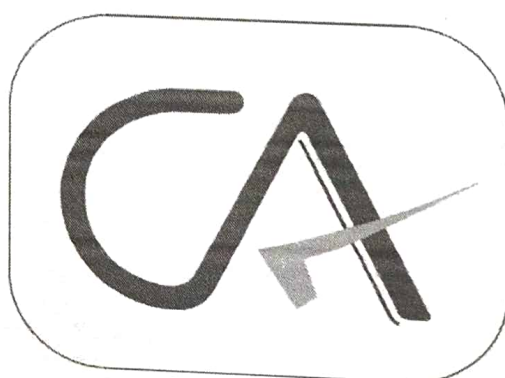


**AUDIT REPORT**  
**OF**  
**MUNICIPAL COUNCIL**  
**NALKHEDA**  
**DISTRICT - AGAR(MALWA)**

**Year 2022-23**



**Auditor**

**Pramod k. Sharma & co.**

**Chartered Accountants**

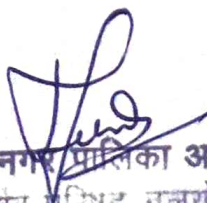
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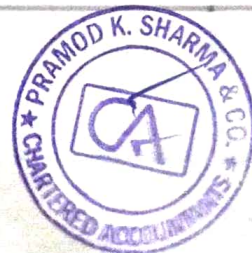
**AUDIT OBSERVATION**

**BALANCE SHEET**

**INCOME & EXPENDITURE ACCOUNT**

**ABSTRACT SHEET**

  
मुख्य नगर/मालिका अधिकारी  
नगर परिषद नलखेडा  
जिला- आगर मालवा (म.प्र.)





# 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, 2670003  
E-mail : pksharma\_com@rediffmail.com

## AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL NALKHEDA, DISTRICT AGAR(MALWA) (M.P)** for the year ended 31<sup>st</sup> March 2023, which are in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below:

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.
3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31<sup>st</sup> March 2023.

Date:-

Place:-Bhopal

UDIN No. - 24076883BKAPXS6622

मुख्य नगर पालिका अधिकारी  
नगर परिषद नलखेड़ा  
जिला- आगर मालवा (म.प्र.)

For PRAMOD K. SHARMA & CO.  
CHARTERED ACCOUNTANTS



1600

CA Pramod K Sharma  
(Partner)

Mem. No. : 076883

Branches : Rudrapur, Jalandhar, Saharanpur, Indore, Gwalior, Shahdol, Delhi, Rewa, Khurai and kullu (H.P.)



## 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 files of Receipt Book and verified that the money received is duly deposited in respective Bank Account.
- CMO gives 2 Working days for Deposit the Money to the Bank but at the time of auditing we found that there is no delay in deposit the amount of revenue collected.
- Cash Book has been verified with Receipts.
- Annual recovery sheet has been provided by the council but it had poor revenue collection, during the year. Quarterly recovery sheet was not available during the audit, so we are unable to comment upon comparison of quarter wise revenue recovery.

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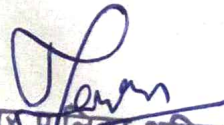




- There was no FDR made by the council up to the end of the year.
- No, we have not seemed any Investment on lesser interest rate.

### Audit of Expenditures

- We covered the Expenditures on the sample basis during the process of Audit.
- We have checked entries in cash book with respective vouchers and found them satisfactory.
- While checking Accountant Cash Book, all the bills and vouchers were satisfactory according to books. However during the audit of vouchers, some mild observations were found and made them rectified at the time and suggested to pay attention ahead. Some observations are as follow -
- 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.

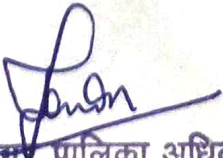
  
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- The Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such material cases were observed in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.
- 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 checked the books of accounts of council. Although most of the records were maintained properly and we duly satisfied with them, however, some observations have been seen and mentioned in this report.
- Except Cash book, some of registers/records have not been maintained properly. Observations in respect of records of ULB are as follows -

  
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### Accounts Department

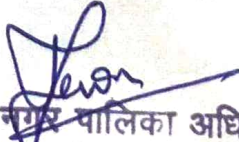
Audit observations about accounts department are as follows -

- Bank book, Journal book have not kept by the council which are necessary as per section 6, chapter 2 of Madhya Pradesh Municipal (Accounts and Finance) rule, 2018.
- EMD & SD registers was not found during the audit.
- Bank Reconciliation Statements were not prepared by the ULB.
- Employee Advances have been given during the year but advance register was not found during the audit.

### Store Department

During the examination of stock records, we found that registers were not maintained properly. As per our observation, some irregularities were found as follow -

- As per section 147 (1) under chapter - VI of Madhya Pradesh (Accounts and Finance) Rules, 2018, all movable and immovable Fixed Assets will be recorded in the Fixed Assets Register which was not found during the audit.

  
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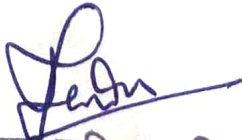


- As per section 174 (1) under chapter - VIII of Madhya Pradesh (Accounts and Finance) Rules, 2018, Stock or material will be issued only after obtaining duly authorized demand letter from respective department but store keeper has not obtained the demand letters for issuing the store material.

### **Revenue Department**

During the examination of revenue records, we found that records were maintained well and balances of dues were brought forward from previous year properly. As per our observation, the revenue collections were duly deposited during the year. The average percentages of revenue recovery were 25.70% and 30.12% respectively against various heads of current and outstanding dues. Council should make such policies and increase revenue recovery so that council could have more liquidity.



  
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### Sanitation Department

We did not find the record of sanitation department during the audit.

Audit comments/suggestions are as follow -

- Separate records were not kept for vehicle and light repairing.
- Chemical usage register was not found during the audit.
- All the log books should be filled on daily basis with reference of diesel register and officer in-charge should verify them timely.
- Since diesel register was not found during the audit so we could not verify the log books and fuel used.
- GPS system was not available for vehicles.

### Establishment Department

- Charge file or register was not found during the audit so we could not verify the accountability of staff.

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## Public Works Department

- As per section 139 (1) under chapter - V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Construction register will be maintained by the council which was not found during the audit.
- As per section 139 (2) under chapter - V of Madhya Pradesh (Accounts and Finance) Rules, 2018, The council Engineer or PWD in charge has to examine the stock and construction register at least once in 6 months but we have not found such examination during the audit.
- As per section 141 read with section 138 under chapter - V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Engineer or department in-charge will have to maintained stock record for recording each and every purchase of materials. During the audit of the PWD department we found that there was no any stock register for recording construction materials and i.e. muram etc.
- Tender Register was not maintained by the ULB.
- Repairing and maintenance register should be maintained and updated timely.

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### Audit of FDRs

- While auditing, we found that there was no any FDR made by the council.

