कार्यालय नगर परिषद विजयराघवगढ जिला–कटनी (म0प्र0)

क्रमांक/2731/न0परि./2025 वि0गढ, दिनाक 11/03/2025

प्रति,

आयुक्त महोदय
नगरीय प्रशासन एवं विकास
भोपाल म0प्र0

विषयः– नगर परिषद विजयराघवगढ की वित्तीय वर्ष 2023–24 के लेखो की संपरीक्षा कराया जाकर रिपोर्ट का प्रेषण।

—00—

विषयान्तर्गत लेख है कि नगर परिषद विजयराघवगढ की वित्तीय वर्ष 2023–24 के लेखो के संपरीक्षा सी0ए0 से कराया जाकर ऑडिट रिपोर्ट की हस्ताक्षरित प्रतियॉ श्रीमान जी की ओर सादर प्रस्तुत है।

संलग्नः– ऑडिट रिपोर्ट वर्ष 2023–24

मुख्य नगरपालिका अधिकारी
नगर परिषद विजयराघवगढ
जिला–कटनी (म0प्र0)

Scanned with OKEN Scanner

PRAMOD K. SHARMA & CO.

Chartered Accountants

HEAD OFFICE : 11 & 12, IInd Floor, Sarnath Commercial Complex, Opp. Board Office, Shivaji Nagar, Bhopal - 462016
MOBILE NO. (+91) 94250-15041, 95892-51041, Phone No. (0755) 4273005,
E-mail : pksharma_com@rediffmail.com, pramod360p@gmail.com

AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL VIJAYRAGHAVGARH, DISTRICT KATNI (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:

4. 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.

5. 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.

6. 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 Balance sheet as on 31st March 2024.

For PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

लेखापाल
नगर परिषद विजयराघवगढ़
जिला-कटनी (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद विजयराघवगढ़
जिला कटनी (म.प्र.)

CA Pramod K Sharma
(Partner)
Mem. No. : 076883

UDIN 25076883BMIKKB9434

Scanned with OKEN Scanner

MUNICIPAL COUNCIL VIJAYRAGHAVGARH

AUDIT OBSERVATIONS

Audit of Revenue

- 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 also deposited in respective Bank Account.
- 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 the Revenue Receipt and also deposited to the Bank time to time.
- Cash Book has been verified with Receipts and payments vouchers & ROKARIYA receipts cash book.
- No, we have not seemed any Investment on lesser interest rate.

Audit of Expenditures

- We covered the Expenditures on the sample basis during the process of Audit.
- While checking Accountant Cash Book, the bills and vouchers given to us were correct according to books. No such irregularities were found during the audit of vouchers which need to be reported.
- No mistake was found in monthly balance of the Cash Book.
- 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.

लेखापाल

नगर परिषद विजयराघवगढ़

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

- 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 cases occurred in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.

As per the ULB guideline, if the Fire Brigade going outside of Municipal area, there is some decided amount which has to be paid by the other MC is not taken by the ULB.

Audit of Book Keeping

- We have checked some of the books of records which were maintained and provided by the Municipal Council.
- Except Cash book, some registers/records have not been maintained properly. Some observations in respect of records of ULB are as follows -

Accounts Department

Although records have been maintained properly but some observations were found. Observations about accounts department are as follows -

- SD & EMD registers were not maintained.
- Loan register was not found during the audit.

Store Department

During the examination of store records, we found that records were maintained properly and balances of items were brought forward properly from previous year. Some irregularities were found and rectified the audit.

लेखापाल
नगर परिषद विजयराघवगढ़
जिला-कटनी (म.प्र.)

मुख्य नगरपालिका अधिकारी
नगर परिषद वि...गढ़
जिला कटनी (म0प्र0)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

Scanned with OKEN Scanner

Some observations are as follow -

- Diesel Register was not maintained separately from store records.
- Fixed Assets Register was not found during the audit.

Revenue Department

During the test check basis examination of revenue records, we found that proper records were maintained and balances of dues were brought forward from previous year properly. All the revenue collections were duly deposited during the year.

Sanitation Department

During the audit, we have found some records of sanitation department. Our observations are as follow -

- Registration cards of some vehicle were available during the audit and duly verified by us.
- Separate records should be kept for vehicle and light repairing.

