C.A. ऑडिट रिपोर्ट वर्ष-2023-24

NAGAR PALIKA AMLA

FINANCIAL YEAR 2023-24 AUDIT REPORT

AUDITORS:

TIWARI, TONDON & RAGHUWANSHI, CHARTERED ACCOUNTANTS

INDEX:-

INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR PALIKA AMLA

Report on the Financial Statements

We have audited the accompanying financial statements of NAGAR PALIKA AMLA ("the ULB"), which comprise the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet for the year then ended, and other explanatory information.

Management's Responsibility for the Financial Statements

The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the ULB in accordance with the applicable provisions and accounting principles generally accepted in India, including the Municipal Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the Municipal Accounting Manual for safeguarding of the assets of the ULB and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error .

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report as per the letter issued

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TIWARI TANDON & RAGHUWANSHI FRN No. 021371C Chartered Accountants by Directorate, Urban Administration & Development, M.P., Bhopal in this regard. The CMO has not directed us to perform audit of any other section in his office in addition to the above scope.

We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the report attached below, the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet annexed to this report give true and fair view of financial transactions affected by ULB and recorded these transactions in cash book for the financial year ending as on 31st March, 2024.

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Basis for Qualified Opinion

The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report.

Emphasis of Matters

We draw attention to the following matters reported in Annexure - 2, annexed to this report.

I. Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.
II. Revenue department's records related to recovery of revenue taxes and other revenue dues has differences with accounting records maintained by accounting department.
III. Non-maintenance or incomplete registers as prescribed under manual and mentioned at point 3 of annexure 2.
IV. Non verification of statutory dues compliances, as same has not been made available to us by the ULB.

Our opinion is not modified in respect of these matters.

7. **We further report that**

I. We have sought and, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
II. Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, in our opinion proper books of account as required by Municipal Accounting Manual have been kept by the ULB so far as appears from our examination of those books.

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III. The Receipt & Payment Account, Income & Expenditure Account and Balance Sheet deal with by this Report are in agreement with the books of accounts.

IV. Except for the matter described in the Basis for Qualified Opinion paragraph above, the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet comply with the Municipal Accounting Manual and Accounting Standards applicable to the Urban Local Bodies.

V. The matter described in the Basis for Qualified Opinion paragraph above, in our opinion, may have an adverse effect on the functioning of the ULB.

VI. The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion paragraph above.

VII. With respect to the adequacy of the internal financial controls over financial reporting of the ULB and the operating effectiveness of such controls, refer to our separate Report in 'Annexure 1'.

For TIWARI TONDON & RAGHUWANSHI
Chartered Accountants

Date: 13/09/2024
UDIN: 24441444BKEFKG7410

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CA RAMESHWAR RAGHUWANSHI
(Partner)
MRN – 441444

Reporting on Audit Paras for Financial Year 2023-24

S. no.	Parameters	Description	Observation in brief	Suggestions
2	Audit of Expenditure:	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation certificate.	Observations were listed in brief in point no. 2 of annexure 2 of audit report attached	Scheme wise utilisation certificates should be prepared in reconciliation with grant records. Scheme related guidelines should be documented for ready reference.
3	Audit of Book keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statement, grant register, fixed asset register	Observations were listed in brief in point no. 3 of annexure 2 of audit report attached	Required books of accounts as prescribed under MP MAM Should be maintained
4	Audit of FDR/TDR	Verify fixed deposits and term deposits and their maintenance	Observations were listed in brief in point no. 4 of annexure 2 of audit report attached	Interest on FDR should be booked on accrual basis.
5	Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	Observations were listed in brief in point no. 5 of	Procedure for Tenders opening and Performance review

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			annexure 2 of audit report attached	should be carefully monitored.
6	Audit of Grants & Loans	Verification of Grant received from Government and its utilisation	Observations were listed in brief in point no. 6 of annexure 2 of audit report attached	Grant register should be updated and balanced regularly with its Utilization Certificate.
7	Verify whether any diversion of funds from capital receipt /grants /Loans to revenue expenditure and from one scheme /project to another.		Observations related to diversion of funds has been pointed out in point no. 6 (iv) of annexure 2 of report attached	
8	Percentage of revenue expenditure (Establishment, salary, Operation& Maintenance) with respect to revenue receipts (Tax & Non Tax).		8,28,94,880 ÷ 5,42,67,357 152.75%	
	Percentage of Capital expenditure wrt Total expenditure.		2,29,99,823 ÷ 10,76,13,078 21.37%	
9	Whether all the temporary		Cases of outstanding	NA.

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	advances have been fully recovered or not.		advances have been outlined in point no. 3 (3) of report attached.	
10	Whether bank reconciliation statements is being regularly prepared		BRS prepared by the ULB for one bank account due to opening balance mismatch. Rest of the bank accounts are in reconciliation with cashbook balances at year end.	NA

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Annexure '1'

Report on Internal Financial Controls over Financial Reporting

1. Report on the Internal Financial Controls of the NAGAR PALIKA AMLA ("the ULB")
We have audited the internal financial controls over financial reporting of ("the ULB") as of March 31, 2024 in conjunction with our audit of the financial statements of the ULB for the year ended on that date.

2. Management's Responsibility for Internal Financial Controls
The ULB's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the ULB. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to ULB's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required in accordance with the Madhya Pradesh Municipalities Act, 1961 including the Municipal Accounting Manual and accounting principles generally accepted in India applicable to the Urban Local Bodies.

TIWARI TONDON & RAGHUWANSHI
FRN No. 021371C
Chartered Accountants

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3. Auditors' Responsibility
Our responsibility is to express an opinion on the ULB's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the Guidance Note") and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.
Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the ULB's internal financial controls system over financial reporting.

4. Meaning of Internal Financial Controls Over financial Reporting.	
A ULB's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A ULB's internal financial control over financial reporting includes those policies and procedures that:	
a.	pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB;
b.	provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted
c.	accounting principles, and that receipts and expenditures of the ULB are being made only in accordance with authorizations of management and officers of the ULB; and

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d.	Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the ULB's assets that could have a material effect on the financial statements.

5. Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

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6. Qualified opinion
According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified as at March 31, 2024:
-The ULB did not have an appropriate internal financial control system over financial reporting since the internal controls adopted by the ULB did not adequately consider risk assessment, which is one of the essential components of internal control, with regard to the potential for fraud when performing risk assessment. -The ULB did not have an appropriate internal control system for tax and user charges collection, tax demand evaluation, which could potentially result in the ULB recognizing revenue without establishing reasonable certainty of ultimate collection. -The ULB did not have an appropriate internal control system for inventory with regard to receipts, issue for production and physical verification. Further, the internal control system for identification and allocation of overheads to inventory was also not adequate. These could potentially result in material misstatements in the ULB's trade payables, consumption, inventory and expense account balances. -The ULB did not have an appropriate internal control system for fixed asset with regard to purchase, construction, transfer and physical verification. Further, the internal control system for identification and allocation of overheads to fixed asset was also not adequate. These could potentially result in material misstatements in the ULB's grants, payable to contractors, tax and other statutory dues, fixed assets, capital work in process and accumulated depreciation account balances.

A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the ULB's annual or interim financial statements will not be prevented or detected on a timely basis.

In our opinion, because of the effects/possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the ULB has not maintained adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were not operating effectively as of March 31, 2024 based on the criteria established by the ULB.

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We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2024 financial statements of the ULB, and these material weaknesses do not affect our opinion on the financial statements of the ULB.

Date: 13/09/2024

For TIWARI TONDON & RAGHUWANSHI
Chartered Accountants

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CA RAMESHWAR RAGHUWANSHI
(Partner)
MRN – 441444

Annexure '2'
The Annexure referred to in paragraph 5 & 6 of Our Report:

1. **Audit of Revenue**

1) The auditor is responsible for audit of revenue from various sources.
ULB receives revenue through multiple sources like, taxes, fees & user charges, rental form properties, interest income etc. and through grants and assigned revenues such as octroi compensation, samekit anudan, & stamp duty compensations. We have verified the revenue from various sources which was recognized and entered in the books of account produced before us for verification.

2) He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account.
The counter foils or revenue receipts were made available to us for verification. It was informed to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn deposit this amount directly to the bank account. A register is being maintained by revenue/tax collector/officer from which collected amount move into cashier cash book. A detailed statement containing outstanding demand and tax collected during the year was provided to us by the concerned department duly certified by the concerned officer.

3) Percentage of revenue collection increase or decrease in various heads in property tax, samekitkar, shikshaupkar, nagriyavikasupkar, and other tax compared to previous year shall be part of report.
Details are given in Annexure C attached to this report.

4) Delay beyond 2 working days shall be immediately brought to the notice of CMO.
No such instances were noticed during the test check of entries conducted by us except the circumstances like public holidays, government or local holidays etc.

5) The entries in Cash book shall be verified.
We have verified the entries in cash book on test check basis. However due to quantum of transactions and inherent limitation of audit we cannot provide our absolute assurance on the entries of the cash book. It is generally recommended that entries of the cash book should be duly supported by necessary documentary evidences and authorizations.

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6) The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets any lapses in revenue recovery shall be a part of the report.
No details with respect to quarterly & monthly targets set for the FY 2023-24 & the revenue recovery against such targets were made available to us. Hence, it was not possible for us to report the revenue recovery against the quarterly and monthly targets.
During our verification of revenue registers we observed outstanding from past several years, below mentioned are few cases.
In case of Water Tax
List of few pendency's of taxes from long time has been listed below:

Ward No.	Owners Name	Outstanding	Connection no.
18	Chaman lal Sharma	9,500.00	75
14	R.N. verma	14,400.00	14
14	Sarswati Shivlal	7,600.00	252
17	Puji Bai	13,800.00	89
14	Shashi prabha	6,700.00	52

Property taxes:
Pending dues related to property taxes are as follows:

S.no	Owner Name	Current	Arrear	Late Payment	Total
1	Munawar Khan	1,780.00	15,156.00	1,269.00	18,205.00
2	Ganga Ram	1,925.00	23,908.00	2,441.00	28,274.00
3	Washid hameed	1,068.00	9,039.00	8,161.00	18,268.00
4	Kelash Soni	1,420.00	5,274.00	383.00	7,077.00
5	Gunakiritee Shiksha	39,260.00	39,260.00	3,649.00	82,169.00

7) The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.
We have verified the interest income from FDR's and noticed that interest income is not recognised in books of accounts on accrual basis. The same is recorded at the time of FDR maturity or renewals.

8) The case where, the investments are made on lesser interest rates shall be brought to the notice of the CMO.
All FDR's have been verified as provided to us & were in the possession of ULB. Detail of the same is provided in sub point 3 of point 4.

2. Audit of Expenditure:

1) The auditor is responsible for audit of expenditure under all the schemes.

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We have verified the expenditure under various heads which was recognized and entered in the books of account produced before us for verification. The expenditure for any scheme related funds were recorded in the cashbook and which were taken in financial statements.

2) He is also responsible for checking the entries in cash book and verifying them relevant vouchers.
We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets. However, considering the bulk quantum of entries and the weak internal control procedures, the discrepancies in the entries of cash book cannot be ruled out.

3) He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.
Cashbooks has been verified on test check basis, the daily and monthly balancing has been done by the person in charges of the accounts.

4) He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of the CMO.
Details relating to deviation of expenditure, if any, of particular scheme is specified at sub point 4 of point 6.

5) He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government.
As explained to us, ULB follows the necessary guidelines, directives, acts and rules issued by Government of India and State Government. However, ULB didn't provided such directives with written confirmation and hence it was not possible for us to verify the expenditures in accordance with such guidelines etc.

6) During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.
We have verified the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions accorded by competent authority. ULB follows the hierarchy of sanctions and approvals depending upon the nature of the transactions and financial limits.

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7) All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit. Non- compliance of audit paras shall be brought to the notice of CMO.
No such instances were noticed during the test check of such entries conducted by us.

8) The auditor shall be responsible for verification of scheme wise/ project wise Utilization Certificate (UC's). UC's shall be tallied with the Receipt & Payment Account and creation of Fixed Asset.
Utilization certificates of various schemes for verification of scheme wise /project wise Utilization Certificate (UCS) were not provided to us by the ULB. Hence same cannot be commented upon.