### Audit of Tenders

- During the audit we examined some tender files. On the basis of examination the given files and note sheets attached with the vouchers, we found that tender process has been followed by the council. Although some irregularities were found and suggested to rectify them properly.
- As per section 121 read with section 86 under chapter-V of Madhya Pradesh Municipal (Accounts & Finance) Rule, 2018 and Letter of Department of Urban Administration and development, Ministry Bhopal, M.P. government, letter no./2022-23/87 dated 06/08/2022, E-tendering must be done in case of purchase costing above one lakh rupees. It is suggested to council to comply with the regulations.

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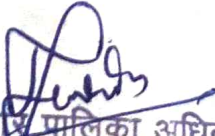


- Council has not received any Bank Guarantee during the year.

### 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 some of their utilization.
- 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.
- As specified by the accounts department, there is a loan of Mukhyamantri Shahri Adhosanrachna in the council but the installments are directly deducted by the Directorate, Urban Administration and development, Bhopal. Council has no any

  
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information regarding paid installment and outstanding loan amount.

- o Loan register was not found during the audit.

**PRAMOD K. SHARMA & CO.**

**Chartered Accountants**



*(Handwritten signature)*

**Pramod Kumar Sharma**

**(Partner)**

*(Handwritten signature)*

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**Balance Sheet of Municipal Council Nalkheda  
as on 31st March 2023**

|           | Particulars  | Schedule No. | Amount (Rs.) | Current Year (Rs.) | Previous Year (Rs.) |
|-----------|--|--------------|--------------|--------------------|---------------------|
| <b>A</b>  | <b>SOURCES OF FUNDS</b>  |              |              |                    |                     |
| <b>A1</b> | <b>Reserves and Surplus</b>                                      |              |              |                    |                     |
|           | Municipal (General) Fund   | B-1          | 1,33,73,080  |                    | 8,81,90,499         |
|           | Earmarked Funds  | B-2          | -            |                    | -                   |
|           | Reserves   | B-3          | 2,79,05,977  |                    | -                   |
|           | <b>Total Reserve &amp; Surplus</b>                               |              |              | <b>4,12,79,057</b> | <b>8,81,90,499</b>  |
| <b>A2</b> | <b>Grants, Contributions for specific purposes</b>               | B-4          |              | 1,75,78,000        | -                   |
| <b>A3</b> | <b>Loans</b>   |              |              |                    |                     |
|           | Secured loans  | B-5          |              | -                  | -                   |
|           | Unsecured loans  | B-6          |              | -                  | -                   |
|           | <b>Total Loans</b>   |              |              | -                  | -                   |
|           | <b>TOTAL OF SOURCES OF FUNDS (A1+A2+A3)</b>                      |              |              | <b>5,88,57,057</b> | <b>8,81,90,499</b>  |
| <b>B</b>  | <b>APPLICATION OF FUNDS</b>                                      |              |              |                    |                     |
| <b>B1</b> | <b>Fixed Assets</b>  | B-11         |              |                    |                     |
|           | Gross Block  |              | 23,12,778    |                    | 16,71,507           |
|           | Less: Accumulated Depreciation                                   |              | 2,31,278     |                    | -                   |
|           | Net Block  |              | 20,81,500    |                    | 16,71,507           |
|           | Capital work-in-progress   |              | 20,84,475    | 20,84,475          | -                   |
|           | <b>Total Fixed Assets</b>  |              |              | <b>41,65,975</b>   | <b>16,71,507</b>    |
| <b>B2</b> | <b>Investments</b>   |              |              |                    |                     |
|           | Investment - General Fund  | B-12         |              | -                  | -                   |
|           | Investment - Other Funds   | B-13         |              | -                  | -                   |
|           | <b>Total Investments</b>   |              |              | -                  | -                   |
| <b>B3</b> | <b>Current assets, loans &amp; advances</b>                      |              |              |                    |                     |
|           | Stock in hand (Inventories)                                      | B-14         | -            | -                  | -                   |
|           | Sundry Debtors (Receivables)                                     | B-15         | 28,44,527    |                    |                     |
|           | Gross amount outstanding   |              | -            |                    |                     |
|           | Less: Accumulated provision against bad and doubtful Receivables |              | -            | 28,44,527          | -                   |
|           | Prepaid expenses   | B-16         |              | -                  | -                   |
|           | Cash and Bank Balances   | B-17         | 5,30,13,013  | 5,30,13,013        | 8,65,18,992         |
|           | Loans, advances and deposits                                     | B-18         |              | -                  | -                   |
|           | <b>Total Of Curent Assets</b>                                    |              |              | <b>5,58,57,540</b> | <b>8,65,18,992</b>  |
| <b>B4</b> | <b>Current Liabilities and Provisions</b>                        |              |              |                    |                     |
|           | Deposits received  | B-7          | 4,68,629     | 4,68,629           | -                   |
|           | Deposit works  | B-8          |              | -                  | -                   |
|           | Other liabilities (Sundry Creditors)                             | B-9          | 2,25,921     | 2,25,921           | -                   |
|           | Provisions   | B-10         | 4,71,908     | 4,71,908           | -                   |
|           | <b>Total Current Liabilities</b>                                 |              |              | <b>11,66,458</b>   | <b>-</b>            |

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|    |   |      |  |                    |                    |
|----|---|------|--|--------------------|--------------------|
| B5 | Net Current Assets [Sub Total (B3) - Sub Total (B4)]      |      |  | 5,46,91,082        | 8,65,18,992        |
| C  | Other Assets  | B-19 |  | -                  | -                  |
| D  | Miscellaneous Expenditure (to the extent not written off) | B-20 |  | -                  | -                  |
|    | <b>TOTAL: APPLICATION OF FUNDS</b><br>(B1+B2+B5+C+D)      |      |  | <b>5,88,57,057</b> | <b>8,81,90,499</b> |

FOR PRAMOD K. SHARMA & CO.  
CHARTERED ACCOUNTANTS



CA PRAMOD SHARMA  
(PARTNER)

  
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नगर परिषद नलखेड़ा  
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**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            |                                     |                                  |                 |                     | 8,81,90,499     | 8,81,90,499 |
|              | Additions during the year              |                                     |                                  |                 |                     | -               | -           |
| 31090-02     | • Surplus for the year                 |                                     |                                  |                 |                     | 1,30,59,192     | 1,30,59,192 |
|              | • Transfers                            |                                     |                                  |                 |                     | 1,30,59,192     | 1,30,59,192 |
|              | Total (Rs.)                            | -                                   | -                                | -               | -                   | 8,78,76,611     | 8,78,76,611 |
|              | Deductions during the year             |                                     |                                  |                 |                     | 1,33,73,080     | 1,33,73,080 |
|              | • Deficit for the year                 |                                     |                                  |                 |                     | 2,12,08,223     | 2,12,08,223 |
|              | • Transfers                            |                                     |                                  |                 |                     | 6,66,68,388     | 6,66,68,388 |
|              | Total (Rs.)                            | -                                   | -                                | -               | -                   | 8,78,76,611     | 8,78,76,611 |
| 310          | Balance at the end of the current year | -                                   | -                                | -               | -                   | 1,33,73,080     | 1,33,73,080 |