Water Supply Department

- Separate record of repairing of motor pumps, hand pumps, pipe lines should be maintained. However, entries were made in the stock register.
- Record of chemical/ bleaching powder usage should be updated regularly.

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

Scanned with OKEN Scanner

Establishment Department

- Charge list or register was not maintained by the ULB.

PWD Department

- Construction Register was not maintained by the ULB.
- Tender register was not maintained by the council.

Audit of FDRs

- While Auditing, we found that there was no any FDR made by the council during the year and.

Audit of Tenders

- During the audit we have observed some tender files on sample basis. However, on the basis of examination of note sheets attached with the vouchers and files, we found that proper tender process had been followed by the ULB.
- No Bank guarantee has been received.

...पालिका
...परिषद विजयराघवगढ़
जिला–कटनी (म.प्र.)

मुख्य नगर...
नगर ...
जि...

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS
CA

Scanned with OKEN Scanner

Audit of Grants & Loans

During the audit, we found some observations about grants are as follows -

- We examined all the grants received from the Central/State government and its utilization which were made available to us during the 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.

लेखापाल
नगर परिषद विजयराघवगढ़
जिला-कटनी (म.प्र.)

For Pramod K. Sharma & CO.
Chartered Accountants

CA Pramod K. Sharma
(Partner)

Scanned with OKEN Scanner

Balance Sheet of Municipal Council Vijayraghavgarh
as on 31st march 2024

	Particulars	Schedule No.	Current Year (Rs)	Previous Year (Rs)
A	SOURCES OF FUNDS			
A1	**Reserves and Surplus**		[illegible]	[illegible]
	Municipal (General) Fund	B-1	[illegible]	[illegible]
	Earmarked Funds	B-2	[illegible]	[illegible]
	Reserves	B-3	[illegible]	[illegible]
	Total Reserves and Surplus		[illegible]	[illegible]
				[illegible]
A2	**Grants, Contributions for Specific Purpose**	B-4	[illegible]	
	Loans			
A3	Secured loans	[illegible]	[illegible]	[illegible]
	Unsecured loans	[illegible]	[illegible]	[illegible]
	Total Loans		[illegible]	[illegible]
			[illegible]	[illegible]
	TOTAL SOURCES OF FUNDS			
B	APPLICATION OF FUNDS			
B1	Fixed Assets	[illegible]	[illegible]	[illegible]
	Gross Block		[illegible]	[illegible]
	Less: Accumulated Depreciation		[illegible]	[illegible]
	Net Block		[illegible]	[illegible]
	Capital work-in-progress		[illegible]	[illegible]
	Total Fixed Assets			
B2	Investments		[illegible]	[illegible]
	Investment - General Fund	[illegible]		
	Investment - Other Funds	[illegible]	[illegible]	[illegible]
	Total Investment			
B3	Current assets, loans & advances	[illegible]	[illegible]	
	Stock in hand (Inventories)	[illegible]	[illegible]	[illegible]
	Sundry Debtors (Receivables)			
	Gross amount outstanding			
	Less: Accumulated provisions against bad and doubtful receivables			
	Prepaid expenses	[illegible]	[illegible]	[illegible]
	Cash and Bank Balances	[illegible]	[illegible]	[illegible]
	Loans, advances and deposits	[illegible]	[illegible]	[illegible]
	Total Current Assets			

[illegible]

मुख्य नगर पालिका अधिकारी [illegible]

[illegible]

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

Scanned with OKEN Scanner

B4	**Current Liabilities and Provisions**				
	Deposits received	B-7		14,61,503.00	13,44,166.00
	Deposit works	B-8		-	-
	Other liabilities (Sundry Creditors)	B-9		87,80,648.27	84,29,452.27
	Provisions	B-10		2,73,845.00	-
	Total Current Liabilities			**1,05,15,996.27**	**97,73,618.27**
B5	**Net Current Assets (B3-B4)**			**38,17,831.15**	**1,14,28,284.13**
C	Other Assets	B-19		0.00	0.00
D	Miscellaneous Expenditure (to the extent not written off)	B-20		0.00	0.00
	TOTAL APPLICATION OF FUNDS			5,71,37,910.51	5,79,41,854.87

Notes to the Balance Sheet - Attached

For Municipal Council Vijayraghavgarh

Accountant CMO

लेखापाल
नगर परिषद विजयराघवगढ़
जिला - कटनी (म.प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

