

AUDIT REPORT FOR FY 2023-24

NAGAR PARISHAD SUTHALIA
(M.P.)



AUDITED BY

PRAMOD K. SHARMA & CO.
Chartered Accountants



PRAMOD K. SHARAM & CO

CHARTERED ACCOUNTANTS

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Independent Auditors' Report

TO,
THE CHIEF MUNICIPAL OFFICER,
SUTHALIA NAGAR PARISHAD,

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

Report on the Financial Statements

We have audited the accompanying Financial Statements of **SUTHALIA NAGAR PARISHAD**, 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

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requirements and plan and perform the audit to obtain reasonable assurance about whether the financial Statements are free from material mis-statement.

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

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

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

Qualified Opinion

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

- In the case of the Balance Sheet, of the state of affairs of the ULB as at March 31, 2024;
- 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
- In the case of the Receipt & Payment & Bank Reconciliation for the year ended on that date.

Basis For Qualified Opinion

The detail which form the basis of qualified opinion are reported in annexed with this report as Annx-A

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 vide letter no. 7827 dated 24/04/2024, and the records/documents produced before us, our opinion are as under:


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1. Audit of Revenue

- i) We have test checked receipts on random basis with the Receipt Books 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. Delay beyond two working days should be come into the notice of CMO.
- iii) We have checked the entries in tally software, and found it correct but we have checked Manual cash book but E- Nagar Palika software data we found only contractor & Expenses payment entries reflected in software and both the side (Receipt & Payment) not matched.
- iv) We checked the Vouchers and duly verified from the Entries in Tally Software and it was matched but we have checked Tally cash book, bank book, Day Book & Trial Balance which was not prepared As Per MPMAM Rules/Lekha Rules of Municipalities and we didn't found Opening carry forward balance in proper Manner, All Grants and Grant Receipts (PMAY, SWM, CM INFRA, OTHER GRANTS etc) and Interest Receipts entries, Provision, Investment, Receivables, Payables and Loan was not Keeping in Proper manner and not provided the details for checking in deep manner.
- v) The Auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly target any lapses in lapses in revenue recovery shall be a part of the report.

Details with respect to quarterly and monthly target set for the FY 2023-24 and revenue recovery against such target were not made available to us so we cannot comment on it.

In case of Shop Rent

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

In case of water Tax

No Record were made available to us for verification, therefore cannot comment upon recovery made properly or not.

In case of Property Tax

No Record were made available to us for verification, therefore cannot comment upon recovery made properly or not.

2. Audit of Expenditure

- i) We have performed the test check because of limitation of time and found them correct except in the cases where we specifically given annexure to the report.
- Quotation and supporting documents related to expenditure are not annexed with vouchers, so we cannot comment on it.
 - ULB are in practice of not deducting TDS and Deposit on every Payment of More than Rs. 25000/- and above without actual following the prescribed limit after which same to

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deducted for respective section of TDS.

- ii) We verified the grant register maintained by ULB and found that the expenditures under the schemes are limited to the funds allocated for that particular schemes. ULB has not provided any record of PMAY Grant, SBM Grant, Amurat Grant, NULM Grant, CM Infra So we cannot comment on it.
- iii) We verified the expenditure and found that they are generally not in accordance with the guidelines, directives, acts and rules issued by Government of India / State Government.
- vi) There is no bifurcation of revenue and capital expenditure in the Income and Expenditure account prepared by the management.

3. Audit of Book Keeping

- I) We checked the Books of Accounts and found it is accordance with Annual Financial Statements and Closing balance is checked from Tally cash book and Main cash book is provided for checking the details is matched.
- II) We verified that all the Books of Accounts and Stores Register are not maintained as per applicable Accounting rules.
- III) We verified the Bank Reconciliation Statement and found it in accordance with records of balance sheet and bank statements of ULB but some bank statement is not provided and not given in BRS (Scheme Banks), so cannot comment on it.
- IV) We checked the grant register and found it is not in accordance with receipts and payments of particular grant but it was not maintained in proper manner and not updated.
- V) We have asked for Fixed Assets Register for checking as part of balance sheet but ULB is not maintaining any manual register.
- VI) Revenue register is not being maintained properly as it does not contain arrears of last year nor it contains receipts.
- VII) We found some figures in cash book mentioned cut in total and written other total in side but didn't signed by authorized person and somewhere Previous total is not carry forward in next day.

VIII) Audit of Fixed Deposit Receipts

We have found ULB is not carried FDR balance in books with interest but not maintain Investment register which is required to check interest for which period. We have checked all Fixed Deposit and term deposit maintained by ULB in Tally but FDR

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Documents is not provided for checking. Rs.3,64,502 FDR reflected in Investment but details not provided for checking.

4. 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.

