RAHUL RAWAT & CO.
Chartered Accountant

Add : 138, Malviya Nagar
in Front of Old Patrkar Bhawan
Bhopal - Pin Code 462023
Mobile No. 8839443031
Email Id : carahulrawattt@gmail.com

AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL BADKUHI, DISTRICT CHHINDWARA (M.P)** for the year ended 31st March 2024, which are in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below :

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.

2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.

3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31st March 2024.

For Rahul Rawat & Co.

Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर परिषद, बड़कुही

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

Rahul Rawat
(Partner)
FRN No. - 025933C

MUNICIPAL COUNCIL BADKUHI

AUDIT OBSERVATIONS

Audit of Revenue

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

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- There was no FDR made by the council up to the end of the year.

- No, we have not seemed any Investment on lesser interest rate.

Audit of Expenditures

- We covered the Expenditures on the sample basis during the process of Audit.

- We have checked entries in cash book with respective vouchers and found them satisfactory.

- While checking Accountant Cash Book, all the bills and vouchers were satisfactory according to books. However during the audit of vouchers, some mild observations were found and made them rectified at the time and suggested to pay attention ahead. Some observations are as follow –

- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives, acts and rules issued by Government of India/ State Government.

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- The Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.

- In our view, no such material cases were observed in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.

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

Audit of Book Keeping

- We checked the books of accounts of council. Although most of the records were maintained properly and we duly satisfied with them, however, some observations have been seen and mentioned in this report.

- Except Cash book, some of registers/records have not been maintained properly. Observations in respect of records of ULB are as follows –

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Accounts Department

Audit observations about accounts department are as follows -

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

Store Department

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

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

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

Revenue Department

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

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Sanitation Department

We did not find the record of sanitation department during the audit. Audit comments/suggestions are as follow -

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

Establishment Department

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

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Public Works Department

- As per section 139 (1) under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Construction register will be maintained by the council which was not found during the audit.

- As per section 139 (2) under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, The council Engineer or PWD in charge has to examine the stock and construction register at least once in 6 months but we have not found such examination during the audit.

- As per section 141 read with section 138 under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Engineer or department in-charge will have to maintained stock record for recording each and every purchase of materials. During the audit of the PWD department we found that there was no any stock register for recording construction materials and i.e. muram etc.

- Tender Register was not maintained by the ULB.

- Repairing and maintenance register should be maintained and updated timely.

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Audit of FDRs

- While auditing, we found that there was four FDR made by the council.

S.No.	Name	FDR No.	Amount
1.	15thFinance Commission	41997180742	20,00,000/-
2.	CM Infra Fase – 2		2,000,00,00/-
3.	Special Fund	41997279107	70,00,000/-
4.	EMD	41997279719	20,00,000/-

Audit of Tenders

- During the audit we examined some tender files. On the basis of examination the given files and note sheets attached with the vouchers, we found that tender process has been followed by the council. Although some irregularities were found and suggested to rectify them properly.

- As per section 121 read with section 86 under chapter-V of Madhya Pradesh Municipal (Accounts & Finance) Rule, 2018 and Letter of Department of Urban Administration and development, Ministry Bhopal, M.P. government, letter no./2022-23/87 dated 06/08/2022, E-tendering must be done in case of purchase costing above one lakh rupees. It is suggested to council to comply with the regulations.

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

Audit of Grants & Loans

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

- We examined all the grants received from the Central/State government and some of their utilization.

- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital except that all grants have been used for the purpose for which grants have received.

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RAHUL RAWAT
(Partner)

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Balance Sheet of Municipal Council Badkuhi
as on 31st March 2024

	Particulars	Schedule No.	Amount (Rs.)	Current Year (Rs.)	Previous Year (Rs.)
A	**SOURCES OF FUNDS**				
A1	**Reserves and Surplus**				
	Municipal (General) Fund	B-1	1,62,45,746		(2,92,49,834)
	Earmarked Funds	B-2	4,21,137		(96,619)
	Reserves	B-3	9,23,59,341		10,38,61,270
	Total Reserve & Surplus			**10,90,26,224**	**7,45,14,817**
A2	**Grants, Contributions for specific purposes**	B-4		4,12,17,505	11,74,93,680
A3	**Loans**				
	Secured loans	B-5		-	-
	Unsecured loans	B-6		-	-
	Total Loans			-	-
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)			**15,02,43,729**	**19,20,08,497**
B	**APPLICATION OF FUNDS**				
B1	**Fixed Assets**	B-11			
	Gross Block		17,14,95,586		16,79,31,133
	Less: Accumulated Depreciation		8,64,08,042		6,83,96,841
	Net Block		8,50,87,544		9,95,34,291
	Capital work-in-progress		29,44,819	29,44,819	-
	Total Fixed Assets			**8,80,32,363**	**9,95,34,291**
B2	**Investments**				
	Investment - General Fund	B-12		-	-
	Investment - Other Funds	B-13		3,86,99,652	76,99,652
	Total Investments			**3,86,99,652**	**76,99,652**
B3	**Current assets, loans & advances**				
	Stock in hand (Inventories)	B-14	4,10,634	-	6,51,354
	Sundry Debtors (Receivables)	B-15	26,42,141	-	6,80,649
	Gross amount outstanding		-		
	Less: Accumulated provision against bad and doubtful Receivables		-	30,52,775	-
	Prepaid expenses	B-16	-	-	-
	Cash and Bank Balances	B-17	2,60,70,144	2,60,70,144	9,34,51,454
	Loans, advances and deposits	B-18		1,26,471	1,26,471
	Total Of Curent Assets			**2,92,49,390**	**9,49,09,928**
B4	**Current Liabilities and Provisions**				
	Deposits received	B-7	38,32,697	38,32,697	66,13,413
	Deposit works	B-8		-	-
	Other liabilities (Sundry Creditors)	B-9	12,92,207	12,92,207	19,95,421
	Provisions	B-10	6,12,771	6,12,771	15,26,541
	Total Current Liabilities			**57,37,675**	**1,01,35,375**