Scanned with OKEN Scanner

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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account	Total
310	**Balance as per last account**					85,33,132	85,33,132
	Additions during the year						-
31090-02	• Surplus for the year						0.00
	• Transfers					10740583.00	10740583.00
	• Opening Diffience						0.00
	Total (Rs.)	0.00	0.00	0.00	0.00	1,07,40,583	10740583.00
	Deductions during the year						
	• Deficit for the year					75,46,369	75,46,369
	• Transfers					-	-
	Total (Rs.)	0.00	0.00	0.00	0.00	75,46,369	75,46,369
310	**Balance at the end of the current year**	0.00	0.00	0.00	0.00	1,17,27,346	1,17,27,346

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

Particulars	Special Fund 1	Special Fund 2	Sanchit Nidhi	Pension Fund	General Reserve (Sanchit Nidhi)	Total
(a) Opening Balance			[illegible]		-	[illegible]
(b) Additions to the Special Fund						
• Transfer from Municipal Fund			-		-	-
• Interest Dividend earned on Special Fund						0.00
• Profit on disposal of Special Fund Investments						0.00
•Appreciation in Value of Special Fund Investments						0.00
•Other addition (Specify nature)						0.00
Total (b)	0.00	0.00	0.00	0.00	-	-
(c) Payments out of funds						
[I] Capital expenditure on						
• Fixed Asset						0.00
• Others						0.00
[II] Revenue Expenditure on						
• Salary, Wages and allowances etc						0.00
• Rent Other administrative charges						0.00
[III] Other						
• Loss on disposal of Special Fund Investments						0.00
• Diminution in Value of Special Fund Investments						0.00
• Transferred to Municipal Fund					-	0.00
Total C	0.00	0.00	0.00	0.00	0.00	0.00
Net Balance of Special Funds (a + b) – C	0.00	0.00	996190.00	0.00	-	9,96,190

Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
31210	Capital Contribution	94,92,161	2,88,84,735	3,83,76,896	22,76,874	3,61,00,022
31211	Capital Reserve			0.00		0.00
31220	Borrowing Redemption			0.00		0.00
31230	Special Funds (Utilised)			0.00		0.00
31240	Statutory Reserve			0.00		0.00
31250	General Reserve			0.00		0.00
31260	Revaluation Reserve			0.00		0.00
	Total Reserve funds	94,92,161	2,88,84,735	3,83,76,896	2276874.38	3,61,00,022

लेखापाल
नगर परिषद [illegible]

मुख्य नगरपालिका अधिकारी
नगर परिषद विजयराघवगढ़
जिला कटनी (म.प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

Scanned with OKEN Scanner

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others, specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	3,08,45,034	78,29,091	0.00	0.00	0.00	3,86,74,125
(b) Additions to the Grants *						
• Grant received during the year	38,98,119	1,67,00,193				2,05,98,312
• Interest Dividend earned on Grant Investments						-
• Profit on disposal of Grant						0.00
• Appreciation in Value of Grant						0.00
• Other addition (Specify nature)						0.00
Total (b)	38,98,119	1,67,00,193	0.00	0.00	0.00	2,05,98,312
Total (a + b)	3,47,43,153	2,45,29,284	0.00	0.00	0.00	5,92,72,437
(c) Payments out of funds						
• Capital expenditure on Fixed						-
• Capital Expenditure on Other	3,13,42,790	1,98,01,352				51144142.00
• Revenue Expenditure on						
o Salary, Wages, allowances etc.						0.00
o Rent						0.00
• Other						-
o Loss on disposal of Grant						0.00
o Grants Refunded						0.00
• Other administrative charges						0.00
Total (c)	3,13,42,790	1,98,01,352	0.00	0.00	0.00	5,11,44,142
Net balance at the year end (a+b)- (c)	34,00,363	47,27,932	-	-	-	81,28,295

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33010	Loans from Central Government		
33020	Loans from State government		
33030	Loans from Govt. bodies & Associations		
33040	Loans from international agencies		
33050	Loans from banks & other financial institutions		
33060	Other Term Loans		
33070	Bonds & debentures		
33080	Other Loans		
	Total Secured Loans	0.00	0.00

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33110	Loans from Central Government		
33120	Loans from State government	1,86,058	2,46,247
33130	Loans from Govt. bodies & Associations		
33140	Loans from international agencies		
33150	Loans from banks & other financial institutions		
33160	Other Term Loans		
33170	Bonds & debentures		
33180	Other Loans		
	Total Unsecured Loans	1,86,058	2,46,247