5. Audit of Grants and Loans

- i) We have checked and verified the Grants received from Central Government and its Utilization Certificate issued by ULB but we found PMAY, SBM, NULM, 15th Fin Grant distribution detailed records not maintained by ULB (Beneficiary wise). Grant Proper record is not maintained neither produced utilization certificates for checking. ULB not maintain Grant Register.(Annexure-A)
- ii) As per discussion with the ULB it is found that ULB has taken Loan from Government organization, ULB didn't provide proper working details in this regard neither ULB maintained any Loan register or record. Loan details reflected in Financial statement As per ULB loan instalment directly deducted from Directorate and granted part is treated under loan which is transferred to Grant CM Drinking water.
- iii) We have checked Revenue recovery details from ULB daily cash book and financial statement but ULB has not provided Revenue registers and recovery detail/ format to check in detail so we cannot comment on it.

For PRAMOD K. SHARAM & CO
Chartered Accountants


CA Pramod Sharma
Partner
M No. 076883



UDIN 25076883BBIKNN8709

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 Deposit Fund in one A/C and Made FDR in other A/C and Deducted in TDS in first A/C and ULB didn't take in Books.
 - d) ULB is not collecting GST on Rent Income 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.
 - e) ULB is not Maintaining Proper record of TDS and GST collection and Depositing .Monthly deposit and timely filling return is required as per Goods and services rules regulation.
2. 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.
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 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.


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- (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.
- (l) Contractor EMD in from of FD Kept in PWD section in file but actually is the part of Accounts.
6. We found in case of Grants that ULB is spending excess amount than the amount actually received in specific grants by paying from the Municipal Funds and As per utilization certificate not matched.
7. During the checking we found ULB is not updating Grant Register, Investment Register and Loan Register, Revenue recovery details and registers etc.
8. During the checking we found ULB neither maintains any separate registers nor updating Employee EPF, PPF and NPS, Royalty, LWT, TDS contractor, TDS employee, GST Payable & GST-TDS, other Government dues etc. in any other summery/ format, So we cannot comment on it.
9. We have given all the comments as provided data from organization, we are not responsible to unfurnished data & details.


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TABLE :2

Nagar Parishad Suthalia
BALANCE SHEET
As on 31.03.2024

	Particulars	Schedule No.	Current Year (2023-24)	Previous Year (2022-23)
A	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	2,23,22,077.64	2,18,39,050.64
	Earmarked Funds	B-2	18,20,755.00	18,20,755.00
	Reserves	B-3	4,24,40,722.00	4,32,92,395.00
	Total Reserves and Surplus		6,65,83,554.64	6,69,52,200.64
A-2	Grants, Contributions for Specific Purpose	B-4	68,13,277.56	2,67,22,660.56
A3	Loans			
	Secured Loans	B-5	19,27,118.00	1,31,21,246.00
	Unsecured Loans	B-6	-	-
	Total Loans		19,27,118.00	1,31,21,246.00
	TOTAL SOURCES OF FUNDS (A1-A3)		7,53,23,950.20	10,67,96,107.20
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		11,58,12,063.00	10,57,90,216.00
	Less : Accumulated depreciation		7,26,00,981.00	6,17,27,461.00
	Net Block		4,32,11,082.00	4,40,62,755.00
	Capital Work in Progress		2,16,64,198.00	1,55,06,070.00
	Total Fixed Assets		6,48,75,280.00	5,95,68,825.00
B2	Investments	B-12	3,64,502.00	3,64,502.00
	Investments-General Fund	B-13	-	-
	Investments-other Fund		-	-
	Total Investment		3,64,502.00	3,64,502.00
B3	Current Assets, loans & Advances			
	Stock in hand (Inventories)	B-14	1,99,258.00	-
	Sundry Debtors (Receivables)	B-15	29,62,442.00	45,08,314.00
	Gross Amount outstanding		-	-
	Less: Accumulated Provision against bad and doubtful receivables		-	-
	Prepaid Expenses	B-16	-	16,376.00
	Cash and Bank Balance	B-17	1,37,89,524.20	4,98,37,292.20
	Loans , advances and deposits	B-18	4,22,852.00	1,95,520.00
	Total Current Assets		1,73,74,076.20	5,45,57,502.20
B4	Current Liabilities and Provisions			
	Deposits received	B-7	15,03,950.00	29,92,721.00
	Deposit Works	B-8	-	-
	Other liabilities(Sundry Creditors)	B-9	55,36,043.00	31,52,096.00
	Provisions	B-10	2,49,915.00	15,49,905.00
	Total Current Liabilities		72,89,908.00	76,94,722.00
B5	Net Current Assets (B3-B4)		1,00,84,168.20	4,68,62,780.20
C	Other Assets.	B-19	-	-
D	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		7,53,23,950.20	10,67,96,107.20

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

ACCOUNT CODE : 3100000

Account Code	Particulars	Total
3100000	Balance as per last account	2,18,39,050.64
	Addition during the year	
	. Surplus for the year	4,83,027.00
	. Transfers	-
	Total (Rs.)	2,23,22,077.64
	Deductions during the year	-
	. Deficit for the year	-
	. Transfers	-
	Balance at the end of the Current year	2,23,22,077.64

