

AUDITOR REPORT

OF

NAGAR PARISHAD KARRAPUR

Address:

KARRAPUR DISTRICT SAGAR (M.P)

Financial Year Ended – 31st March 2023

GDK & ASSOCIATES

Office Address:

1st Floor, Above Bandhan Bank

Bangali kali Tiraha, Gopalganj Sagar (M.P.) – 470002

Contact No. +91-9039307485

E-mail: camayankkesharwani@gmail.com



GDK & ASSOCIATES

CHARTERED ACCOUNTANTS

Office: Sagar, Bhopal, Indore, Pune

CA. Mayank Kesharwani

Partner

FCA, M.Com

1st Floor, Above Bandhan Bank, Hans Villa
Bangali Kali Tiraha, Gopal Ganj, Sagar (M.P.)

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E-mail: camayankkesharwani@gmail.com

To,

Directorate,
Urban Administration & Development
Main Rd 1, Opp Chirtraali,
No 6 Locality, Shivaji Nagar,
Bhopal, Madhya Pradesh, 462016

We have audited the cash book and relevant records for the year 2022-23 of Nagar Parishad Karrapur. Preparation of financial statements is the responsibility of organization. Organization is responsible for its accuracy and completeness. Our responsibility is to express our opinion on these financial statements based on our audit. Financial statements are not being prepared by Nagar Parishad, therefore we express on cash book maintained and prepared by Nagar Parishad.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining on a test basis, evidence supporting the amounts and disclosure used and significant estimate made by management, as well as evaluating the overall Financial Statements Presentation.

We believe that our audit provides a reasonable basis of our opinion and subject to our detailed observation in the enclosed annexure of this report.

We are thankful to the staff for their co-operation in carrying out the audit.

Place: Sagar

Date: 01/01/2024

For GDK & Associates
Chartered Accountants



Mayank Kesharwani

Partner

M No 430007



GDK & ASSOCIATES

CHARTERED ACCOUNTANTS

Office: Sagar, Bhopal, Indore, Pune

CA. Mayank Kesharwani

Partner

FCA, M.Com

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AUDITOR'S REPORT

We have audited the annexed Receipt & Payment account of **NAGAR PARISHAD KARRAPUR DIST. SAGAR (M.P.)** as at **31st March, 2023**. These financial statements are the responsibility of the NAGAR PARISHAD KARRAPUR DIST. SAGAR (MP).

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the ULB and for preventing and detecting 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 adequate internal financial controls, 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 conducted the above audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion



Opinion

In our opinion and to the best of our information and according to the explanations given to us, palika parishad had maintained books of accounts relating to receipt and payment account. However, relating to balance sheet we cannot express an opinion as no relevant documentation were shown relating to the figures appearing in balance sheet.

**For GDK & Associates
Chartered Accountants**

Place: Sagar (MP)

Date: 01/01/2024



**CA Mayank Kesharwani
(Partner)**

M. No. 430007

UDIN: 24430007BKFC6838

परीक्षण विवरण
वर्ष 2022-23
नगर परिषद करारपुर
जिला सागर (म.प्र.)

क्रं	ब्यौरे	टिप्पणी
A	राजस्व की लेखा परीक्षा	
1	विभिन्न स्रोतों से राजस्व प्राप्ति की जाँच	निकाय एक नवगठित नगर परिषद है जिस कारण से निकाय के पास आय के विशेष स्त्रोत नहीं है निकाय के बैंक विवरण एवं कैशबुक की जांच सेंपलिंग के आधार पर करने पर पता चला की निकाय की वर्तमान मे आय शासन से प्राप्त होने वाली अनुदान राशि और निविदाओ से प्राप्त होने वाली शुल्क है।
2	रेवेन्यू रिसीट को रिसीट बुक से जाचना एवं जाँच करना की जो पैसा प्राप्त हुआ है वह निर्धारित बैंक खाते मे जमा किया गया है।	निकाय एक नवगठित नगर परिषद है जिस कारण से निकाय के पास आय के विशेष स्त्रोत नहीं है लेखापाल द्वारा हमें बताया गया की वर्ष 22-23 मे नगद आय बाजार बैठकी से प्राप्त होती थी। जिसे बैंक खाते मे जमा करा दिया जाता था।
3	ऐसे मामले जहां नगदी जमा करने मे 02 दिन से अधिक का समय लगा ।	लागू नहीं
4	रोकड़ बही में प्रविष्टियों की जाँच।	हमारे द्वारा लेखापाल कैशबुक में प्रविष्टियों की जाँच सेंपलिंग के आधार पर की गई, जो की जांच के दोरान सही पाये गए।
5	मासिक एवं त्रैमासिक लक्ष्य एवं लक्ष्यों की प्राप्ति।	इस विषय पर लेखापाल से चर्चा के दोरान हमें बताया गया की चूंकि निकाय एक नवगठित नगर परिषद है इसीलिए इस तरह के कोई भी लक्ष्य निर्धारित नहीं किए गए है।
6	एफ़. डी. आर. पर ब्याज की प्राप्ति की जाँच एवं उसका रोकड़ बही में लेखांकन ।	निकाय द्वारा कोई भी एफ़.डी.आर नहीं बनाई गई है।
7	ऐसे मामले जहां पर कम ब्याज दर से निवेश किया गया है।	लागू नहीं



व्यय की लेखा परीक्षा

B

1	सभी योजनाओं के अंतर्गत किये गए व्ययों की जाँच।	हमारे द्वारा सभी योजनाओं पर व्यय की जानकारी मांगी गई, इस सम्बन्ध में हमें व्ययों के वाउचर एवं कैश बुक प्रदान की गई, लेखापाल ने हमें बताया की सारे खर्चे कैशबुक में ही रिकॉर्ड किये गए हैं। हमारे द्वारा व्ययों के वाउचर की सैंपलिंग के आधार पर कैश बुक से एवं बैंक विवरण से जांच की गई जो की सही पाए गए। परिषद् के द्वारा बनाई अनुदान पंजी से योजनाओं के अंतर्गत किये गए व्ययों की जाँच सैंपलिंग के आधार पर की गई जो की सही पाये गये।
2	रोकड़ बही में प्रविष्टियाँ एवं उनका प्रासंगिक वाउचर्स से जाँच।	हमने रोकड़ बही में प्रविष्टियाँ एवं उनका प्रासंगिक वाउचर्स की जाँच सैंपलिंग के आधार पर की, जिसे जांच के दौरान सही पाया गया।
3	रोकड़ बही के मासिक बैलेंस की जांच ।	हमने रोकड़ बही की मासिक शेष राशि की जांच की जो कि बैंक खाते के शेष राशि के सामानांतर पाई गई।
4	विशेष योजनाओं में किये गए व्ययों को उस योजना के अंतर्गत मिली राशि के अनुरूप होने की जांच।	परिषद् के द्वारा बनाई अनुदान पंजी से योजनाओं के अंतर्गत किये गए व्ययों की जाँच सैंपलिंग के आधार पर की गई जो की सही पाये गये।
5	व्ययों का भारत सरकार/ राज्य सरकार द्वारा जारी दिशा निर्देश के अनुसार होने की जांच।	हमारे द्वारा जांच किए गये व्ययों को भारत सरकार/ राज्य सरकार द्वारा जारी दिशा निर्देश के अनुसार ही किए गये हैं।
6	फिनांशियल प्रॉपर्टी की जांच, सारे व्यय सक्षम वित्तीय एवं प्रशासनिक प्राधिकारी द्वारा उनकी सीमा में स्वीकृत किये जाने उपरान्त किये गए हो।	हमारे द्वारा जांच किए गए व्यय वित्तीय एवं प्रशासनिक अधिकारियों द्वारा उनको प्राप्त वित्तीय अधिकारों के तहत ही स्वीकृत किये गए हैं।
7	वे सभी मामले जहां पर उचित स्वीकृत प्राप्त नहीं हुए।	लागु नहीं
8	योजना एवं परियोजना अनुसार यूटिलाइजेशन सर्टिफिकेट्स की जांच एवं यूटिलाइजेशन सर्टिफिकेट की योजना एवं परियोजना के अनुसार आय एवं व्यय से मिलान करना एवं अचल संपत्ति का सृजन।	निकाय द्वारा यूटिलाइजेशन सर्टिफिकेट्स बनाए गए हैं जिनकी योजना एवं परियोजना अनुसार यूटिलाइजेशन सर्टिफिकेट्स की जांच हमारे द्वारा सैंपलिंग के आधार पर की गई।