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B5	Net Current Assets [Sub Total (B3) - Sub Total (B4)]			2,35,11,714	8,47,74,553
C	Other Assets	B-19		-	-
D	Miscellaneous Expenditure (to the extent not written off)	B-20		-	-
	TOTAL: APPLICATION OF FUNDS (B1+B2+B5+C+D)			15,02,43,729	19,20,08,497

UDIN NO. -

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FOR RAHUL RAWAT & CO.
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RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

CA RAHUL RAWAT
(PARTNER)

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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account	Total [illegible]
310	Balance as per last account					(2,92,49,834)	
	Additions during the year						
31090-02	• Surplus for the year					14,15,710	
	• Transfers					7,55,23,652	
	Total (Rs.)	-	-	-	-	7,69,39,362	7,69,39,362
	Deductions during the year						
	• Deficit for the year					-	
	• Transfers					3,14,43,783	
	Total (Rs.)	-	-	-	-	3,14,43,783	-
310	Balance at the end of the current year	-	-	-	-	1,62,45,746	7,69,39,362

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

Particulars	Special Fund 1	Special Fund 2	Sanchit Nidhi	Pension Fund	General Provident fund	Total
(a) Opening Balance	-		(96,619)		-	(96,619)
(b) Additions to the Special						
• Transfer from Municipal Fund			5,17,756			5,17,756
• Interest/Dividend earned on						-
• Profit on disposal of Special Fund						-
•Appreciation in Value of Special						-
•Other addition (Specify nature)						
Total (b)	-	-	5,17,756	-	-	5,17,756
(c) Payments out of funds						
[I] Capital expenditure on						
• Fixed Asset						-
• Others						-
[II] Revenue Expenditure on						
• Salary, Wages and allowances etc						-
• Rent Other administrative charges						-
[III] Other:						
• Loss on disposal of Special Fund						-
• Diminution in Value of Special						-
• Transferred to Municipal Fund						-
Total ©	-	-	-	-	-	
Net Balance of Special Funds (a +	-	-	4,21,137	-	-	4,21,137

Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
31210	Capital Contribution	10,38,61,270	65,09,272	11,03,70,542	1,80,11,201	9,23,59,341
31211	Capital Reserve	-		-		-
31220	Borrowing Redemption	-		-		-
31230	Special Funds (Utilised)	-		-		-
31240	Statutory Reserve	-		-		-
31250	General Reserve			-		-
31260	Others		-			
	Total Reserve funds	10,38,61,270	65,09,272	11,03,70,542	1,80,11,201	9,23,59,341

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Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others, specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	6,44,38,980	3,25,12,832			2,05,41,868	11,74,93,680
(b) Additions to the Grants *						
• Grant received during the year	40,96,070	1,40,00,896			-	1,80,96,966
• Interest/Dividend earned on Grant						-
• Profit on disposal of Grant						-
• Appreciation in Value of Grant						-
• Other addition (Specify nature)						-
Total (b)	40,96,070	1,40,00,896	-	-	-	1,80,96,966
Total (a + b)	6,85,35,050	4,65,13,728	-	-	2,05,41,868	13,55,90,646
(c) Payments out of funds						
• Capital expenditure on Fixed	6,01,88,010	1,36,43,262			2,05,41,868	9,43,73,140
• Capital Expenditure on Other						-
• Revenue Expenditure on						-
o Salary, Wages, allowances etc.						-
o Rent					-	-
• Other:						-
o Loss on disposal of Grant						-
o Grants Refunded						-
• Other administrative charges						-
Total (c)	6,01,88,010	1,36,43,262	-	-	2,05,41,868	9,43,73,140
Net balance at the year end (a+b)-	**83,47,040**	**3,28,70,465**	-	-	-	**4,12,17,505**

Schedule B-5: Secured Loans

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

Schedule B-6; Unsecured Loans

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

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Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	38,32,697	66,13,413
34020	From Revenues		
34030	From staff	-	-
34080	From Others	-	-
	Total deposits received	38,32,697	66,13,413