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

Particulars	Trust & Agency Funds	Total
ACCOUNT CODE	3117001	
(a) Opening Balance	18,20,755.00	18,20,755.00
(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)	18,20,755.00	18,20,755.00
(c) Payments out of Funds	-	-
[I] Capital Expenditure on		
* Fixed Assets	-	-
* others		
[ii] Revenue Expenditure on		
* Salary , Wages and allowances etc.		
* Rent other administrative Charges		
* [iii] Other		-
* Loss on disposal of Special fund Investments		
* Diminution in Value of Special Fund Investments		
* Transferred to Municipal Fund		-
Total (c)	-	-
Advances for expenses (d)	-	-
Net Balance at the year end (a+b)-(c+d)	18,20,755.00	18,20,755.00

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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	4,32,92,395.00	1,00,21,847.00	5,33,14,242.00	1,08,73,520.00	4,24,40,722.00
3121100	Capital Reserve	-	-	-	-	-
3122000	Borrowing Redemption	-	-	-	-	-
3123000	Special Funds (Utilised)	-	-	-	-	-
3124000	Statutory Reserve	-	-	-	-	-
	Addition During Year	-	-	-	-	-
3125000	General Reserve	-	-	-	-	-
3126000	Revaluation Reserve	-	-	-	-	-
	Total Reserve Funds	4,32,92,395.00	1,00,21,847.00	5,33,14,242.00	1,08,73,520.00	4,24,40,722.00


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Schedule B-4: Grants & Contribution for Specific Purpose

Particulars	Grants From Central Government	Grants From State Government	Grants from other govt. agencies	Grants - other	TOTAL
Account Code	32010	32020	32030	32080	
(a) Opening Balance	91,22,102.00	1,76,00,558.56	-	-	2,67,22,660.56
(b) Additions to the Grants*					-
* Grants received during the year	86,36,782.00	1,34,36,248.00		-	2,20,73,030.00
* Interest / Dividend earned on Grant Investments					-
* Profit on disposal of Grant Investments					
* Appreciation in Value of Grant Investments					
* Other Addition					-
Total (b)	86,36,782.00	1,34,36,248.00	-	-	2,20,73,030.00
Total (a+b)	1,77,58,884.00	3,10,36,806.56	-	-	4,87,95,690.56
(c) Payments out of Funds					-
* Capital Expenditure on Fixed Assets			-	-	-
* Capital Expenditure on other	1,72,17,962.00	2,47,64,451.00			4,19,82,413.00
* Revenue Expenditure on					-
* Salary , Wages and allowances etc.					-
* Rent					-
* Other:			-	-	-
* Loss on disposal of Special fund Investments					
* Dimunition in Value of Special Fund Investments					
* Grants Refunded					
* Other administrative Charges					
Total (c)	1,72,17,962.00	2,47,64,451.00	-	-	4,19,82,413.00
Net Balance at the year end (a+b)-(c)	5,40,922.00	62,72,355.56	-	-	68,13,277.56

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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	19,27,118.00	1,31,21,246.00
3306000	Other Terms Loans	-	-
3307000	Bonds & debentures	-	-
3308000	Other Loans	-	-
	Total Secured Loans	19,27,118.00	1,31,21,246.00

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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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Schedule B-7: Deposits Received

Accounting Code 3400000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3401000	From Contractors (EMD)	7,70,360.00	39,669.00
3401011	Security Deposit		
3402001	Water deposit		
3401001	Earnest Money Deposit	7,33,590.00	29,53,052.00
Total Deposits Received		15,03,950.00	29,92,721.00


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Schedule B-8 : Deposits Works

Accounting Code 3410000

Account Code	Particulars	Opening Balance at 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	-	-	-	-	-
3412000	Electrical Works	-	-	-	-	-
3418000	Others (Contractor)	-	-	-	-	-
	Total Deposits Works	-	-	-	-	-


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Schedule B-9: Other Liabilities

Accounting Code 3500000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3501000	Creditors	26,44,018.00	18,36,140.00
3501100	Employee Liabilities	20,56,023.00	
3501200	Loan		
3502000	Recoveries Payable	8,36,002.00	13,15,956.00
3503000	Government Dues Payable		
3504000	Refund Payable		
3504100	Advance Collection of Revenues		
3508000	others		
	Total Other Liabilities	55,36,043.00	31,52,096.00


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Schedule B-10: Provisions

Accounting Code 3600000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3601000	Provisions for Expenses	2,49,915.00	15,49,905.00
3602000	Provisions for Interest	-	-
3603000	Provisions for Other Assets	-	-
	Total Provisions	2,49,915.00	15,49,905.00