**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 Provident fund | Total |
|--------------------------------------|----------------|----------------|---------------|--------------|------------------------|-------|
| (a) Opening Balance                  | -              |                |               |              | -                      | -     |
| (b) Additions to the Special         |                |                |               |              |                        |       |
| • Transfer from Municipal Fund       |                |                |               |              |                        | -     |
| • Interest/Dividend earned on        |                |                |               |              |                        | -     |
| • Profit on disposal of Special Fund |                |                |               |              |                        | -     |
| • Appreciation in Value of Special   |                |                |               |              |                        | -     |
| • 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:                         |                |                |               |              |                        |       |
| • Loss on disposal of Special Fund   |                |                |               |              |                        | -     |
| • Diminution in Value of Special     |                |                |               |              |                        | -     |
| • Transferred to Municipal Fund      |                |                |               |              |                        | -     |
| Total ©                              | -              | -              | -             | -            | -                      | -     |
| Net Balance of Special Funds (a +    | -              | -              | -             | -            | -                      | -     |

**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     |                       | 2,81,37,255                     | 2,81,37,255 | 2,31,278                         | 2,79,05,977                              |
| 31211        | Capital Reserve          | -                     |                                 | -           |                                  | -  |
| 31220        | Borrowing Redemption     | -                     |                                 | -           |                                  | -  |
| 31230        | Special Funds (Utilised) | -                     |                                 | -           |                                  | -  |
| 31240        | Statutory Reserve        | -                     |                                 | -           |                                  | -  |
| 31250        | General Reserve          |                       |                                 |             |                                  | -  |
| 31260        | Others                   |                       |                                 |             |                                  | -  |
|              | Total Reserve funds      | -                     | 2,81,37,255                     | 2,81,37,255 | 2,31,278                         | 2,79,05,977                              |

  
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**Schedule B-4: Grants & Contribution for Specific Purposes**

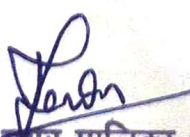
| Particulars                               | Grants from Central Government | Grants from State Government | Grants from Other Government Agencies | Grants from Financial Institutions | Others, specify | Total              |
|---|--------------------------------|------------------------------|---------------------------------------|------------------------------------|-----------------|--------------------|
| Account Code                              | 32010                          | 32020                        | 32030                                 | 32040                              | 32080           |                    |
| (a) Opening Balance                       |                                |                              |                                       |                                    | -               | -                  |
| (b) Additions to the Grants *             |                                |                              |                                       |                                    |                 |                    |
| • Grant received during the year          | 90,18,000                      | 2,61,42,192                  |                                       |                                    | -               | 3,51,60,192        |
| • Interest/Dividend earned on Grant       |                                |                              |                                       |                                    |                 | -                  |
| • Profit on disposal of Grant             |                                |                              |                                       |                                    |                 | -                  |
| • Appreciation in Value of Grant          |                                |                              |                                       |                                    |                 | -                  |
| • Other addition (Specify nature)         |                                |                              |                                       |                                    |                 | -                  |
| <b>Total (b)</b>                          | 90,18,000                      | 2,61,42,192                  | -                                     | -                                  | -               | 3,51,60,192        |
| <b>Total (a + b)</b>                      | 90,18,000                      | 2,61,42,192                  | -                                     | -                                  | -               | 3,51,60,192        |
| (c) Payments out of funds                 |                                |                              |                                       |                                    |                 |                    |
| • Capital expenditure on Fixed            | 45,23,000                      | -                            |                                       |                                    |                 | 45,23,000          |
| • Capital Expenditure on Other            |                                |                              |                                       |                                    |                 | -                  |
| • Revenue Expenditure on                  |                                | 1,30,59,192                  |                                       |                                    |                 | 1,30,59,192        |
| o Salary, Wages, allowances etc.          |                                |                              |                                       |                                    |                 | -                  |
| o Rent                                    |                                |                              |                                       |                                    |                 | -                  |
| • Other:                                  |                                |                              |                                       |                                    | -               | -                  |
| o Loss on disposal of Grant               |                                |                              |                                       |                                    |                 | -                  |
| o Grants Refunded                         |                                |                              |                                       |                                    |                 | -                  |
| • Other administrative charges            |                                |                              |                                       |                                    |                 | -                  |
| <b>Total (c)</b>                          | 45,23,000                      | 1,30,59,192                  | -                                     | -                                  | -               | 1,75,82,192        |
| <b>Net balance at the year end (a+b)-</b> | <b>44,95,000</b>               | <b>1,30,83,000</b>           | <b>-</b>                              | <b>-</b>                           | <b>-</b>        | <b>1,75,78,000</b> |

**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                                     |                    |                     |
|              | <b>Total Secured Loans</b>                      | <b>-</b>           | <b>-</b>            |

**Schedule B-6: Unsecured Loans**

| Account Code | Particulars                                     | Current Year (Rs.) | Previous Year (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                                     |                    |                     |
|              | <b>Total Unsecured Loans</b>                    | <b>-</b>           | <b>-</b>            |

  
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**Schedule B-7: Deposits Received**

| Account Code | Particulars                    | Current Year<br>(Rs.) | Previous Year<br>(Rs.) |
|--------------|--------------------------------|-----------------------|------------------------|
| 34010        | From Contractors               |                       |                        |
| 34020        | From Revenues                  | 4,68,629              |                        |
| 34030        | From staff                     | -                     | -                      |
| 34080        | From Others                    | -                     | -                      |
|              | <b>Total deposits received</b> | <b>4,68,629</b>       | <b>-</b>               |

**Schedule B-8: Deposits Works**

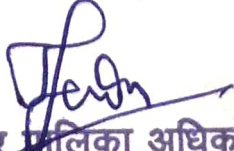
| Account Code. | Particulars                   | Opening balance as the beginning of the year (Rs) | Additions during the current year (Rs) | Utilization / expenditure (Rs) | Balance outstanding at the end of the current year (Rs) |
|---------------|-------------------------------|---|--|--------------------------------|---|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

**Schedule B-9: Other Liabilities (Sundry Creditors)**

| Account Code | Particulars                                       | Current Year<br>(Rs.) | Previous Year<br>(Rs.) |
|--------------|---|-----------------------|------------------------|
| 35010        | Creditors   |                       |                        |
| 35011        | Employee Liabilities                              |                       |                        |
| 35012        | Interest Accrued and Due                          |                       |                        |
| 35020        | Recoveries Payable                                | 2,25,921              |                        |
| 35030        | Government Dues Payable                           |                       |                        |
| 35040        | Refunds Payable                                   |                       |                        |
| 35041        | Advance Collection of Revenues                    |                       |                        |
| 35080        | Others  |                       |                        |
|              | <b>Total Other liabilities (Sundry Creditors)</b> | <b>2,25,921</b>       | <b>-</b>               |