Schedule B-8: Deposits Works

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

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors	-	-
35011	Employee Liabilities	-	-
35012	Interest Accrued and Due		
35020	Recoveries Payable	12,18,659	19,21,873
35030	Government Dues Payable	-	-
35040	Refunds Payable	-	-
35041	Advance Collection of Revenues	73,548	73,548
35080	Others		
	Total Other liabilities (Sundry Creditors)	12,92,207	19,95,421

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	6,12,771	15,26,541
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	Total Provisions	6,12,771	15,26,541

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Balance Sheet of Municipal Council Birsinghpur

Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block: Opening Balance	Gross Block: Additions during the period	Gross Block: Deductions during the period	Gross Block: Cost at the end of the year	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions during the period	Accumulated Depreciation: Deductions during the period	Accumulated Depreciation: Total at the end of the year	Net Block: At the end of current year	Net Block: At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
41010	**Land**	6		-	6		-	-	-	6	6
41011	**Lack & Pond**			-	-						
41020	**Buildings**	1,99,60,732		-	1,99,60,732	24,67,679	6,65,358		31,33,037	1,68,27,695	1,74,93,052
	Infrastructure Assets				-						
41030	• Roads and Bridges	6,09,67,969		-	6,09,67,969	5,27,72,882	87,09,710		6,14,82,592	(5,14,623)	81,95,087
41031	• Sewerage and drainage	68,99,340		-	68,99,340	30,50,128	4,31,209		34,81,336	34,18,003	38,49,212
41032	• Water ways	6,72,65,827		-	6,72,65,827	10,000	67,26,583		67,36,583	6,05,29,244	6,72,55,827
41033	• Public Lighting	41,69,534		-	41,69,534	30,56,846	4,16,954		34,73,800	6,95,734	11,12,688
	Lakes and Ponds			-	-					-	
	Other assets				-						
41034	Sanitation &SWM			-	-				-	-	-
41040	• Plants & Machinery	18,36,269	7,07,942	-	25,44,211	10,28,167	2,22,731		12,50,898	12,93,313	8,08,102
41050	• Vehicles	53,26,135	24,30,886	-	77,57,021	54,39,244	6,54,157		60,93,402	16,63,619	(1,13,109)
41060	• Office & other equipment	6,25,961	3,09,546	-	9,35,507	2,12,520	84,956		2,97,476	6,38,031	4.13,441
41070	• Furniture, fixtures, fittings and electrical appliances	8,07,221	1,16,080	-	9,23,301	2,86,864	92,330		3,79,194	5,44,107	5.20,357
4180	• Other fixed assets	72,140			72,140	72,511	7,214		79,725	(7,585)	(371)
	Total	16,79,31,133	35,64,453	-	17,14,95,586	16,83,96,841	1,80,11,201	-	8,64,08,042	8,50,87,544	9,95,34,291
41210	Work-in-progress		29,44,819		29,44,819				-	29,44,819	-
	Total	16,79,31,133	65,09,272	-	17,44,40,405	16,83,96,841	1,80,11,201	-	8,64,08,042	8,80,32,363	9,95,34,291

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Schedule B-12: Investments - General Funds

as on 31st March 2022

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

Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs)
42110	• Central Government Securities	-		-	
42120	• State Government Securities				
42130	• Debentures and Bonds				
42140	• Preference Shares				
42150	• Equity Shares				
42160	• Units of Mutual Funds				
42180	• Other Investments		-	3,86,99,652	76,99,652
42190	• Accumaletes Provison				
	Total of Investments Other Fund		-	**3,86,99,652**	**76,99,652**

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
43010	Stores	4,10,634	6,51,354
43020	Loose Tools	-	-
43080	Others	-	-
	Total Stock in hand	4,10,634	6,51,354

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Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
43110	**Receivables for Property Taxes**				
	Less than 5 years	4,85,697			3,65,876
	More than 5 years*			-	
	Sub - total	4,85,697	-	-	3,65,876
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	4,85,697	-	-	3,65,876
43120	**Receivable of Other Taxes**			-	
	Less than 3 years	19,89,557			1,47,886
	More than 3 years*				
	Sub - total	19,89,557	-	-	1,47,886
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	19,89,557	-	-	1,47,886
43130	**Receivable for Water Taxes**				
	Less than 3 years	1,66,887		-	1,66,887
	More than 3 years*				
	Sub - total	1,66,887	-	-	1,66,887
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	1,66,887	-	-	1,66,887
43140	**Receivables for Rent**				
	Less than 3 years	-		-	-
	More than 3 years*				
	Sub - total		-	-	-
43150	**Receivables from Government**				
	Sub - total		-	-	
	Total of Sundry Debtors (Receivables)	26,42,141	-	-	6,80,649

मुख्य नगर पालिका अधिकारी
नगर परिषद, बड़कुही

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

Schedule B-16: Prepaid Expenses

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

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010	**Cash**		-
45020	**Balance with Bank - Municipal Funds**		
45021	Nationalised Banks	2,60,70,144	9,34,51,454
45022	Other Scheduled Banks		
45023	Scheduled Co-operative Banks	-	-
45024	Post Office		
	Sub-total	**2,60,70,144**	**9,34,51,454**
45040	**Balance with Bank - Special Funds**		
45041	Nationalised Banks	-	-
45042	Other Scheduled Banks		
45043	Scheduled Co-operative Banks	-	-
45044	Post Office		
	Sub-total	-	-
45060	**Balance with Bank - Grant Funds**		
45061	Nationalised Banks	-	-
45062	Other Scheduled Banks		
45063	Scheduled Co-operative Banks		
45064	Post Office		
	Sub-total	-	-
	Total Cash and Bank balances	**2,60,70,144**	**9,34,51,454**