9	अन्य मामले	निरंक
C	बुक कीपिंग की लेखा परीक्षा	
1	सभी खाते बही एवं स्टोर्स की जांच।	निकाय द्वारा सारी आय एवं व्यय को कैशबुक में ही दर्ज किया गया है, एवं कैशबुक को टैली सॉफ्टवेयर में भी तैयार किया गया है।
2	सभी खाते बही एवं स्टोर्स लेखा नियमों के अनुरूप बनाए गए होने की जांच।	लेखापाल द्वारा बताया गया की सभी खाते बही एवं स्टोर्स लेखा नियमों के अनुरूप बनाए गए।
3	एडवांस रजिस्टर की जांच। एडवांस को शर्तों के अनुसार समय से खातों में दर्ज करना एवं उनकी वसूली की जांच।	हमारे द्वारा एडवांस रजिस्टर एवं अन्य दस्तावेज की मांग किये जाने पर लेखापाल द्वारा बताया गया की निकाय द्वारा कोई भी अग्रिम नहीं दिया गया है एवं ऐसा कोई भी रजिस्टर नहीं बनाया गया है।
4	बैंक रेकन्सिलिएशन की जांच।	परिषद् द्वारा बैंक रेकन्सिलिएशन विवरण बनाये गए है।
5	ग्रांट रजिस्टर की सभी प्रविष्टियों की जांच एवं उनकी प्राप्ति एवं भुगतान का रोकड़ बही में प्रविष्टियों से मिलान।	निकाय द्वारा ग्रांट रजिस्टर बनाया गया है ग्रांट प्राप्त होने पर ग्रांट को कैशबुक में भी रिकॉर्ड किया जाता है। हमारे द्वारा भुगतानों और प्राप्तियों को सेंपलिंग के आधार पर कैशबुक से मिलान किया गया जो की सही पाए गए।
6	अचल संपत्ति के रजिस्टर का अन्य रिकार्ड्स से मिलान।	हमने लेखापाल से इस विषय पर चर्चा की और हमे बताया गया की यहाँ पर कोई भी अचल संपत्ति का रजिस्टर नहीं बनाया है।
7	परियोजना अनुसार भुगतान एवं प्राप्ति का मिलान।	नगर परिषद् के द्वारा अनुदान पंजी से परियोजना अनुसार आय, व्यय का मिलान सेंपलिंग के आधार पर किया गया जो की जांच के दोरान सही पाया गया।
D	एफडीआर के लेखा परीक्षा	
1	फिक्स्ड डिपाजिट एवं टर्म डिपाजिट की जांच।	निकाय द्वारा कोई भी एफ.डी.आर नहीं बनाई गई है।
2	फिक्स्ड डिपॉजिट्स के उचित रिकार्ड्स एवं उनके नवीनीकरण की जांच।	लागू नहीं

3	ऐसे मामले जहां पर फिक्स्ड डिपोजिट एवं टर्म डिपोजिट का निवेश कम ब्याज दर पर किया गया।	लागू नहीं
4	एफडीआर / टीडीआर पर अर्जित ब्याज का, केशबुक की प्रविष्टियों से जांच।	लागू नहीं
E	निविदाएं / बोली की लेखा परीक्षा	
1	यु.एल.बी द्वारा आमंत्रित सभी निविदा/बोली की जांच।	हमारे द्वारा लेखापाल से यु.एल.बी द्वारा आमंत्रित सभी निविदा/बोली की जानकारी मांगी गई, परन्तु निकाय द्वारा कोई भी निविदा रजिस्टर वर्ष के लिए नहीं बनाया गया है। हमारे द्वारा सैंपलिंग के आधार पर निविदा की जांच की गई जो की जांच के दौरान सही पायी गई।
2	सभी निविदा बोलियों में प्रतिस्पर्धी निविदा प्रक्रियाओं का पालन होने की जाँच।	हमारे द्वारा सैंपलिंग के आधार पर जांच की गई निविदा बोलियों में प्रतिस्पर्धी निविदा प्रक्रियाओं का पालन किया गया है।
3	निर्माण एवं रख रखाव की अवधि में सभी निविदा शुल्क / बिड प्रोसेसिंग शुल्क /परफॉरमेंस गारंटी की प्राप्ति की जांच।	हमारे द्वारा यु.एल.बी द्वारा आमंत्रित निविदा / बोली की जांच सैंपलिंग के आधार पर कि गई एवं जाच के दौरान यह पाया गया कि सभी निविदा शुल्क / बिड प्रोसेसिंग शुल्क /परफॉरमेंस गारंटी सही दर से प्राप्त कि गई है एवं उन्हे मद में दर्ज किया गया हैं।
4	ऐसे मामले जहां पर बैंक गारंटी, बिड प्रोसेसिंग शुल्क / परफॉरमेंस गारंटी के एवज में प्राप्त हुई हो ,उनका जारी किये गए बैंक द्वारा सत्यापन।	हमने लेखाकार के साथ इस मामले पर चर्चा की है और लेखाकार ने हमें बताया की वर्तमान में कोई बैंक गारंटी स्वीकार नहीं कि जाती हैं।
5	बैंक गारंटी की शर्तों की जाँच एवं ऐसे बैंक गारंटी जो U.L.B के हित में न हो उनका उल्लेख।	लागू नहीं
6	बैंक गारंटी के एक्सटेंशन की जाँच।	लागू नहीं
F	अनुदान और ऋण की लेखापरीक्षा	
1	केंद्र सरकार द्वारा प्रदान की गयी ग्रांट्स एवं उनके उपयोग की जाँच।	नगर परिषद् के द्वारा अनुदान पंजी से परियोजना अनुसार आय, व्यय का मिलान सैंपलिंग के आधार पर किया गया जो की जांच के दौरान सही पाया गया।