**Schedule B-10: Provisions**

| Account Code | Particulars                | Current Year<br>(Rs.) | Previous Year<br>(Rs.) |
|--------------|----------------------------|-----------------------|------------------------|
| 36010        | Provision for Expenses     | 4,71,908              |                        |
| 36020        | Provision for Interest     | -                     | -                      |
| 36030        | Provision for Other Assets | -                     | -                      |
|              | <b>Total Provisions</b>    | <b>4,71,908</b>       | <b>-</b>               |

  
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Schedule B-11: Fixed Assets

| Account Code | Particulars   | Gross Block     |                             |                              | Cost at the end of the year | Accumulated Depreciation |                             |                              | Net Block                    |                            |                                 |
|--------------|---|-----------------|-----------------------------|------------------------------|-----------------------------|--------------------------|-----------------------------|------------------------------|------------------------------|----------------------------|---------------------------------|
|              |   | Opening Balance | Additions during the period | Deductions during the period |                             | Opening Balance          | Additions during the period | Deductions during the period | Total at the end of the year | At the end of current year | At the end of the previous year |
| 1            | 2   | 3               | 4                           | 5                            | 6                           | 7                        | 8                           | 9                            | 10                           | 11                         | 12                              |
| 41010        | Land  |                 |                             | -                            | -                           | -                        | -                           | -                            | -                            | -                          | -                               |
| 41011        | Lack & Pond   |                 |                             | -                            | -                           |                          |                             |                              |                              |                            |                                 |
| 41020        | Buildings   |                 |                             | -                            | -                           |                          |                             |                              |                              |                            |                                 |
|              | Infrastructure Assets                                     |                 |                             |                              | -                           |                          |                             |                              |                              |                            |                                 |
| 41030        | • Roads and Bridges                                       |                 |                             | -                            | -                           |                          |                             |                              | -                            | -                          | -                               |
| 41031        | • Sewerage and drainage                                   |                 |                             | -                            | -                           |                          |                             |                              | -                            | -                          | -                               |
| 41032        | • Water ways  |                 |                             | -                            | -                           |                          |                             |                              | -                            | -                          | -                               |
| 41033        | • Public Lighting   |                 |                             | -                            | -                           |                          |                             |                              | -                            | -                          | -                               |
|              | Lakes and Ponds   |                 |                             | -                            | -                           |                          |                             |                              | -                            | -                          | -                               |
|              | Other assets  |                 |                             | -                            | -                           |                          |                             |                              | -                            | -                          | -                               |
| 41034        | Sanitation &SWM   |                 |                             | -                            | -                           |                          |                             |                              | -                            | -                          | -                               |
| 41040        | • Plants & Machinery                                      |                 | 47,808                      | -                            | 47,808                      |                          | 4,781                       |                              | 4,781                        | 43,027                     | -                               |
| 41050        | • Vehicles  |                 | 3,13,728                    | -                            | 3,13,728                    |                          | 31,373                      |                              | 31,373                       | 2,82,355                   | -                               |
| 41060        | • Office & other equipment                                |                 | 1,25,826                    | -                            | 1,25,826                    |                          | 12,583                      |                              | 12,583                       | 1,13,243                   | -                               |
| 41070        | • Furniture, fixtures, fittings and electrical appliances |                 |                             | -                            | -                           |                          |                             |                              | -                            | -                          | -                               |
| 4180         | • Other fixed assets                                      | 16,71,507       | 1,53,909                    |                              | 18,25,416                   |                          | 1,82,542                    |                              | 1,82,542                     | 16,42,874                  | 16,71,507                       |
|              | Total   | 16,71,507       | 6,41,271                    | -                            | 23,12,778                   | -                        | 2,31,278                    | -                            | 2,31,278                     | 20,81,500                  | 16,71,507                       |
| 41210        | Work-in-progress  |                 | 20,84,475                   |                              | 20,84,475                   |                          |                             |                              | -                            | 20,84,475                  | -                               |
|              | Total   | 16,71,507       | 27,25,746                   | -                            | 43,97,253                   | -                        | 2,31,278                    | -                            | 2,31,278                     | 41,65,975                  | 16,71,507                       |



  
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**Schedule B-12: Investments - General Funds**

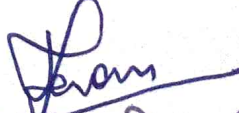
| Account Code. | Particulars                              | With whom invested | Face value (Rs.) | Current year Carrying Cost (Rs.) | Previous year Carrying Cost (Rs.) |
|---------------|--|--------------------|------------------|----------------------------------|-----------------------------------|
| 42010         | • Central Government Securities          |                    |                  |                                  |                                   |
| 42020         | • State Government Securities            |                    |                  |                                  |                                   |
| 42030         | • Debentures and Bonds                   |                    |                  |                                  |                                   |
| 42040         | • Preference Shares                      |                    |                  |                                  |                                   |
| 42050         | • Equity Shares                          |                    |                  |                                  |                                   |
| 42060         | • Units of Mutual Funds                  |                    |                  |                                  |                                   |
| 42080         | • Other Investments                      |                    |                  | -                                | -                                 |
|               | <b>Total of Investments General Fund</b> |                    | -                | -                                | -                                 |

**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                |                    |                  |                                  |                                   |
| 42180         | • Other Investments                    |                    | -                |                                  |                                   |
| 42190         | • Accumulates Provision                |                    |                  |                                  |                                   |
|               | <b>Total of Investments Other Fund</b> |                    | -                | -                                | -                                 |

**Schedule B-14: Stock in Hand (Inventories)**

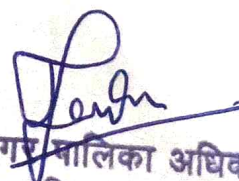
| Account Code | Particulars                | Current Year (Rs.) | Previous Year (Rs.) |
|--------------|----------------------------|--------------------|---------------------|
| 43010        | Stores                     |                    |                     |
| 43020        | Loose Tools                | -                  | -                   |
| 43080        | Others                     |                    | -                   |
|              | <b>Total Stock in hand</b> | -                  | -                   |