We are unable to verify the details of capitalization of expenditure since there is neither any proof available nor completion of work from respective department. There is no cross check mechanism exist to ensure the completion of project except payment of final bill. It is suggested that a proper internal control system should be framed to identify the fixed asset and its recognition in fixed asset register and books of account of the ULB.

9) He shall verify that all temporary advances of other than employees have been fully recovered. As explained to us by the ULB there are no temporary advances during the year and hence we cannot comment on the same.

3. **Audit of Book Keeping**

1) The auditor is responsible for audit of the books of accounts as well as stores.
As per the information and explanation provided to us by the management of the ULB and on perusal of books of accounts, it was noticed by us that the ULB has not maintained Fixed Asset Registers, Security Deposit Registers, Loan Registers as prescribed under MP MAM.

2) He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of CMO.
Registers related to stores for various works were maintained by the ULB.

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We have verified the expenditure under various heads which was recognized and entered in the books of account produced before us for verification. The expenditure for any scheme related funds were recorded in the cashbook and which were taken in financial statements.

2) He is also responsible for checking the entries in cash book and verifying them relevant vouchers.
   We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets. However, considering the bulk quantum of entries and the weak internal control procedures, the discrepancies in the entries of cash book cannot be ruled out.

3) He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.
   Cashbooks has been verified on test check basis, the daily and monthly balancing has been done by the person in charges of the accounts.

4) He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of the CMO.
   Details relating to deviation of expenditure, if any, of particular scheme is specified at sub point 4 of point 6.

5) He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government.
   As explained to us, ULB follows the necessary guidelines, directives, acts and rules issued by Government of India and State Government. However, ULB didn't provided such directives with written confirmation and hence it was not possible for us to verify the expenditures in accordance with such guidelines etc.

6) During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.
   We have verified the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions accorded by competent authority. ULB follows the hierarchy of sanctions and approvals depending upon the nature of the transactions and financial limits.

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7) All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit. Non- compliance of audit paras shall be brought to the notice of CMO.
   No such instances were noticed during the test check of such entries conducted by us.

8) The auditor shall be responsible for verification of scheme wise/ project wise Utilization Certificate (UC's). UC's shall be tallied with the Receipt & Payment Account and creation of Fixed Asset.
   Utilization certificates of various schemes for verification of scheme wise /project wise Utilization Certificate (UCS) were not provided to us by the ULB. Hence same cannot be commented upon.

   We are unable to verify the details of capitalization of expenditure since there is neither any proof available nor completion of work from respective department. There is no cross check mechanism exist to ensure the completion of project except payment of final bill. It is suggested that a proper internal control system should be framed to identify the fixed asset and its recognition in fixed asset register and books of account of the ULB.

9) He shall verify that all temporary advances of other than employees have been fully recovered. As explained to us by the ULB there are no temporary advances during the year and hence we cannot comment on the same.

3. **<u>Audit of Book Keeping</u>**

1) The auditor is responsible for audit of the books of accounts as well as stores.
   As per the information and explanation provided to us by the management of the ULB and on perusal of books of accounts, it was noticed by us that the ULB has not maintained Fixed Asset Registers, Security Deposit Registers, Loan Registers as prescribed under MP MAM.

2) He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of CMO.
   Registers related to stores for various works were maintained by the ULB.

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3) The auditor shall verify advance register and see that all the advance to employees are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.

As per the explanation provided by the ULB, during the year there were no advances relating to employees. Hence, same cannot be commented upon.

4) Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation Statement are not prepared the auditor will help in the preparation of BRS's

Bank Reconciliation Statement, for one bank account having opening balance differences was prepared by the ULB and made part of the financial statements annexed with this report.

5) He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book.

Grant registers were made available to us. The receipts and payments out of grants were verified on test check basis. Details of grants as per grant register are produced below at the point 6(1) of this report.

6) The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of CMO.

Fixed asset registers were not provided to us for verification. Therefore we are not able to verify the same and comment upon whether it is complete and correctly balanced.

7) The auditor shall reconcile the account of receipt and payment especially for project funds.

ULB maintain separate cash books for different schemes and projects and the transactions are consolidated in the financial statement prepared for the year.

4. Audit of FDR

1) The auditor is responsible for audit of all fixed deposits and term deposits.

We have verified fixed deposits maintained by the ULB and provided to us for verification, the detail regarding the same is tabled below:-

S.NO.	BANK NAME	FDR NO.	CURRENT VALUE	ROI	MATURITY DATE	REMARKS
1	CMPGB	230596	5,78,162.00	5.75%	18/05/2023	Matured
2	CMPGB	230612	8,52,000.00	7.25%	22/04/2025	Matured before date (on 21/09/2023)
3	SBI	2868	22,61,839.00	6.75%	16/01/2025	Matured before date (on 21/09/2023)

4	UBI	612687	10,09,986.00	4.05%	08/05/2023	Matured
5	UBI	612642	16,36,800.00	5.25%	30/06/2023	Matured
6	UBI	612749	12,00,000.00	4.05%	24/04/2023	Matured
7	PNB	2016	91,00,000.00	7.25%	30/01/2026	Matured before date (on 31/10/2023)
8	SBI	19602	38,76,127.00	6.75%	03/02/2024	Matured before date (on 18/01/2023)
9	UBI	612599	33,95,636.00	-	-	Auto Renew
10	SBI	2525	36,62,000.00	-	-	Auto Renew
11	SBI	22037	15,00,000.00	4.75%	09/05/2024	-
12	SBI	9671	32,51,691.00	5.30%	20/04/2025	-

FDR with UBI 2599 & SBI 2525 were kept on auto renew basis, and in absence of renewal documents we could not verify the same.

2) It shall be ensured that proper record of FDR's are maintained and renewals are timely done.
Physical copy & register of FDR as maintained by the ULB were furnished for verification. Most of the FDR's were kept on auto renewal basis.

3) The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/ CMO.
As per the explanation provided by the ULB FD's are kept at available competitive rates. There was not documents or information provided to us that can substantiate whether alternative investment opportunities were explored or not.

4) Interest earned on FDR/TDR Shall be verified from entries in the cash book.
Interests on FDRs' are booked on receipt basis or on renewals, as on the maturity and realization of invested amount is recorded in the cash book.

5. **Audit of Tenders / Bids**

1) The auditor is responsible for audit of all tenders / bids invited by the ULB.
Tender related documents were provided to us on test check basis. On verification of produced documents we can conclude that procedure of tendering was followed by the ULB.

Bid were invited online where the tender amount exceeding Rs. One Lakh and for value less than one lakh, manual bids were asked.

2) He shall check whether competitive tendering procedures are followed for all bids.

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Tender related documents were provided to us on sampling basis, and except few minor irregularities we found them complete and appropriate. Competitive tendering procedures were followed for all bids.

3) He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period.
Tender related documents were provided on test check basis, and we have verified the receipts of tender fee / bid processing fee / performance guarantee etc. No major irregularities were found during our verification in the produced documents.

4) The bank guarantees, if received in lieu of bid processing fee / performance guarantee shall be verified from the issuing banks.
No such bank guarantees were produced before us for verification.

5) The conditions of BG shall also be verified; any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of CMO.
No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions of BG.

6) The cases of extension of BG shall be brought to the notice of Commissioner / CMO. Proper guidance to extend the BC's shall also be given to ULB
No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions/extensions of BG.

7) The contract closure shall also be verified by the auditor.
No contract closure documents were made available to us for verification.

6. Audit of Grants and Loans

1) The auditor is responsible for audit of grants given by Central Government and its utilization.
Verification had been conducted for the grants received from the Central/state government. Details of grant receipt and utilised as per grant records are as follows:

S.No.	Grants	Opening Balance	Received	Utilized	Closing Balance
1	Central Finance Commission	5,92,878.00	1,05,25,236.00	1,00,23,443.00	10,94,671.00
2	Grant GoI UIDSMT	32,43,401.00	-	-	32,43,401.00

3	Grant GoI BRGF	19,84,019.60	-	-	19,84,019.60
4	Grant- GoI-Swach bharat Abhiyan	-	27,98,000.00	-	27,98,000.00
5	Grant GoI Amrut	1,34,155.00	7,54,620.00	-	8,88,775.00
6	Din Dayal Rasoi Yojana	-	13,37,683.00	7,15,785.00	6,21,898.00
7	Grants From State Finance Commission	9,13,981.00	1,41,19,000.00	1,10,74,144.00	39,58,837.00
8	Grants for Road Development	38,06,148.00	48,03,084.00	69,73,020.00	16,36,212.00
9	Grant Go Mp Mulbhoot	5,65,167.00	70,63,354.00	69,81,110.00	6,47,411.00
10	CM Urban Infra Development Scheme	22,01,408.00	4,45,965.00	25,11,790.00	1,35,583.00
11	Grant GoMP Others	16,24,000.00	-	10,08,000.00	6,16,000.00
12	Grant GoMP - CM Special Purpose	40,93,194.00	-	24,29,747.00	16,63,447.00
13	Khanij Mad	-	13,13,100.00	12,02,069.00	1,11,031.00
14	Jila Khanij Pratidan Rashi DMF	51,297.00	-	-	51,297.00
15	Ladli Bhena Yojna	90,000.00	-	33,830.00	56,170.00
16	Kaya Kalp Abhiyan	91,00,000.00	-	-	91,00,000.00
17	Oher Beneficiary Contribution	4,24,940.00	-	4,24,940.00	-
18	Other Grant	4,06,859.00	2,53,517.00	6,60,376.00	-

Grants such as 14th finance commission, MP-MLA funds, Grants central government, and other grants were reflecting in financial statement as opening balances but theses grants were long utilised by the ULB. Hence, the utilisation were shown in current year financial statements.

2) He is responsible for audit of grants received from State Government and its utilization. Verification had been conducted for the total grants received from the State/Central government. Details for the same are provided in table above.

3) He shall perform audit of loans provided for physical infrastructure and its utilization. During his audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non-generation of revenue.
As per explanation provided by the ULB it does not have any loan outstanding during the year. Hence we could not comment over loan amount and its utilisation.

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4) The auditor shall specifically point out any diversion of funds from capital receipts/ grants/ bans to revenue expenditure.
As per the information made available to us, and as per our verification, instances of diversion of funds from one grant account to another have not been noticed. However, due to inherent limitation of internal controls over financial reporting possibilities of fund diversion cannot be ruled out completely.

For TIWARI TONDON & RAGHUWANSHI
Chartered Accountant

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CA RAMESHWAR RAGHUWANSHI
(Partner)
MRN – 441444

Non recovery of taxes

Urban Local Bodies (ULB) earns revenue from their own resources through taxes, rent, fees, issue of licenses etc. In test check of Nagar Palika as of 31 March 2024 a sum of Rs 75.24 Lakhs (as shown in Table Below) plus Interest & Penalties were outstanding against the taxpayers, although the ULBs had powers under section 165 of Madhya Pradesh Municipalities Act, 1961 to approach a Magistrate to seek orders for recovery by distress and sale of any movable property of attachment and sale of immovable property belonging to defaulters, however they had not invoked these power to recover the outstanding taxes. Failure to invoke its powers resulted in non-recovery of outstanding taxes and resource crunch, leading to hindrance in development works.

Non Recovery of dues

(Amount In Lakhs)

Sl. No.	Revenue Head	Previous year's recoverable as on 01/04/2023	Received From Previous Dues	Un-Recovered Due for More than a Year	Current Year Demand	Current Year's Recovery	Un-Recovered due of Current Year	Total Recovery	Total un-recovered amount
1	Sampatti Kar	15.26	13.33	1.93	31.05	22.57	8.48	35.90	10.41
2	Samekit Kar	10.53	7.20	3.33	18.48	9.34	9.14	16.54	12.47
3	Nagar Vikas Upkar	4.00	2.62	1.38	8.11	4.97	3.14	7.59	4.52
4	Siksha Upkar	4.38	2.52	1.86	8.11	4.97	3.14	7.49	5.00
5	Shop Rent	4.23	0.00	4.23	0.12	0.00	0.12	0.00	4.35
6	Water Tax	16.86	3.20	13.66	25.41	11.97	13.44	15.17	27.10
7	Other Tax	12.84	4.35	8.49	28.89	25.99	2.90	30.34	11.39
	Total	**68.10**	**33.22**	**34.88**	**120.17**	**79.81**	**40.36**	**113.03**	**75.24**
	Total Un-Recovered amount								**75.24**

The above recovery figures are taken from wasooli patrak provided by the Revenue department of the ULB.