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Accounting Code 4100000

Schedule B-11 : Fixed Assets

Account Code	Particulars	Gross Block			Accumulated Depreciation			Net Block	
		Opening Balance	Additions during the period	Deductions during the year	Cost at the end of the year	Opening Balance	Total Dep. at the end of the year	At the end of current year	At the end of the Previous year
1	2	3.00	4.00	5.00	6.00	7.00	8.00	11.00	12.00
4101000	Land	2,24,389.00		-	2,24,389.00			2,24,389.00	2,24,389.00
4102000	Building	3,19,92,151.00	285320		3,22,77,471.00	52,87,715.00	1075920	2,59,13,836.00	2,87,04,436.00
4103000	Roads and Bridges	5,12,10,308.00	4043995		5,52,54,304.00	4,38,26,526.00	7893470	35,34,308.00	73,83,793.00
4103100	Sewerage and Drainage	1,33,74,503.00	2196168		1,55,70,671.00	53,55,030.00	1038040	91,77,601.00	80,19,473.00
4103200	Water Ways	21,78,000.00	302145	-	24,80,145.00	16,36,130.00	62000	7,82,015.00	5,41,870.00
4103300	Public Lighting	13,03,608.00	876093	-	21,79,701.00	13,15,222.00	217970	6,46,509.00	(11,814.00)
41034000	Sanitation & Solid Waste Mgt S	-	-	-	-	-	-	-	-
4104000	Plants & Machinery	7,16,530.00		-	7,16,530.00	5,03,583.00	71650	1,41,297.00	2,12,947.00
4105000	Vehicles	37,51,756.00	240076	-	39,91,832.00	33,96,321.00	399180	1,96,331.00	3,55,435.00
4106000	Office & other Equipments	4,54,882.00	133219	-	5,88,101.00	2,22,748.00	58810	3,06,543.00	2,32,134.00
4107000	Furniture, Fixture, Fittings and	5,84,088.00	263117	-	8,47,205.00	1,84,186.00	56480	6,06,539.00	3,99,902.00
4108000	Other Fixed Assets	-	1681714	-	16,81,714.00	-	-	16,81,714.00	-
	Total	10,57,90,216.00	1,00,21,847.00	-	11,58,12,063.00	6,17,27,461.00	1,08,73,520.00	4,32,11,082.00	4,40,62,755.00
4120000	Capital WIP	1,55,06,070.00	2,85,29,903.00	2,23,71,775.00	2,16,64,198.00			2,16,64,198.00	1,55,06,070.00



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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)		-	3,64,502.00	3,64,502.00
	Total Investments General Fund		-	3,64,502.00	3,64,502.00


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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			-	
	Total Investments- Other Funds		-	-	-

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Schedule B-14: Stock in Hand (Inventories)

Accounting Code 4300000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4301000	Stores Loose	1,99,258.00	-
4302000	Loose Tools	-	-
4308000	Others	-	-
	Total Stock in hand	1,99,258.00	-


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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	7,20,818.00	-	7,20,818.00	9,96,883.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	7,20,818.00	-	7,20,818.00	9,96,883.00
	Net Receivables for Property Taxes	7,20,818.00	-	7,20,818.00	9,96,883.00
43120	Receivables for Other Taxes	2,79,563.00	-	2,79,563.00	4,39,126.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	2,79,563.00	-	2,79,563.00	4,39,126.00
	Net Receivables for Other Taxes	2,79,563.00	-	2,79,563.00	4,39,126.00
	Receivables for Fees & User Charges	17,68,858.00	-	17,68,858.00	28,35,498.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	17,68,858.00	-	17,68,858.00	28,35,498.00
	Net Receivables for Fees & User Charges	17,68,858.00	-	17,68,858.00	28,35,498.00
43140	Total Receivable From Other Sources	1,93,203.00	-	1,93,203.00	2,36,807.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	1,93,203.00	-	1,93,203.00	2,36,807.00
	Total Sundry Debtors(Receivables)	29,62,442.00	-	29,62,442.00	45,08,314.00

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Schedule B-16: Prepaid Expenses

Accounting Code 4400000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4401000	Establishment	-	-
4402000	Administrative	-	-
4403000	Operations & Maintenance	-	16,376.00
	Total prepaid Expenses	-	16,376.00


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Schedule B-17: Cash and Bank Balances

Accounting Code 4500000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4501000	Cash Balance	6,55,680.00	-
4502000	Balance with Bank-Municipal Funds	-	4,98,37,292.20
4502100	Nationalised Banks	1,31,33,844.20	-
4502200	Other Schedule Banks	-	-
4502300	Scheduled Co-operative Banks	-	-
4502400	Post Office	-	-
	Sub Total	1,31,33,844.20	4,98,37,292.20
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 Balance	1,37,89,524.20	4,98,37,292.20

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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	1,95,520.00	2,27,332.00	-	-	4,22,852.00
4602000	Employee Provident Fund Loans	-	-	-	-	-
4603000	- Loans to others	-	-	-	-	-
4604000	- Advance to Suppliers and Contractors	-	-	-	-	-
4605000	Advance to Others	-	-	-	-	-
4606000	- Deposit with External Agencies (PHE)	-	-	-	-	-
4608000	-Other Current Assets	-	-	-	-	-
	Sub -Total	1,95,520.00	2,27,332.00	-	-	4,22,852.00
	Less: Accumulated Provisions against	-	-	-	-	-
	Loans, Advances and Deposits	-	-	-	-	-
	[Schedule B-18 (a)]	-	-	-	-	-
	Total Loans, advances, and deposits	1,95,520.00	2,27,332.00	-	-	4,22,852.00