लेखापाल

Scanned with OKEN Scanner

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	12,42,115	11,24,778
34020	From Revenues	2,19,388	2,19,388
34030	From staff		
34080	From Others		
	Total deposits received	14,61,503	13,44,166

Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year (Rs)	Additions during the current year (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the current year (Rs)
34110	Civil Works				0.00
34120	Electrical works				0.00
34180	Others				0.00
	Total of deposit works	0.00	0.00	0.00	0.00

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors	78,58,553	84,29,452
35011	Employee Liabilities	6,78,900	
35012	Interest Accrued and Due		
35020	Recoveries Payable	2,43,195	
35030	Government Dues Payable		
35040	Refunds Payable		
35041	Advance Collection of Revenues		
35080	Others		
	Total Other liabilities (Sundry Creditors)	87,80,648	84,29,452

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	2,73,845	
36020	Provision for Interest		
36030	Provision for Other Assets		
	Total Provisions	2,73,845	-

लेखापाल
नगर परिषद विजयराघवगढ़
जिला-कटनी (म.प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

Scanned with OKEN Scanner

Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block: Opening Balance	Gross Block: Additions during the period	Gross Block: Deduction s during the period	Gross Block: Cost at the end of the year	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions during the period	Accumulated Depreciation: Deducti o ns during the period	Accumulated Depreciation: Total at the end of the year	Net Block: At the end of current year	Net Block: At the end of the previous year
1	2	3	4	5	6			9	10	11	12
41,010	Land	1,00,002			1,00,002				0.00	1,00,002	1,00,002
41,020	Buildings	52,36,699			52,36,699	5,10,891	1,57,527		6,68,418	45,68,281	47,25,808
	Infrastructure Assets										
41,030	- Roads and Bridges	63,27,063			63,27,063	17,21,759	6,57,901		23,79,659	39,47,404	46,05,304
41,031	- Sewerage and drainage	46,50,934			46,50,934	11,51,470	2,18,717		13,70,186	32,80,748	34,99,464
41,032	- Water ways	36,05,607	-		36,05,607	10,38,611	2,56,700		12,95,311	23,10,296	25,66,996
41,033	- Public Lighting	41,57,182			41,57,182	9,36,724	3,22,046		12,58,770	28,98,412	32,20,458
41,034	Sanitation & SWM				-				-	-	-
41,040	- Plants & Machinery	10,72,841	73,160		11,46,001	4,58,452	68,755		5,27,207	6,18,794	6,14,389
41,050	- Vehicles	39,69,690			39,69,690	14,15,122	2,55,457		16,70,579	22,99,111	25,54,568
41,060	- Office & other equipment	11,15,198	4,33,621		15,48,819	4,49,719	1,09,910		5,59,629	9,89,190	6,65,479
41,070	- Furniture, fixtures, fitings and electrical appliances	29,41,418	1,15,400		30,56,818	8,42,185	2,21,463		10,63,648	19,93,170	20,99,233
4,180	- Other fixed assets		84,000		84,000		8,400	-	8,400	75,600	-
	Total	3,31,76,634	7,06,181	0.00	3,38,82,815	85,24,933	22,76,874	0.00	1,08,01,807	2,30,81,008	2,46,51,701
41,210	Work-in-progress	2,16,51,721	83,77,202		3,00,28,923				0.00	30028922.57	2,16,51,721
	Total	5,48,28,355	90,83,383	-	6,39,11,738	85,24,933	22,76,874	0.00	1,08,01,807	5,31,09,930	4,63,03,422

मुख्य नगर पालिका अधिकारी
नगर परिषद विजयराघवगढ़
जिला कटनी (म0प्र0)

नगर परिषद विजयराघवगढ़
जिला-कटनी (म.प्र.)

PRAMOD K. SHARMA & CO.

