 31 March 2024 (Rs.)	Amount As on 31 March 2023 (Rs.)
4301000	Stores Loose		
	Consumable Store	1,999,703	1,999,703
4302000	Loose Tools	-	-
4303000	Others	-	-
4300000	Total	1,999,703	1,999,703

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SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-15: Sundry Debtors (Receivables)

(Amount in Rupees)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount As on 31 March 2024 (Rs.)	Net Amount As on 31 March 2023 (Rs.)
4311000	Receivables for Property Taxes				
	Less Than 3 Years				
	3 Years to 5 Years	76,028,883	23,440,211	52,588,672	40,807,535
	5 Years to 10 Years				
	10 Years to 15 Years				
	More than 15 Years				
	Sub - Total	76,028,883	23,440,211	52,588,672	40,807,535
	Less: State Government Cesses / Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	76,028,883	23,440,211	52,588,672	40,807,535
4312000	Receivables Other Taxes				
	a. Entertainment Tax				
	Less Than 3 Years				
	3 Years to 5 Years				
	5 Years to 10 Years				
	10 Years to 15 Years				
	More than 15 Years				
	Sub - Total	-	-	-	-
	b. Advertisement Tax				
	Less Than 3 Years				
	3 Years to 5 Years	-	-	-	-
	5 Years to 10 Years				
	10 Years to 15 Years				
	More than 15 Years				
	Sub - Total	-	-	-	-
	Less: State Government Cesses / Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	-	-	-	-
4313000	Receivables for Fees, User Charges				
	a. Water Charges				
	Less Than 3 Years				
	3 Years to 5 Years	108,940,397	67,908,808		29,287,664
	5 Years to 10 Years				
	10 Years to 15 Years				
	More than 15 Years				
	Sub - Total	108,940,397	67,908,808	41,031,589	29,287,664

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Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount As on 31 March 2024 (Rs.)	Net Amount As on 31 March 2023 (Rs.)
	b. Rent & Lease				
	Less Than 3 Years				
	3 Years to 5 Years	3,367,679	653,000		834,606
	5 Years to 10 Years				
	10 Years to 15 Years				
	More than 15 Years				
	Sub - Total	3,367,679	653,000	2,714,679	834,606
	Net Receivables for Fees, User Charges	112,308,076	68,561,808	43,746,268	30,122,270
4314000	Receivables from Other Sources				
	Less Than 3 Years	16,498,848			12,176,567
	More Than 3 Years	-			
	Sub - Total	16,498,848	-	16,498,848	12,176,567
4315000	Receivables from Government				
	Sub - Total	-	-	-	-
	Net Receivables from Other Sources	16,498,848	-	16,498,848	12,176,567
	Total of Sundry Debtors (Receivables)	204,835,807	92,002,019	112,833,788	83,106,372


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SHIVPURI NAGAR PALIKA PARISHAD

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-16: Prepaid Expenses

Account Code	Particulars	Amount As on 31 March 2024 (Rs.)	Amount As on 31 March 2023 (Rs.)
4401000	Establishment	-	-
4402000	Administrative: Insurance (Vehicles)	-	-
4403000	Operation & Maintenance:	-	-
	Total Prepaid Expenses	-	-


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SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-17: Cash and Bank Balances

(Amount in Rupees)

Account Code	Particulars	Amount As on 31 March 2024 (Rs.)	Amount As on 31 March 2023 (Rs.)
4501000	Cash in Hand		
	Total (Cash & Cheques in hand) - A	-	-
4502000	Balance with Bank - Municipal Funds		
4502101	Nationalised Banks	282,941,421	304,385,169
4502201	Other Scheduled Banks	19,310,096	3,633,365
4502301	Scheduled Co-operative Banks		-
4502401	Post Offices		
	Treasury		
	Sub-Total	302,251,517	308,018,534
4504000	Balance With Bank - Special Funds		
4504101	Nationalised Bank		
4504201	Other Scheduled Banks		
4504301	Scheduled Co-operative Banks		
4504401	Post Offices		
	Treasury		
	Sub-Total	-	-
4506000	Balance With Bank - Grant Funds		
4506101	Nationalised Bank		145,401,984
4506201	Other Scheduled Banks		15,183,091
4506301	Scheduled Co-operative Banks		
4506401	Post Offices		
	Treasury		
	Sub-Total	-	160,585,075
	Total (Cash at Banks) - B	302,251,517	468,603,609
	Total Cash & Bank balances	302,251,517	468,603,609