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Schedule B-19: Other Assets

Accounting Code 4700000

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


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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	-	-
4803000	Others	-	-
	Total Miscellaneous Expenditure	-	-


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TABLE :1

Nagar Parishad Suthalia
INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1st April 2023 to 31st March 2024

	ITEM/ HEAD OF ACCOUNT	Schedule No.	Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
A	INCOME			
	Tax Revenue	IE-1	41,00,109.00	39,58,625.00
	Assigned Revenues & Compensation	IE-2	1,28,68,399.00	1,49,88,423.00
	Rental Income From Municipal Properties	IE-3	38,32,521.00	20,64,994.00
	Fees & User Charges	IE-4	10,27,789.00	11,97,796.00
	Sale & Hire Charges	IE-5	11,700.00	-
	Revenue Grants, Contributions & Subsidies	IE-6	3,16,56,439.00	3,80,05,405.00
	Income From investments	IE-7	7,35,241.00	-
	Interest Earned	IE-8	71,124.00	15,30,819.00
	Other Income	IE-9	6,66,686.00	-
	TOTAL -INCOME		5,49,70,008.00	6,17,46,062.00
B	EXPENDITURE			
	Establishment Expenses	IE-10	2,82,87,610.00	2,28,53,540.00
	Administrative Expenses	IE-11	84,68,025.00	1,07,66,437.00
	Operations & Maintenance	IE-12	53,39,332.00	1,58,24,112.00
	Interest & Finance Expenses	IE-13	-	295.00
	Programme Expenses	IE-14	2,09,244.00	18,19,299.00
	Revenue Grants, Contributions & Subsidies	IE-15	13,09,250.00	-
	Provisions & Write Off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation	B-11	1,08,73,520.00	98,66,572.00
	TOTAL - EXPENDITURE		5,44,86,981.00	6,11,30,255.00
C	Gross Surplus / (deficit) of income over expenditure before prior period items (A-B)		4,83,027.00	6,15,807.00
D	Add/Less : Prior Period items (Net)	IE-18	-	-
E	Gross Surplus / (deficit) of income over expenditure after prior period items (C-D)		4,83,027.00	6,15,807.00
F	Less : Transfer to Reserve Funds		-	-
G	Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		4,83,027.00	6,15,807.00


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SUB SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT

Schedule II-1 : Tax Revenue				
Account Code	Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
1100100	Property Tax		9,34,872.00	10,18,459.00
1100100	Samakhi Tax			
1100200	Water Tax		7,85,105.00	10,04,710.00
1100300	Sewerage Tax			
1100400	Conservancy Tax			
1100500	Lighting Tax			
1100600	Education Tax		93,406.00	1,21,354.00
1100600	Town Development Tax		1,12,885.00	1,31,519.00
1100700	Vehicle Tax			
1100800	Tax on Animals		18,83,859.00	16,82,583.00
1100900	Electricity Tax			
1101000	Professional Tax			
1101100	Advertisement Tax			
1101200	Pilgrimage Tax			
1101300	Export Tax			
1105100	Octroi & Toll			
1108000	Other Taxes		3,00,182.00	
	Sub-Total			
1109000	Less : Tax Remissions and Refund (Schedule II-1(a))			
	Sub-Total			
	Total Tax Revenue		41,00,509.00	39,58,825.00

Schedule II-1 (a) : Tax Revenue				
Account Code	Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
1109001	Property Tax		-	-
	Octroi and Toll		-	-
	Cess Income		-	-
	Advertisement Tax		-	-
1109011	Others		-	-
	Total Refund and remission of tax revenues		-	-
	Total Tax Revenue		-	-

Schedule II-2 : STATUTORY REVENUES & COMPENSATION				
Account Code	Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
1201000	Taxes and Duties collected by others		2,21,000.00	6,46,569.00
1202000	Compensation in lieu of Taxes/ duties		1,26,47,399.00	1,43,41,854.00
1203000	Compensation in lieu of Concessions			
	Total assigned revenues & Compensation		1,28,68,399.00	1,49,88,423.00

Schedule II-3 : Rental Income from Municipal Properties				
Account Code	Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
1301000	Rent from civic Amenities		38,16,001.00	20,64,994.00
1302000	Rent From Office Buildings		-	
1303000	Rent From Guest House		-	
1304000	Lease Rent		16,520.00	
1308000	Other Rents		-	
	Sub-Total		38,32,521.00	20,64,994.00
1309000	Less : Rent Remissions and Refund		-	-
	Sub-Total		38,32,521.00	20,64,994.00
	Total Rental Income From Municipal Properties		38,32,521.00	20,64,994.00