Schedule B-12: Investments - General Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs)
42010	• Central Government Securities				
42020	• State Government Securities				
42030	• Debentures and Bonds				
42040	• Preference Shares				
42050	• Equity Shares				
42060	• Units of Mutual Funds				
42070	• Other Investments			2,10,149	2,10,149
	Total of Investments General Fund		0.00	210149.00	210149.00

Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs)
42110	• Central Government Securities				
42120	• State Government Securities				
42130	• Debentures and Bonds				
42140	• Preference Shares				
42150	• Equity Shares				
42160	• Units of Mutual Funds				
42170	• Other Investments		-		
	Total of Investments Other Fund		-	-	-

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars			Current Year (Rs.)	Previous Year (Rs.)
43010	Stores			2,33,458	
43020	Loose Tools				
43080	Others				
	Total Stock in hand			2,33,458	-

A-Jamwalun
लेखापाल
नगर परिषद विजयराघवगढ
जिला-कटनी (म.प्र.)

Scanned with OKEN Scanner

Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
43110	Receivables for Property Taxes				
	Less than 5 years	19,92,658		19,92,658	20,19,247
	More than 5 years*			-	
	Sub - total	19,92,658	0.00	19,92,658	20,19,247
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	19,92,658	0.00	19,92,658	20,19,247
43120	Receivable of Other Taxes				
	Less than 3 years	9,80,353		9,80,353	8,57,673
	More than 3 years*				
	Sub - total	9,80,353	0.00	9,80,353	8,57,673
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	9,80,353	0.00	9,80,353	8,57,673
43130	Receivables for Fees and User Charges				
	Less than 3 years	4,82,951		4,82,951	5,16,099
	More than 3 years*				
	Sub - total	4,82,951	0.00	4,82,951	5,16,099
43140	Receivables from Other Sources				
	Less than 3 years	22,49,674		22,49,674	19,77,376
	More than 3 years*				
	Sub - total	22,49,674	0.00	22,49,674	19,77,376
43150	Receivables from Government				
	Sub - total	0.00	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	57,05,635	0.00	57,05,635	53,70,394

Schedule B-16: Prepaid Expenses

Account Code	Particulars			Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment			-	
44020	Administrative			-	
44030	Operations & Maintenance			-	
	Total Prepaid expenses			-	-

नगरपाल
नगर परिषद विजयराघवगढ़
जिला–कटनी (म.प्र.)

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010	Cash		
45020	**Balance with Bank - Municipal Funds**		
45021	Nationalised Banks	82,88,079	1,57,24,853
45022	Other Scheduled Banks		
45023	Scheduled Co-operative Banks		
45024	Post Office		
	Sub-total	82,88,079	1,57,24,853
45040	**Balance with Bank - Special Funds**		-
45041	Nationalised Banks	-	
45042	Other Scheduled Banks		
45043	Scheduled Co-operative Banks		
45044	Post Office		
	Sub-total	-	-
45060	**Balance with Bank - Grant Funds**		
45061	Nationalised Banks		
45062	Other Scheduled Banks		
45063	Scheduled Co-operative Banks		
45064	Post Office		
	Sub-total	-	-
	Total Cash and Bank balances	82,88,079	1,57,24,853

Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
46010	Loans and advances to employees				-
46020	Employee Provident Fund Loans				0.00
46030	Loans to Others				0.00
46040	Advance to Suppliers and Contractors				0.00
46050	Advance to Others				0.00
46060	Deposit with External Agencies	106655.00			106655.00
46080	Other Current Assets				0.00
	Sub -Total	1,06,655	0.00	-	1,06,655
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				0.00
	Total Loans, advances, and deposits	1,06,655	0.00	-	1,06,655

लेखापाल
नगर परिषद विजयराघवगढ़
जिला-कटनी (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद विजयराघवगढ़
जिला कटनी (म०प्र०)

Scanned with OKEN Scanner

Schedule B-18 (a): Accumulated Provisions against Loans, Advances, and Deposits

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
46110	Loans to Others		
46120	Advances		
46130	Deposits		
	Total Accumulated Provision	0.00	0.00

Schedule B-19: Other Assets

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
47010	Deposit Works		
47020	Other asset control accounts		
	Total Other Assets	0.00	0.00

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

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
48010	Loan Issue Expenses		
48020	Discount on Issue of Loans		
48030	Others		
	Total Miscellaneous expenditure	0.00	0.00

लेखापाल
नगर परिषद विजयराघवगढ़
जिला–कटनी (म.प्र.)