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RAHUL RAWAT & CO.
BHOPAL
CHARTERED ACCOUNTANTS

Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year(Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
46010	Loans and advances to employees	84,168			84,168
46020	Employee Provident Fund Loans		-	-	-
46030	Loans to Others		-	-	-
46040	Advance to Suppliers and Contractors		-	-	-
46050	Advance to Others	16,500	-	-	16,500
46060	Deposit with External Agencies	20,803		-	20,803
46080	Other Current Assets	5,000	-	-	5,000
	Sub -Total		-	-	1,26,471
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				-
	Total Loans, advances, and deposits	**1,26,471**	-	-	**1,26,471**

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

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

Schedule B-19: Other Assets

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

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

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

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RAHUL RAWAT & CO.
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MUNICIPAL COUNCIL BADKUHI
PROVISIONAL INCOME AND EXPENDITURE STATEMENT
For the Period From 1st April 2023 to 31st March 2024

	Item/ Head of Account	Schedule No	Current Year (Rs)	Previous Year (Rs)
A	**INCOME**			
	Tax Revenue	IE-1	43,17,828	17,93,948
	Assigned Revenues & Compensation	IE-2	1,22,14,197	1,49,78,427
	Rental Income from Municipal Properties	IE-3	71,060.00	1,000
	Fees & User Charges	IE-4	1,46,227	1,06,693
	Sale & Hire Charges	IE-5	1,17,265	32,360
	Revenue Grants, Contributions & Subsidies	IE-6	2,98,33,661	-
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	3,52,611	30,114
	Other Income	IE-9	3,70,628	-
	Total - INCOME		**4,74,23,477**	**1,69,42,542**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	1,60,20,402	1,59,01,789
	Administrative Expenses	IE-11	26,56,640	46,46,876
	Operations & Maintenance	IE-12	82,68,672	11,77,226
	Interest & Finance Expenses	IE-13	663	3,389
	Programme Expenses	IE-14	3,39,740	7,37,745
	Revenue Grants, Contributions & subsidies	IE-15	5,27,943	-
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	1,82,506	-
	Depreciation		1,80,11,201	1,10,90,670
	Transfer general fund (sanchit Nidhi)			
	Total - EXPENDITURE		**4,60,07,766**	**3,35,57,696**
C	***Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)***		14,15,710	(1,66,15,154)
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	***Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)***		**14,15,710**	**(1,66,15,154)**
F	**Less: Transfer to Reserve Funds**			
G	***Net balance being surplus/ deficit carried over to Municipal Fund (E-F)***		**14,15,710**	**(1,66,15,154)**

लेखापाल
नगर परिषद् बड़कुही
जिला- छिंदवाडा , मध्यप्रदेश

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर परिषद् बड़कुही
जिला- छिंदवाडा , मध्यप्रदेश

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	20,52,466	3,43,732
11002	Water tax	16,76,170	8,91,000
11003	Sewerage Tax		3,55,340
11004	Conservancy Tax		-
11005	Lighting Tax		-
11006	Education tax		1,01,938
11007	Vehicle Tax		
11008	Tax on Animals		
11009	Electricity Tax		
11010	Professional Tax		
11011	Advertisement tax		-
11012	Pilgrimage Tax		
11013	Export Tax		
11031	Consolidates Tax		
11051	Octroi & Toll		-
11080	Other taxes	5,89,192	1,01,938
0	**Sub-total**	**43,17,828**	**17,93,948**
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	**43,17,828**	**17,93,948**

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

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

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
12010	Taxes and Duties collected by others	8,898	16,929
12020	Compensation in lieu of Taxes / duties	1,22,05,299	1,49,61,498
12030	Compensations in lieu of Concessions		
	Total assigned revenues & compensation	**1,22,14,197**	**1,49,78,427**

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नगर परिषद, बड़कुही

RAHUL RAWAT & CO.
BHOPAL
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Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
13010	Rent from Civic Amenities	71,060	1,000
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		
13040	Rent from lease of lands		
13080	Other rents		
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	**71,060.00**	**1,000**

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

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14010	Empanelment & Registration Charges		-
14011	Licensing Fees		51,793
14012	Fees for Grant of Permit	5,720	-
14013	Fees for Certificate or Extract	2,227	180
14014	Development Charges	32,455	4,618
14015	Regularization Fees		5,000
14020	Penalties and Fines	13,490	860
14040	Other Fees	59,711	35,043
14050	User Charges	31,254	210
14060	Entry Fees		-
14070	Service / Administrative Charges	1,370	305
14080	Other Charges		8,684
	Sub-Total	**1,46,227**	**1,06,693**
14090	Less: Rent Remission and Refunds		
	Sub-total	-	-
	Total income from Fees & User Charges	**1,46,227**	**1,06,693**