For TIWARI TONDON & RAGHUWANSHI
Chartered Accountant

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CA RAMESHWAR RAGHUWANSHI
(Partner)
MRN – 441444

Annexure C

Amt in lakhs

Name of ULB Nagar Palika Amla

Name of Auditor Tiwari Tandon & Raghuwanshi

S.no.	Parameters	Description		% of growth	Observation in brief					Suggestions
	Audit of Revenue	Receipt in (Rs.)								
	Rajaswa Kar wasooli	2022-23	2023-24							
1	Sampatti Kar	33.10	35.90	8.46	Collection % w.r.t. total dues is	77.52%	which is	Good	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
2	Samekit Kar	15.60	16.54	6.03	Collection % w.r.t. total dues is	57.01%	which is	Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
3	Nagar Vikas Upkar	7.42	7.59	2.29	Collection % w.r.t. total dues is	62.68%	which is	Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
4	Siksha Upkar	7.04	7.49	6.39	Collection % w.r.t. total dues is	59.97%	which is	Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
	Total	63.16	67.52							
	Gair-Rajaswa wasooli									
5	Shop Rent	0.31	0.00	-100.00	Collection % w.r.t. total dues is	0.00%	which is	Not upto the mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
6	Water Tax	18.70	15.17	-18.88	Collection % w.r.t. total dues is	35.89%	which is	Below Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
7	Other Tax	27.47	30.34	10.45	Collection % w.r.t. total dues is	72.71%	which is	Good	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
	Total	46.48	45.51							
	Grand Total	109.64	113.03							

The above recovery figures are taken from wasooli patrak provided by the Revenue depratment of the Palika

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Annexure D

Revised abstract sheet for reporting on audit paras

2023-24

Income & Expenditure Information

S.no.	Division	District	ULB name	ULB type
1	2	3	4	5
1	Narmadapuram	Betul	Amla	Palika

Revenue receipts						
Property Tax	Other tax revenue	Fees & user charges	Revenue from municipal property	Assigned revenue	Revenue grants, Contribution & Subsidies	Other Income
6	7	8	9	10	11	12
65,75,000.00	-	48,15,275.00	17,50,423.00	3,84,85,716.00	4,12,88,641.00	26,40,942.00

Capital receipts				Total Receipts
Capital receipts	Central Finance Commission receipts	State Finance Commission receipts	Other Grants	
13	14	15	16	17
	1,05,25,235.00	1,41,19,000.00	1,87,69,324.00	13,89,69,556.00

Revenue Expenditure							Total Expenditure
Establishment Expenditure	Administrative Expenditure	Operation & Maintenance	Interest & Finance Charges	Other Expenses	Loan repayment (Principle)	Other Capital Expenditure	
18	19	20	21	22	23	24	25
5,40,11,629.00	29,26,286.00	2,49,15,333.00	10,811.00	27,49,196.00	-	2,29,99,823.00	10,76,13,078.00

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Auditor: Tiwari Tandon & Raghuwanshi
FRN: 021371C
MRN: 441444

FINANCIAL STATEMENTS

URBAN LOCAL BODY

MADHYA PRADESH

FOR THE FINANCIAL YEAR 2023-2024

NAGAR PALIKA PARISHAD AMLA

FINANCIAL STATEMENTS:

BALANCE SHEET
INCOME & EXPENDITURE STATEMENT
BANK RECONCILIATION STATEMENT
RECEIPT & PAYMENT STATEMENT
CASH FLOW STATEMENT
NOTES TO ACCOUNTS

मुख्य नगर पालिका अधिकारी

FRN No.
021371C

NAGAR PALIKA PARISHAD AMLA
BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Amt In INR

	Particulars	Schedule No.	Current Year 2023 To 2024	Previous Year 2022 To 2023
A	SOURCES OF FUNDS			
A1	**Reserves and Surplus**			
	Municipal (General) Fund	B-1	1,71,28,370.12	1,48,02,693.04
	Earmarked Funds	B-2	47,93,554.18	41,57,487.16
	Reserves	B-3	8,81,62,810.45	7,33,30,031.20
	Total Reserves and Surplus		**11,00,84,734.75**	**9,22,90,211.42**
A-2	**Grants, Contributions for Specific Purpose**	B-4	**3,01,00,864.76**	**4,27,36,726.76**
A3	Loans			
	Secured Loans	B-5	-	-
	Unsecured Loans	B-6	-	-
	Total Loans		-	-
	TOTAL SOURCES OF FUNDS (A1-A3)		**14,01,85,599.51**	**13,50,26,938.18**
B	APPLICATION OF FUNDS			
B1	**Fixed Assets**	B-11		
	Gross Block		25,53,14,416.00	23,23,14,593.00
	Less : Accumulated Depreciation		18,20,36,995.55	17,38,69,951.80
	Net Block		7,32,77,420.45	5,84,44,641.20
	Capital Work in Progress		49,54,501.00	49,54,501.00
	Total Fixed Assets		**7,82,31,921.45**	**6,33,99,142.20**
B2	**Investments**			
	Investments-General Fund	B-12	-	-
	Investments-other Fund	B-13	1,18,09,327.00	3,08,24,241.00
	Add ;-Accrued Interest			
	Total Investment		**1,18,09,327.00**	**3,08,24,241.00**
B3	**Current Assets, loans & Advance**			
	Stock in hand (Inventories)	B-14	3,45,499.00	3,45,499.00
	Sundry Debtors (Receivables)	B-15	1,05,40,491.59	90,57,491.59
	Gross Amount outstanding			-
	Less: Accumulated Provision against bad and doubtful receivables			-
	Prepaid Expenses	B-16	1,22,021.42	1,22,021.42
	Cash and Bank Balance	B-17	5,18,49,723.55	4,34,00,499.69
	Loans , advances and deposits	B-18	-	-
	Total Current Assets		**6,28,57,735.56**	**5,29,25,511.70**
B4	**Current Liabilities and Provisions**			
	Deposits received	B-7	55,40,507.50	57,17,159.50
	Deposits Works	B-8	-	
	Other liabilities(Sundry Creditors)	B-9	71,72,877.00	54,00,823.22
	Provisions	B-10	-	10,03,974.00
	Total Current Liabilities		**1,27,13,384.50**	**1,21,21,956.72**
B5	**Net Current Assets (B3-B4)**		**5,01,44,351.06**	**4,08,03,554.98**
C	Other Assets.	B-19	-	
D	Miscellaneous Expenditure (to the extent not w/off)	B-20	-	-
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		**14,01,85,599.51**	**13,50,26,938.18**

NAGAR PALIKA PARISHAD AMLA
Chief Municipal Officer

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नगर पालिका परिषद आमला

TINARI TAK... RAGHUWANSHI
FRN No. 02...71C
Chartered Accountants

Accounts Officer

Amt. in lakhs

NAGAR PALIKA PARISHAD AMLA
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

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

Particulars	Account Code	General Account	Excess of Income over Expenditure	TOTAL
	310	3101000	3109000	
Balance as per last account		1,48,02,693.04	-	1,48,02,693.04
Addition during the year . Surplus for the year . Transfers		- 1,86,045.00 -	21,39,632.08 -	- 21,39,632.08 1,86,045.00 -
Total (Rs.)	-	1,86,045.00	21,39,632.08	23,25,677.08
Deductions during the year . Deficit for the year . Transfers- Urban & Poor settlement . Transfers- other		- -	- - -	- - - -
Total (Rs.)	-	-	-	-
Balance at the end of the Current year	-	1,49,88,738.04	21,39,632.08	1,71,28,370.12

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

Particulars	Sanchit Nidhi	Janbhagidari	Others	Total
ACCOUNT CODE				
(a) Opening Balance	41,57,487.18	-	-	41,57,487.18
(b) Additions to the Special Fund		-	-	-
Grant Received from Govt.				-
* Transfer From Municipal Fund	-	-	-	-
* Interest / Dividend earned on Special Fund Investments				-
* Profit on Disposal of Special Fund Investments				-
* Appreciation in Value of Special Fund Investments				-
* Mandatory Transfer from Revenue Collection	6,36,067.00			6,36,067.00
Total (b)	47,93,554.18	0.00	0.00	47,93,554.18
(c) Payments out of Funds				-
[I] Capital Expenditure on				-
* Fixed Assets				-
[II] Revenue Expenditure on		-	-	-
* Salary , Wages and allowances etc.				-
* Rent Other administrative charges				-
[III] Other				-
* Loss on Disposal of Special Fund Investments				-
* Diminution in Value of Special Fund Investments				-
Transfer to Municipal fund				-
ADVANCE FOR EXPENSES (D)	-	-	-	0.00
Net Balance at the year end (a+b)-(c+d)	47,93,554.18	-	-	47,93,554.18

FRN No. 02171C Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद आमला.

Amt. in lakhs

NAGAR PALIKA PARISHAD AMLA
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-3 : Reserves

Account Code	Particulars	Opening Balance	Additions during the year	Deductions during the year	Balance at the end of current year
1	2	3	4	6	3+4-6
3121000	Capital Contribution	7,33,30,031.20	2,29,99,823.00	81,67,043.75	8,81,62,810.45
3121100	Capital Reserve	-	-	-	-
3122000	Borrowing Redemption	-	-	-	-
3123000	Special Funds (Utilised)	-	-	-	-
3124000	Statutory Reserve	-	-	-	-
3125000	General Reserve	-	-	-	-
3126000	Revaluation Reserve	-	-	-	-
	Total Reserve Funds	7,33,30,031.20	2,29,99,823.00	81,67,043.75	8,81,62,810.45

Schedule B-4: Grants & Contribution for Specific Purpose ACCOUNT CODE : 3200000

Particulars	Grants From Central Government (Sub Schedule B-4A)	Grants From State Government (Sub Schedule B-4B)	Grants From Government Agencies	TOTAL
Account Code	3201000	3202000	3208000	
(a) Opening Balance	1,82,53,732.76	2,36,51,195.00	8,31,799.00	4,27,36,726.76
(b) Additions to the Grants*				
* Grant received during the year	1,54,15,539.00	2,77,44,503.00	2,53,517.00	4,34,13,559.00
* Transfer from Municipal Fund		-	-	-
* Interest / Dividend earned on Grant	-	-	-	-
* Profit on Disposal of Special Fund Investments		-	-	
* Appreciation in Value of Special Fund		-	-	
* Other addition (Specify nature)		-	-	-
Total (b)	1,54,15,539.00	2,77,44,503.00	2,53,517.00	4,34,13,559.00
Total (a+b)	3,36,69,271.76	5,13,95,698.00	10,85,316.00	8,61,50,285.76
(c) Payments out of Funds				
[i] Capital Expenditure on				
* Fixed Assets	1,07,02,618.00	1,92,74,315.00	-	2,99,76,933.00
* others		-		-
[ii] Revenue Expenditure on	-	-	-	-
* Salary , Wages and allowances etc.				-
* Rent Other administrative charges	-	-		-
* others	1,12,53,221.00	1,37,33,951.00	10,85,316.00	2,60,72,488.00
[iii] Other				
* Loss on Disposal of Special Fund Investments				
* Diminution in Value of Special Fund				
* Transfer to Municipal Fund	-	-		-
Total (c)	2,19,55,839.00	3,30,08,266.00	10,85,316.00	5,60,49,421.00
Net Balance at the year end (a+b)-(c)	1,17,13,432.76	1,83,87,432.00	-	3,01,00,864.76

FRN No. 021...C
Chartered Accountants

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NAGAR PALIKA PARISHAD AMLA
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-4A: ACCOUNT CODE : 3201000 (Central Government) - Grants & Contribution for Specific Purpose