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SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-18: Loans, Advances and Deposits

(Amount in Rupees)

Account Code	Particulars	Opening Balance at the beginning of the year 01-04-2023	Paid during the year 2023-2024	Recovered during the year 2023-2024	Balance outstanding at the end of the year 31-03-2024
4601000	Loans and Advances to Employees	8,802,190	-	-	-
4602000	Employee Provident Fund Loans	-	-	-	-
4603000	Misc Deposits	-	-	-	-
4604000	Advances to Suppliers and Contractors	345,802	-	-	345,802
4605000	Advances to Employees for Expenses	-	-	-	-
4606000	Deposit with External Agencies :	3,325,857	-	-	1,947,857
	Electricity Deposit(Court Order)	10,240,618	-	-	10,240,618
	Sub Total	22,714,467	-	-	12,534,277
	Less: Accumulated Provisions against Loans, Advances and Deposits	-	-	-	-
	[Schedule B-18 (a)]	-	-	-	-
4600000	Total Loans, Advances and Deposits	22,714,467	-	-	12,534,277

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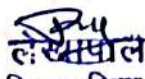


SHIVPURI NAGAR PALIKA PARISHAD

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-19: Other Assets

Account Code	Particulars	Amount As on 31 March 2024 (Rs.)	Amount As on 31 March 2023 (Rs.)
4701000	Deposit Works		-
	Tax Deducted at source	7,368,899	7,027,283
4702000	TDS Hold At Bhopal(14-15)	41,545,410	41,545,410
4700000	Total	48,914,309	48,572,693


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SHIVPURI NAGAR PALIKA PARISHAD

SCHEDULE FORMING PART OF BALANCE SHEET

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

Account Code	Particulars	Amount As on 31 March 2024 (Rs.)	Amount As on 31 March 2023 (Rs.)
4801000	Loan Issue Expenses	-	-
	Deferred Discount on Issue of Loans	-	-
	Deferred Revenue Expenses	-	-
	Others	-	-
4800000	Total Miscellaneous Expenditure	-	-


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SHIVPURI NAGAR PALIKA PARISHAD
INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1 APRIL, 2023 TO 31ST MARCH, 2024

	Item/ Head of Account	Schedule No	Amount For the year 2023-2024 (Rs.)	Amount For the year 2022-2023 (Rs.)
A	INCOME			
	Tax Revenue	IE-1	60,560,400.00	38,517,643.00
	Assigned Revenues & Compensation	IE-2	151,077,564.00	222,005,665.00
	Rental Income from Municipal Properties	IE-3	8,887,028.00	9,385,225.00
	Fees & User Charges	IE-4	44,601,960.00	15,889,944.00
	Sales & Hire Charges	IE-5	4,372,531.00	1,379,500.00
	Revenue Grants, Contributions & Subsidies	IE-6	233,075,289.00	342,839,597.00
	Income from Investments	IE-7	2,485,107.00	35,162.00
	Interest Earned	IE-8	2,424,823.00	1,962,289.00
	Other Income	IE-9	47,023,886.00	-
	Total - INCOME		554,508,588.00	632,015,025.00
B	EXPENDITURE			
	Establishment Expenses	IE-10	188,280,858.00	165,023,721.00
	Administrative Expenses	IE-11	8,815,614.00	11,467,272.00
	Operations & Maintenance	IE-12	258,427,122.00	285,684,541.00
	Interest & Finance Expenses	IE-13	60.00	235.76
	Programme Expenses	IE-14	20,855,479.00	19,931,359.00
	Revenue Grants, Contributions & Subsidies	IE-15	31,105,209.00	35,575,989.00
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation		47,023,886.00	169,152,480.00
	Total - EXPENDITURE		554,508,228.00	686,835,597.76
C	Gross Surplus / (Deficit) of Income over Expenditure before Prior Period Items (A-B)		360.00	(54,820,572.76)
D	Add/Less: Prior Period Items (Net)	IE-18	-	-
E	Gross Surplus / (Deficit) of Income over Expenditure after Prior Period Items (C-D)		360.00	(54,820,572.76)
F	Less: Transfer to Reserve Funds		-	2,000,000.00
H	Net Balance being Surplus / (deficit) carried over to Municipal Fund (E-F-G)		360.00	(56,820,572.76)