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नगर परिषद, बइकुही

RAHUL RAWAT & CO.
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Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
15010	Sale of Products		2,360
15011	Sale of Forms & Publications	1,17,265	30,000
15012	Sale of stores & scrap		
15030	Sale of Others		
15040	Hire Charges for Vehicles		
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - income head-wise	**1,17,265**	32,360

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grant	1,18,22,460	
16020	Re-imbursement of expenses	1,80,11,201	
16030	Contribution towards schemes		
	Total Revenue Grants, Contributions & Subsidies	**2,98,33,661**	-

Schedule IE-7: Income from Investments - General Fund

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

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17110	Interest from Bank Accounts	3,52,611	30,114
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	-	-
17180	Other Interest	-	-
	Total - Interest Earned	3,52,611	**30,114**

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नगर परिषद, बड़कुही

RAHUL RAWAT & CO.
BHOPAL
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Schedule IE- 9: Other Income

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
18010	Deposits Forfeited	-	-
18011	Lapsed Deposits	-	
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities	-	-
18060	Excess Provisions written back	2,47,336	-
18080	Miscellaneous Income	1,23,292	
	Total Other Income	3,70,628	-

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Salaries, Wages and Bonus	1,40,14,071	1,50,15,912
21020	Benefits and Allowances	6,46,721	-
21030	Pension	90,544	8,85,877
21040	Other Terminal & Retirement Benefits	12,69,067	
	Total establishment expenses	**1,60,20,402**	**1,59,01,789**

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	Rent, Rates and Taxes		43,522
22011	Office maintenance	72,617	27,43,188
22012	Communication Expenses	69,601	1,57,207
22020	Books & Periodicals	9,491	-
22021	Printing and Stationery	1,86,473	1,27,725
22030	Traveling & Conveyance	9,98,729	7,79,977
22040	Insurance		-
22050	Audit Fees		-
22051	Legal Expenses		13,585
22052	Professional and other Fees	7,80,982	98,331
22060	Advertisement and Publicity	5,18,926	3,22,882
22061	Membership & subscriptions		
22080	Other Administrative Expenses	19,820	3,60,459
	Total administrative expenses	**26,56,640**	**46,46,876**

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

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नगर परिषद, बड़कुही

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010	Power & Fuel	27,76,881	63,814
23020	Bulk Purchases	29,23,914	1,59,249
23030	Consumption of Stores		4,08,875
23040	Hire Charges	3,83,192	1,10,209
23050	Repairs & maintenance -Infrastructure	8,71,031	10,750
23051	Repairs & maintenance - Civic Amenities		60,754
23052	Repairs & maintenance - Buildings	7,62,767	1,900
23053	Repairs & maintenance - Vehicles	3,09,490	3,05,887
23054	Repairs & maintenance - Furnitures	2,400	18,450
23055	Repairs & maintenance - Office Equipments	9,672	3,400
23056	Repairs & maintenance - Electrical Appliances		-
23057	Repairs & Maintenance- Plant & Machinery	2,29,325	1,860
23059	Repairs & maintenance - Others		29,078
23080	Other operating & maintenance expenses		3,000
	Total operations & maintenance	**82,68,672**	**11,77,226**

Schedule IE-13: Interest & Finance Charges

Account	Particulars	Current Year	Previous Year
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government		
24030	Interest on Loans from Government Bodies & Associations		
24040	Interest on Loans from International Agencies		
24050	Interest on Loans from Banks & Other Financial Institutions		
24060	Other Interest	663	3,389
24070	Bank Charges		
24080	Other Finance Expenses		
	Total Interest & Finance Charges	**663.16**	**3,389**

मुख्य नगर पालिका अधिकारी
नगर परिषद, बड़कुही

RAHUL RAWAT & CO. CHARTERED ACCOUNTANTS BHOPAL

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election Expenses	91,916	1,76,055
25020	Own Programs	2,47,824	5,61,690
25030	Share in Programs of others		
25040	Others' Programme		
	Total Programme Expenses	**3,39,740**	**7,37,745**

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010	**Grants [specify details]**	2,77,943	
26020	**Contributions [specify details]**		
26030	**Subsidies [specify details]**	2,50,000	
	Total Revenue Grants, Contributions & Subsidies	**5,27,943**	-

Schedule IE-16: Provisions & Write off

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

Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27110	Loss on disposal of Assets	-	-
27120	Loss on disposal of Investments	-	-
27180	Other Miscellaneous Expenses	1,82,506	-
	Total Miscellaneous expenses	1,82,506	-

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

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नगर परिषद, बड़कुही

Schedule IE-18: Prior Period Items (Net)