मुख्य नगर पालिका अधिकारी
[illegible]

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

Scanned with OKEN Scanner

MUNICIPAL COUNCIL VIJAYRAGHAVGARH
INCOME AND EXPENDITURE STATEMENT
For the Period From 1st April 2023 to 31st March 2024

	Item/ Head of Account	Schedule No	Current Year (Rs)	Previous Year (Rs)
	INCOME			
A	Tax Revenue	IE-1	12,68,230	8,39,354
	Assigned Revenues & Compensation	IE-2	89,00,273	98,16,497
	Rental Income from Municipal Properties	IE-3	11,33,898.00	2,20,468
	Fees & User Charges	IE-4	5,10,966	1,84,883
	Sale & Hire Charges	IE-5	3,25,000	730
	Revenue Grants, Contributions & Subsidies	IE-6	1,50,22,826	1,35,00,000
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	3,08,840	13,323
	Other Income	IE-9	31,713	6,26,146
	Total - INCOME		2,75,01,746	2,52,01,401
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	1,62,70,117	1,35,05,841
	Administrative Expenses	IE-11	22,34,450	40,88,332
	Operations & Maintenance	IE-12	1,08,04,442	14,51,229
	Interest & Finance Expenses	IE-13	10,308	12,550
	Programme Expenses	IE-14	2,32,030	10,88,337
	Revenue Grants, Contributions & subsidies	IE-15	3,57,000	4,41,182
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	38,889	-
	Depreciation		22,76,874	14,44,150
	Transfer Employee fund			
	Total - EXPENDITURE		3,22,24,111	2,20,31,621
C	*Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)*		(47,22,364)	31,69,780
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	*Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)*		(47,22,364)	31,69,780
F	**Less: Transfer to Reserve Funds**			
G	*Net balance being surplus/ deficit carried over to Municipal Fund (E-F)*		(47,22,364)	31,69,780

लेखापाल
नगर परिषद विजयराघवगढ़
जिला- कटनी (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद विजयराघवगढ़
जिला- कटनी

मुख्य नगर पालिका अधि.

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	4,71,684	2,39,874
11001	Cosolidated Tax (Samekit Kar)		72,082
11002	Water tax	4,55,890	3,80,491
11003	Severage Tax	335	22,680
11004	Conservancy Tax		
11005	Lighting Tax		
11006	Education tax		57,980
11007	Vehicle Tax		
11008	Tax on Animals		
11009	Electricity Tax		
11010	Professional Tax		
11011	Advertisement tax	88,000	
11012	Pilgrimage Tax		
11013	Export Tax		
11031	Consolidates Tax		
11051	Octroi & Toll		
11080	Other taxes	2,52,321	66,247
0	**Sub-total**	12,68,230	8,39,354
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
.	**Sub-total**	-	-
	Total tax revenue	12,68,230	8,39,354

Schedule IE-1 (a): Remission and Refund of taxes

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
11090-01	Property taxes	-	-
11090-11	Other Tax	-	-
	Total refund and remission of tax revenues	-	-

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
12010	Taxes and Duties collected by others	4,93,705	2,93,139
12020	Compensation in lieu of Taxes / duties	84,06,568	95,23,358
12030	Compensations in lieu of Concessions		
	Total assigned revenues & compensation	89,00,273	98,16,497

लेखापाल
नगर परिषद विजयराघवगढ़
जिला-कटनी (म.प्र.)

Scanned with OKEN Scanner

Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
13010	Rent from Civic Amenities	11,33,898	2,20,468
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		
13040	Rent from lease of lands		
13080	Other rents		
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	11,33,898.00	2,20,468

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

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14010	Empanelment & Registration Charges		220
14011	Licensing Fees	49,520	81,005
14012	Fees for Grant of Permit	7,000	880
14013	Fees for Certificate or Extract	850	
14014	Development Charges		
14015	Regularization Fees		1,720
14020	Penalties and Fines	1,600	51,000
14040	Other Fees	3,54,461	944
14050	User Charges	52,100	49,114
14060	Entry Fees	10,495	
14070	Service / Administrative Charges	34,940	
14080	Other Charges		
	Sub-Total	5,10,966	1,84,883
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	5,10,966	1,84,883
	Total income from Fees & User Charges		

लेखापाल
नगर परिषद विजयराघवगढ़
जिला-कटनी (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद विजयराघवगढ़
जिला कटनी (म०प्र०)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

Scanned with OKEN Scanner

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
15010	Sale of Products	-	-
15011	Sale of Forms & Publications	3,25,000	730
15012	Sale of stores & scrap		
15030	Sale of Others		
15040	Hire Charges for Vehicles		
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - income head-wise	3,25,000	730