  
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**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        | <b><u>Receivables for Property Taxes</u></b>                     |                    |  |                  |                                |
|              | Less than 5 years  | 11,42,782          | -  | 11,42,782        |                                |
|              | More than 5 years*   |                    |  | -                |                                |
|              | <b>Sub - total</b>   | 11,42,782          | -  | 11,42,782        | -                              |
|              | Less: State Government Cesses/Levies in Taxes - Control Accounts |                    |  |                  |                                |
|              | <b>Net Receivables of Property Taxes</b>                         |                    | -  | 11,42,782        | -                              |
| 43120        | <b><u>Receivable of Other Taxes</u></b>                          |                    |  | -                |                                |
|              | Less than 3 years  | 7,83,456           |  | 7,83,456         |                                |
|              | More than 3 years*   |                    |  |                  |                                |
|              | <b>Sub - total</b>   | 7,83,456           | -  | 7,83,456         | -                              |
|              | Less: State Government Cesses/Levies in Taxes - Control Accounts |                    |  |                  |                                |
|              | <b>Net Receivables of Other Taxes</b>                            |                    | -  | 7,83,456         | -                              |
| 43130        | <b><u>Receivable for Water Taxes</u></b>                         |                    |  |                  |                                |
|              | Less than 3 years  | 8,82,198           |  | 8,82,198         |                                |
|              | More than 3 years*   |                    |  |                  |                                |
|              | <b>Sub - total</b>   | 8,82,198           | -  | 8,82,198         | -                              |
|              | Less: State Government Cesses/Levies in Taxes - Control Accounts |                    |  |                  |                                |
|              | <b>Net Receivables of Other Taxes</b>                            |                    | -  | 8,82,198         | -                              |
| 43140        | <b><u>Receivables for Rent</u></b>                               |                    |  |                  |                                |
|              | Less than 3 years  | 36,091             |  | 36,091           |                                |
|              | More than 3 years*   |                    |  |                  |                                |
|              | <b>Sub - total</b>   | 36,091             | -  | 36,091           | -                              |
| 43150        | <b><u>Receivables from Government</u></b>                        |                    |  |                  |                                |
|              | <b>Sub - total</b>   |                    | -  | -                |                                |
|              | <b>Total of Sundry Debtors (Receivables)</b>                     | 36,091             | -  | 28,44,527        | -                              |

  
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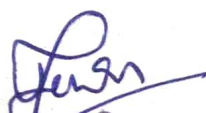


**Schedule B-16: Prepaid Expenses**

| Account Code | Particulars                   | Current Year<br>(Rs.) | Previous Year<br>(Rs.) |
|--------------|-------------------------------|-----------------------|------------------------|
| 44010        | Establishment                 |                       |                        |
| 44020        | Administrative                |                       |                        |
| 44030        | Operations & Maintenance      |                       |                        |
|              | <b>Total Prepaid expenses</b> | -                     | -                      |

**Schedule B-17: Cash and Bank Balances**

| Account Code | Particulars                                | Current Year<br>(Rs.) | Previous Year<br>(Rs.) |
|--------------|--|-----------------------|------------------------|
| 45010        | Cash                                       |                       | -                      |
|              |  |                       |                        |
| 45020        | <b>Balance with Bank - Municipal Funds</b> |                       |                        |
| 45021        | Nationalised Banks                         | 5,30,13,013           | 8,65,18,992            |
| 45022        | Other Scheduled Banks                      |                       |                        |
| 45023        | Scheduled Co-operative Banks               | -                     | -                      |
| 45024        | Post Office                                |                       |                        |
|              | <b>Sub-total</b>                           | <b>5,30,13,013</b>    | <b>8,65,18,992</b>     |
|              |  |                       |                        |
| 45040        | <b>Balance with Bank - Special Funds</b>   |                       |                        |
| 45041        | Nationalised Banks                         | -                     | -                      |
| 45042        | Other Scheduled Banks                      |                       |                        |
| 45043        | Scheduled Co-operative Banks               | -                     | -                      |
| 45044        | Post Office                                |                       |                        |
|              | <b>Sub-total</b>                           | -                     | -                      |
|              |  |                       |                        |
| 45060        | <b>Balance with Bank - Grant Funds</b>     |                       |                        |
| 45061        | Nationalised Banks                         | -                     | -                      |
| 45062        | Other Scheduled Banks                      |                       |                        |
| 45063        | Scheduled Co-operative Banks               |                       |                        |
| 45064        | Post Office                                |                       |                        |
|              | <b>Sub-total</b>                           | -                     | -                      |
|              | <b>Total Cash and Bank balances</b>        | <b>5,30,13,013</b>    | <b>8,65,18,992</b>     |

  
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**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   |  | -                                  | -                               | -  |
| 46030        | Loans to Others   |  | -                                  | -                               | -  |
| 46040        | Advance to Suppliers and Contractors  |  | -                                  | -                               | -  |
| 46050        | Advance to Others   |  | -                                  | -                               | -  |
| 46060        | Deposit with External Agencies  |  |                                    | -                               | -  |
| 46080        | Other Current Assets  |  |                                    |                                 | -  |
|              | <b>Sub - Total</b>  |  | -                                  | -                               | -  |
| 461          | Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)] |  |                                    |                                 | -  |
|              | <b>Total Loans, advances, and deposits</b>  | -  | -                                  | -                               | -  |

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

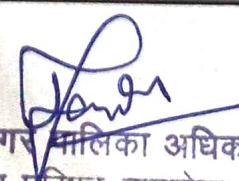
| Account Code | Particulars                        | Current Year (Rs.) | Previous Year (Rs.) |
|--------------|------------------------------------|--------------------|---------------------|
| 46110        | Loans to Others                    |                    |                     |
| 46120        | Advances                           |                    |                     |
| 46130        | Deposits                           |                    |                     |
|              | <b>Total Accumulated Provision</b> | -                  | -                   |

**Schedule B-19: Other Assets**

| Account Code | Particulars                  | Current Year (Rs.) | Previous Year (Rs.) |
|--------------|------------------------------|--------------------|---------------------|
| 47010        | Deposit Works                |                    |                     |
| 47020        | Other asset control accounts |                    |                     |
|              | <b>Total Other Assets</b>    | -                  | -                   |

**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                                 |                    |                     |
|              | <b>Total Miscellaneous expenditure</b> | -                  | -                   |

  
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**MUNICIPAL COUNCIL NALKHEDA**  
**INCOME AND EXPENDITURE STATEMENT**  
For the Period From 1st April 2022 to 31st March 2023