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

मुख्य नगर पालिका अधिकारी
नगर परिषद, बड़कुही

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

MUNICIPAL COUNCIL BADKUHI

DISTRICT - CHHINDWARA

BANK BALANCE SHEET

FY -2023-24

S.No.	Name of Bank	Account No.	BANK BALANCE		CASH BOOK BALANCE		Opening Difference	Closing Difference
			Opening Balance	Closing Balance	Opening Balance	Closing Balance		
							-	-
1	State Bank Of India	30758465927	8,15,91,611.73	4,65,41,522.77	8,91,23,381.74	5,31,51,614.02	(75,31,770.01)	(66,10,091.25)
2	State Bank Of India	32163119219	24,56,378.50	6,46,638.50	24,49,254.00	6,67,754.00	7,124.50	(21,115.50)
3	State Bank Of India	31289499430	9,54,088.25	11,45,046.25	9,47,334.25	11,05,818.25	6,754.00	39,228.00
4	State Bank Of India	30758447125	1,62,114.82	8,42,116.34	1,70,531.51	18,26,180.21	(8,416.69)	(9,84,063.87)
5	Indasind Bank	41			-	4,608.00	-	(4,608.00)
6	State Bank Of India	228			4,97,760.14	4,97,760.14	(4,97,760.14)	(4,97,760.14)
7	FD	742		20,00,000.00	-	20,00,000.00	-	
8	FD	8863		2,00,00,000.00	-	2,00,00,000.00	-	
9	FD	9107		70,00,000.00	-	70,00,000.00	-	
10	FD	9719		20,00,000.00	-	20,00,000.00	-	
	Adjustment Bank					(3,14,43,782.66)	-	3,14,43,782.66
	Opening Diffrence				(70,06,812.72)	(70,06,812.72)	70,06,812.72	70,06,812.72
	Totalling Bank					(1.00)		
								-
Total			**8,51,64,193.30**	**8,01,75,323.86**	**8,61,81,448.92**	**4,98,03,138.24**	**(10,17,255.62)**	**3,03,72,184.62**

Note :- कैशबुक का प्रारंभिक शेष पिछले बर्ष की ऑडिट रिपोर्ट के बैंक समाधान पत्रक से लिया गया है। परन्तु कैशबुक के प्रारंभिक शेष के मध्य अन्तर की राशि को प्रारंभिक अंतर मान कर लिखा गया है।

मुख्य नगर पालिका अधिकारी
नगर परिषद, बड़कुही

For RAHUL RAWAT & CO.
Chartered Accountants

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

CA Rahul Rawat
(Partner)

Municipal Council Badkuhi
Bank Recounciliation Statement
Bank - State Bank Of India
Account No - 30758465927
2023-24

Closing Balance As Per Pass Book			**4,65,41,522.77**
Opening Diffrence			75,34,770.01
Amount debited in passbook but not in cashbook	Date	Amount	94,399.00
	06.04.2023	1,754.00	
	11.09.2023	89,505.00	
	13.10.2023	3,140.00	
		94,399.00	
Amount credited in cashbook but not in passbook	Date	Amount	(37,331.62)
	22.08.2023	14,859.52	
	22.08.2023	14,272.10	
	22.08.2023	8,200.00	
		37,331.62	
Amount credited in passbook but not in cashbook	Date	Amount	(9,81,702.00)
	29.03.2024	9,81,702.00	
		9,81,702.00	
Amount diffrence between passbook & cashbook	Passbook	Cashbook	
10.05.2023	2,61,438.00	2,61,428.00	10.00
26.09.2023	54,700.00	54,800.00	(100.00)
20.10.2023	69,249.90	69,249.00	0.90
27.10.2023	35,346.08	35,346.00	0.08
20.02.2024	1,02,492.25	1,02,492.37	(0.12)
Other Diffrence (Aug)			45.00
			5,31,51,614.02
Closing Balance As Per Cash Book			**5,31,51,614.02**

RAHUL RAWAT & CO.
BHOPAL

Municipal Council Badkuhi
Bank Recounciliation Statement
Bank - State Bank Of India
Account No - 32163119219
2023-24

Closing Balance As Per Pass Book			**6,46,638.50**
Opening Diffrence			(7,124.50)
Amount credited in cashbook but not in passbook	Date	Amount	(14,130.00)
	26.07.2023	5,280.00	
	20.10.2023	8,850.00	
		14,130.00	
Amount debited in passbook but not in cashbook	Date	Amount	5,900.00
	21.10.2023	1,000.00	
	21.10.2023	1,950.00	
	21.10.2023	1,000.00	
	21.10.2023	1,950.00	
		5,900.00	
Amount credited in passbook but not in cashbook	Date	Amount	(10,810.00)
	11.04.2023	8,850.00	
	30.03.2024	1,960.00	
		10,810.00	
Amount debited in cashbook but not in passbook	Date	Amount	47,280.00
	14.07.2023	39,050.00	
	16.08.2023	5,280.00	
	16.11.2023	2,950.00	
		47,280.00	
			6,67,754.00
Closing Balance As Per Cash Book			**6,67,754.00**