Amt in INR

Particulars	14th Finance Commission	15th Finance Commission	Din Dayal rasoi yojana	Amrut Yojna	BRGF	UIDSSMT	MPLADS	Swach Bharat Mission	Other Grants	TOTAL
(a) Opening Balance	64,10,853.00	5,92,878.00		1,34,155.00	19,84,019.00	32,43,401.00	28,41,355.16		30,47,071.00	1,82,53,732.76
(b) Additions to the Grants*										
* Grant received during the year	-	1,05,25,236.00	13,37,593.00	7,54,620.00	-	-	-	27,98,000.00	-	1,54,15,539.00
* Interest / Dividend earned on Grant Investments	-									-
* Profit on Disposal of Special Fund Investments										
* Appreciation in Value of Special Fund Investments										
* Other addition (Specify nature)										
Total (b)	-	1,05,25,236.00	13,37,593.00	7,54,620.00	-	-	-	27,98,000.00	-	1,54,15,539.00
Total (a+b)	64,10,853.00	1,11,18,114.00	13,37,593.00	8,88,775.00	19,84,019.00	32,43,401.00	28,41,355.16	27,98,000.00	30,47,071.00	3,36,69,271.76
(c) Payments out of Funds										
[i] Capital Expenditure on										
* Fixed Assets	64,10,853.00	12,44,694.00	-	-	-	-		-	30,47,071.00	1,07,02,618.00
* others	-	-	-	-	-	-	-	-	-	
[ii] Revenue Expenditure on										
* Salary , Wages and allowances etc.										
* Rent Other administrative charges		87,78,749.00	7,15,785.00				17,58,687.00			1,12,53,221.00
* others										
[iii] Other										
* Loss on Disposal of Special Fund Investments										
* Diminution in Value of Special Fund Investments										
* Transfer to Municipal Fund & grant refund					-	-	-	-	-	
Total (c)	64,10,853.00	1,00,23,443.00	7,15,785.00	-	-	-	17,58,687.00	-	30,47,071.00	2,19,55,839.00
Net Balance at the year end (a+b)-(c)	-	10,94,671.00	6,21,808.00	8,88,775.00	19,84,019.00	32,43,401.00	10,82,668.16	27,98,000.00	-	1,17,13,432.76

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नगर पालिका परिषद आमला

NAGAR PALIKA PARISHAD AMLA
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-4B: ACCOUNT CODE : 3202000 (State Government) - Grants & Contribution for Specific Purpose

Amt in INR

Particulars	Grants from State Finance Commission	Grant For Road Development	Urban Infra	Grant - Mulboot	MLA LAD	Grant Other	Special purpose	Khanij mad	Jila khanij pratidan	Ladli Bahna	Kayakalp abhiyan	TOTAL
(a) Opening Balance	9,13,981.00	38,06,148.00	22,01,408.00	5,65,167.00	12,06,000.00	16,24,000.00	40,93,194.00		51,297.00	90,000.00	91,00,000.00	2,36,51,195.00
(b) Additions to the Grants*												-
* Grant received during the year	1,41,19,000.00	48,03,084.00	4,45,965.00	70,63,354.00	-			13,13,100.00			-	2,77,44,503.00
*Transfer From Municipal Fund	-	-			-						-	-
* Interest / Dividend earned on Grant Investments					-							-
* Profit on Disposal of Special Fund Investments												-
* Appreciation in Value of Special Fund Investments												-
* Other addition (Specify nature)												-
Total (b)	1,41,19,000.00	48,03,084.00	4,45,965.00	70,63,354.00	-	-	-	13,13,100.00	-	-	-	2,77,44,503.00
Total (a+b)	1,50,32,981.00	86,09,232.00	26,47,373.00	76,28,521.00	12,06,000.00	16,24,000.00	40,93,194.00	13,13,100.00	51,297.00	90,000.00	91,00,000.00	5,13,95,698.00
(c) Payments out of Funds												-
[i] Capital Expenditure on												-
* Fixed Assets	8,35,197.00	54,28,492.00	25,11,790.00	69,77,110.00	1,44,556.00		24,29,747.00	9,47,423.00			-	1,92,74,315.00
* others												-
[ii] Revenue Expenditure on	-	-	-	-	-						-	-
* Salary , Wages and allowances etc.												-
* Rent Other administrative charges												-
* others	1,02,38,947.00	15,44,528.00	-	4,000.00	6,50,000.00	10,08,000.00		2,54,646.00		33,830.00	-	1,37,33,951.00
[iii] Other												-
* Loss on Disposal of Special Fund Investments												-
* Diminution in Value of Special Fund Investments												-
* Transfer to Municipal Fund				-							-	-
Total (c)	1,10,74,144.00	69,73,020.00	25,11,790.00	69,81,110.00	7,94,556.00	10,08,000.00	24,29,747.00	12,02,069.00	-	33,830.00	-	3,30,08,266.00
Net Balance at the year end (a+b)-(c)	39,58,837.00	16,36,212.00	1,35,583.00	6,47,411.00	4,11,444.00	6,16,000.00	16,63,447.00	1,11,031.00	51,297.00	56,170.00	91,00,000.00	1,83,87,432.00

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TIWARI ... VANSHI * Chartered Accountants
FRN No. 021571C

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Schedule B-5: Secured Loans

Amt in INR

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
3301000	Loans From Central Govt.	-	-
3302000	Loans From State Govt.	-	-
3303000	Loans From Govt.bodies & Associations	-	-
3304000	Loans From International Agencies	-	-
3305000	Loans From banks & other FI	-	-
3306000	Other Terms Loans	-	-
3307000	Bonds & debentures	-	-
3308000	Other Loans	-	-
	Total Secured Loans	**0.00**	**0.00**

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
3311000	Loans From Central Govt.	-	-
3312000	Loans From State Govt.	-	-
3313000	Loans From Govt.bodies & Associations	-	-
3314000	Loans From International Agencies	-	-
3315000	Loans From banks & other FI		
3316000	Other Terms Loans	-	-
3317000	Bonds & debentures	-	-
3318000	Other Loans	-	-
	Total Unsecured Loans	**-**	**-**

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
3401000	From Contractors	54,91,507.50	57,03,159.50
3402000	From Revenues	49,000.00	14,000.00
3408000	From others	-	
	Total Unsecured Loans	**55,40,607.50**	**57,17,169.50**

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Schedule B-8 : Deposits Works

Amt in INR

Account Code	Particulars	Opening Balance as the beginning of the year	Additions during the Current year	TOTAL	Utilization/ expenditure	Balance outstanding at the end of current year
3411000	Civil Works	-		-	-	-
3412000	Electrical Works	-	-	-	-	-
3418000	Others (Contractors)					
	Total Reserve Funds	-	-	-	-	-

Schedule B-9: Other Liabilities

Account Code	Particulars			Current Year 2023 To 2024	Previous Year 2022 To 2023
3501000	**Creditors**			12,80,013.00	68,796.00
3501100	**Employee Liabilities**			31,42,794.00	28,42,368.00
3501101	Salary, Wages and Bonus	21,67,051.00			0.00
3501102	Daily wages	9,75,743.00			
3501107	Centralised Pension Fund & PF	-			
3501300	**Outstanding Liabilities**	-		-	-
3502000	**Recoveries Payable**			20,94,165.00	18,33,754.22
3502003	GPF	5,600.00			
3502007	EPF	11,73,492.00			
3502013	Labour Tax deduction	72,383.00			
3502015	Royalty	2,41,155.00			
3502017	Gst	1,10,846.00			
3502022	Tds On contractor	44,791.00			
3502036	Other recoviers	4,45,898.00			
3503000	**Govt. Dues Payable**				
3504000	**Refunds Payable**			-	-
3504100	**Advance Collection of Revenues**			-	-
3508000	**others**			6,55,905.00	6,55,905.00
	Electricity payable	-			
	Other Misc.	6,55,905.00			-
3509000	**Sale Proceeds**				
	Total			71,72,877.00	54,00,823.22

Schedule B-10: Provisions

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
3601000	Provisions for Expenses	-	10,03,974.00
3602000	Provisions for Interest	-	-
3603000	Provisions for Other Assets	-	-
	Total Provisions	-	10,03,974.00

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Schedule B-11 : Fixed Assets

Amt in INR

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deduction during the year	Cost at the end of the year	Opening Balance	Additions during the period	Deduction during the year	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, Lakes & Ponds	76,300.00	-		76,300.00	-	-	-	-	76,300.00	76,300.00
41020	Building	1,04,63,878.00	8,53,611.00	-	1,13,17,489.00	18,39,918.60	3,63,022.78	-	22,02,941.38	91,14,547.62	86,23,959.40
41030	Road & Bridges	11,76,26,359.00	1,50,72,750.00		13,26,99,109.00	11,39,55,340.08	10,76,625.00	-	11,50,31,965.08	1,76,67,143.92	36,71,018.92
41031	Sewerage And Drainage	1,81,65,583.00	45,80,208.00	-	2,27,45,791.00	98,83,115.62	13,63,712.47	-	1,12,46,828.09	1,14,98,962.91	82,82,467.38
41032	Waterways	3,55,56,939.00	3,14,611.00		3,58,71,550.00	1,27,61,396.13	-		1,27,61,396.13	2,31,10,153.87	2,27,95,542.87
41033	Public Lighting	1,99,83,211.00	12,65,321.00		2,12,48,532.00	1,49,60,095.80	20,61,587.15	-	1,70,21,682.95	42,26,849.05	50,23,115.20
41034	Sanitation & SWM	13,50,395.00	-	-	13,50,395.00	45,013.17	45,013.17	-	90,026.34	12,60,368.66	13,05,381.83
41040	Plant & Machinery	78,92,544.00	-	-	79,92,544.00	49,28,804.55	7,99,254.40	-	57,28,058.95	22,64,485.05	30,63,739.45
41050	Vehicles	1,14,03,243.00	5,72,855.00	-	1,19,76,098.00	96,17,876.30	12,35,800.13	-	1,08,53,676.43	11,22,421.57	17,85,366.70
41060	Office & Other Equipments	31,12,377.00	95,400.00		32,07,777.00	22,72,459.80	6,41,555.40		29,14,015.20	2,93,761.80	8,39,917.20
41070	Furnitures Fixtures,Fitting & Electrical Appliance	56,95,252.00	2,18,961.00		59,14,213.00	35,17,080.55	5,80,473.25		40,97,553.80	18,16,659.20	21,78,171.45
41080	Other Fixed Assets	8,88,512.00	26,106.00		9,14,618.00	88,851.20	-		88,851.20	8,25,766.80	7,99,660.80
	Total	23,23,14,593.00	2,29,99,823.00	-	25,53,14,416.00	17,38,69,961.80	81,67,043.75	-	18,20,36,995.55	7,32,77,420.45	5,84,44,641.20
	Capital Work-in-Progress	49,54,501.00	2,18,97,807.00	2,18,97,807.00	49,54,501.00	NA	NA	NA	NA	49,54,501.00	49,54,501.00
	Total	23,72,69,094.00	4,48,97,430.00	2,18,97,807.00	26,02,68,917.00	17,38,69,961.80	81,67,043.75	-	18,20,36,995.55	7,82,31,921.45	6,33,99,142.20

Additional Disclosures to the Schedule

1. *Additions include fixed assets created out of Earmarked Funds and Grants transferred to Urban Local Body's fixed block as referred to in Schedule B-2 and B-4*
2. *Gross Block Means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year.*
3. *Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, Godowns etc.*
4. *Buildings include office and works buildings, Commercial buildings, residential, school and college buildings, hospital building, public buildings temporary structures and sheds,etc.*
5. *Roads and bridge include roads and streets, pavements, pathways, bridge, culverts and Subways.*
6. *Sewerage and drainage include sewerage lines, storm-water drainage lines and other similar drainage system.*
7. *Waterworks include water storage tank, water wells, bore wells, water pumping station, water transmission & distribution system etc.*
8. *No depreciation is to be charged on Land.*

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Schedule B-12 : Investments- General Funds

Amt in INR

Account Code	Particulars	Account Code	With whom invested	Current Year Carrying Cost	Previous Year Carrying Cost
4201000	- Central Govt. Securities			-	-
4202000	- State Govt. Securities			-	-
4203000	- Debentures and Bonds			-	-
4204000	- Preference Shares			-	-
4205000	- Equity Shares			-	-
4206000	- Units of Mutual Funds			-	-
4208000	- Other Investments		Banks	-	-
	Total Investments General Fund			**0.00**	**0.00**