 प्रमोद कुमार शर्मा
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For Pramod K. Sharma & Co.
Chartered Accountants

Pramod Kumar Sharma
(Partner)

Membership No. 076883

Firm Regn No. 007857C

UDIN:25076883BBIKLI6027

SHIVPURI NAGAR PALIKA PARISHAD
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1 APRIL, 2023 TO 31ST MARCH, 2024

Schedule IE-1: Tax Revenue

Account Code	Particulars	Amount For the year 2023-2024 (Rs.)	Amount For the year 2022-2023 (Rs.)
1100100	Property Tax	20,000,000.00	14,700,000.00
1100200	Water Tax	26,660,400.00	12,845,221.00
1100800	Tax on Animals	-	3,608.00
1100900	Electricity Tax		
1101100	Advertisement Tax	400,000.00	200,000.00
1101300	Export Tax		
1108000	Other Taxes	13,500,000.00	10,768,814.00
1100000	Sub-Total	60,560,400.00	38,517,643.00
1109001	Less: Tax Remission and Refund [Schedule IE-1(a)]	-	-
	Sub-Total	-	-
1100000	Total Tax Revenues	60,560,400.00	38,517,643.00

Schedule IE-1 (A) : Remission and Refund of Taxes

Account Code	Particulars	Amount For the year 2023-2024 (Rs.)	Amount For the year 2022-2023 (Rs.)
1109001	Property Tax	0.00	0.00
1109002	Octroi & Toll	0.00	0.00
1109003	Cess Income	0.00	0.00
1109004	Others	0.00	0.00
1109001	Total refund & remission of tax revenues	0.00	0.00

Schedule IE-2 : Assigned Revenues & Compensation

Account Code	Particulars	Amount For the year 2023-2024 (Rs.)	Amount For the year 2022-2023 (Rs.)
1201000	Taxes & Duties Collected by others	24,530,729.00	19,013,643.00
1202000	Compensation in lieu of Taxes / Duties	121,413,835.00	201,317,022.00
1203000	Compensation in lieu of Concessions	5,133,000.00	1,675,000.00
1200000	Total Assigned Revenues & Compensation	151,077,564.00	222,005,665.00


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Schedule IE-3 : Rental Income From Municipal Corporation

Account Code	Particulars	Amount For the year 2023-2024 (Rs.)	Amount For the year 2022-2023 (Rs.)
1301000	Rent from Civic Amenities	8,887,028.00	5,095,225.00
1301050	Shop Premium		
1302000	Rent from Office Buildings		
1303000	Rent from Guest Houses		
1304000	Rent from Lease Lands		
1305000	Other Rents	0.00	4,290,000.00
	Sub-Total	8,887,028.00	9,385,225.00
	Less: Rent Remission & Refunds	0.00	0.00
	Sub-Total	0.00	0.00
1300000	Total Rental Income from Municipal Properties	8,887,028.00	9,385,225.00

Schedule IE-4 : Fees & User Charges- Income Head-Wise

Account Code	Particulars	Amount For the year 2023-2024 (Rs.)	Amount For the year 2022-2023 (Rs.)
1401000	Empanelment & Registration Charges	22,054,263.00	4,131,702.00
1401100	Licensing Fess	6,325,507.00	2,686,081.00
1401200	Fees for Grant of Permit		6,326,898.00
1401300	Fees for Certificate or Extract	3,438.00	14,317.00
1401400	Development Charges	9,187,866.00	1,674,137.00
1401500	Regularization Fees		
1402000	Penalties and Fines	3,123,173.00	749,078.00
1404000	Other Fees	333,961.00	61,179.00
1405000	User Charges		
1406000	Entry Fees		
1407000	Service / Administrative Charges		
1408000	Other Charges	3,573,752.00	246,552.00
	Sub-Total	44,601,960.00	15,889,944.00
	Less: Remission & Refunds	0.00	0.00
	Sub-Total	0.00	0.00
1400000	Total Income from Fees & User Charges	44,601,960.00	15,889,944.00