मुख्य नगर पालिका अधिकारी
नगर परिषद, बड़कुही

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

Municipal Council Badkuhi

Dist - Chhindwara

Bank Recounciliation Statement

Bank - State Bank Of India

Account No - 31289499430

2023-24

Closing Balance As Per Pass Book			11,45,046.25
Opening Diffrence			(6,754.00)
Amount credited in passbook but not in cashbook	Date	Amount	(35,043.00)
	10.04.2023	600.00	
	18.04.2023	260.00	
	12.03.2024	34,183.00	
		35,043.00	
Amount debited in cashbook but not in passbook	Date	Amount	2,569.00
	11.03.2024	1,799.00	
	15.03.2024	770.00	
		2,569.00	
			11,05,818.25
Closing Balance As Per Cash Book			11,05,818.25

मुख्य नगर पालिका अधिकारी
नगर परिषद, बड़कुही

RAHUL RAWAT & CO. CHARTERED ACCOUNTANTS BHOPAL

Municipal Council Badkuhi
Dist - Chhindwara
Bank Recounciliation Statement
Bank - State Bank Of India
Account No - 30758447125
2023-24

Closing Balance As Per Pass Book			**8,42,116.34**
Opening Diffrence			8,416.69
Amount credited in cashbook but not in passbook	Date	Amount	(97,229.80)
	01.04.2023	649.00	
	06.04.2023	1,754.00	
	11.09.2023	89,505.00	
	30.03.2024	5,321.80	
		97,229.80	
Amount debited in cashbook but not in passbook	Date	Amount	10,45,577.00
	10.04.2023	12,000.00	
	11.04.2023	8,850.00	
	17.04.2023	5,206.00	
	28.04.2023	878.00	
	28.04.2023	460.00	
	29.08.2023	2,298.00	
	11.03.2024	34,183.00	
	30.03.2024	9,81,702.00	
		10,45,577.00	
Amount credited in passbook but not in cashbook	Date	Amount	(22,086.00)
	10.04.2023	11,400.00	
	18.04.2023	4,946.00	
	28.04.2023	873.00	

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

	01.09.2023	2,298.00	
	12.03.2024	1,799.00	
	18.03.2024	770.00	
		22,086.00	
Amount debited in passbook but not in cashbook	Date	Amount	43,431.62
	22.08.2023	14,859.52	
	22.08.2023	8,200.00	
	22.08.2023	14,272.10	
	10.01.2024	6,100.00	
		43,431.62	
Amount diffrence between passbook & cashbook	Passbook	Cashbook	
08.05.2023	23,222.40	23,224.40	(2.00)
23.06.2023	16,794.00	16,754.00	(40.00)
26.06.2023	819.00	6,819.00	6,000.00
25.08.2023	10,098.88	10,098.00	0.88
06.10.2023	14,517.38	14,522.00	(4.62)
23.10.2023	6,250.10	6,250.00	0.10
			18,26,180.21
Closing Balance As Per Cash Book			**18,26,180.21**

मुख्य नगर पालिका अधिकारी
नगर परिषद, बड़कुही

RAHUL RAWAT & CO.
BHOPAL
CHARTERED ACCOUNTANTS

Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	Some bills and vochers were found with irregularities regarding necessary aspects.	During the audit, some bills and vouchers were found with irregularities such as date, signatures etc. which were suggested for rectification and for paying attention in future in this regard.	Council should obtain proper bills and should maintain vouchers properly with all regards.
3	Audit of Book Keeping	We checked the books of accounts which maintained and made available for us during the audit by the Municipal Council.	All departments had some issues in regard of book keeping. **{ For more details Refer Observation sheet }**	Council should maintain proper books of records for all departments.
4	Audit of FDRs	While Auditing, we have been informed that there were 14 FDs all as per previous years, but we have not found the Bank receipts at the time of audit.	FDR register was not maintained by the council.	Proper Register should be maintained & Interest on FDRs should be recorded in cashbook timely.
5	Audit of Tenders / Bids	1. We examined Tenders/bids documents on the basis of note sheets attached with the vouchers and some files which were made available for us during the audit. 2. Tenders which were found during the audit have followed proper tendering procedures.	As per our observation, ULB has followed proper tender process.	Proper Files/Records should be maintained for Tenders & Bids and proper process should be keept followed.

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RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

6	Audit of Grants & Loans	Refer the "Audit of Grants & Loans" head of audit observation sheet	During Audit we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital. Except that all grants have been used for the purposes for which grants have been received.	Grants Register must be Prepared as per ULB apporved format.
7	Incidences relating to diversion of fund from Capital receipts/ grants / Loans to Revenue Nature Expenditure and from one scheme / Project to another	No Such diversion of fund We didn't found any incidences relating to diversion of funds from Capital receipts\Grants\Loans to Revenue Nature Expenditure and from one scheme to another scheme.	No Such Observation Found	There Should be proper bifurcation of capital and revenue nature receipts and expenditure.
a.	Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	386.37%	The Total revenue expenses are very high in comparison of Income	So council should make more efforts to meet out the Expenditure form its Revenue Receipts.
b	Percentage of Capital Expenditure with respect to total Expenditure	13.22%	The capital expenditures are very low in comparison of Total expenditures.	Council should make policies to increase the percentage of capital expenditures sothat council can have more valuable assets.
8	Whether all the temporary advances have been fully recovered or not.	No any advances have been given during the year.	No observations	No comments
9	Whether bank recociliation statement is being regularly prepared.	Yes, Bank Reconciliation Statements were prepared on monthly basis.	No observations	Proper File should be maintaied on monthly basis for keeping such BRSs.