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Schedule IE-4 : Fees & User Charges-Income head-wise				
Account Code	Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
1401000	Empanelment & Registration Charges		660.00	
1401100	Licensing Fees		81,000.00	
1401200	Fees for Grant Permit		2,57,555.00	6,000.00
1401300	Fees for Certificate or Extract		25,604.00	
1401400	Development Charges			
1401500	Regularisation fees		500.00	
1402000	Penalties and Fines		1,500.00	
1404000	other Fees		2,94,165.00	11,91,796.00
1405000	User Charges		3,07,250.00	
1406000	Entry Fees			
1407000	Service/ Administrative Charges		59,555.00	
1408000	Other Charges			
	Sub-Total		10,27,789.00	11,97,796.00
1409000	Less : Rent Remissions and Refund		-	-
	Sub-Total		10,27,789.00	11,97,796.00
	Total Income from Fees & User Charges		10,27,789.00	11,97,796.00

Schedule IE-5 : Sale & Hire Charges				
Account Code	Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
1501000	Sale of Products		-	-
1501100	Sale of Forms & Publications			
1501200	Sale of stores & scrap		11,700.00	-
1503000	Sale of others			
1504000	Hire Charges for Vehicles		-	-
1504100	Hire Charges for Equipments		-	-
	Total Income from sale & hire charges- income head wise		11,700.00	-

Schedule IE-6 : Revenue Grants , Contributions & Subsidies				
Account Code	Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
1601001	Grant State Govt.		1,94,45,494.00	2,12,80,973.00
1601021	Grant From Other Org.			
1601011	Grant From Central Govt.		13,37,425.00	68,57,860.00
1601091	Grant Revenue - Depreciation on Grant Assets		1,08,73,520.00	98,66,572.00
	Total Revenue Grants ,Contributions & Subsidies		3,16,56,439.00	3,80,05,405.00

Schedule IE-7 : Income from Investments-General Fund				
Account Code	Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
1701001	Interest on FDRs		7,35,241.00	
1702000	Dividend		-	-
1703000	Income from projects taken up on commercial basis		-	-
1704000	Profit on sale of Investments		-	-
1708000	others		-	-
	Total Income from Investments		7,35,241.00	-

Schedule IE-8 : Interest Earned				
Account Code	Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
1711000	Interest From Bank Accounts		71,124.00	15,30,819.00
1712000	Interest on Loans and advances to Employees		-	-
1713000	Interest on Loans to others		-	-
1718000	other Interest		-	-
	Total Interest Earned		71,124.00	15,30,819.00


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Schedule IE-9 : Other Income				
Account Code	Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (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 Asset		-	-
1804000	Recovery from Employees		-	-
1805000	Unclaimed Refund / Liabilities		-	-
1806000	Excess Provisions Written Back		-	-
1808000	Miscellaneous Income		6,66,686.00	-
	Total other Income		6,66,686.00	-

Schedule IE-10 : Establishment Expenses				
Account Code	Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
2101000	Salaries, Wages and Bonus		2,53,20,267.00	2,13,32,857.00
2102000	Benefits and Allowances		10,93,138.00	5,96,376.00
2103000	Pension		15,08,304.00	6,33,407.00
2104000	Other Terminal & Retirement Benefits		3,65,901.00	2,90,900.00
	Total Establishment Expenses		2,82,87,610.00	2,28,53,540.00

Schedule IE-11 : Administrative Expenses				
Account Code	Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
2201000	Rent, Rates and Taxes		-	-
2201100	Electricity Charges		-	-
2201100	Office Maintenance		21,45,951.00	52,564.00
2201200	Communication Expenses		1,44,472.00	26,920.00
2202000	Books & Periodicals		1,57,690.00	7,88,767.00
2202100	Printing & Stationary		8,93,459.00	-
2203000	Travelling & Conveyance		14,18,762.00	64,743.00
2204000	Insurance		16,376.00	-
2205000	Audit Fees		28,320.00	76,618.00
2205100	Legal Expenses		-	2,75,280.00
2205200	Professional and other Fees		4,15,707.00	7,04,762.00
2206000	Advertisement and Publicity		20,39,288.00	-
2206100	Membership & subscriptions		-	87,76,783.00
2208000	Other Administrative Expenses		12,08,000.00	-
	Total Administrative Expenses		84,68,025.00	1,07,66,437.00

Schedule IE-12 : Operations & Maintenance				
Account Code	Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
2301000	Power & Fuel		2,49,915.00	53,43,412.00
2302000	Bulk Purchase		5,49,482.00	21,66,214.00
2303000	Consumption of Stores		-	32,15,024.00
2304000	Hire Charges		-	14,89,496.00
2305000	Repairs & Maintenance - Infrastructure Assets		15,85,782.00	25,26,911.00
2305100	Repairs & Maintenance - Civic Amenities		2,72,544.00	2,54,563.00
2305200	Repairs & Maintenance - Building		73,114.00	1,02,910.00
2305300	Repairs & Maintenance - Vehicles		3,75,704.00	5,54,192.00
2305400	Repairs & Maintenance - Furniture		10,723.00	-
2305500	Repairs & Maintenance - Office Equipments		64,647.00	1,35,896.00
2305600	Repairs & Maintenance - Electrical Appliances		21,11,421.00	-
2305700	Repairs & Maintenance - Plant & Machinery		-	-
2305900	Repairs & Maintenance - Others		-	-
2308000	Other Operating & Maintenance Expenses		46,000.00	35,494.00
	Total Operations & Maintenance		53,39,332.00	1,58,24,112.00