Schedule IE-5 : Sale & Hire Charges

Account Code	Particulars	Amount For the year 2023-2024 (Rs.)	Amount For the year 2022-2023 (Rs.)
1501000	Sale of Products		
1501100	Sale of Forms & Publications	4,372,531.00	1,379,500.00
1501200	Sale of Stores & Scrap	0.00	0.00
1503000	Sale of Others	0.00	0.00
1504000	Hire Charges of Vehicles	0.00	0.00
1504100	Hire charges of Equipments	0.00	0.00
1500000	Total Income from Sale & Hire Charges	4,372,531.00	1,379,500.00

Schedule IE-6 : Revenue Grants, Contributions & Subsidies

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Account Code	Particulars	Amount For the year 2023-2024 (Rs.)	Amount For the year 2022-2023 (Rs.)
1601000	Revenue Grant		
1602000	Re-Imbursement Of Expenses	233,075,289.00	337,574,997.00
	Suspense Grants	0.00	5,264,600.00
1600000	Total Revenue Grants, Contributions & Subsidies	233,075,289.00	342,839,597.00

Schedule IE-7 : Income From Investments- General Fund

Account Code	Particulars	Amount For the year 2023-2024 (Rs.)	Amount For the year 2022-2023 (Rs.)
1701000	Interest on Investments	2,485,107.00	35,162.00
1702000	Dividend		
1703000	Income from project taken up on Commercial basis		
1704000	Profit in sale of Investments		
1708000	Others		
1700000	Total Income from Investments	2,485,107.00	35,162.00

Schedule IE-8 : Interest Earned

Account Code	Particulars	Amount For the year 2023-2024 (Rs.)	Amount For the year 2022-2023 (Rs.)
1711000	Interest from Bank Accounts	2,424,823.00	1,962,289.00
1712000	Interest on Loans and Advances to Employees		
1713000	Interest on Loans to Others	0.00	0.00
1714000	Other Interest	0.00	0.00
1710000	Total- Interest Earned	2,424,823.00	1,962,289.00

Schedule IE-9 : Other Income

Account Code	Particulars	Amount For the year 2023-2024 (Rs.)	Amount For the year 2022-2023 (Rs.)
1801000	Deposits Forfeited	0.00	0.00
1801100	Lapsed Deposits	0.00	0.00
1802000	Insurance Claim Recovery	0.00	0.00
1803000	Profit on Disposal of Fixed Assets	0.00	0.00
1804000	Recovery from Employees	0.00	0.00
1805000	Unclaimed Refund/ Liabilities	0.00	0.00
1806000	Excess Provision Written Back	0.00	0.00
1808000	Miscellaneous Income	0.00	0.00
1809000	Deferred Income (Transferred from Capital Contribution for Depreciation on Assets out Grant Fund)	47,023,886.00	0.00
1800000	Total Other Income	47,023,886.00	-

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SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1 APRIL, 2023 TO 31ST MARCH, 2024

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Amount For the year 2023-2024 (Rs.)	Amount For the year 2022-2023 (Rs.)
2101000	Salaries, Wages and Bonus Benefits and Allowances	184,100,485.00	161,861,597.00
2102000	Benefits and Allowances	893,694.00	1,891,764.00
2103000	Pension	872,060.00	
2104000	Other Terminal & Retirement Benefits	2,414,619.00	1,270,360.00
2100000	Total Establishment Expenses	188,280,858.00	165,023,721.00

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Amount For the year 2023-2024 (Rs.)	Amount For the year 2022-2023 (Rs.)
2201000	Rent Rates and Taxes		
2201100	Office Maintenance		
2201200	Communication Expenses	95,614.00	80,073.00
2202000	Books & Periodicals		
2202100	Printing & Stationery	784,142.00	1,375,374.00
2203000	Travelling & Conveyance	23,330.00	
2204000	Insurance	426,417.00	1,023,489.00
2205000	Audit Fees	276,700.00	76,700.00
2205100	Legal Expenses	2,799,807.00	1,156,163.00
2205200	Professional and Other Fees	373,700.00	566,163.00
2206000	Advertisement & Publicity	2,305,500.00	1,129,439.00
2206100	Membership & Subscriptions		
2208000	Other Administrative Expenses	1,730,404.00	6,059,871.00
2200000	Total Administrative Expenses	8,815,614.00	11,467,272.00