Schedule B-13 : Investments- Other Funds

Account Code	Particulars	Account Code	With whom invested	Current Year Carrying Cost	Previous Year Carrying Cost
4211000	- Central Govt. Securities			-	-
4212000	- State Govt. Securities			-	-
4213000	- Debentures and Bonds			-	-
4214000	- Preference Shares			-	-
4215000	- Equity Shares			-	-
4216000	- Units of Mutual Funds			-	-
4218000	- Other Investments (FDR)		Banks	1,18,09,327.00	3,08,24,241.00
	Total Investments Other Fund			**1,18,09,327.00**	**3,08,24,241.00**

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
4301000	Stores Loose		3,45,499.00	3,45,499.00
4302000	Loose Tools		-	
4308000	Others		-	-
	Total Stock in hand		**3,45,499.00**	**3,45,499.00**

TIWARI DOGRA & PARSHANSHI
FRN No. ...571C
Chartered Accountants

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SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-15 : Sundry Debtors (Receivables)

Amt in INR

Account Code	Particulars	Gross Amount	Provision for Outstanding revenues	Net Amount	Previous Year Net Amount
4311000	Receivable For Property Taxes				
	Less than 5 year	10,41,000.00	-	10,41,000.00	15,26,000.00
	More than 5year	-	-	-	-
	Net Receivables of Property Taxes	**10,41,000.00**	-	**10,41,000.00**	**15,26,000.00**
4312000	Receivable For Other Taxes				
	Less than 3 year	22,63,000.00	-	22,63,000.00	19,55,000.00
	More than 3year	-	-	-	-
	Net Receivables of Other Taxes	**22,63,000.00**	-	**22,63,000.00**	**19,55,000.00**
4313000	Receivable For water tax				
	Less than 3 year	27,10,000.00	-	27,10,000.00	16,86,000.00
	More than 3year	-	-	-	-
	Net Receivables of Fees and User	**27,10,000.00**	-	**27,10,000.00**	**16,86,000.00**
4314000	Receivables For Other Sources				
	Less than 3 year	38,74,314.04	-	38,74,314.04	36,73,314.04
	More than 3year	-	-	-	-
	Net Receivable of Other Sources	**38,74,314.04**	-	**38,74,314.04**	**36,73,314.04**
4315000	Receivables From Government				
	Less than 3 year	6,52,177.55		6,52,177.55	2,17,177.55
	More than 3 year				
	Net Receivable of Other Sources	**6,52,177.55**	-	**6,52,177.55**	**2,17,177.55**
	Total of Sundry Debtors (Receivables)	**1,05,40,491.59**	-	**1,05,40,491.59**	**90,57,491.59**

Schedule B-16: Prepaid Expenses

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
4401000	Establishment		1,22,021.42	1,22,021.42
4402000	Administrative		-	-
4403000	Operations & Maintenance		-	-
	Total prepaid Expenses		**1,22,021.42**	**1,22,021.42**

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TIWARI TANDON & RA... FRN No. 021871C Chartered Accountants

NAGAR PALIKA PARISHAD AMLA
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-17: Cash and Bank Balances

Amt in INR

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
4501000	**Cash Balance**		0.00	0.00
4502000	**Balance with Bank-Municipal Funds**			
4502100	**Nationalised Banks**		2,25,57,807.20	1,57,09,094.11
	BOI 0335	4,63,359.18		
	BOI BPL 0039 Pims	42,76,454.00		
	CBI 8735	7,68,035.00		
	Hdfc Bank 9822	3,66,497.92		
	Mp bank 0192	806.29		
	PNB 34498	14,756.00		
	PNB 40090	4,41,483.00		
	SBI 22037	20,51,529.85		
	SBI 41081	8,80,984.47		
	SBI 5238	1,09,87,571.66		
	SBI 78792	1,39,527.00		
	UBI 2708 Sanchit nidhi	18,08,811.50		
	UBI 3066	3,47,761.09		
4504000	**Balance with bank Special/Grants Funds**		2,92,91,906.29	2,76,91,405.58
	Cm infra 1671	1,11,07,609.95		
	CBI 1791	24,05,144.60		
	PNB 23621	2,91,489.00		
	PNB 2016	42,82,284.74		
	SBI 0533	29,26,794.00		
	UBI 5924	5,21,998.00		
	UBI 3071	76,73,846.00		
4505300	**Scheduled Co-operative Banks**		-	-
4505400	**Post Office**		-	-
	Sub Total		5,18,49,723.55	4,34,00,499.69
	Total Cash and Bank Balances		5,18,49,723.55	4,34,00,499.69

Schedule B-18 : Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year	Paid during the Current year	Recovered during the year	Balance outstanding at the end of the year
4601000	**Loans and advances to employees**				
4601091	- Miscellaneous Advances	-	-	-	-
4602000	**Employee Provident Fund Loans**	-	-	-	-
4603000	**Loans to others**	-	-	-	-
4604000	**Advance to Suppliers and Contractors**	-	-	-	-
4606000	**Deposit with External Agencies**	-	-	-	-
4606011	- Electricity Deposit	-	-	-	-
4606021	- Telephone Deposits	-	-	-	-
4608000	Other Current Assets	-	-	-	-
	Sub -Total	-	-	-	-
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	
	Total Loans, advances, and deposits	-	-	-	

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FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-19: Other Assets

Amt in INR

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
4701000	Deposits Works	-	-
4703000	Interest Control	-	-
	Total Other Assets	-	-

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

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
4801000	Loan Issue Expenses	-	-
4802000	Deferred Discount on Issue of Loans	-	-
	Deferred Revenue Expenses	-	-
4803000	others	-	-
	Total Miscellaneous Assets	-	-

TIWARI TANDON & ... FRN No. 02..71C Chartered Accountants

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NAGAR PALIKA PARISHAD AMLA
INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024

Amt In INR

	HEAD OF ACCOUNT	SCHEDULE NO.	Current Year 2023 To 2024	Previous Year 2022 To 2023
A	INCOME			
	Tax Revenue	IE - 1	65,75,000.00	55,75,000.00
	Assigned Revenues And Compensation	IE - 2	3,84,85,716.00	3,78,19,313.00
	Rental Income From Municipal Properties	IE - 3	17,50,423.00	21,69,305.00
	Fees And User Charges	IE - 4	48,15,275.00	56,25,812.00
	Sales And Hire Charges	IE - 5	9,26,373.00	8,10,193.00
	Revenue Grants, Contibution And Subsidies	IE - 6	4,12,88,641.75	8,74,17,534.89
	Income From Investments	IE - 7	5,70,780.00	7,41,284.90
	Interest Earned	IE - 8	9,81,566.65	44,67,915.00
	Other Income	IE - 9	1,62,223.14	52,14,380.78
	TOTAL - INCOME		9,55,55,998.54	14,98,40,738.37
B	EXPENDITURE			
	Establishment Expenses	IE - 10	5,40,11,629.00	5,64,44,418.22
	Administrative Expenses	IE - 11	29,28,286.00	28,21,203.91
	Operations And Maintainance	IE - 12	2,49,15,332.78	2,97,17,481.00
	Interest And Finance Charges	IE - 13	10,811.31	41,393.66
	Programme Expenses	IE - 14	10,30,821.00	6,23,475.96
	Revenue Grants, Contribution And Subsidies	IE - 15	17,18,375.62	2,48,56,528.00
	Provisions And Write Off	IE - 16	-	-
	Miscellaneous Expenses	IE - 17	-	-
	Depreciation		81,67,043.75	2,65,12,514.60
	TOTAL - EXPENDITURE		9,27,80,299.46	14,10,17,015.44
	Gross Surplus / (Deficit) of Income over Expenditure Before Prior Period Items (A - B)		27,75,699.08	88,23,722.93
	Add: Prior Period Items (Net)	IE - 18	-	4,05,704.00
	Gross Surplus / (Deficit) of Income over Expenditure after Prior Period Items (A - B)		27,75,699.08	92,29,426.93
	Less: Transfer to Reserve Funds		6,36,067.00	6,19,319.00
	Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		21,39,632.08	86,10,107.93

NAGAR PALIKA PARISHAD AMLA
Chief Municipal Officer

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Accounts Officer

NAGAR PALIKA PARISHAD AMLA
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024
Amt in INR

Schedule IE-1 : Tax Revenue

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1100100	**Property Tax**		49,53,000.00	43,53,000.00
1100101	Property Tax	31,05,000.00		
1100135	Samekit kar	18,48,000.00		
1100200	**Water Tax (Incl. Fees & Charge)**		-	
1100200	Water Tax (Incl. Fees & Charge)	-		
1100300	**Sewerage Tax**			-
1100400	**Conservancy Tax**			
1100500	**Lighting Tax**			
1100600	**Education Tax**		8,11,000.00	6,11,000.00
1100501	Education Cess	8,11,000.00		
1100700	**Vehicle Tax**		-	
1100800	**Tax On Animals**			
1101000	**Professional Tax**			
1101100	**Advertisement Tax**		-	-
1101101	Land Hoardings	-		
1101109	On Others	-		
1101300	**Export Tax**			-
1105100	**Octroi & Toll**			
1108000	**Other Taxes (City Development Tax)**	8,11,000.00	8,11,000.00	6,11,000.00
1109000	**Tax Recovery**		-	0.00
1109011	Other Taxes	-		
	Total Refund and remission of tax revenues.		65,76,000.00	55,75,000.00

Schedule IE-2 : Assigned Revenues & Compensation

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1201000	**Duties & Taxes Collected by Others**		10,99,563.00	10,76,437.00
1201011	Stamp Duty on Transfer of Properties	10,99,563.00		
1202000	**Compensation in lieu of Taxes & Duties**		3,73,86,153.00	3,67,43,876.00
1202001	Compensation in lieu of Octroi	3,71,73,153.00		
1202021	Compensation in lieu of Pilgrim tax	-		
1202032	Samekit Anudan	2,13,000.00		
	Total assigned revenues & Compensation		3,84,85,716.00	3,78,19,313.00

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Schedule IE-3 : Rental Income from Municipal Properties

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1301000	**Rent From Civic Amenities**		17,46,823.00	21,48,712.00
1301000	Consolidated rent from Civic Amenities	12,000.00		
1301001	Rent from Markets	14,32,227.00		
1301002	Rent from Shopping Complexs	5,020.00		
1301003	Rent from Community Halls	1,54,547.00		
1301011	Mutation fee	1,42,029.00		
1302000	**Rent from office building**			2,000.00
1303000	**Rent Guest Houses**			-
1303001	Guest Houses	-		
1304000	**Rent from Lease of Lands**		-	18,593.00
1304001	Consolidated Rent from Lease of Lands	-		
1308000	**Other Rents**		3,600.00	0.00
1308000	Consolidated other rent	3,600.00		
1309000	**Remission & Refund-Rent**			0.00
1309004	Remission & Refund-Rent-Lease Of Land	-		
	Sub-Total		17,50,423.00	21,69,305.00
1309000	Less : Rent Remissions and Refund	-	0.00	0.00
	Sub-Total		17,50,423.00	21,69,305.00
	Total Rental Income From Municipal Properties		17,50,423.00	21,69,305.00

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

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1401000	**Empanelment & Registration Charges**		-	275.00
1401100	**Licensing Fees**		3,505.00	3,506.00
1401121	Sahukari License Shulk	3,505.00		
1401105	Licensing fees-Casual Vendors	-		
1401126	Licensing fees-Others	-		-
1401200	**Fees for Grant Of Permit**		1,02,820.00	5,03,625.00
1401201	Fees from sanction of Building plans	1,82,820.00		
1401203	Anugyan Shulk	-		
1401300	**Fees for Certificate or Extract**		4,357.00	29,517.00
1401302	Birth & Death Registrat. Fee	250.00		
1401309	Fee-copy of certificate/ extract	399.00		
1401311	Marriage Registration	3,708.00		
1401400	**Development Charges**		16,960.00	33,699.00
1401401	Development Charges	16,960.00		
1401500	**Regularisation Fees**		200.00	-
1401502	Regularization Fees-Agreement	200.00		
1401503	Regularization Fees-Building construction	-		
1401505	Regularization Fees-Others	-		
1402000	**Consolidated Penalties And fees**		11,588.00	8,480.00
1402001	Water Tax	-		
1402003	Rent	-		
1402004	Penalty & Fine other	11,588.00		
1404000	**Others Fees**		8,19,394.00	3,27,837.00
1404000	Consolidated Other Fee	7,480.00		
1404001	Advertisement Fee	1,050.00		
1404010	Delay Fee	67,840.00		
1404013	Fee application	800.00		
1404017	Connection charges-water supply	6,67,190.00		
1404022	Fee RTI	92.00		
1404025	Viram Shulk	84,942.00		