2	राज्य सरकार द्वारा प्रदान की गयी ग्रांट्स एवं उनके उपयोग की जाँच।	नगर परिषद् के द्वारा अनुदान पंजी से परियोजना अनुसार आय, व्यय का मिलान सेंपलिंग के आधार पर किया गया जो की जाँच के दौरान सही पाया गया।
3	फिजिकल इंफ्रास्ट्रक्चर के लिए प्रदान किये गए ऋण एवं उनकी उपयोगिता की जाँच। फिजिकल इंफ्रास्ट्रक्चर के रेवेन्यू मैकेनिज्म पर टिपण्णी एवं उस फिजिकल इंफ्रास्ट्रक्चर से रेवेन्यू उत्पन्न न होने के संभावित कारणों पर टिपण्णी।	लागू नहीं
4	कैपिटल रिसीट / ग्रांट्स / सामान्य खर्चों के लिया प्राप्त लोन के पैसों में डायवर्सन के मामले की जाँच।	लागू नहीं

Place: Sagar

Date: 01/01/2024

For GDK & Associates
Chartered Accountants




CA Mayank Kesharwani
Partner

M. No. 430007

UDIN: 24430007BKFC6838


For Accountant

Nagar Paishad Karrapur


For Chief Municipal Office
मुख्य नगर पालिका अधिकारी
नगर परिषद करारपुर
जिला-सागर (म.प्र.)

Nagar Parishad Karrapur

Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2022-23

Name of ULB : Municipal Council Karrapur
Name of Auditor : GDK & Associates

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue / राजस्व कर वसूली	Receipts in Rs.				
		Year 2022-23	Year 2021-22	% of Growth		
(i)	संपत्तिकर	-	-	0.00%	Newly Incorporated ULB	NIL
(ii)	समेकित कर	-	-	0.00%	Newly Incorporated ULB	NIL
(iii)	नगरीय विकास उपकर	-	-	0.00%	Newly Incorporated ULB	NIL
(iv)	शिक्षा उपकर	-	-	0.00%	Newly Incorporated ULB	NIL
	कुल योग	-	-			
	गैर राजस्व वसूली					
(i)	भवन भूमि किराया	-	-	0.00%	Newly Incorporated ULB	NIL
(ii)	जल उपभोक्ता प्रभार	-	-	0.00%	Newly Incorporated ULB	
(iii)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	-	-	0.00%	Newly Incorporated ULB	



Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2022-23

Name of ULB : Municipal Council Karrapur
Name of Auditor : GDK & Associates

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
(iv)	अन्य कर / शुल्क	91,325.00	-	0.00%	Newly Incorporated ULB	NIL
	कुल योग	91,325.00	-			
	महा योग	91,325.00	-			
2	Audit of Expenditure	Refer to Schedule 'B'			Refer to Schedule 'B'	Refer to Schedule 'B'
3	Audit of Book Keeping	Refer to Schedule 'C'			Refer to Schedule 'C'	Refer to Schedule 'C'
4	Audit of FDR	Refer to Schedule 'D'			Refer to Schedule 'D'	Refer to Schedule 'D'
5	Audit of Tenders/Bids	Refer to Schedule 'E'			Refer to Schedule 'E'	Refer to Schedule 'E'
6	Audit of Grants & Loans	Refer to Schedule 'F'			Refer to Schedule 'F'	Refer to Schedule 'F'



Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2022-23

Name of ULB : Municipal Council Karrapur
Name of Auditor : GDK & Associates

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
7	Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another	Refer to Schedule 'F'	Refer to Schedule 'F'	Refer to Schedule 'F'
8	Any Other			
	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax).	Revenue Expenditure is 0.62 times of Revenue Income		
	b) Percentage of Capital Expenditure with respect to Total Expenditure	44.71%		
9	Whether all the temporary advances have been fully recovered or not.	Refer to Schedule 'C'	Refer to Schedule 'C'	Refer to Schedule 'C'



Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2022-23

Name of ULB : Municipal Council Karrapur

Name of Auditor : GDK & Associates

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
10	Whether bank reconciliation statements is being regularly prepared.	Refer to Schedule 'C'	Refer to Schedule 'C'	Refer to Schedule 'C'

Date: 01/01/2024

Place: Sagar (M.P)


For Accountant


For Chief Municipal Officer


GDK & Associates
Chartered Accountants



CA Mayank Kesharwani
Partner

M.No. 430007

Nagar Parishad Karrapur

Nagar Parishad Karrapur

NAGAR PARISHAD KARRAPUR

KARRAPUR DISTRICT SAGAR (M.P)

REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS INCOME & EXPENDITURE INFORMATION F.Y 2022-23

DIVISION	DISTRICT	ULB NAME	ULB TYPE	REVENUE RECEIPTS						OTHER INCOME
				PROPERTY TAX	OTHER TAX REVENUE	FEES & USER CHARGES	REVENUE FROM MUNICIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTIONS & SUBSIDIES	
1	2	3	4	6	7	8	9	10	11	12
SAGAR	SAGAR	KARRAPUR	NAGAR PARISHAD	-	-	5,11,204	-	2,91,22,996	-	3,78,739

CAPITAL RECEIPTS				TOTAL RECEIPT
CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	OTHER GRANT.	
13	14	15	16	17
9,56,242	1,63,00,000	1,04,18,000	-	5,76,87,181

ESTABLISHMENT EXP.	ADMINISTRATIVE EXP.	OPERATION & MAINTANANCE EXP.	REVENUE EXP.			TOTAL EXPENDITURE
			INTEREST EXP.	LOAN REPAYMENT	OTHER CAPITAL EXPENDITURE	
18	19	20	21	23	24	25
54,10,125	23,20,673	88,39,390	1,745	-	83,32,499	2,69,66,359



GDK & ASSOCIATES
Chartered Accountants

For Chief Municipal Officer
मुख्य नगर पालिका अधिकारी
नगर पालिका कार्यालय
Nagar Parishad Karrapur

Date: 01/01/2024
Place: Sagar (M.P)

Nagar Parishad Karrapur

CA Mayank Kesharwani
Partner
M.No. 430007

Karrapur Municipal Council
Balance Sheet
as on 31st March 2023

	Particulars	Schedule No.	Current Year 2022-23 (Rs.)
A	SOURCES OF FUNDS		
	Reserves and Surplus		
	Municipal (General) Fund	B-1	1,13,79,078.77
	Earmarked Funds	B-2	-
	Reserves	B-3	-
	Total Reserve & Surplus		1,13,79,078.77
A2	Grants, Contributions for specific purposes	B-4	2,67,18,000.00
	Loans		
	Secured loans	B-5	-
	Unsecured loans	B-6	-
	Total Loans		-
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)		3,80,97,078.77
B	APPLICATION OF FUNDS		
	Fixed Assets	B-11	
	Gross Block		83,32,498.50
	Less: Accumulated Depreciation		-
	Net Block		83,32,498.50
	Capital work-in-progress		-
	Total Fixed Assets		83,32,498.50
	Investments		
	Investment - General Fund	B-12	-
	Investment - Other Funds	B-13	-
	Total Investments		-
	Current assets, loans & advances		
	Stock in hand (Inventories)	B-14	-
	Sundry Debtors (Receivables)	B-15	
	Gross amount outstanding		-
	Less: Accumulated provision against bad and doubtful Receivables		-
	Deposit Assets		-
	Loan & Advances		-
	Prepaid expenses	B-16	-
	Cash and Bank Balances	B-17	3,07,20,822.40
	Loans, advances and deposits	B-18	-
	Total Of Curent Assets		3,07,20,822.40
	Current Liabilities and Provisions		
	Deposits received	B-7	-
	Deposit works	B-8	-
	Other liabilities (Sundry Creditors)	B-9	9,56,242.13
	Provisions	B-10	-
	Total Current Liabilities		9,56,242.13
B5	Net Current Assets [Sub Total (B3) - Sub Total (B4)]		2,97,64,580.27
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)		3,80,97,078.77

For Accountant



Signature

For Chief Municipal Officer

मुख्य नगरपालिका अधिकारी
नगर परिषद करारपुर
जिला - सागर (म.प्र.)