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grant	1,27,45,952	1,35,00,000
16020	Re-imbursement of expenses	22,76,874	
16030	Contribution towards schemes		
	Total Revenue Grants, Contributions & Subsidies	1,50,22,826	1,35,00,000

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17010	Interest on Investments		-
17020	Dividend		-
17030	Income from projects taken up on commercial basis		-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
	Total Income from Investments	-	-

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17110	Interest from Bank Accounts	3,08,840	13,323
17120	Interest on Loans and advances to Employees		-
17130	Interest on loans to others		-
17180	Other Interest		-
	Total - Interest Earned	3,08,840	13,323

लेखापाल
नगर परिषद विजयराघवगढ़
जिला-कटनी (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद विजयराघवगढ़
जिला कटनी (म.प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
18010	Deposits Forfeited	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities	-	-
18060	Excess Provisions written back	-	4,73,583
18080	Miscellaneous Income	31,713	1,52,563
	Total Other Income	31,713	6,26,146

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Salaries, Wages and Bonus	1,34,32,631	1,16,79,749
21020	Benefits and Allowances	5,24,226	1,94,221
21030	Pension	12,26,204	10,97,244
21040	Other Terminal & Retirement Benefits	10,87,056	5,34,627
	Total establishment expenses	1,62,70,117	1,35,05,841

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	Rent, Rates and Taxes		
22011	Office maintenance		25,26,243
22012	Communication Expenses		16,754
22020	Books & Periodicals		14,495
22021	Printing and Stationery	1,57,759	84,551
22030	Traveling & Conveyance		8,74,204
22040	Insurance		1,19,337
22050	Audit Fees		
22051	Legal Expenses	65,000	45,000
22052	Professional and other Fees	13,35,060	99,090
22060	Advertisement and Publicity	4,50,081	2,77,258
22061	Membership & subscriptions		
22080	Other Administrative Expenses	2,26,550	31,400
	Total administrative expenses	22,34,450	40,88,332

लेखापाल
नगर परिषद विजयराघवगढ़
जिला-कटनी (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद विजयराघवगढ़
जिला कटनी (म.प्र.)

Scanned with OKEN Scanner

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010	Power & Fuel	31,20,154	
23020	Bulk Purchases	40,57,414	
23030	Consumption of Stores		
23040	Hire Charges	8,48,462	47304
23050	Repairs & maintenance -Infrastructure	12,65,643	529411
23051	Repairs & maintenance - Civic Amenities	1,92,862	184767
23052	Repairs & maintenance - Buildings	1,59,970	
23053	Repairs & maintenance - Vehicles	2,05,218	313003
23054	Repairs & maintenance - Furnitures		
23055	Repairs & maintenance - Office Equipments	[illegible]	16908
23056	Repairs & maintenance - Electrical Appliances		[illegible]
23057	Repairs & Maintenance- Plant & Machinery	1,96,595	
23059	Repairs & maintenance - Others		
23080	Other operating & maintenance expenses	5,36,513	70,136
	Total operations & maintenance	1,08,04,442	14,51,229

Schedule IE-13: Interest & Finance Charges

Account	Particulars	Current Year	Previous Year
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
24030	Interest on Loans from Government Bodies & Associations		
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	9,798	12,550
24060	Other Interest		
24070	Bank Charges	510	
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	10,308.14	12,550

Scanned with OKEN Scanner

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election Expenses	1,11,740	6,95,398
25020	Own Programs	1,20,290	3,92,939
25030	Share in Programs of others		
25040	Others' Programme		
	Total Programme Expenses	2,32,030	10,88,337

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010	Grants [specify details]	3,57,000	4,41,182
26020	Contributions [specify details]	-	
26030	Subsidies [specify details]		
	Total Revenue Grants, Contributions & Subsidies	3,57,000	4,41,182

Schedule IE-16: Provisions & Write off

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27010	Provisions for doubtful receivables	-	-
27020	Provision for other Assets	-	-
27030	Revenues written off	-	-
27040	Assets written off	-	-
27050	Miscellaneous Expense written off	-	-
	Total Provisions & Write off	-	-

लेखापाल
नगर परिषद विजयराघवगढ़
जिला-कटनी (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद विजयराघवगढ़
जिला कटनी (म.प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