|          | Item/ Head of Account  | Schedule No | Current Year (Rs)  | Previous Year (Rs)  |
|----------|--|-------------|--------------------|---------------------|
| <b>A</b> | <b>INCOME</b>  |             |                    |                     |
|          | Tax Revenue  | IE-1        | 68,07,104          | 58,20,407           |
|          | Assigned Revenues & Compensation   | IE-2        | 2,66,95,676        | 2,32,60,041         |
|          | Rental Income from Municipal Properties  | IE-3        | 49,72,017.00       | 14,53,444           |
|          | Fees & User Charges  | IE-4        | 22,22,053          | 55,69,358           |
|          | Sale & Hire Charges  | IE-5        | 60,000             | -                   |
|          | Revenue Grants, Contributions & Subsidies  | IE-6        | 2,31,278           | 9,87,95,973         |
|          | Income from Investments  | IE-7        | 1,45,206           | -                   |
|          | Interest Earned  | IE-8        | 56,042             | 33,91,923           |
|          | Other Income   | IE-9        | 87,25,730          | 31,73,647           |
|          | <b>Total - INCOME</b>  |             | <b>4,99,15,106</b> | <b>14,14,64,793</b> |
| <b>B</b> | <b>EXPENDITURE</b>   |             |                    |                     |
|          | Establishment Expenses   | IE-10       | 3,73,58,217        | 3,18,69,383         |
|          | Administrative Expenses  | IE-11       | 13,50,159          | 1,84,20,355         |
|          | Operations & Maintenance   | IE-12       | 2,29,16,103        | 1,33,25,954         |
|          | Interest & Finance Expenses  | IE-13       | 11,32,567          | 13,01,106           |
|          | Programme Expenses   | IE-14       | 8,41,101           | 49,700              |
|          | Revenue Grants, Contributions & subsidies  | IE-15       | 1,75,100           | 4,94,18,191         |
|          | Provisions & Write off   | IE-16       | -                  | -                   |
|          | Miscellaneous Expenses   | IE-17       | 71,18,804          | 20,528              |
|          | Depreciation   |             | 2,31,278           |                     |
|          | Transfer general fund ( sanchit Nidhi )  |             |                    |                     |
|          | <b>Total - EXPENDITURE</b>   |             | <b>7,11,23,329</b> | <b>11,44,05,217</b> |
| <b>C</b> | <i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)</i> |             | (2,12,08,223)      | 2,70,59,576         |
| <b>D</b> | Add/Less: Prior period Items (Net)   | IE-18       | -                  | -                   |
| <b>E</b> | <i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)</i>  |             | (2,12,08,223)      | 2,70,59,576         |
| <b>F</b> | Less: Transfer to Reserve Funds  |             |                    | 13,20,613           |
| <b>G</b> | <i>Net balance being surplus/ deficit carried over to Municipal Fund (E-F)</i>             |             | (2,12,08,223)      | 2,57,38,963         |

FOR PRAMOD K. SHARMA & CO.  
CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी  
नगर परिषद नलखेड़ा  
जिला- आगर मालवा (म.प्र.)



CA PRAMOD SHARMA  
(PARTNER)



**Schedule IE - 1 : Tax Revenue**


| Account Code | Particulars  | Current year (Rs.) | Previous year (Rs.) |
|--------------|--|--------------------|---------------------|
| 11001        | Property tax   | 37,01,388          | 16,86,033           |
| 11002        | Water tax  | 16,93,600          | 8,37,130            |
| 11003        | Sewerage Tax   | 2,35,519           |                     |
| 11004        | Conservancy Tax                                      |                    |                     |
| 11005        | Lighting Tax   |                    |                     |
| 11006        | Education tax  |                    | 3,15,809            |
| 11007        | Vehicle Tax  |                    |                     |
| 11008        | Tax on Animals                                       |                    |                     |
| 11009        | Electricity Tax                                      |                    |                     |
| 11010        | Professional Tax                                     |                    |                     |
| 11011        | Advertisement tax                                    |                    |                     |
| 11012        | Pilgrimage Tax                                       |                    |                     |
| 11013        | Export Tax   |                    |                     |
| 11031        | Consolidates Tax                                     |                    | 4,00,500            |
| 11051        | Octroi & Toll  |                    |                     |
| 11080        | Other taxes  | 11,76,597          | 25,80,935           |
| 0            | <b>Sub-total</b>                                     | <b>68,07,104</b>   | <b>58,20,407</b>    |
| 11090        | Less: Tax Remissions and Refund [Schedule IE- 1 (a)] | -                  | -                   |
|              | <b>Sub-total</b>                                     | <b>-</b>           | <b>-</b>            |
|              | <b>Total tax revenue</b>                             | <b>68,07,104</b>   | <b>58,20,407</b>    |

**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   | -                  | -                   |
|              | <b>Total refund and remission of tax revenues</b> | <b>-</b>           | <b>-</b>            |

**Schedule IE-2: Assigned Revenues & Compensation**

| Account Code. | Particulars                                       | Current Year (Rs.) | Previous Year (Rs.) |
|---------------|---|--------------------|---------------------|
| 12010         | Taxes and Duties collected by others              | 13,19,571          | 12,71,000           |
| 12020         | Compensation in lieu of Taxes / duties            | 2,53,76,105        | 2,19,89,041         |
| 12030         | Compensations in lieu of Concessions              |                    |                     |
|               | <b>Total assigned revenues &amp; compensation</b> | <b>2,66,95,676</b> | <b>2,32,60,041</b>  |

  
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**Schedule IE-3: Rental income from Municipal Properties**


| Account Code. | Particulars  | Current Year (Rs.)  | Previous Year (Rs.) |
|---------------|--|---------------------|---------------------|
| 13010         | Rent from Civic Amenities                            | 48,25,662           |                     |
| 13020         | Rent from Office Buildings                           |                     |                     |
| 13030         | Rent from Guest Houses                               |                     |                     |
| 13040         | Rent from lease of lands                             | 1,46,355            | 11,88,688           |
| 13080         | Other rents  |                     | 2,64,756            |
|               | <b>Sub-Total</b>                                     |                     |                     |
| 13090         | Less: Rent Remission and Refunds                     |                     |                     |
|               | <b>Sub-total</b>                                     |                     |                     |
|               | <b>Total Rental Income from Municipal Properties</b> | <b>49,72,017.00</b> | <b>14,53,444</b>    |

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

| Account Code. | Particulars                                      | Current Year (Rs.) | Previous Year (Rs.) |
|---------------|--|--------------------|---------------------|
| 14010         | Empanelment & Registration Charges               |                    | 2,23,402            |
| 14011         | Licensing Fees                                   | 310                |                     |
| 14012         | Fees for Grant of Permit                         |                    |                     |
| 14013         | Fees for Certificate or Extract                  | 76,776             | 17,519              |
| 14014         | Development Charges                              | 6,44,648           | 47,93,313           |
| 14015         | Regularization Fees                              |                    |                     |
| 14020         | Penalties and Fines                              |                    | 75,280              |
| 14040         | Other Fees                                       | 11,20,216          | 2,57,824            |
| 14050         | User Charges                                     | 3,430              | 1,97,020            |
| 14060         | Entry Fees                                       | 1,31,460           |                     |
| 14070         | Service / Administrative Charges                 |                    |                     |
| 14080         | Other Charges                                    | 2,45,213           | 5,000               |
|               | <b>Sub-Total</b>                                 | <b>22,22,053</b>   | <b>55,69,358</b>    |
| 14090         | Less: Rent Remission and Refunds                 |                    |                     |
|               | <b>Sub-total</b>                                 | <b>-</b>           | <b>-</b>            |
|               | <b>Total income from Fees &amp; User Charges</b> | <b>22,22,053</b>   | <b>55,69,358</b>    |