Signature

For GDK & Associates
Chartered Accountants



CA Mayank Kesharwani
Partner
M. No. 430007



Karrapur Municipal Council
As on 31.03.2023

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

Account Code	Particulars	General Account Current Year 2022-23	General Account Previous Year 2021-22
3100000	Balance as per last account	-	-
	Additions during the year	-	-
31090-02	• Surplus for the year	-	-
	• Transfers	-	-
	Total (Rs.)	-	-
	Deductions during the year	-	-
	• Deficit for the year	1,13,79,078.77	-
	• Transfers	-	-
	Total (Rs.)	1,13,79,078.77	-
310	Balance at the end of the current year	1,13,79,078.77	-

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

Particulars	Sanchit Nidhi Current Year 2022-23	Other Fund Current Year 2022-23	Total	Sanchit Nidhi Previous Year 2021-22	Other Fund Previous Year 2021-22	Total
Account Code	31110	3115000		31110	3115000	
(a) Opening Balance	-	-	-	-	-	-
(b) Additions to the Special Fund	-	-	-	-	-	-
• Transfer from Municipal Fund	-	-	-	-	-	-
• Interest/Dividend earned on Special Fund Investments	-	-	-	-	-	-
• Profit on disposal of Special Fund Investments	-	-	-	-	-	-
• Appreciation in Value of Special Fund Investments	-	-	-	-	-	-
• Other addition (Specify nature)	-	-	-	-	-	-
Total (b)	-	-	-	-	-	-
(c) Payments out of funds	-	-	-	-	-	-
[I] Capital expenditure on	-	-	-	-	-	-
• Fixed Asset	-	-	-	-	-	-
• Others	-	-	-	-	-	-
[II] Revenue Expenditure on	-	-	-	-	-	-
• Salary, Wages and allowances etc	-	-	-	-	-	-
• Rent Other administrative charges	-	-	-	-	-	-
[III] Other: (Paid to Beneficiaries)	-	-	-	-	-	-
• Loss on disposal of Special Fund Investments	-	-	-	-	-	-
• Diminution in Value of Special Fund Investments	-	-	-	-	-	-
• Transferred to Municipal Fund	-	-	-	-	-	-
Total (c)	-	-	-	-	-	-
(d) Advance For Expenses	-	-	-	-	-	-
Net Balance of Special Funds (a + b) - (c + d)	-	-	-	-	-	-

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	6	7 (5-6)
31210	Capital Contribution	-	-	-	-	-
31211	Capital Reserve	-	-	-	-	-
31220	Borrowing Redemption	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	-	-	-	-	-
31260	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	-	-	-	-	-



Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Agencies	Grants from International Organization		Total
	32010	32020	32080	32060		
(a) Opening Balance	-	-	-	-	-	-
(b) Additions to the Grants *						2,67,18,000.00
• Grant received during the year	1,63,00,000.00	1,04,18,000.00	-	-	-	-
• Interest/Dividend earned on Grant Investments	-	-	-	-	-	-
• Profit on disposal of Grant Investments	-	-	-	-	-	-
• Appreciation in Value of Grant Investments	-	-	-	-	-	-
• Other addition (MPUSP Opening Balance Regrouped)	-	-	-	-	-	-
Total (b)	1,63,00,000.00	1,04,18,000.00	-	-	-	2,67,18,000.00
Total (a + b)	1,63,00,000.00	1,04,18,000.00	-	-	-	2,67,18,000.00
(c) Payments out of funds						
• Capital expenditure on Fixed Assets	-	-	-	-	-	-
• Capital Expenditure on Other	-	-	-	-	-	-
• Revenue Expenditure on	-	-	-	-	-	-
o Salary, Wages, allowances etc.	-	-	-	-	-	-
o Others	-	-	-	-	-	-
• Other:	-	-	-	-	-	-
o Loss on disposal of Grant	-	-	-	-	-	-
o Grants Refunded	-	-	-	-	-	-
• Other administrative charges	-	-	-	-	-	-
Total (c)	-	-	-	-	-	-
Net balance at the year end (a+b)-(c)	1,63,00,000.00	1,04,18,000.00	-	-	-	2,67,18,000.00

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year 2020-21 (Rs.)	Previous Year 2019-20 (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	-	-

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
33110	Loans from Central Government	-	-
33120	Loans from State government	-	-
33130	Loans from Govt. bodies & Associations	-	-
33140	Loans from international agencies	-	-
33150	Loans from banks & other financial institutions	-	-
33160	Other Term Loans	-	-
33170	Bonds & debentures	-	-
33180	Other Loans	-	-
	Total Unsecured Loans	-	-

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
34010	From Contractors	-	-
34020	From Revenues	-	-
34030	From staff	-	-
34080	From Others	-	-
	Total deposits received	-	-



Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year 01/04/2022 (Rs)	Additions during the Current Year 2022-23 (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the Current Year 31/03/2023 (Rs)
34110	Civil Works				
34120	Electrical works	-	-	-	-
34180	Others	-	-	-	-
	Total of deposit works	-	-	-	-

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
35010	Creditors		
35011	Employee Liabilities	-	-
35012	Interest Accrued and Due	-	-
35020	Recoveries Payable	-	-
35030	Government Dues Payable	9,56,242.13	-
35040	Refunds Payable	-	-
35080	Others, miscellaneous	-	-
35041	Advance Collection of Revenues	-	-
35013	Outstanding Liabilities	-	-
	Total Other liabilities (Sundry Creditors)	9,56,242.13	-

Schedule B-10: Provisions

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
36010	Provision for Expenses		
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	Total Provisions	-	-