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1405000	**User Charges**		**36,80,520.00**	**46,08,742.00**
1405001	User Charges-Litter & Debris Collection	10,35,000.00		
1405002	User Charges-Septic Tank Cleaning	72,000.00		
1405004	User Charges-Funeral Van(Hearse)	20.00		
1405007	User Charges-C & D	1,500.00		
1405008	User Charges-Water Supply	25,41,000.00		
1405010	User Charges-SWM	30,000.00		
1406000	**Entry Fees**		**93,921.00**	**41,216.00**
1406011	Cycle Stand	93,921.00		
1407000	**Consolidated Service Admin Charges**		**2,010.00**	**65,926.00**
1407008	Charges of NOC	330.00		
1407009	Water Disconnection Charges	1,680.00		
1408000	**Consolidated Others Charges**		-	**2,990.00**
	Sub-Total		**45,16,275.00**	**56,26,812.00**
1409000	Less : Rent Remissions and Refund		-	0.00
	Total Income from Fees & User Charges		**48,16,275.00**	**56,26,812.00**

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Schedule IE-5 : Sale & Hire Charges

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1501000	**Sale of Products**			66,520.00
1501001	Sale of garbage, compost & other	23,959.00	23,959.00	
1501100	**Sale of Forms & Publications**		7,30,329.00	4,93,587.00
1501101	Sale of tenders papers	7,29,229.00		
1501102	Sale of ration card &other forms	1,100.00		
1501200	**Sale of stores & scrap**		-	18,261.00
1501201	Obsolete Stores	-		
1503000	**Sale of others**			-
1504000	**Hire Charges for Vehicles**		1,72,085.00	2,42,525.00
1504001	Hire Charges for Vehicles	1,72,085.00		
1504100	**Hire Charges for Equipments**			-
	Total Income from sale & hire charges		9,26,373.00	8,10,193.00

Schedule IE-6 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1601000	**Revenue Grants**		4,12,88,641.75	8,74,17,534.69
1601001	State Government	2,18,68,377.00		
1601011	Central Government	1,12,53,221.00		
1601091	Revenue Grant- Dep.	81,67,043.75		
1602000	**Re- imbursement of expenses**			-
1602001	State Government	-		
1603000	**Contribution towards Scheme**			
1603001	State Government	-		
	Total Revenue Grants ,Contributions & Subsidies		4,12,88,641.75	8,74,17,534.69

Schedule IE-7 : Income from Investments-General Fund

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1701000	Interest on Investments & Accured Interest		5,70,780.00	7,41,284.90
1701001	Fixed Deposit	5,70,780.00		
1702000	Dividend			-
1703000	Income from projects taken up on commercial basis			-
1704000	Profit in sale of Investments			-
1708000	Others			-
1708001	Gain from Exchange Fluctuations	-		
	Total Income from Investments-General Fund		5,70,780.00	7,41,284.90

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Schedule IE-8 : Interest Earned

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1711000	**Interest from Bank Account**		**9,81,566.65**	**44,67,915.00**
1711001	Interest from Bank Accounts	9,81,566.65		
1712000	**Interest on Loans and advances to employees**			
1713000	**Interest on Loans to others**			-
1718000	**Other Interest**			**0.00**
1718001	Interest from other Receivables	-		
	Total Interest Earned		**9,81,566.65**	**44,67,915.00**

Schedule IE-9 : Other Income

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1801000	**Consolidated Deposits Forfeited**			-
1801100	**Consolidated Lapsed Deposits**		-	-
1802000	**Insurance Claim Recovery**		-	-
1803000	**Profit On Disposal of Fixed Assest**		-	-
1804000	**Recovery from Employees**			**50,52,949.00**
1805000	**Unclaimed Refund / Liabilities**		-	-
1805001	Lapsed /stale cheque			
1806000	**Excess Provisions Written Back**		-	-
1806021	Advertisement Tax			
1808000	**Miscellaneous Income**		**1,29,383.14**	**1,61,431.78**
1808001	Penalty On Contractors	-		
1808090	Miscellaneous Income	1,29,383.14		
1850000	**Unclaimed Refund payable/liabilities written back**		32,840.00	-
1853000	Maaf Rasav ki Vasuli	-		
1854000	Other Income	32,840.00		
	Total Other Income		**1,62,223.14**	**52,14,380.78**

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Schedule IE-10 : Establishment Expenses

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2101000	**Consolidated Salaries Wages Bouns**		**5,30,53,246.00**	**5,21,86,246.22**
2101001	Salaries & Allowances Officers	3,81,67,424.00		
2101011	Salaries & Allowances Staff	21,81,454.00		
2101021	Wages	1,27,04,368.00		
2102000	**Benefits and Allowances**		**7,36,000.00**	**12,07,603.00**
2102002	Remuneration & Fees Councillors	7,36,000.00		
2102004	Arrears			
2103000	**Pension**		**2,22,383.00**	**15,04,392.00**
2103000	Consolidated Pension	2,22,383.00		
2104000	**Other Terminal & Retirement Benefits**		**-**	**15,46,177.00**
2104011	Leave Encashment			
2104051	Employers Contribution to Provident Fund			
	Total Establishment Expenses		**5,40,11,629.00**	**5,64,44,418.22**

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Schedule IE-11 : Administrative Expenses

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2201000	**Rent, Rates and Taxes**		-	
2201001	Rent expenses-Office building			
2201002	Rent expenses-Others			
2201100	**Office Maintenance**		**19,568.00**	**1,01,046.00**
2201105	Office Maintenance - Other	19,568.00		
2201200	**Communication Expenses**		**66,222.00**	**52,575.00**
2201201	Telephone Expences	2,639.00		
2201211	Web, Internet	63,583.00		
2201221	Postage Expenses			
2202000	**Books & Periodicals**		**7,655.00**	**3,228.00**
2202001	Printing Expenses			
2202002	Newspapers	7,655.00		
2202100	**Printing & Stationary**		**7,46,994.00**	**4,92,202.00**
2202101	Printing Expenses	3,22,747.00		
2202102	Stationery	4,24,247.00		
2202103	Computer stationary & Consumables			
2203000	**Travelling & Conveyance**		-	**1,936.00**
2203005	Traveling & Conveyance			
2204000	**Insurance**		**2,31,443.00**	**3,04,867.00**
2204001	Insurance-Office Building	41,329.00		
2204002	Vehicles	1,90,114.00		
2205000	**Audit Fees**		**76,700.00**	**76,700.00**
2205011	External Agencies Internal Audit	76,700.00		
2205100	**Legal Expenses**		**4,45,965.00**	**35,000.00**
2205104	License Fees/ Renewal of License	4,45,965.00		
2205200	**Professional and other Fees**		**6,10,494.00**	**7,40,891.00**
2205201	Technical Fee	82,450.00		
2205221	Consultancy fees, charges	3,12,404.00		
2205223	DPR	2,15,640.00		
2206000	**Advertisement and Publicity**		**6,54,948.00**	**8,74,122.00**
2206001	Advertisement expenses	3,43,735.00		
2206032	National Festival Celeberation Expense	1,13,130.00		
2206033	Religious Festival Celeberation Expense	1,26,053.00		
2206036	Prize, Award & Felicitation Function Expense	72,000.00		
2206100	**Membership & subscriptions**			
2208000	**Other Administrative Expenses**		**66,297.00**	1,38,537.91
2208001	Meeting Expense-Corporation/MIC/PIC	1,880.00		
2208004	Honoranum-Others	50,700.00		
2208051	Miscellaneous expenses	13,717.00		
	Total Administrative Expenses		**29,26,286.00**	**28,21,203.91**

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Schedule IE-12 : Operations & Maintenance

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2301000	**Power & Fuel**		98,47,090.00	1,60,58,711.00
2301010001	Bulk Purchase of Power- Electricity	73,67,431.00		
2301010002	Bulk Purchase of Power-Fuel	24,79,659.00		
2302000	**Bulk Purchases**		35,57,773.00	29,79,718.00
2302020	Bulk Purchase-Sanitation/Conservancy Material	13,60,221.00		
2302040	Bulk Purchase-Engineering Stores	2,76,717.00		
2302041	Bulk purchase-Electrical store	17,97,944.00		
2302070	Bulk Purchase-Others	1,23,891.00		
2303000	**Consumption of Stores**			
2304000	**Hire Charges**		3,85,558.00	14,62,045.00
2304002	Hire Charges-Vehicle	3,85,558.00		
2305000	**Repairs & Maintenance - Infrastructure Assets**		49,53,816.00	49,78,700.00
2305001	R & M-Concrete Road	4,87,318.00		
2305003	R & M-Other road	9,55,591.00		
2305007	R & M-Causeway/Culvert	2,45,746.00		
2305012	R & M-Open Drain	2,37,355.00		
2305021	R & M-Waterways	22,26,257.00		
2305022	R & M-Borewell	2,66,316.00		
2305023	R & M-Open Well	97,703.00		
2305025	R & M-Other waterways	1,52,885.00		
2305026	R & M-Water-Hand pump	1,95,869.00		
2305051	Garbage Clearness	88,776.00		
2305100	**Repairs & Maintenance - Civic Amenities**		10,58,705.00	5,13,696.00
2305101	Parks, Nurseries & Gardens	6,44,655.00		
2305106	Painting Works	1,64,300.00		
2305121	Public toilet	2,49,750.00		
2305200	**Repairs & Maintenance - Building**		10,24,662.00	6,17,116.00
2305201	Office Building	4,383.00		
2305211	Temples	12,600.00		
2305289	R&M other structure	10,07,679.00		

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2305300	**Repairs & Maintenance - Vehicles**		**3,67,809.00**	**7,52,888.00**
2305304	Truck	6,426.00		
2305305	Tanker	7,853.00		
2305308	Fire tender	4,897.00		
2305390	R & M Vehicle	3,48,633.00		
2305400	**R & M-Furniture**		-	
2305403	R & M Almirah			
2305500	**Repairs & Maintenance - Office Equipments**		**46,728.00**	**2,42,015.00**
2305502	Computer	40,228.00		
2305510	R&M CCtv System	6,500.00		
2305600	**Repairs & Maintenance - Electrical Appliances**		-	**1,05,247.00**
2305700	**Repairs & Maintenance - Plant & Machinery**		**4,14,662.00**	**10,26,225.00**
2305750	R&M motor pump	4,14,662.00		
2305900	**Repairs & Maintenance - Others**		-	
2308000	**Other Operating & Maintenance Expenses**		**32,58,729.78**	**9,91,120.00**
2308002	Testing & Inspection Charges	36,500.00		
2308003	Garbage & Clearance Expense	29,17,368.00		
2308082	Other Repair & Maintenance	3,04,861.78		
	Total Operations & Maintenance		**2,49,15,332.78**	**2,97,12,881.00**

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Schedule IE-13 : Interest & Finance Charges

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2401000	Interest on Loans From Central Govt.		-	-
2402000	Interest on Loans From State Govt.			-
2403000	Interest on Loans From Govt.Bodies & Associations			-
2404000	Interest on Loans From International Agencies			-
2405000	Interest on Loans From Banks & other Financial Institutions		-	-
2405002	Loan from HUDCO	-		
2405001	Interest on Employee Retirement Benefits			-
2406000	Other Interest			-
2407000	Bank Charges		10,811.31	41,393.66
2407001	Bank Charges	10,811.31		
2408000	Other Finance Charges			
	Total Interest & Finance Charges		10,811.31	41,393.66

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Schedule IE-14 : Programme Expenses

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2501000	**Election Expenses**		2,30,963.00	2,90,078.00
2501002	Election Expenses	2,30,963.00		
2502000	**Own Programs**		7,99,858.00	3,33,397.96
2502001	Consolidated Own Programs	7,99,858.00		
2503000	**Share in Programs of others**		-	-
	Total Programme Expenses		10,30,821.00	6,23,475.96