**Schedule IE-5: Sale & Hire Charges**

| Account Code | Particulars   | Current Year (Rs.) | Previous Year (Rs.) |
|--------------|---|--------------------|---------------------|
| 15010        | Sale of Products  |                    |                     |
| 15011        | Sale of Forms & Publications  | 60,000             |                     |
| 15012        | Sale of stores & scrap  |                    |                     |
| 15030        | Sale of Others  |                    |                     |
| 15040        | Hire Charges for Vehicles   |                    |                     |
| 15041        | Hire Charges for Equipment  | -                  | -                   |
|              | <b>Total Income from Sale &amp; Hire charges - income head-wise</b> | <b>60,000</b>      | <b>-</b>            |

  
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**Schedule IE-6: Revenue Grants, Contributions & Subsidies**

| Account Code | Particulars  | Current Year (Rs.) | Previous Year (Rs.) |
|--------------|--|--------------------|---------------------|
| 16010        | Revenue Grant  |                    | 3,19,85,973         |
| 16020        | Re-imbursement of expenses                                 | 2,31,278           |                     |
| 16030        | Contribution towards schemes                               |                    | 6,68,10,000         |
|              | <b>Total Revenue Grants, Contributions &amp; Subsidies</b> | <b>2,31,278</b>    | <b>9,87,95,973</b>  |

**Schedule IE-7: Income from Investments - General Fund**

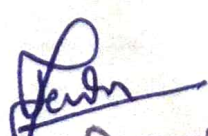
| Account Code | Particulars                                       | Current Year (Rs.) | Previous Year (Rs.) |
|--------------|---|--------------------|---------------------|
| 17010        | Interest on Investments                           | 1,45,206           |                     |
| 17020        | Dividend  |                    |                     |
| 17030        | Income from projects taken up on commercial basis |                    |                     |
| 17040        | Profit in Sale of Investments                     |                    |                     |
| 17080        | Others  |                    |                     |
|              | <b>Total Income from Investments</b>              | <b>1,45,206</b>    | <b>-</b>            |

**Schedule IE- 8: Interest Earned**

| Account Code | Particulars                                 | Current Year (Rs.) | Previous Year (Rs.) |
|--------------|---|--------------------|---------------------|
| 17110        | Interest from Bank Accounts                 | 56,042             | 33,91,923           |
| 17120        | Interest on Loans and advances to Employees | -                  | -                   |
| 17130        | Interest on loans to others                 | -                  | -                   |
| 17180        | Other Interest                              |                    | -                   |
|              | <b>Total - Interest Earned</b>              | <b>56,042</b>      | <b>33,91,923</b>    |

**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      | -                  | -                   |
| 18080        | Miscellaneous Income                | 87,25,730          | 31,73,647           |
|              | <b>Total Other Income</b>           | <b>87,25,730</b>   | <b>31,73,647</b>    |

  
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**Schedule IE-10: Establishment Expenses**


| Account Code | Particulars                          | Current Year (Rs.) | Previous Year (Rs.) |
|--------------|--------------------------------------|--------------------|---------------------|
| 21010        | Salaries, Wages and Bonus            | 3,49,54,398        | 3,07,61,591         |
| 21020        | Benefits and Allowances              | 5,64,456           |                     |
| 21030        | Pension                              | 2,65,162           | 11,07,792           |
| 21040        | Other Terminal & Retirement Benefits | 15,74,201          |                     |
|              | <b>Total establishment expenses</b>  | <b>3,73,58,217</b> | <b>3,18,69,383</b>  |

**Schedule IE-11: Administrative Expenses**

| Account Code | Particulars                          | Current Year (Rs.) | Previous Year (Rs.) |
|--------------|--------------------------------------|--------------------|---------------------|
| 22010        | Rent, Rates and Taxes                |                    | 4,15,818            |
| 22011        | Office maintenance                   | 2,17,539           | 11,36,123           |
| 22012        | Communication Expenses               |                    | 35,361              |
| 22020        | Books & Periodicals                  | 7,220              |                     |
| 22021        | Printing and Stationery              | 1,16,871           | 2,42,664            |
| 22030        | Traveling & Conveyance               |                    | 3,64,908            |
| 22040        | Insurance                            | 97,188             | 81,284              |
| 22050        | Audit Fees                           |                    |                     |
| 22051        | Legal Expenses                       |                    | 5,39,853            |
| 22052        | Professional and other Fees          | 1,71,670           |                     |
| 22060        | Advertisement and Publicity          | 7,39,671           | 9,61,488            |
| 22061        | Membership & subscriptions           |                    |                     |
| 22080        | Other Administrative Expenses        |                    | 1,46,42,856         |
|              | <b>Total administrative expenses</b> | <b>13,50,159</b>   | <b>1,84,20,355</b>  |

**Schedule IE-12: Operations & Maintenance**

| Account Code | Particulars                                   | Current Year (Rs.) | Previous Year (Rs.) |
|--------------|---|--------------------|---------------------|
| 23010        | Power & Fuel                                  | 91,07,472          | 12,79,013           |
| 23020        | Bulk Purchases                                | 45,50,418          | 93,51,400           |
| 23030        | Consumption of Stores                         |                    |                     |
| 23040        | Hire Charges                                  | 4,03,963           | 3,42,663            |
| 23050        | Repairs & maintenance -Infrastructure Assets  | 64,68,073          |                     |
| 23051        | Repairs & maintenance - Civic Amenities       | 1,05,650           |                     |
| 23052        | Repairs & maintenance - Buildings             | 6,95,505           |                     |
| 23053        | Repairs & maintenance - Vehicles              | 3,81,252           | 2,91,826            |
| 23054        | Repairs & maintenance - Furnitures            |                    |                     |
| 23055        | Repairs & maintenance - Office Equipments     | 3,58,469           |                     |
| 23056        | Repairs & maintenance - Electrical Appliances |                    | 10,79,181           |
| 23057        | Repairs & Maintenance- Plant & Machinery      | 3,18,006           |                     |
| 23059        | Repairs & maintenance - Others                |                    | 1,65,991            |
| 23080        | Other operating & maintenance expenses        | 5,27,295           | 8,15,880            |
|              | <b>Total operations &amp; maintenance</b>     | <b>2,29,16,103</b> | <b>1,33,25,954</b>  |

  
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**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     | 11,31,782           |                  |
| 24040   | Interest on Loans from International Agencies               |                     |                  |
| 24050   | Interest on Loans from Banks & Other Financial Institutions |                     |                  |
| 24060   | Other Interest  |                     | 12,94,264        |
| 24070   | Bank Charges  | 785                 | 6,842            |
| 24080   | Other Finance Expenses                                      |                     |                  |
|         | <b>Total Interest &amp; Finance Charges</b>                 | <b>11,32,566.70</b> | <b>13,01,106</b> |

**Schedule IE-14: Programme Expenses**

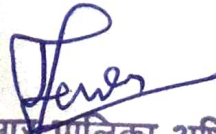
| Account Code | Particulars                     | Current Year (Rs.) | Previous Year (Rs.) |
|--------------|---------------------------------|--------------------|---------------------|
| 25010        | Election Expenses               |                    |                     |
| 25020        | Own Programs                    | 8,41,101           | 49,700              |
| 25030        | Share in Programs of others     |                    | -                   |
| 25040        | Others' Programme               |                    |                     |
|              | <b>Total Programme Expenses</b> | <b>8,41,101</b>    | <b>49,700</b>       |