Schedule B-11: Fixed Assets

Schedule B-11: Fixed Assets											
Account Code	Particulars	Gross Block				Accumulated Depreciation			Net Block		
		Opening Balance on 01.04.2022	Additions during the period	Deductions during the period	Cost at the end of the year 31.03.2023	Opening Balance on 01.04.2022	Additions during the period	Deductions during the period	Total at the end of the year 31.03.2023	At the end of Current Year 2022-23	At the end of the Previous Year 2021-22
1	2	3	4	5	6	7	8	9	10	11	12
41010	Land	-	-	-	-	-	-	-	-	-	-
41020	Buildings	-	-	-	-	-	-	-	-	-	-
41025	Heritage Building	-	-	-	-	-	-	-	-	7,91,131.00	-
	Infrastructure Assets	-	7,91,131.00	-	7,91,131.00	-	-	-	-	-	-
41030	• Roads and Bridges	-	16,36,217	-	16,36,216.50	-	-	-	-	16,36,216.50	-
41031	• Sewerage and Drainage	-	-	-	-	-	-	-	-	-	-
41032	• Water ways	-	42,12,871.00	-	42,12,871.00	-	-	-	-	42,12,871.00	-
41033	• Public Lighting	-	1,38,828.00	-	1,38,828.00	-	-	-	-	1,38,828.00	-
41034	• Bridge	-	-	-	-	-	-	-	-	5,32,391.00	-
	Sanitation and solid waste management	-	5,32,391.00	-	5,32,391.00	-	-	-	-	-	-
	Lakes and Ponds	-	-	-	-	-	-	-	-	-	-
	Other assets	-	-	-	-	-	-	-	-	-	-
41040	• Plants & Machinery	-	-	-	-	-	-	-	-	-	-
41050	• Vehicles	-	-	-	-	-	-	-	-	-	-
41060	• Office & other equipment	-	4,82,564.00	-	4,82,564.00	-	-	-	-	4,82,564.00	-
41070	• Furniture, fixtures, fittings and electrical appliances	-	5,38,497.00	-	5,38,497.00	-	-	-	-	5,38,497.00	-
4180	• Other fixed assets	-	-	-	-	-	-	-	-	-	-
	Total	-	75,41,367.50	-	83,32,498.50	-	-	-	-	83,32,498.50	-
41210	Work-in-progress	-	-	-	-	-	-	-	-	83,32,498.50	-
	Total	-	75,41,367.50	-	83,32,498.50	-	-	-	-	-	-



Schedule B-12: Investments - General Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost 2022-23 (Rs.)	Previous year Carrying Cost 2021-22 (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 (Fixed Deposit)	0		"	"
	Total of Investments General Fund		"	"	"

Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost 2022-23 (Rs.)	Previous year Carrying Cost 2021-22 (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 (Fixed Deposit)			"	"
	Total of Investments Other Fund		"	"	"

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
43010	Stores	"	"
43020	Loose Tools	"	"
43080	Others	"	"
	Total Stock in hand	"	"



Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount 2022-23 (Rs.)	Previous year 2021-22 Net amount (Rs.)
43110	Receivables for Property Taxes				
	Less than 5 years	-	-	-	-
	More than 5 years*	-	-	-	-
	Sub - total	-	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	-	-	-	-
43120	Receivable for Water Taxes				
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	-	-	-	-
43120	Receivable of Other Taxes				
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	-	-	-	-
43130	Receivables for Fees & User Charges				
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
43140	Receivables from Other Sources				
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
43180	Receivables control Accounts				
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	-	-	-	-



Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
44010	Establishment	-	-
44020	Administrative	-	-
44030	Operations & Maintenance	-	-
	Total Prepaid expenses	-	-

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
45010	Cash	-	-
45020	Balance with Bank - Municipal Funds		
45021	Nationalised Banks	-	-
45022	Other Scheduled Banks	3,07,20,822.40	-
45023	Scheduled Co-operative Banks	-	-
45024	Post Office	-	-
	Sub-total	3,07,20,822.40	-
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	3,07,20,822.40	-



Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the Year 01/04/2022 (Rs.)	Paid during the current year 2022-23 (Rs.)	Recovered during the year 2022-23 (Rs.)	Balance outstanding at the end of the Year 31/03/2023 (Rs.)
46010	Loans and Advances to Employees	-	-	-	-
46020	Employee Provident Fund Loans				
46030	Loans to Others				-
46040	Advance to Suppliers and Contractors		-	-	-
46050	Advance to Others				
46060	Deposit with External Agencies (PHE)	-	-	-	-
46080	Other Current Assets	-	-	-	-
	Sub -Total	-	-	-	-
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	-	-	-	-

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

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
46110	Loans to Others	-	-
46120	Advances	-	-
46130	Deposits	-	-
	Total Accumulated Provision	-	-

Schedule B-19: Other Assets

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
47010	Deposit Works	-	-
47020	Other asset control accounts	-	-
	Total Other Assets	-	-

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

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
48010	Loan Issue Expenses	-	-
48020	Discount on Issue of Loans	-	-
48030	Others	-	-
	Total Miscellaneous expenditure	-	-



Karrapur Municipal Council
INCOME AND EXPENDITURE STATEMENT
For the Period From 1 April 2022 to 31 March 2023

	Item/ Head of Account	Schedule No	Current Year 2022-23 (Rs)
A	INCOME		
	Tax Revenue		-
	Assigned Revenues & Compensation	IE-1	-
	Rental Income from Municipal Properties	IE-2	2,91,22,996.00
	Fees & User Charges	IE-3	-
	Sale & Hire Charges	IE-4	91,325.00
	Revenue Grants, Contributions & Subsidies	IE-5	4,19,879.00
	Income from Investments	IE-6	-
	Interest Earned	IE-7	-
	Other Income	IE-8	3,03,739.00
		IE-9	75,000.00
	Total - INCOME		3,00,12,939.00
B	EXPENDITURE		
	Establishment Expenses	IE-10	54,10,125.00
	Administrative Expenses	IE-11	23,20,673.00
	Operations & Maintenance	IE-12	88,39,390.00
	Interest & Finance Expenses	IE-13	1,745.23
	Programme Expenses	IE-14	20,61,927.00
	Revenue Grants, Contributions & subsidies	IE-15	-
	Provisions & Write off	IE-16	-
	Miscellaneous Expenses	IE-17	-
	Depreciation	IE-18	-
	Total - EXPENDITURE		1,86,33,860.23
C	Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)		.1,13,79,078.77
D	Add/Less: Prior period Items (Net)	IE-19	-
E	Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)		1,13,79,078.77
F	Less: Transfer to Reserve Funds		-
G	Net balance being surplus/ deficit carried over to Municipal Fund (E-F)		1,13,79,078.77

For Accountant

For Chief Municipal Officer

For GDK & Associates
Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर परिषद करारपुर
जिला - सागर (म.प्र.)
Signature



CA Mayank Kesharwani
Partner

M. No. 430007

UDIN: 24430007BKFC6838

Signature

Karrapur Municipal Council
Sub Schedule forming Part of Income & Expenditure Statement
For the Period from 01/04/2022 to 31/03/2023

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current Year 2022-23 (Rs)
11001	Property tax	-
11002	Water tax	-
11003	Sewerage tax	-
11004	Conservancy Tax	-
11005	Lighting Tax	-
11006	Education tax	-
11007	Vehicle Tax	-
11008	Tax on Animals	-
11009	Electricity Tax	-
11010	Professional Tax	-
11011	Advertisement tax	-
11012	Pilgrimage Tax	-
11013	Export Tax	-
11051	Octroi & Toll	-
11080	Other taxes	-
	Sub-total	-
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-
	Sub-total	-
	Total tax revenue	-

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

Account Code	Particulars	Current Year 2022-23 (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 2022-23 (Rs)
12010	Taxes and Duties collected by others	-
12020	Compensation in lieu of Octroi	2,20,93,430.00
12020	Nazool Contribution	-
12030	Compensations in lieu of Concessions	70,29,566.00
	Total assigned revenues & compensation	2,91,22,996.00



Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year 2022-23 (Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	-
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	-