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Schedule IE-13 : Interest & Finance Charges				
Account Code	Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (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		-	295.00
2408000	Other Finance Charges			
	Total Interest & Finance Charges		-	295.00

Schedule IE-14 : Programme Expenses				
Account Code	Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
2501000	Election Expenses		2,09,244.00	44,454.00
2502000	Own Programmes			17,74,845.00
2503000	Share in Programs of others			
	Total Programme Expenses		2,09,244.00	18,19,299.00

Schedule IE-15 : Revenue Grants , Contributions & Subsidies				
Account Code	Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
2601000	Grants [specify details]			
2602000	Contributions [specify details]		13,09,250.00	-
2603000	Subsidies [specify details]		-	-
	Total Revenue Grants, Contributions & Subsidies		13,09,250.00	-

Schedule IE-16 : Provisions & Write off				
Account Code	Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
2701000	Provisions for doubtful receivables		-	-
2702000	Provision for other assets		-	-
2703000	Revenues written off		-	-
2704000	Assets Written off		-	-
2705000	Miscellaneous Expenses Written Off		-	-
	Total Provisions & Write off		-	-

Schedule IE-17 : Miscellaneous Expenses				
Account Code	Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
2711000	Loss on disposal of Assets		-	-
2712000	Interest & Penalty On Tax		-	-
2718000	Other Miscellaneous Expenses		-	-
	Total Miscellaneous Expenses		-	-

Schedule IE-18 : Prior Period Items (Net)				
Account Code	Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (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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Nagar Parishad Suthalia
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	6,15,807.00	6,15,807.00	4,83,027.00	4,83,027.00
Add: Adjustments For				
Depreciation	98,66,572.00		1,08,73,520.00	
Interest And Finance Expenses	295.00	98,66,867.00	-	1,08,73,520.00
Less: Adjustments For				
Profit On Disposal Of Assets	-		-	
Net Of Adjustments Made To Municipal Funds	-		-	
Investment Income	-		7,35,241.00	
Transfer To Reserves	2,14,54,553.00		1,00,21,847.00	
Interest Income Received	15,30,819.00	(2,29,85,372.00)	71,124.00	(1,08,28,212.00)
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		3,34,68,046.00		5,28,335.00
Changes In Current Assets And Current Liabilities				
(Increase)/Decrease In Sundry Debtors	(18,49,544.00)		15,45,872.00	
(Increase)/Decrease In Stock In Hand	-		(1,99,258.00)	
(Increase)/Decrease In Prepaid Expenses	-		16,376.00	
(Increase)/Decrease In Other Current Assets				
(Decrease)/Increase In Deposits Received	(60,766.00)		(14,88,771.00)	
(Decrease)/Increase In Deposits Work				
(Decrease)/Increase In Other Current Liabilities	8,68,480.00		23,83,947.00	
(Decrease)/Increase In Provisions	2,58,317.00		(12,99,990.00)	
Extra ordinary items (please specify)		(7,83,513.00)		9,58,176.00
Net Cash Generated from / (Used In) Operating Activities [A]		3,26,84,533.00		14,86,511.00
[B] Cash Flows from Investing Activities				
Purchase Of Fixed Assets And Cwip	(2,14,54,553.00)		(1,00,21,847.00)	
(Increase)/Decrease In Special Funds/ Grants	(2,05,54,704.00)		(2,67,31,883.20)	
(Increase)/Decrease In Earmarked Funds	-		-	
(Increase)/Decrease In Reserve ' Grant Against Fixed Asse	1,15,87,981.00		(8,51,673.00)	
(Purchase) Of Investments	-	(3,04,21,276.00)	-	(3,76,05,403.20)
Add:				
Proceeds From Disposal Of Assets	-		-	
Proceeds From Disposal Of Investments	-		-	
Investment Income Received	-		-	
Interest Income Received	15,30,819.00	15,30,819.00	71,124.00	71,124.00
Net cash generated from/(used in) investing activities [B]		(2,88,90,457.00)		(3,75,34,279.20)
[C] Cash flows from Financing Activities				
Add:				
Loans From Banks/Others Received	-		-	
Less:				
Interest & Finance Expenses	(295.00)	(295.00)	-	-
Net Cash Generated From/(Used In) Financing Activities [C]		(295.00)		-
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		37,93,781.00		(3,60,47,768.20)
Cash And Cash Equivalent At Beginning Of The Period		6,48,24,564.20		4,98,37,292.20
Cash and cash equivalent at end of the period		4,98,37,292.20		1,31,33,844.20
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	4,98,37,292.20	4,98,37,292.20	1,31,33,844.20	1,31,33,844.20
Total Of The Breakup Of Cash And Cash Equivalents		-		-