Date :
Place : Bhopal

मुख्य नगर पालिका अधिकारी

For RAHUL RAWAT & CO.
Chartered Accountants

CA Rahul Rawat
(Partner)

Revised Abstract Sheet For Reporting on Audit Paras

2023-24 INCOME & EXPENDITURE INFORMATION

Sr. No.	Division	District	ULB Name	ULB Type	REVENUE RECEIPTS						
					PROPERTY TAX	OTHER TAX REVENUE	FEE & USER CHARGES	REVENUE FROM MUNICIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTION & SUBSIDIES	OTHER INCOME
1	2	3	4	5	6	7	8	9	10	11	12
1	Jabalpur	Chhindwara	Badkuhi	Municipality	355355	660385	146227	71060	12214197	0	593168

CAPITAL RECEIPTS				TOTAL RECEIPTS	REVENUE EXPENDITURE							TOTAL EXPENDITURE
CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	OTHER GRANTS		ESTABLISHMENT EXPENSES	ADMINISTRATIVE EXPENSES	OPERATION & MAINTENANCE CHARGES	INTEREST & FINANCE CHARGES	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)	OTHER CAPITAL EXPENDITURE	
13	14	15	16	17	18	19	20	21	22	23	24	25
0	3572790	3694000	10830176	14040392	16020402.12	2574079.54	7852672.41	663.16	1050188.1	0	6509272.35	34007277.7

Date :

मुख्य नगर पालिका अधिकारी
नगर परिषद, बड़कुही

For Rahul Rawat & CO.
Chartered Accountants

BHOPAL

CA Rahul Rawat
(Partner)

Municipal Council Badkuhi

STATEMENT OF CASHFLOW

(As On 31 March 2024)

(AMOUNT IN RUPEES)

Particulars	Current Year (Rs.) 2023-24		Previous Year 2022-23
[A] Cash Flows from Operating Activities			
Gross Surplus Over Expenditure	14,15,710.00	14,15,710.00	(1,66,15,153.86)
Add: Adjustments For			
Depreciation	1,80,11,201.00		1,10,90,670.16
Interest And Finance Expenses	663.00	1,80,11,864.00	3,388.96
Less: Adjustments For			
Profit On Disposal Of Assets			
Net Of Adjustments Made To Municipal Funds	3,14,43,783.00		
Investment Income			
Transfer To Reserves			-
Interest Income Received	3,52,611.00	(3,17,96,394.00)	30,114.00
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		5,12,23,968.00	(1,66,41,878.90)
Changes In Current Assets And Current Liabilities			
(Increase)/Decrease In Sundry Debtors	(19,61,492.00)		-
(Increase)/Decrease In Stock In Hand	2,40,720.00		(6,51,354.00)
(Increase)/Decrease In Prepaid Expenses	-		-
(Increase)/Decrease In Other Current Assets			(1,26,471.00)
(Decrease)/Increase In Deposits Received	(27,80,716.00)		66,13,413.45
(Decrease)/Increase In Deposits Work	-		-
(Decrease)/Increase In Other Current Liabilities	(7,03,214.00)		19,95,420.76
(Decrease)/Increase In Provisions	(9,13,770.00)		15,26,541.00
Extra ordinary items (please specify)		(61,18,472.00)	
Capital contribution			
Net Cash Generated from/(Used in) Operating Activities [A]		4,51,05,496.00	(72,84,328.69)
[B] Cash Flows from Investing Activities			
Purchase Of Fixed Assets And Cwip	65,09,272.00		46,74,435.38
(Increase)/Decrease In Special Funds/ Grants	7,62,76,175.00		
(Increase)/Decrease In Earmarked Funds	(5,17,756.00)		
(Increase)/Decrease In Reserve ' Grant Against Fixed A:	1,15,01,929.00		
Purchase Of Investment		9,37,69,620.00	
Add:			
Proceeds From Disposal Of Assets			
Proceeds From Disposal Of Investments			
Investment Income Received	-		-
Interest Income Received	3,52,611.00	3,52,611.00	30,114.00
Net cash generated from/(used in) investing activities [B]		9,41,22,231.00	30,114.00
[C] Cash flows from Financing Activities			
Add:			
Loans From Banks/Others Received			
Less:			
Interest & Finance Expenses	(663.00)		(3,388.96)
		(663.00)	

Net Cash Generated From/(Used In) Financing Activities [C]		(663.00)	(3,388.96)
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		13,92,27,064.00	(72,57,603.65)
Cash And Cash Equivalent At Beginning Of The Period		9,34,51,454.00	7,61,77,307.42
Cash and cash equivalent at end of the period		2,60,70,144.00	9,34,51,454.36
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:			
Cash balances	-		
Bank balances	2,60,70,144.00	2,60,70,144.00	9,34,51,454.36
Total Of The Breakup Of Cash And Cash Equivalents		-	

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RAHUL RAWAT & CO.
BHOPAL
CHARTERED ACCOUNTANTS