Schedule IE-15 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2601000	**Grants [specify details]**		17,15,176.62	2,47,56,528.00
2601056006	NULM Shelter	72,510.00		
2601056007	Dindayal Rasoi yoajan	6,72,834.62		
2601056007	Information education and communication	9,69,832.00		
2602000	**Contributions [specify details]**			1,00,000.00
2603000	**Subsidies [specify details]**		3,199.00	-
2603002	Sambal yojna	3,199.00		
	Total Revenue Grants, Contributions & Subsidies		17,18,376.62	2,48,56,528.00

Schedule IE-16 : Provisions & Write off

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
2701000	**Provisions for doubtful receivables**		-
2702000	**Provision for other assets**		-
2703000	**Revenues written off**		-
2704000	**Assets Written off**		-
2705000	**Miscellaneous Expenses Written Off**		-
	Total Provisions & Write off		-

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Schedule IE-17 : Miscellaneous Expenses

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
2711000	Loss on disposal of Assets		-
2712000	Loss on disposal of Investments		-
2718000	Other Miscellaneous Expenses	-	-
2901000	Transfer to General Activity Fund		-
	Total Miscellaneous Expenses	-	-

Schedule IE-18 : Prior Period Items (Net)

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2804000	Prior Period-Other Income			4,05,704.00
2804001	Prior Period-Intrerest Investment	-		
2804002	Prior Period-Intrerest Bank Account	-		
	Sub Total Income (a)			4,05,704.00
2808000	Prior Period-Other Expense			-
2808011	Prior Period- Rent, Rates and Taxes	-		
2808039	Prior Period-Other O&M Expense	-		
2808048	Prior Period-Bank Charges	-		
	Sud Total Expense (b)			-
	Total Prior Period Items (a-b)			4,05,704.00

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NOTES TO ACCOUNTS
NAGAR PALIKA PARISHAD AMLA
F.Y. 2023-24

ABOUT THE ULB

NAGAR PALIKA PARISHAD AMLA (the ULB) was formed with responsibility to undertake maintenance and operations of various civic amenities like ensuring cleanliness, sanitation, water supply, street lights, parks and other amusement places, shopping area, bus stand, parking place, safety and shelter of visitor, burial ground, healthcare facilities, development and regulation of construction of houses, commercial complexes, permission and regulation of hoardings and many other things in connection with civic amenities

REVENUE

These activities requires funds to be deployed. Hence the ULB generally has following sources of funds:

Taxes and Rental: Levied in the form of Property Tax, Water Tax, Sewerage Tax, Market Rent, Shop Rent etc.

Grants: These are received from various institutions such as State Government, Central Government, NGOs, Other funding agencies

Loans: These are received from State Government, Central Government, PSUs, other bilateral agencies

Fees: Such as approval fees parking fees, ride fees, mela fees, etc.

CREATION OF ASSETS

Amount spent on acquiring, constructing any asset which is of enduring nature and benefit of which go beyond any one accounting year. The assets can further be bifurcated into:

- Immovable Assets such as land, building, parks, hospital, library, roads etc.
- Movable assets such as vehicle, furniture fixtures, office equipment's, Gadgets, cash and bank balances, fixed deposit receipts, revenue receivables, prepaid expenses etc.

FINANCIAL FRAMEWORK

After the adoption of double entry accounting concepts and principles, the ULB's were able to measure the financial performance and status. The initiative of GoMP to converge accounting from single entry to new systems is an appreciable step towards the economic reforms in the state. The ULB's now have to strictly follow some accounting concepts like Accrual, Accounting Period,

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Materiality, Consistency, Going Concern and has to prepare, in addition to prevailing statements, the Balance Sheet, Income and Expenditure and Cash flow statement.

FINANCIAL STATEMENT

BALANCE SHEET

An organization prepares a balance sheet at the year-end comprising of those account heads, which are having a balance at that year-end. It is a statement of affairs of the financial position of the ULB as at a reporting date.

INCOME AND EXPENDITURE STATEMENT

An Income and Expenditure Account is statement of financial performance of the ULB and shows the excess of income over expenditure or vice-versa i.e. surplus or deficit for the reporting period

CASHFLOW STATEMENT

A statement wherein the use and source of funds is summarised. It provides the clear picture of flow of funds of the ULB.

BANK RECONCILIATION STATEMENT

A statement to reconcile the differences between cashbook and bank account transactions.

RECEIPT & PAYMENT STATEMENT

Receipt and payment during the year under various heads/scheme along with the balance at year end as per bank account or cash balance.

TALLY CASHBOOK RECONCILIATION STATEMENT ("TCRS")

A statement depicting the difference between the closing balance as per the manual cashbook and balance as per ERP software. This is statement also captures the mistake made like, totalling & carried forward of balances, while preparing the manual cashbook.

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NOTES TO ACCOUNTS
NAGAR PALIKA PARISHAD AMLA
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ACCOUNTING CONCEPTS

ACCRUAL

Under the cash system of accounting, the revenues and expenses are recorded only if they are actually received or paid in cash, irrespective of the accounting period to which they belong. But under the accrual concept, occurrence of claims and obligations in respect of incomes or expenditures, assets or liabilities based on happening of any event, passage of time, rendering of services, fulfilment (partially or fully) of contracts, diminution in values, etc., are recorded even though actual receipts or payments of money may not have taken place.

ACCOUNTING PERIOD

Although the 'going concern" concept stresses the continuing nature of the entity, it is necessary for an organisation (e.g. ULB) to review how it is performing. The preparation of financial statements at periodic intervals helps in taking timely corrective action and developing appropriate strategies. The accounting period is normally considered to be of twelve months.

MATERIALITY

The accounts and the financial statements should impart importance to all material information so that true and fair view of the state of affairs of the entity is given to its beneficiaries. unimportant items are not disclosed separately and are merged with other items

CONSISTENCY

The convention of consistency facilitates comparison of financial performance of an entity from one accounting period to another. This means that the accounting principles followed by an entity should be consistently applied by it over the years.

GOING CONCERN

It is assumed that the organisation will continue for a long time, unless and until it has entered into a state of liquidation. It is as per this concept, that the accountant does not take into consideration the market value of the assets while valuing them, irrespective of whether the market value is higher or lower than the book value.

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NOTES TO ACCOUNTS
NAGAR PALIKA PARISHAD AMLA
F.Y. 2023-24

BACKGROUND

The financial statement of the NAGAR PALIKA PARISHAD AMLA (the ULB), are prepared following the principles and procedures prescribed under MPMAM. The accounts were prepared electronically using ERP software-Tally on the basis of information and documents maintained by the different department, specifically accounts department, of the ULB. The ULB simultaneously also prepares its accounts manually in the form of cashbook, registers and vouchers. These manual accounts forms the basis of accounting in ERP software. It is the prime responsibility of the management of the ULB to keep authentic and reliable documents.

The Income & Expenditure and Receipt & Payment Statements are prepared for the period covering from 1st April 2023 to 31st March 2024. The Balance Sheet is prepared depicting financial status of the ULB as on 31st March 2024.

Various aspects of the Financial Statements in descriptive manner is presented herein:

MUNICIPAL FUND

Schedule B-1

This fund represents accumulated amount of assets over liabilities. In accordance with the Madhya Pradesh Municipal Accounts Manual (MPMAM) assets and liabilities existing as on 31.03.2024 have been identified after following detailed process of compilation of data and information. Thereafter the excess of assets over liabilities have been treated as the closing balance of the Municipal Fund

Considering the long period covered in the present exercise, chances of omission cannot be fully overlooked. Hence it is proposed that in future, in case it is found that any assets or liabilities was either missed or stated at a lesser/higher value then corresponding adjustment would be made in that subsequent period in the Municipal Fund Account and due disclosure would be made in the notes on accounts. Adjustments relating to sundry debtors related to revenue were made through municipal fund.

EARMARKED FUND

Schedule B-2

Funds appropriated or created for some specific purpose or under some scheme. The ULB appropriated fund under sanchit nidhi reserve.

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TIWARI TANDON & RAGHUVANSHI
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RESERVES

Schedule B-3

Assets under Building, Roads, Bridges, Sewerage and Drainage, Public Lighting, Plant and Machinery, Vehicle, Office and Other Equipment's, Furniture & Fixtures, Parks and Playgrounds etc. were identified to have been built from Grant funds, from the government and have been separately reflected in the Fixed Assets Schedule and the Balance sheet and the corresponding figure, after taking effect of the Accumulated Depreciation, has been duly shown as "Grant Against Fixed Assets" in the Balance Sheet

GRANT AND CONTRIBUTION

Schedule B-4 & 4A

Grants and contributions (hereinafter jointly referred as Grants) are one of major source of funds, particularly for fixed assets.
As per the accounting policy framed under the MPMAM, value of assets created out of specific grant are to be reduced from such grant amount. Any asset received in form of grant is to be shown at nominal value of Rs. 1/- in the financial statements.
Any amount which remains unutilized from the grant is to be treated as liability. Accordingly, with the help of available records in the ULB and based on information so obtained from various documents, amount of unutilized grants are reflected under this financial statement.

Grants received or receivable in respect of specific revenue expenditure are recognized as income in the accounting year in which the corresponding revenue expenditure is charged to the Income and Expenditure Account.

Some of the grant balances were brought forward from previous years in the financial statements not having balances in the grant registers such as 14th finance grant, Grants central govt., MP MLA funds, & other grants. As per ULB these grants were utilised in the previous years, and hence, they are now utilised in the current year.

During the year some of the grants were recorded as received from PFMS accounts and expenditure and consequent utilisation were made for the respective expenditure for revenue and capital items.

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LOANS

Schedule B-5 & B-6

There were no Secured & Unsecured Loans during the year with the ULB.

FIXED ASSETS, CWIP AND DEPRECIATION

Schedule B-11

Fixed assets are created where there is an outright purchase and having value more than Rs 5000/-. All assets costing less than Rs.5,000 (Rupees Five thousands) is treated as expense/charged to Income & Expenditure Account.

Generally the assets constructed during the year for which completion has been approved by the respective department of the ULB is transferred to Fixed Assets.

Depreciation is provided at Straight Line Method on the basis of useful life of the assets as prescribed under MPMAM. Depreciation is provided at full rates for assets, which are purchased/constructed before October 1 of an Accounting Year. Depreciation is provided at half the rates for assets, which are purchased/constructed on or after October 1 of an Accounting Year Depreciation on opening balance of the assets is charged based on useful life of the assets at full rates considering the carrying value as cost of acquisition.

DEPOSITS

Schedule B-7 & B-8

This schedule is meant to record those amounts which are received from any person/Institution by the ULB and which are repayable in future.

INVESTMENTS

Schedule B-13

ULB keeps certain un-immediate amount as investment with agencies financial institutions or banks. Interest earned from such investments were considered when received in bank account.

STOCK/STORES

Schedule B-14

Stock of regularly used items were kept by the ULB and the balances at year end were carried forward to next year.

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DEBTORS

Schedule B-15

Income of the ULB from taxes and rentals were booked in the basis of targets prepared by the revenue department each year. Against such targets the recoveries were made and the unrecovered amount were carried forward to the next year.

Adjustment made in the Debtors at year end from Municipal funds to match the closing balance of debtors with Wasooli patrak.

CASH AND BANK BALANCE

Schedule B-17

Income such as taxes and charges are generally received in cash by the ULB. This cash was deposited regularly in the bank accounts. There was no cash balance maintained by the ULB at year end. However, cash at most for one or two days was maintained which was duly deposited in bank accounts.

Bank balance was duly reconciled and Bank Reconciliation Statement is prepared to identify the differences in cashbook balance with bank balance.

CURRENT LIABILITIES

Schedule B-18, B-7, B-8, B-9

Amount payable by the ULB within 12 months is classified under current liabilities. This includes creditors for expenses, Deposits received for work contract, deductions, government dues, employee related dues etc

MISCELLANEOUS ASSETS NOT WRITTEN OFF

B-20

Any amount which was not payable or receivable is written off with the permission of the chief officer of the ULB.

INCOME

IE-1 to IE-9

Following are accounted on due basis (when demand is raised)

Property and Other Related Taxes including Surcharge.

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Water Tax.

Rent form Municipal Properties.

Water Supply Charges, Meter Rent, Sewerage charges, and Disposal charges.

Other income, in respect of which demand is ascertainable

Following are accounted on cash basis (when recovery made)

Connection Charges for Water Supply, Water Tanker Charges, and Road Damage recovery Charges, Penalties.