**Schedule IE-15: Revenue Grants, Contributions & Subsidies**

| Account Code | Particulars  | Current Year (Rs.) | Previous Year (Rs.) |
|--------------|--|--------------------|---------------------|
| 26010        | Grants [specify details]                                   |                    | 4,94,18,191         |
|              |  |                    |                     |
| 26020        | Contributions [specify details]                            | 1,75,100           |                     |
|              |  |                    |                     |
| 26030        | Subsidies [specify details]                                |                    |                     |
|              | <b>Total Revenue Grants, Contributions &amp; Subsidies</b> | <b>1,75,100</b>    | <b>4,94,18,191</b>  |

**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       | -                  | -                   |
|              | <b>Total Provisions &amp; Write off</b> | <b>-</b>           | <b>-</b>            |

  
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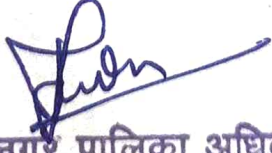


**Schedule IE-17: Miscellaneous Expenses**

| 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        | 71,18,804          | 20,528              |
|              | <b>Total Miscellaneous expenses</b> | <b>71,18,804</b>   | <b>20,528</b>       |

**Schedule IE-18: Prior Period Items (Net)**

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


  
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| Sr No. | PARAMETERS              | DESCRIPTION   | OBSERVATION IN BRIEF   | SUGGESTION   |
|--------|-------------------------|---|--|--|
| 2      | Audit of Expenditure    | Some bills and vouchers were found with irregularities regarding necessary aspects.   | During the audit, some bills and vouchers were found with irregularities such as date, signatures etc. which were suggested for rectification and for paying attention in future in this regard. | Council should obtain proper bills and should maintain vouchers properly with all regards.               |
| 3      | Audit of Book Keeping   | We checked the books of accounts which maintained and made available for us during the audit by the Municipal Council.  | All departments had some issues in regard of book keeping.<br>{ For more details Refer Observation sheet }   | Council should maintain proper books of records for all departments.                                     |
| 4      | Audit of FDRs           | While Auditing, we have found that there was no any FDR made by the council.  | No Observation   | No Comment   |
| 5      | Audit of Tenders / Bids | 1. We examined Tenders/bids documents on the basis of note sheets attached with the vouchers and some files which were made available for us during the audit.<br>2. Tenders which were found during the audit have followed proper tendering procedures. | As per our observation, ULB has followed proper tender process.  | Proper Files/Records should be maintained for Tenders & Bids and proper process should be kept followed. |



  
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|    |   |   |   |  |
|----|---|---|---|--|
| 6  | Audit of Grants & Loans   | Refer the "Audit of Grants & Loans" head of audit observation sheet   | During 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 purposes for which grants have been received. | Grants Register must be Prepared as per ULB approved format  |
| 7  | Incidences relating to diversion of fund from Capital receipts / grants / Loans to Revenue Nature Expenditure and from one scheme / Project to another  | No Such diversion of fund We didn't found any incidences relating to diversion of funds from Capital receipts \ Grants \ Loans to Revenue Nature Expenditure and from one scheme to another scheme. | No Such Observation Found   | There Should be proper bifurcation of capital and revenue nature receipts and expenditure.                                     |
| 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. | 295.04%   | The Total revenue expenses are very high in comparison of Income  | So council should make more efforts to meet out the Expenditure form its Revenue Receipts.                                     |
| b  | Percentage of Capital Expenditure with respect to total Expenditure   | 4.03%   | The capital expenditures are very low in comparison of Total expenditures.  | Council should make policies to increase the percentage of capital expenditures so that council can have more valuable assets. |
| 8  | Whether all the temporary advances have been fully recovered or not.  | Yes, advances have been given during the year.  | Advance Register was not maintained.  | Such advances should be recovered as per rules properly.   |
| 9  | Whether bank reconciliation statement is being regularly prepared.  | No, Bank Reconciliation Statements were prepared on monthly basis.  | No observations   | No Comments  |

Date :

Place : Bhopal

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For PRAMOD K. SHARMA & CO.  
 Chartered Accountants



Pramod Kumar Sharma  
 (Partner)

**Revised Abstract Sheet For Reporting on Audit Paras**  
**2022-23 INCOME & EXPENDITURE INFORMATION**

| Sr. No. | Division | District | ULB Name | ULB Type          | REVENUE RECEIPTS |                   |                    |                                 |                  | CAPITAL RECEIPTS                         |              |                  |                                     |                                   | TOTAL RECEIPTS |                |
|---------|----------|----------|----------|-------------------|------------------|-------------------|--------------------|---------------------------------|------------------|--|--------------|------------------|-------------------------------------|-----------------------------------|----------------|----------------|
|         |          |          |          |                   | PROPERTY TAX     | OTHER TAX REVENUE | FEE & USER CHARGES | REVENUE FROM MUNICIPAL PROPERTY | ASSIGNED REVENUE | REVENUE GRANTS, CONTRIBUTION & SUBSIDIES | OTHER INCOME | CAPITAL RECEIPTS | CENTRAL FINANCE COMMISSION RECEIPTS | STATE FINANCE COMMISSION RECEIPTS |                | OTHER GRANTS   |
| 1       | 2        | 3        | 4        | 5                 | 6                | 7                 | 8                  | 9                               | 10               | 11                                       | 12           | 13               | 14                                  | 15                                | 16             | 17             |
| 1       | Indore   | Agar     | Nalkheda | Municipal Council | 1738665          | 1646335           | 2222053            | 4917200                         | 26695676         | 9853000                                  | 8725730      | 0                | 9018000                             | 3230000                           | 13059192       | 8,11,05,851.00 |

| REVENUE EXPENDITURE    |                         |                                 |                            |                |                            | TOTAL EXPENDITURE         |            |
|------------------------|-------------------------|---------------------------------|----------------------------|----------------|----------------------------|---------------------------|------------|
| ESTABLISHMENT EXPENSES | ADMINISTRATIVE EXPENSES | OPERATION & MAINTENANCE CHARGES | INTEREST & FINANCE CHARGES | OTHER EXPENSES | LOAN REPAYMENT (PRINCIPAL) | OTHER CAPITAL EXPENDITURE |            |
| 18                     | 19                      | 20                              | 21                         | 22             | 23                         | 24                        | 25         |
| 36886309               | 1350159                 | 20085431                        | 1132566.7                  | 7118804        | 0                          | 2725746                   | 69299015.7 |

Date :  
Place : Bhopal



For PRAMOD K. SHARMA & CO.  
Chartered Accountants

Pramod Kumar Sharma  
(Partner)

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