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Nagar Parishad Suthalia
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)	4,98,37,292.20		Opening Balances Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	
	Operating Receipts			Operating Payments	
110	Tax Revenue	21,90,689.00	210	Establishment Expenses	2,79,92,297.00
120	Assigned Revenues & Compensations	1,28,68,399.00	220	Administrative Expenses	84,05,713.00
130	Rental income from Municipal Properties	32,78,125.00	230	Operations and Maintenance	61,94,568.00
140	Fees & User Charges	10,27,789.00	240	Interest & Finance Charges	-
150	Sale & Hire Charges	11,700.00	250	Programme Expenses	2,09,244.00
160	Revenue Grants, Contributions & Subsidies	-	260	Revenue Grants, Contributions & Subsidies	13,09,250.00
170	Income from Investments	7,35,241.00	270	Purchase of Stores	-
171	Interest Earned	71,124.00	271	Miscellaneous expenses	-
180	Other Income	6,66,685.80	285	Prior period	-
	Non-Operating Receipts-			Non-Operating Payments	
320	Grant Contribution for specified purpose	2,20,73,030.00	340	Deposits Received	15,73,450.00
310	Municipal Fund		350	Other liabilities	2,71,58,548.00
340	Deposits Received	84,679.00	360	Provisions	
350	Other Liabilities		430	Stock - In- Hand	
341	Deposit works		330	Loans Payable	
421	Investment Of Other Fund		460	Loans, Advances & Deposits	2,00,000.00
431	debtors(receivable)	40,09,688.00	431	Sundry Creditors (Payble)	
430	stock in hand		410	Fixed Assets	1,00,21,847.00
460	Loans, Advances & Deposits		412	CWIP	
	Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (Including balances in designated bank accounts)			Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	1,37,89,524.00
	TOTAL	9,68,54,442.00		TOTAL	9,68,54,442.00

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Nagar Parishad Suthalia

Summary of Balance in Bank as on 31 March 2024

S.No.	Name of Bank	A/C Number	Cash Book Balance	Bank Book Balance
1	PNB-15961	15961	5,470.00	5,470.00
2	SBI-22045	22045	64,36,947.00	64,36,947.00
3	HDFC-61221	61221	12,54,102.00	12,54,102.00
4	CCB-96758	96758	52,24,245.00	52,24,245.00
5	FD-Sanchit Nidhi	0	2,13,080.00	2,13,080.00
	Total		1,31,33,844.00	1,31,33,844.00

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

Name of ULB: Municipal Council Suthalia

s.no.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue					
1	Revenue Tax	Receipts	6	7	We observed growth in recovery in comparison to last year-Rent Need to improve collection efforts of Previous Years dues	ULB should impose strict penalties and legal action to improve past dues collections
		Year 2022-23	Year 2023-24	% of Growth		
1	Property Tax	4,70,090.00	8,22,398.00	42.84		
2	Samekit Kar	5,48,369.00	5,78,339.00	5.18		
3	Urban Development Cess	1,31,519.00	2,17,567.00	39.55		
4	Education Cess	1,21,354.00	2,48,469.00	51.16		
	Sub Total	12,71,332.00	18,66,773.00			
	Non Tax Revenue					
1	Rent	16,94,436.00	5,98,000.00	(183.35)		
2	Water Tax	10,04,710.00	18,51,745.00	45.74		
3	Other Tax	31,33,379.00	18,83,859.00	(66.33)		
	Sub Total	58,32,525.00	43,33,604.00			
	Grand Total	7103857.00	6200377.00			


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

Name of ULB: Municipal Council Suthalia

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
2	Audit of Expenditure	We have performed test check of Payment Vouchers entered in the Main Cash Book and Grant Register.	Observation were listed in brief in point number-2 of Annexure-A of Audit Report is attached	1. Grant Register should be update 2. System (E Nagar Palika Software)) generated payments from financial reports should be matched with Maunal Cash Book.
3	Audit of Book Keeping	We checked all the Books of Accounts prepared by the ULB (Main Cash Book, Cashier Cash Book, Grant Register etc)	Observation were listed in brief in point number-3 of Annexure-A of Audit Report is attached	Require books of Accounts As Per MPMAM ULB should maintain manually and update time to time. (like fixed assets register and Loan Register, Investment register, Cash Book, Bank Book)
4	Audit of FDR	we have checked FDR Register and found that although ULB is maintaining fixed Deposit register but it is not updated:	We have found ULB carried FDR balance in books with interest but not maintain FDR in Investment register which is required to check interest for which period.	ULB should update investment Register and update all FDR for shorter or longer period.
5	Audit of Tenders/Bids	No tender related document were produced before us so we cannot comment	We checked and didn't found - 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.	Observation were listed in brief in point number-8 of Audit Report is attached	ULB should reconcile grant componenet wise and ULB have to maintain detail record for Audit of specific Grant as per the circular by government. ULB should maintain Loan register with Received and payment details as per the circular by government.
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.	Observations releted to diversion of fund has been pointed out in point number-8 of Audit Report is attached	ULB should reconcile 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.

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

Name of ULB: Municipal Council Suthalia

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.	26.68%	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
9	b) Percentage of capital expenditure with respect to Total Expenditure	46.92%	We observed that the major source of capital expenditure is grants due to low recovery of taxes from public.	


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