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

Account Code.	Particulars	Current Year 2022-23 (Rs)
14010	Empanelment & Registration Charges	-
14011	Licensing Fees	91,325.00
14012	Fees for Grant of Permit	-
14013	Fees for Certificate or Extract	-
14014	Development Charges	-
14015	Regularization Fees	-
14020	Penalties and Fines	-
14040	Other Fees	-
14050	User Charges	-
14060	Entry Fees	-
14070	Service / Administrative Charges	-
14080	Other Charges	-
	Aashary Shulk	-
	Sub-Total	91,325.00
14090	Less: Rent Remission and Refunds	-
	Sub-total	-
	Total income from Fees & User Charges	91,325.00

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year 2022-23 (Rs)
15010	Sale of Products	-
15011	Sale of Forms & Publications	4,19,879.00
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	4,19,879.00



Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2022-23 (Rs)
16010	Revenue Grant	
1601001	Grant Revenue-State Govt.	-
1601011	Grant Revenue-Central Govt.	-
1601021	Grant Revenue-Other Organisations	-
1601090	Grant Revenue-Dep on Grant Assets	-
16020	Re-imbursement of expenses	-
16030	Contribution towards schemes	-
	Total Revenue Grants, Contributions & Subsidies	-

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year 2022-23 (Rs)
17010	Interest on Investments (FDRs)	-
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 2022-23 (Rs)
17110	Interest from Bank Accounts	3,03,739.00
17120	Interest on Loans and advances to Employees	-
17130	Interest on loans to others	-
17180	Other Interest	-
	Total - Interest Earned	3,03,739.00

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year 2022-23 (Rs)
18010	Deposits Forfeited	-
1801001	Beneficiary Contribution for Public Toilets	-
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	-
18080	Miscellaneous Income	-
18090	Transfer into General Activity Fund	75,000.00
	Total Other Income	75,000.00



Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year 2022-23 (Rs)
21010	Salaries, Wages and Bonus	54,10,125.00
21020	Benefits and Allowances	-
21030	Pension	-
21040	Other Terminal & Retirement Benefits	-
	Total establishment expenses	54,10,125.00

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year 2022-23 (Rs)
22010	Rent, Rates and Taxes	-
22011	Office maintenance	11,86,555.00
22012	Communication Expenses	-
22020	Books & Periodicals	-
22021	Printing and Stationery	5,55,443.00
22030	Traveling & Conveyance	70,154.00
22040	Insurance	-
22050	Audit Fees	-
22051	Legal Expenses	-
22052	Professional and other Fees	2,98,150.00
22060	Advertisement and Publicity	2,10,371.00
22061	Membership & subscriptions	-
22080	Other Administrative Expenses	-
	Total administrative expenses	23,20,673.00

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year 2022-23 (Rs)
23010	Power & Fuel	-
23020	Bulk Purchases	52,41,302.00
23030	Consumption of Stores	18,70,985.00
23040	Hire Charges	2,10,036.00
23050	Repairs & maintenance -Infrastructure Assets	2,17,098.00
23051	Repairs & maintenance - Civic Amenities	-
23052	Repairs & maintenance - Buildings	7,18,482.00
23053	Repairs & maintenance - Vehicles	-
23054	Repairs & maintenance - Furnitures	-
23055	Repairs & maintenance - Office Equipments	-
23056	Repairs & maintenance - Electrical Appliances	-
23057	Repairs & maintenance - Plant & Machinery	1,11,596.00
23057	Repairs & maintenance - Heritage Building	-
23059	Repairs & maintenance - Others	3,23,591.00
23080	Other operating & maintenance expenses	1,46,300.00
23090	Other Grants & Programs Expense	-
	Total operations & maintenance	88,39,390.00



Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year 2022-23 (Rs)
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	-
24060	Other Interest	-
24070	Bank Charges	1,745.23
24080	Other Finance Expenses	-
	Total Interest & Finance Charges	1,745.23

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year 2022-23 (Rs)
25010	Election Expenses	-
25020	Own Programs	20,61,927.00
25040	Social Security Scheme Expense	-
25030	Share in Programs of others	-
	Total Programme Expenses	20,61,927.00

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2022-23 (Rs)
26010	Grants [specify details]	-
26020	Contributions [specify details]	-
26030	Subsidies [specify details]	-
	Total Revenue Grants, Contributions & Subsidies	-

Schedule IE-16: Provisions & Write off

Account Code	Particulars	Current Year 2022-23 (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	-



Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year 2022-23 (Rs)
27110	Loss on disposal of Assets	-
27120	Loss on disposal of Investments	-
27180	Other Miscellaneous Expenses	-
	Total Miscellaneous expenses	-

Schedule IE-18 : Depreciation

Account Code	Particulars	Current Year 2022-23 (Rs)
27200000	Depreciation For the Current Year	-
	Total Depreciation	-

Schedule IE-19: Prior Period Items (Net)

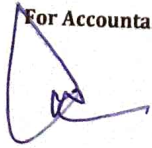
Account Code	Particulars	Current Year 2022-23 (Rs)
	a. Income	-
18510	Taxes	-
18520	Other - Revenues	-
18530	Recovery of revenues written off	-
18540	Other income	-
	Sub - Total Income (a)	-
	b. Expenses	
28550	Refund of Taxes	-
28560	Refund of Other Revenues	-
28580	Other Expenses	-
	Sub - Total expense (b)	-
	Total Prior Period (Net) (a-b)	-



Karrapur Municipal Council
RECEIPTS AND PAYMENTS ACCOUNT
For the Period from 1 April 2022 to 31 March 2023

Account Code	Head of Account	Schedules	Current Period 2022-23 Amount (Rs.)	Head of Account	Schedules	Current Period 2022-23 Amount (Rs.)
	Opening Balances					
	Cash balances including Imprest Balance		-			
	Balances with Banks/Treasury (including in designated bank accounts)		-			
	Operating Receipts					
110	Tax Revenue	RP - 1	-	Operating Payments		
120	Assigned Revenues & Compensations	RP - 2	2,91,22,996.00	Establishment Expenses	RP - 10	54,10,125.00
130	Rental income from Municipal Properties	RP - 3	-	Administrative Expenses	RP - 11	23,20,673.00
140	Fees & User Charges	RP - 4	91,325.00	Operations and Maintenance	RP - 12	88,39,390.00
150	Sale & Hire Charges	RP - 5	4,19,879.00	Interest & Finance Charges	RP - 13	1,745.23
160	Revenue Grants, Contributions & Subsidies	RP - 6	-	Programme Expenses	RP - 14	20,61,927.00
170	Income from Investments	RP - 7	-	Revenue Grants, Contributions & Subsidies	RP - 15	-
171	Interest Earned	RP - 8	3,03,739.00	Purchase of Stores	RP - 16	-
180	Other Income	RP - 9	75,000.00	Miscellaneous expenses	RP - 17	-
				Prior Period		-
	Non-Operating Receipts-			Non-Operating Payments		
340	Deposits Received	RP - 19	9,56,242.13	Refund of Deposits		
320	Grants and contribution for specific purposes	RP - 20	2,67,18,000.00	Payment to Sundry Creditors	RP - 24	-
350	Other Liabilities		-	Reserve Fund Paid	RP - 25	-
35090-01	Sale proceeds from Assets		-	Grants and contribution for specific purposes Payments	RP - 27	-
35090-02	Realisation of Investment - General Fund		-	Provision for expenses		-
35090-02	Realisation of Investment - Other Funds		-	Acquisition / Purchase of Fixed Assets	RP - 26	83,32,498.50
341	Deposit works		-	Deposit works	RP - 22	-
35041	Revenue Collected in Advance		-	Investments - General Fund		-
	Loans & Advances to Employees (recovery)		-	Investments - Special Fund		-
	Other Loans & Advances (recovery)	RP - 29	-	Stock in hand		-
431	Debtors(receivable)	RP - 23	-	Repayment of Loans, Advances	RP - 18	-
330	Loans Received	RP - 30	-	Prepaid Expenses		-
311	Earmarked Funds		-	Earmarked Fund Paid	RP - 21	-
310	Municipal Fund		-	Other Loans & Advances	RP - 29	-
				Municipal Fund		-
				Closing Balances		-
				Cash balances including Imprest Balance		-
				Balances with Banks/Treasury (including in designated bank accounts)		3,07,20,822.40
TOTAL			5,76,87,181.13	TOTAL		5,76,87,181.13

