ATUL KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS
Ward No 2, Near HDFC Bank, Niwari Road, Prithvipur District, Niwari (M.P.)
Mobile : 7974483516, 9584965099 Email : caprathvipur@gmail.com
GSTIN : 23AADFA9457A2ZT

AUDIT REPORT

2023-24

NAGAR PARISHAD BALDEVGARH
DISTRICT-TIKAMGARH (M.P.)

Atul Kumar & Assciates

Chartered Accountants

ATUL KUMAR & ASSOCIATES FRN 01982C Chartered Accountants

Branches :
1) Atul Kumar Garg, Saraswati Sadan, I-12, Site No. 1, Gwalior (M.P.)
2) C/o Shri Bajrang Agarwal, 16, Old Sarawati Nagar, Balkeshwar, Agra (U.P.) - 282002
3) A- 329, Right UGF, Street No 34, Maidan Garhi Road, Chhatarpur Enclave, Phase II, New Delhi - 74

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Mobile : 7974483516, 9584965099 Email : caprathvipur@gmail.com
GSTIN : 23AADFA9457A2ZT

Audit Report

We have examined the Receipts & Payments Account of ***OFFICE OF NAGAR PARISHAD BALDEVGARH, DISTRICT TIKAMGARH (M.P)*** for the year ended **31 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- Atul Kumar & Associates

Chartered Accountants

CA Rakesh Kumar Shrivas

MN-450636

FRN-01982C

UDIN-25450636BMJPFE8436

अध्यक्ष
नगर परिषद बल्देवगढ़
जिला-टीकमगढ़ (म.

मुख्य नगर पालिका अधिकारी
[illegible]
जिला टीकमगढ़ (म.प्र.)

ATUL KUMAR & ASSOCIATES
FRN 01982C
Chartered Accountants

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1) Atul Kumar Garg, Saraswati Sadan, I-12, Site No. 1, Gwalior (M.P.)
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[illegible] 220, Right UGF, Street No.34, Maidan Garhi Road, Chhatarpur Enclave, Phase II, New Delhi - 74

OFFICE OF NAGAR PARISHAD BALDEVGARH

AUDIT OBSERVATIONS

Audit of Revenue

- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter file of Receipt Book and verified that the money received is also deposited in respective Bank Account.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in the Revenue Receipt and also deposited to the Bank time to time.
- Cash Book has been verified with Receipts and payments vouchers & ROKARIYA receipts cash book.
- No, we have not seemed any Investment on lesser interest rate.
- Receipts & Payment A/c, Income & Expenditure A/c which have been enclosed with the audit report were provided by the Council and examined by us on sample basis.

लेखापाल
नगर परिषद बल्देवगढ़
जिला-टीकमगढ़ (म. प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद बल्देवगढ़
जिला टीकमगढ़ (म प्र)

ATUL KUMAR & ASSOCIATES
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Audit of Expenditures

- We covered the Expenditures on the sample basis during the process of Audit.
- While checking Accountant Cash Book and vouchers provided us, the bills and vouchers were found satisfactory according to books.
- 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.
- All the Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such cases occurred in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.

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

Audit of Book Keeping

- We couldn't check all the books of accounts which were maintained by the Municipal Council.
- Except Cash book, many registers/records have not been maintained properly. Some observations in respect of records of ULB are as follows -

Accounts Department

Audit observations are as follow -

- Some irregularities were observed regarding obtaining and maintenance of bills and voucher files respectively which were suggested for rectification and paying attention in future.
- It is suggested to affix Proper stamps on cash book and other records.
- Grant Register and other necessary records were maintained properly and found satisfactory.

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Store Department

- Due to non-availability of last year's store records, we are unable to comment upon the opening balances of the materials.
- Demand letters were not obtained for issuing the materials from store.

Revenue Department

- The collection books (Vasooli Katte) were found non- submitted back to the store according to the store records.
- As per our observation, the daily revenue collection was deposited timely into the bank.

Sanitation Department

- The records of usage of materials, chemicals issued from store department were maintained and necessary suggestions have been given to keep records better.
- Logbooks were maintained and found satisfactory.

- Proper vehicle repairing register and light repairing register should be maintained. Water Supply Department
- Proper records for repairing of motor pumps, hand pumps, pipe lines should be maintained separately. Although store records contain the detail in regard of repairing.

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PWD Department

- Proper Construction Register should be maintained by the ULB.
- During the audit of note sheets which were enclosed with the vouchers, we found that proper work process was followed by the ULB.

Audit of FDRS

- While auditing, we not found that there were FDR's made by the ULB.
- NO FDRS/TDRs are kept at low rate of interest than the prevailing rate of interest

Audit of Tenders

- During the audit we have not been provided any tender file. However, on the basis of examination of note sheets attached to the vouchers, we found some irregularities and have been shown at respective place in this audit report.
- No Bank guarantee has been received.

Audit of Grants & Loans

- We examined all the grants received from the State government and some of their utilization on sample basis.
- 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.