Renewal Trade License Fees, Notice Fee, Warrant Fee, Other Fees

Permission Fees, Permit Fees, Fees for Issuing Certificates, etc., Building Construction Regularization Fees, Penalties and Fine.

Collection charges or shares in collection made by ULB or any other agency on behalf of State Government.

Revenue in respect of rent and/or hire charges in respect of fire fighter, hearse, suction unit, vehicle, sale of waste and scrap

All 'Assigned Revenues' like compensation in lieu of octroi, state finance commission, stamp duty, Surcharge on transfer of Immovable properties, is accounted during the year on actual receipt basis

EXPENDITURE

IE-10 to IE-17

Employees Related Expenditures:

Expenses on Salaries (for regular and daily wages staff) and other allowances are recognized as and when they are due for payment.

Statutory deductions from salaries including those for income tax, profession tax, provident fund contribution, are recognized as liability in the period in which the corresponding salary is recognized

Leave encashment / pension are recognized as and when they are due for payment.

Contribution due towards pension and other retirement benefit funds is recognized as an expense and a liability.

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NAGAR PALIKA PARISHAD AMLA
CASHFLOW STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024

Amt in INR

Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
	[A] Cash flows from operating activities :-		
	Gross surplus/ (deficit) over expenditure	21,39,632.08	25,01,607.90
Add: Non Cash Expenses & Non Operating Income :	Adjustments for Depreciation	81,67,043.75	2,19,17,568.00
	Interest & finance expenses	10,811.31	42,29,527.20
Less: Non Operating Income & Gains	Adjustments for Profit on disposal of assets		
	Net Of Adjustments Made To Municipal Funds	(1,86,045.00)	14,04,473.00
	Revenue Grants, Contibution And Subsidies		
	Interest Income	9,81,566.65	14,07,833.00
	Investment income	5,70,780.00	13,03,891.00
	Other non- operating Income	-	-
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items		89,51,185.49	2,45,32,506.10
Changes in current assets and current liabilities	(Increase) / decrease in Stock in hand	-	-
	(Increase) / decrease in Sundry debtors	(14,83,000.00)	(37,34,927.00)
	(Increase) / decrease in prepaid expenses	-	35,453.00
	(Increase) / decrease in Loans, Advance & Deposits received	-	-
	(Decrease)/ increase in Deposits received	(1,76,652.00)	6,15,287.00
	(Decrease)/ increase in Deposits works	-	-
	(Decrease)/ increase in other current liabilities	17,72,053.78	22,49,979.00
	(Decrease)/ increase in provisions	(10,03,974.00)	-
	Extra ordinary items (please specify)		
Net cash generated from / (used in) operating activities [A]		**80,59,613.27**	**2,36,98,298.10**
	[B] Cash flows from investing activities :-		
Less:	(Purchase) of fixed assets & CWIP	(2,29,99,823.00)	(5,14,96,275.00)
	(Increase) / Decrease in Special funds/grants		
	(Increase) / Decrease in Earmarked funds	(6,36,067.00)	(6,88,354.00)
	(Purchase) of Investments	-	(63,03,891.00)
Add:	Proceeds from disposal of assets		
	Proceeds from disposal of investments	1,90,14,914.00	-
	Income from Bank's Interest	9,81,566.65	14,07,833.00
	Investment Income received	5,70,780.00	13,03,891.00
Net cash generated from/ (used in)investing activities [B]		**(30,68,629.35)**	**(5,57,76,796.00)**
	[C] Cash flows from financing activities :-		
Add:	Net change in grant fund	(1,26,35,862.00)	(22,74,177.40)
	Net change in reserve fund	1,48,32,779.25	1,97,09,749.00
	Net change in loan fund	-	(1,11,63,979.00)
Less:	Interest and Finance Charges	10,811.31	42,29,527.20
Net cash generated from (used in) financing activities [C]		**21,86,105.94**	**20,42,065.40**
	Net increase/ (decrease) in cash and cash equivalents (A + B + C)	71,77,089.86	(3,00,36,432.50)
	Add: Cash and cash equivalents at beginning of period	4,34,00,499.69	9,95,34,825.22
	Cash and cash equivalents at end of period	5,16,49,723.55	7,08,75,100.72
	Cash and Cash equivalents at the end of the year:		
	Cash & Bank Balances	5,16,49,723.55	7,08,75,100.72
	Total of the breakup of cash and cash equivalents	**5,16,49,723.55**	**7,08,75,100.72**

NAGAR PALIKA PARISHAD AMLA
Chief Municipal Officer

Accounts Officer

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BOI	0039	
Opening balance		
As per cashbook	1,478,454.00	
As per bank		
Difference		1,478,454.00
	Date	**Amount**
Closing bank balance		2,798,000.00
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
		-
ADD		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
		4,276,454.00
Closing cashbook balance		4,276,454.00
		-

The above BRS is made due to opening Difference

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Nager Palika Amla 2023-24			
1-Apr-23 To 31-Mar-24			
Receipt & Payment			
Receipts	Amount	Payments	Amount
Opening Balance	6,39,16,413.69	**Establishment Expenses**	
		Employee Liability -Salary Payble	4,46,45,468.00
Tax Revenue		Daily Wages	31,280.00
Property Tax C.Y	20,63,533.00	Pension	28,17,407.00
Property Tax-PY	12,84,787.00	Recovery PaybleGPF Deduction	14,85,900.00
Samekit Kar C.Y.	4,03,343.00	Recovery Payale -EPF Nigam Employees	34,21,601.00
Samekit Kar-PY	4,44,336.00	Employee TDS	4,12,807.00
Samekit Kar Additional CY	4,47,827.00	Remuneration & Fees Councillors	7,36,000.00
Samekit Kar Additional PY	2,52,681.00	Consolidated Office Maintenance	6,248.00
Urban Development Cess C.Y	4,57,270.00	Other	2,000.00
Urban Development Cess PY	2,53,327.00		
Education Cess C.Y.	4,47,058.00	**Administrative Expenses**	
Education Cess PY	2,51,554.00	Telephone Expenses	2,639.00
		Web. Internet	16,973.00
Assigned Revenues & Compensation		Newspapers	7,655.00
Stamp Duty on Transfer of Properties	10,99,563.00	Printing Expenses	1,11,139.00
Compensation in Lieu of Octroi	3,71,73,153.00	Stationery	2,59,928.00
Compensation- in Samekit Anudan	2,13,000.00	Vehicles	1,90,114.00
		License Fees/ Renewal of License	4,45,965.00
Rental Income from Municipal Properties		Technical Fees	29,200.00
Rent From Markets	14,32,227.00	Consultancy Fees,Charges	19,324.00
Rent From Shopping Complexes	6,020.00	Advertisement Expenses	2,06,560.00
Rent From Community Halls	1,54,547.00	National Festival Celebration Expense	68,720.00
Mutation Fee	1,42,029.00	Religious Festival Celeberation Expense	30,144.00
Consolidated Other Rents	3,800.00	Prize & Felicitation Function Exp.	72,000.00
Fees & User Charges		Expenses for Meeting Of Corporation/MMI	1,880.00
Receivable Water Tax C.Y	14,43,240.00	Honorarium Other (Mandey Anya)	50,700.00
Receivable Water Tax-PY	3,96,770.00	Miscellaneous Expenses	13,717.00
RECEIVABLE SOLID WASTE MANAGEMENT C	7,000.00		
Garbage User Charges CY	4,60,185.00	**Operations & Maintenance**	
Garbage User Charges- PY	2,84,134.00	Bulk Purchase of Power-Electricity	73,67,431.00
[illegible] License Shulk	3,505.00	Fuel	24,79,655.00
Fees From Sanction of Building Plans	1,82,820.00	Sanitation/Conservancy Mat	45,101.00
Birth&Death Registrat. Fee(VitalStatistic)	250.00	Bulk Purchase-Others	9,990.00
Fee-Copy of Certificate/extract	399.00	Hire Charges Vehicle	5,300.00
Fee - Marriage Registration	3,708.00	Concrete Roads	2,50,000.00
Development Charges	16,980.00	Water Ways	9,120.00
Agreement Fees	200.00	Parks, Nurseries & Gardens	9,555.00
Penalty & Fine Other	11,588.00	Office Buildings(R&M)	4,383.00
Other Fees	2,540.00	R&M Other Structure	42,832.00
Consolidated Other Fees	4,940.00	R&M Vehicle Others	8,950.00
Advertisement Fees	1,050.00	Computers	22,949.00
Delay Fees	67,840.00	Testing & Inspection Charges	1,500.00
Application Fees	800.00	Garbage & Clearance Expenses	67,134.00
Connection Charges- Water Supply	6,57,190.00	O&M Others	4,820.00
Fee Rti Act	92.00		
Vicam Shulk	84,942.00	**Interest & Finance Charges**	
Septic Tank Cleaning Charges	72,000.00	Consolidated Bank Charges	10,811.31
Funeral Van (Hearse) Charges	20.00		
C & D Charges	1,500.00	**Programme Expenses**	
Cycle Stand	93,521.00	Consolidated Election Expenses	4,585.00
Charges for NOC-Charges	330.00	Consolidated Own Programme	84,195.00
Water Connection Charges	1,590.00		
		Revenue Grants, Contribution and Subsidies	
Sale & Hire Charges		Dindayal Rasoi Yojana	30,006.62
Sale of Garbage & Rubbish	23,859.00	Sambal Yojna	3,199.00
Sale of Tender Papers	7,29,229.00		
Sale of Ration Card & Other Forms	1,100.00	**Other Liability**	
Hire Charges Vehicles	1,72,085.00	Labour Tax Deduction	2,15,080.00
		Recoveries Payable-Royalty	2,54,472.00
Revenue Grants, Contribution and Subsidies		Gst	5,62,086.00
Grant Revenue From State Government	72,000.00	TDS On Contractor/supplier	6,70,358.00
		Provision Exp.-Power & Electricitry	10,03,974.00

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		Security Deposit	2,11,652.00
Income from Investments			
Interest on Fixed Deposits	5,70,790.00		
Interest-Saving Bank Account	9,81,566.65	**Fixed Assets**	
		Sewerage and Drainage-Drain-Open	1,00,000.00
Other Income		FDR SBI	15,00,000.00
Misc Income	1,29,393.14	Sundry Creditor	3,94,67,823.00
Prior Period - Other Income	32,840.00		
NULM-Shelter for Urban Homeless (SUH)	13,67,612.00	**Closing Balance**	5,18,49,723.55
Grants-Central Govt.			
Central Finance Commission	1,05,25,236.00		
Grant- GoI-Swach bharat Abhiyan	27,98,000.00		
Grant GoI Amrut	7,54,620.00		
Din Dayal Rasoi Yojana	13,37,683.00		
Grants-State Govt.			
Grants From State Finance Commission	1,41,19,000.00		
Grants for Road Development	48,03,084.00		
Grant Go Mp Mulbhoot	70,63,354.00		
CM Urban Intra Develoment Scheme	4,45,965.00		
Khanij Mad	13,13,100.00		
Other Grant	2,53,517.00		
Deposits Recd.-Revenues			
Rain Water Harvesting Deposit	35,000.00		
	16,17,73,986.48	**Total**	16,17,73,986.48
Total			

Nagar Palika Parishad Amla
Chief Municipal Officer

Nagar Palika Parishad Amla
Accounts Officer

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Chartered Accountants

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AMLA

Tally Cashbook Reconciliation Statement (TCRS) 2023-24

MAIN BANKS

CB Opening		46054936.07	
Tally Opening		4,65,33,335.11	-14,78,399.04
	Date		
Closing Tally balance(Bank and Investments)			3,43,67,184.26
Less: Amount in receipt side of tally & not in cashbook			
Misc Income	01/04/2023	58.00	
Add: Amount in Receipt side of CB & not in tally			58.00
Less: Amount in payment side of CB & not in tally			-
Add: Amount in payment side of tally & not in CB			-
Bank Charges	01/04/2023	2.54	
Carry forward error			2.54
Closing CB balance			-
			3,28,88,729.76

Nagar Palika Parishad Amla
Chief Municipal Officer

Nagar Palika Parishad Amla
Accounts Officer

FRN No.

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नगर पालिका परिषद आमला