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Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Amount For the year 2023-2024 (Rs.)	Amount For the year 2022-2023 (Rs.)
2301000	Power & Fuel	123,690,026.00	139,877,112.00
2302000	Bulk Purchases	51,344,378.00	51,510,061.00
2303000	Consumption of Stores	1,037,286.00	99,927.00
2304000	Hire Charges	2,999,090.00	1,803,405.00
2305000	Repairs & Maintenance- Infrastructure Assets	49,703,788.00	70,394,320.00
2305100	Repairs & Maintenance- Civic Amenities	7,983,277.00	5,686,746.00
2305200	Repairs & Maintenance- Buildings	4,576,340.00	1,865,174.00
2305300	Repairs & Maintenance- Vehicles	5,587,710.00	3,943,901.00
2305400	Repairs & Maintenance- Furniture		
2305500	Repairs & Maintenance- Office Equipment	32,821.00	59,130.00
2305600	Repairs & Maintenance Electrical Appliances		38,808.00
2305700	Repairs & Maintenance Heritage Building	394,847.00	
2305900	Repairs & Maintenance- Others	11,077,559.00	10,405,957.00
2300000	Total Operations & Maintenance Expenses	258,427,122.00	285,684,541.00

Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Amount For the year 2023-2024 (Rs.)	Amount For the year 2022-2023 (Rs.)
2401000	Interest on Loans from Central Government	0.00	0.00
2402000	Interest on Loans from State Government	0.00	0.00
2403000	Interest on Loans from Government Bodies & Association	0.00	0.00
2404000	Interest on Loans from International Agencies	0.00	0.00
2405000	Interest on Loans from Banks & Other Financial Institutions (Over Draft & Term Loan)	0.00	0.00
2406000	Other Interest	0.00	0.00
2407000	Bank Charges		0.00
2408000	Other Finance Expenses	60.00	235.76
2400000	Total Interest & Finance Charges	60.00	235.76

Schedule IE-14: Programme Expenses

Account Code	Particulars	Amount For the year 2023-2024 (Rs.)	Amount For the year 2022-2023 (Rs.)
2501000	Election Expenses	1,314,749.00	4,146,428.00
2502000	Own Programs	19,540,730.00	15,784,931.00
2503000	Share in Programs of Others		
2500000	Total Programme Expenses	20,855,479.00	19,931,359.00

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Amount For the year 2023-2024 (Rs.)	Amount For the year 2022-2023 (Rs.)
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2601000	Grants	0.00	0.00
2602000	Contributions	31,105,209.00	35,575,989.00
2603000	Subsidies	0.00	0.00
2600000	Total Revenue Grants, Contributions & Subsidies	31,105,209.00	35,575,989.00

Schedule IE-16: Provisions & Write Off

Account Code	Particulars	Amount For the year 2023-2024 (Rs.)	Amount For the year 2022-2023 (Rs.)
2701000	Provisions for doubtful receivables		0.00
2702000	Provisions for Other Assets	0.00	0.00
2703000	Revenues written off	0.00	0.00
2704000	Assets written off	0.00	0.00
2705000	Miscellaneous Expenses written off	0.00	0.00
	Total Provisions & Write off	-	-

Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Amount For the year 2023-2024 (Rs.)	Amount For the year 2022-2023 (Rs.)
2711000	Loss on disposal of Assets	0.00	0.00
2712000	Loss on disposal of Investments	0.00	0.00
2718000	Other Miscellaneous Expenses	0.00	0.00
2718001	Assets written off	0.00	0.00
2710000	Total Miscellaneous Expenses	0.00	0.00

Schedule IE-18: Prior Period Items (Net)

Account Code	Particulars	Amount For the year 2023-2024 (Rs.)	Amount For the year 2022-2023 (Rs.)
	Income		
	Taxes Other-Revenues	0.00	0.00
	Recovery of Revenues written off	0.00	0.00
	Other Income	0.00	0.00
	Sub - Total Income (a)	0.00	0.00
	Expenses		
2855000	Refund of Taxes	0.00	0.00
2856000	Refund of Other Revenues	0.00	0.00
2857000	Other Expenses	0.00	0.00
	Sub - Total Expenses (b)	0.00	0.00
	Total Prior Period (Net) (a-b)	0.00	0.00