For Accountant



Signature

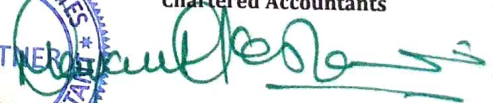
For Chief Municipal Officer

मुख्य नगर पालिका अधिकारी
नगर परिषद करीपुर
जिला - सागर (म.प्र.)

Signature



For GDK & Associates
Chartered Accountants



CA Mayank Kesharwani
Partner
M. No. 430007

Karrapur Municipal Council
Sub Schedule forming Part of Receipt & Payment Account
For the Period from 01/04/2022 to 31/03/2023

Schedule RP - 1: Tax Revenue

Account Code	Particulars	Current Year 2022-23 (Rs)
11001	Property Tax	-
11002	Water Tax	-
11003	Sewerage Tax	-
11004	Conservancy Charge	-
11008	Tax on Animal	-
11010	Professional Tax	-
11013	Export Tax	-
11006	Education Tax	-
11008	Other Taxes	-
	Total Tax Revenue	-

Schedule RP - 2: Assigned Revenues & Compensation

Account Code	Particulars	Current Year 2022-23 (Rs)
12010	Taxes and Duties collected by others	-
12020	Compensation in lieu of Taxes / duties	-
12030	Compensations in lieu of Concessions	2,91,22,996.00
	Total Assigned Revenues & Compensation	2,91,22,996.00

Schedule RP - 3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year 2022-23 (Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	-
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	-



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

Account Code.	Particulars	Current Year 2022-23 (Rs)
14010	Empanelment & Registration Charges	-
14011	Licensing Fees	91,325.00
14012	Fees for Grant of Permit	-
14013	Fees for Certificate or Extract	-
14014	Development Charges	-
14015	Regularization Fees	-
14020	Penalties and Fines	-
14040	Other Fees	-
14050	User Charges	-
14060	Entry Fees	-
14070	Service / Administrative Charges	-
14080	Other Charges	-
	Sub-Total	91,325.00
14090	Less: Rent Remission and Refunds	-
	Sub-total	-
	Total Income from Fees & User Charges	91,325.00

Schedule RP - 5: Sale & Hire Charges

Account Code	Particulars	Current Year 2022-23 (Rs)
15010	Sale of Products	-
15011	Sale of Forms & Publications	4,19,879.00
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	4,19,879.00

Schedule RP - 6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2022-23 (Rs)
16010	Revenue Grant	-
16020	Re-imbursement of expenses	-
16030	Contribution towards schemes	-
	Total Revenue Grants, Contributions & Subsidies	-



Schedule RP - 7: Income from Investments - General Fund

Account Code	Particulars	Current Year 2022-23 (Rs)
17010	Interest on Investments (FDRs)	-
17020	Dividend	-
17030	Income from projects taken up on commercial basis	-
17040	Profit in Sale of Investments	-
17080	Others	-
	Total Income from Investments	-

Schedule RP - 8: Interest Earned

Account Code	Particulars	Current Year 2022-23 (Rs)
17110	Interest from Bank Accounts	3,03,739.00
17120	Interest on Loans and advances to Employees	-
17130	Interest on loans to others	-
17180	Other Interest	-
	Total - Interest Earned	3,03,739.00

Schedule RP - 9: Other Income

Account Code	Particulars	Current Year 2022-23 (Rs)
18010	Deposits Forfeited	
1801001	Beneficiary Contribution for Public Toilets	-
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	-
18080	Miscellaneous Income	-
18090	Transfer into General Activity Fund	75,000.00
	Total Other Income	75,000.00

Schedule RP -10: Establishment Expenses

Account Code	Particulars	Current Year 2022-23 (Rs)
21010	Salaries, Wages and Bonus	54,10,125.00
21020	Benefits and Allowances	
21030	Pension	
21040	Other Terminal & Retirement Benefits	
	Total Establishment Expenses	54,10,125.00



Schedule RP -11: Administrative Expenses

Account Code	Particulars	Current Year 2022-23 (Rs)
22010	Rent, Rates and Taxes	-
22011	Office maintenance	11,86,555.00
22012	Communication Expenses	-
22020	Books & Periodicals	-
22021	Printing and Stationery	5,55,443.00
22030	Traveling & Conveyance	70,154.00
22040	Insurance	-
22050	Audit Fees	-
22051	Legal Expenses	-
22052	Professional and other Fees	2,98,150.00
22060	Advertisement and Publicity	2,10,371.00
22061	Membership & subscriptions	-
22080	Other Administrative Expenses	-
	Total Administrative Expenses	23,20,673.00
	Less:- Administrative Income	-
	Net Administrative Expenses	23,20,673.00

Schedule RP - 12: Operations & Maintenance

Account Code	Particulars	Current Year 2022-23 (Rs)
23010	Power & Fuel	-
23020	Bulk Purchases	52,41,302.00
23030	Consumption of Stores	18,70,985.00
23040	Hire Charges	2,10,036.00
23050	Repairs & maintenance -Infrastructure Assets	2,17,098.00
23051	Repairs & maintenance - Civic Amenities	-
23052	Repairs & maintenance - Buildings	7,18,482.00
23053	Repairs & maintenance - Vehicles	-
23054	Repairs & maintenance - Furnitures	-
23055	Repairs & maintenance - Office Equipments	-
23056	Repairs & maintenance - Electrical Appliances	-
23057	Repairs & maintenance - Plant & Machinery	1,11,596.00
23057	Repairs & maintenance - Heritage Building	-
23059	Repairs & maintenance - Other	3,23,591.00
23080	Other operating & maintenance expenses	1,46,300.00
		-
	Total Operations & Maintenance Expenses	88,39,390.00



Schedule RP - 13: Interest & Finance Charges

Account Code	Particulars	Current Year 2022-23 (Rs)
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	-
24060	Other Interest	-
24070	Bank Charges	1,745.23
24080	Other Finance Expenses	-
	Sub-Total	1,745.23
	Less: - Bank Charges	-
	Total Interest & Finance Charges	1,745.23

Schedule RP - 14: Programme Expenses

Account Code	Particulars	Current Year 2022-23 (Rs)
25010	Election Expenses	-
25020	Own Programs	20,61,927.00
25040	Social Security Scheme Expense	-
25030	Share in Programs of others	-
	Total Programme Expenses	20,61,927.00