Scanned with OKEN Scanner

Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27110	Loss on disposal of Assets	-	-
27120	Loss on disposal of Investments	-	-
27180	Other Miscellaneous Expenses	38,889	-
	Total Miscellaneous expenses	38,889	-

Schedule IE-18: Prior Period Items (Net)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Income		
18510	Taxes	-	-
18520	Other - Revenues		
18530	Recovery of revenues written off	-	-
18540	Other income	-	-
	Sub - Total Income (a)	-	-
	Expenses		
28550	Refund of Taxes	-	-
28560	Refund of Other Revenues	-	-
28580	Other Expenses	-	-
	Sub - Total expense (b)	-	-
	Total Prior Period (Net) (a-b)	-	-

लेखापाल
नगर परिषद विजयराघवगढ़
जिला- कटनी (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद विजयराघवगढ़
जिला- कटनी

Scanned with OKEN Scanner

Municipal Council Vijayraghavgarh

STATEMENT OF CASHFLOW

(As On 31 March 2024)

(AMOUNT IN RUPEES)

Particulars	Current Year (Rs.) 2023-24		Previous Year 2022-23
(A) Cash Flows from Operating Activities			
Gross Surplus Over Expenditure	(47,22,364.16)	(47,22,364.16)	31,69,779.73
Add: Adjustments For			
Depreciation	22,76,874.38		14,41,150.27
Interest And Finance Expenses	10,307.14	22,87,181.52	12,550.00
Less: Adjustments For			
Profit On Disposal Of Assets	28,24,005.00		
Prior Period Adjustments Made To Municipal Funds			
Net Of Adjustments			
Investment Income			
Transfer To Reserves			
Interest Income Received	3,08,839.98	(31,32,844.98)	13,323.00
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		6,97,662.34	31,69,006.73
Changes In Current Assets And Current Liabilities			
(Increase)/Decrease In Sundry Debtors	(3,35,241.00)		(45,98,932.40)
(Increase)/Decrease In Stock In Hand	(2,33,458.00)		-
(Increase)/Decrease In Prepaid Expenses	-		-
(Increase)/Decrease In Other Current Assets	-		-
(Decrease)/Increase In Deposits Received	1,17,337.00		1,16,365.00
(Decrease)/Increase In Deposits Work	-		-
(Decrease)/Increase In Other Current Liabilities	3,51,196.00		45,00,182.40
(Decrease)/Increase In Provisions	2,73,845.00		-
Extra ordinary items (please specify)		1,73,679.00	
Capital contribution			
Net Cash Generated from/(Used in) Operating Activities [A]		8,71,341.34	31,86,621.73
(B) Cash Flows from Investing Activities			
Purchase Of Fixed Assets And Cwip	92,83,383.00		14,91,076.00
(Increase)/Decrease In Special Funds/Grants	3,05,45,830.00		(33,19,692.00)
(Increase)/Decrease In Earmarked Funds	-		(98,750.00)
(Increase)/Decrease In Reserve/Grant Against Fixed Asse	(2,68,07,860.62)		-
Purchase Of Investment		1,30,21,352.38	
Add:			
Proceeds From Disposal Of Assets			
Proceeds From Disposal Of Investments			
Investment Income Received	-		-
Interest Income Received	3,08,839.95	3,08,839.98	13,323.00
Net cash generated from/(used in) investing activities [B]		1,33,30,192.36	13,323.00
(C) Cash flows from Financing Activities			
Add:			
Loans From Banks/Others Received	1,86,058.18		2,46,247.00
Less:			
Interest & Finance Expenses	(10,307.14)		(12,550.00)
		1,75,751.04	

लेखापाल

नगर परिषद विजयराघवगढ

जिला–कटनी (म.प्र.)

Net Cash Generated From/(Used In) Financing Activities [C]		1,75,751.04	2,33,697.00
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		1,43,77,284.74	34,33,641.73
Cash And Cash Equivalent At Beginning Of The Period		1,57,24,853.00	1,29,00,848.00
Cash and cash equivalent at end of the period		82,88,079.02	1,57,24,853.00
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year			
Cash balances			
Bank balances	82,88,079.02	82,88,079.02	1,57,24,853.00
Total Of The Breakup Of Cash And Cash Equivalents			

लेखापाल
नगर परिषद विजयराघवगढ
जिला-कटनी (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद विजयराघवगढ
जिला कटनी

Scanned with OKEN Scanner