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STATEMENT OF CASH FLOW

FOR THE PERIOD FROM 1ST APRIL, 2022 TO 31ST MARCH, 2023

PARTICULARS	AMOUNT FOR THE YEAR 2023-2024 (Rs.)		AMOUNT FOR THE YEAR 2022-2023 (Rs.)	
[A] Cash flows from Operating Activities				
Gross surplus / (Deficit) over Expenditure		360.95		(56,820,572.00)
Add: Adjustment for				
Depreciation	47,023,886.00		169,152,480.00	
Provisions & Write off	-		-	
Interest & Finance Expenses	-	47,023,886.00	-	169,152,480.00
Less: Adjustment for				
Deferred Income			(1,962,289.00)	
Interest Income	(2,424,823.00)		(35,162.00)	
Investment Income	(2,485,107.00)	(4,909,930.00)		(1,997,451.00)
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items		42,114,316.95		110,334,457.00
Changes in Current Assets and Current Liabilities				
(Increase) / Decrease in Sundry Debtors		(29,727,416.00)		(4,092,150.00)
(Increase) / Decrease in Stock in hand		-		-
(Increase) / Decrease in Prepaid Expenses		-		-
(Increase) / Decrease in Other Current Assets		(341,616.00)		-
(Increase) / Decrease in Accrued Interest		(3,824,846.00)		-
(Decrease) / Increase in Deposit Received		16,709,441.00		12,469,329.00
(Decrease) / Increase in Deposit Works		-		-
(Decrease) / Increase in Other Current Liabilities		8,405,551.00		(10,974,704.00)
(Decrease) / Increase in Provisions Extra Ordinary items (Specify)		983,704.00		(452,503.00)
Net Cash Generated from / (used in) Operating Activities [A]		34,319,134.95		107,284,429.00
[B] Cash flows from Investing Activities				
(Purchase) of Fixed Assets & CWIP		(258,698,218.00)		(132,344,125.00)
Increase / (Decrease) in Municipal Fund		(9,840,313.00)		779,561.00
Increase / (Decrease) in Reserve Fund		143,138,898.00		7,952,883.00
Increase / (Decrease) in Grants Funds		(37,908,422.00)		50,811,600.00
Increase / (Decrease) in Earmarked Funds		-		2,000,000.00
(Purchase) of Investments		(109,781,799.00)		(7,259,000.00)
Add:				
Proceeds from disposal of Investments		57,332,000.00		-
Investment Income received		2,485,107.00		35,162.00
Interest Income received		2,424,823.00		1,962,289.00
Net Cash generated from / (used in) Investing Activities [B]		(210,847,924.00)		(76,061,630.00)
[C] Cash Flows from Financing Activities				
Add:				
Loans from Banks / others received	-		-	

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PARTICULARS	AMOUNT FOR THE YEAR 2023-2024 (Rs.)		AMOUNT FOR THE YEAR 2022-2023 (Rs.)	
Less:				
Loans repaid during the period	-		-	
Loans & Advances to employees	(10,180,190.00)		-	
Loans to Others	-		1,378,000.00	
Finance Expenses	-	10,180,190.00	53.00	(1,378,053.00)
Net Cash generated from / (used in) Financing Activities [C]		10,180,190.00		(1,378,053.00)
Net increase / (decrease) in cash and cash equivalents (A + B + C)		(166,348,599.05)		29,844,746.00
Cash and Cash equivalents at beginning of period		468,603,611.00		438,758,865.00
Cash and Cash equivalents at end of period		302,255,011.95		468,603,611.00
Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:				
o Cash Balances	3,494.95		-	
o Bank Balances	302,251,517.00		468,603,611.00	
o Scheduled Co-operative Banks	-		-	
o Balances with Post Offices	-		-	
o Balances with other Banks	-		-	
Total of the breakup of cash and cash equivalents	302,255,011.95		468,603,611.00	

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For Pramod K. Sharma & Co.
Chartered Accountants

Pramod Kumar Sharma
(Partner)

Membership No. 076883

Firm Regn No. 007857C

UDIN:25076883BBIKLI6027