Schedule Rp - 15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2022-23 (Rs)
26010	Grants [specify details]	-
26020	Contributions [specify details]	-
26030	Subsidies [specify details]	-
	Total Revenue Grants, Contributions & Subsidies	-

Schedule RP - 16: Store Purchased

Account Code	Particulars	Current Year 2022-23 (Rs)
430100	Stores	-
	Total Stores Purchased	-



Schedule RP - 17: Miscellaneous expenses

Account Code	Particulars	Current Year 2022-23 (Rs)
2716001	Penalty And Fine	-
	Total Miscellaneous Expenses	-

Schedule RP - 18: Loan Repaid

Account Code	Particulars	Current Year 2022-23 (Rs)
3312000	Loan from State Government	
3305000	Loan from Bank & Other Financial Institutions	
	Total Loan Repaid	-

Schedule RP - 19: Deposits Received

Account Code	Particulars	Current Year 2022-23 (Rs)
3401011	Security Deposit from Contractor	2,32,479.00
3401011	With Held & SD	
3402000	Revenue Deposit	
3408000	Other Deposit	7,23,763.13
	Total	9,56,242.13
	Less - Deposit Rec. EMD & SD	-
	Net Deposits Received	9,56,242.13

Schedule RP - 20: Grant & Contribution for Specific Purpose Received

Account Code	Particulars	Current Year 2022-23 (Rs)
320100	Grant from Central Government	1,63,00,000.00
320200	Grant from State Government	1,04,18,000.00
320300	Grant from Other Govt. Agencies	-
	Other Grant	-
	Total	2,67,18,000.00
	Less - Grants	-
	Net Grant & Contribution for Specific Purpose Received	2,67,18,000.00



Schedule RP - 21: Earmarked Funds Paid

Account Code	Particulars	Current Year 2022-23 (Rs)
3115000	Sinking Fund	-
3115000	Rastriya Parivar Sahayata	-
3115000	Samajik Surksha Pension	-
3117000	Trust or Agency Fund	-
	Total Earmarked Fund Paid	-
	Less: Samajik Suraksha Pension	-
	Net Earmarked Fund Paid	-

Schedule RP - 22: Deposit Works (Net)

Account Code	Particulars	Current Year 2022-23 (Rs)
3411000	Deposit for Civil Works	-
3418000	Deposit for Other Works	-
	Total Deposit Work	-
	Less: Payment	-
	Net Deposit Work	-

Schedule RP - 23: Realisation from Sundry Debtors

Account Code	Particulars	Current Year 2022-23 (Rs)
4311000	Property Taxes	-
4313000	Fees & User Charges	-
4314000	Other Sources	-
4312005	Other Taxes	-
4315000	Receivable from Govt.	-
	Total Realisation form Debtors	-

Schedule RP - 24: Payment to Sundry Creditors

Account Code	Particulars	Current Year 2022-23 (Rs)
3501000	Creditors	-
3501100	Employee Liabilities	-
3501200	Interest Accrued and Due	-
3502000	Recoveries Payable	-
3503000	Govt. Dues Payable	-
3508000	Other (Provisions)	-
3504100	Advance Collection of Revenues	-
3501031	Lok Swasthya Yantriki Vibhag (PHE)	-
	Total Payment to Creditors	-



Schedule RP - 25: Reserve Funds Paid

Account Code	Particulars	Current Year 2022-23 (Rs)
3115000	General Fund	-
	Total Reserve Funds Paid	-

Schedule RP - 26: Acquisition/Purchase of Fixed Assets (Including WIP)

Account Code	Particulars	Current Year 2022-23 (Rs)
4101000	Land	-
4102000	Building including Class-II Civil Structures	7,91,131.00
4103000	Roads & Bridges	16,36,216.50
4103100	Sewerage & Drainage	-
4103200	Water Ways	42,12,871.00
4103300	Public Lighting	1,38,828.00
4103400	Bridge	5,32,391.00
4104000	Plant & Machinery	-
4105000	Vehicle	-
4106000	Office & Other Equipments	-
4107000	Furniture & Fixtures	5,38,497.00
4108000	Other fixed assest	4,82,564.00
4120000	Work in Progress	-
4120000	Less:- Receipt	-
	Assets from Specific Grant	-
	Assets from Special Fund	-
	Total Acquisition/Purchase of Fixed Assets	83,32,498.50

Schedule RP - 27: Grant & Contribution for Specific Purpose (Payments)

Account Code	Particulars	Current Year 2022-23 (Rs)
3208000	Premium & Income from Shop	-
	Less:-	-
	Total Grant & Contribution for Specific Purpose (Payments)	-



Schedule RP - 29: Loans & Advances

Account Code	Particulars	Current Year 2022-23 (Rs)
4601000	Loan & Advances to Workers	-
4604000	Advances to Suppliers & Contractors	-
4608000	TDS on Interest (FDRs)	-
	Other Receivable	-
	Sub-Total	-
	Less:- Advances to Employee	-
	Net Loans & Advances	-

Schedule RP - 30 Loan Received

Account Code	Particulars	Current Year 2022-23 (Rs)
33020	Loan from State Government	-
33030	Loan From Other Financial Institutions	
	Total Loan Repaid	-



Karrapur Municipal Council
Statement of Cash Flow
As on 31 March 2023

Particulars	Current Year 2022-2023 (Rs.)	
[A] Cash Flow from Operating Activities		
Revenue Receipts		
Recovery from Debtors	2,97,09,200.00	
Advances Received	-	
Deposits Received	-	
	9,56,242.13	3,06,65,442.13
Revenue Expenses		
Advances Paid	1,86,32,115.00	
Payment to Creditors	-	
Advance collection of revenue	-	
Payment for Employees Liability	-	
Payment Against Statutory Recoveries	-	
Deposits Repaid	-	
Previous Year Expenses Booked in Current Year	-	1,86,32,115.00
Net Cash Generated from/used in Operating Activities [A]		1,20,33,327.13
[B] Cash Flow from Investing Activities		
Proceeds from Disposal of Assets	-	
Proceeds from Disposal of Investments	-	
Investment Income Received	-	
Interest Income Received	3,03,739.00	3,03,739.00
Purchase of Fixed Assets	83,32,498.50	
Increase/(Decrease) in Special Funds/Grants	(2,67,18,000.00)	
Increase/(Decrease) in Earmarked Funds	-	
Purchase of Investments	-	(1,83,85,501.50)
Net Cash Generated from/used in Investing Activities [B]		1,86,89,240.50
[C] Cash Flow from Financing Activities		
Loan from Banks/Others Received	-	-
Loan Repayment	-	
Interest & Finance Expenses	1,745.23	1,745.23
Net Cash Generated from/used in Financing Activities [C]		(1,745.23)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		3,07,20,822.40
Cash & Cash Equivalent at the beginning of Period		-
Cash & Cash Equivalent at the End of Period		
Cash & Cash Equivalent at the end of year comprises of the following Account Balances :-		3,07,20,822.40
Cash Balances		
Bank Balances	3,07,20,822.40	
Total of the Breakup of Cash & Cash Equivalent		3,07,20,822.40
Difference		-

For Accountant

Signature

For Chief Municipal Officer

Signature

For GDK & Associates
Chartered Accountants

CA Mayank Kesharwani
Partner
M. No. 430007