अध्यक्ष
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ATUL KUMAR & ASSOCIATES
Chartered Accountants
FRN 019082C

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MUNICIPAL COUNCIL BALDEOGARH
INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024

Amt In INR

	HEAD OF ACCOUNT	SCHEDULE NO.	Current Year 2023-24	Previous Year 2022-23
A	INCOME			
	Tax Revenue	IE - 1	2,190,563.00	1,977,481.00
	Assigned Revenues And Compensation	IE - 2	9,320,894.00	9,522,639.00
	Rental Income From Municipal Properties	IE - 3	4,427,004.00	2,321,039.00
	Fees And User Charges	IE - 4	637,247.00	410,614.00
	Sales And Hire Charges	IE - 5	459,357.00	-
	Revenue Grants, Contibution And Subsidies	IE - 6	26,718,600.00	15,226,613.60
	Income From Investments	IE - 7	-	-
	Interest Earned	IE - 8	249,379.00	173,396.00
	Other Income	IE - 9	210,756.00	831,337.00
	TOTAL - INCOME		**44,213,800.00**	**30,463,119.60**
B	EXPENDITURE			
	Establishment Expenses	IE - 10	14,613,441.00	13,700,742.00
	Administrative Expenses	IE - 11	5,671,655.00	3,402,346.00
	Operations And Maintainance	IE - 12	10,573,026.00	10,994,720.00
	Interest And Finance Charges	IE - 13	376.00	2,654.00
	Programme Expenses	IE - 14	1,471,452.00	150,265.00
	Revenue Grants, Contribution And Subsidies	IE - 15	20,000.00	271,982.00
	Provisions And Write Off	IE - 16	-	-
	Miscellaneous Expenses	IE - 17	-	-
	Depreciation		7,682,964.13	2,586,412.52
	TOTAL - EXPENDITURE		**40,032,914.13**	**31,109,121.52**
	Gross Surplus / (Deficit) of Income over Expenditure Before Prior Period Items (A - B)		**4,180,885.87**	**(646,001.92)**
	Add: Prior Period Items (Net)	IE - 18	-	-
	Gross Surplus / (Deficit) of Income over Expenditure after Prior Period Items (A - B)		**4,180,885.87**	**(646,001.92)**
	Less: Transfer to Reserve Funds		584,090.90	-
	Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		**3,596,794.97**	**(646,001.92)**

For Municipal Council Baldeogarh
Chief Municipal Offficer

लेखापाल
Accounts Officer
जिला–टीकमगढ़ (म. प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद बल्देवगढ़
जिला टीकमगढ़ (म प्र)

For-Atul Kumar & Associates
Chartered Accountants

Rakesh Kumar Shrivas
Partner
MN-450636
FRN-1982C

ATUL KUMAR & ASSOCIATES Chartered Accountants FRN 01982C

UDIN-25450636BMJPFE8436

MUNICIPAL COUNCIL BALDEOGARH
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1st APRIL 2023 to 31st MARCH 2024

Amount In INR

Schedule IE-1 : Tax Revenue

Account Code	Particulars	Current Year	Previous Year
11001	Property Tax	900,077.00	367,853.00
11002	Water Tax	1,044,186.00	1,291,490.00
11003	Sewerage Tax	-	-
11004	Conservancy Tax	-	-
11005	Lighting Tax	-	-
11006	Education Tax	-	-
11007	Vehicle Tax	-	-
11008	Tax On Animals	-	-
11009	Electricity Tax	-	-
11010	Professional Tax	-	-
11011	Advertisement Tax	-	-
11012	Pilgremage tax	-	-
11013	Export Tax	-	-
11051	Octroi & Toll	-	-
11060	Cess	-	-
11080	Other Taxes	246,300.00	318,138.00
11090	Tax	-	-
	Sub Total	2,190,563.00	1,977,481.00
11090	Less: Tax Remissions & Refund [Schedule IE-1(a)]	-	-
	Total Refund and remission of tax revenues.	**2,190,563.00**	**1,977,481.00**

Schedule IE-2 : Assigned Revenues & Compensation

Account Code	Particulars	Current Year	Previous Year
12010	Taxes and Duties Collected By Others	-	-
12020	Compensation in lieu of Taxes & Duties	9,320,894.00	9,522,639.00
12030	Compensation in lieu of Concession	-	-
	Total assigned revenues & Compensation	**9,320,894.00**	**9,522,639.00**

Schedule IE-3 : Rental Income from Municipal Properties

Account Code	Particulars	Current Year	Previous Year
13010	Rent From Civic Amenities	4,427,004.00	2,321,039.00
13020	Rent From Office Buildings	-	-
13030	Rent From Guest Houses	-	-
13040	Rent from Lease of Lands	-	-
13080	Other Rents	-	-
	Sub Total	4,427,004.00	2,321,039.00
13090	Less: Rent Remission & Refund	-	-
	Sub-Total	4,427,004.00	2,321,039.00
	Total Rental Income From Municipal Properties	**4,427,004.00**	**2,321,039.00**

लेखापाल
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जिला–टीकमगढ़ (म. प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद बल्देवगढ़
जिला टीकमगढ़ (म.प्र.)

ATUL KUMAR & ASSOCIATES
CA
FRN 01982C
Chartered Accountants

MUNICIPAL COUNCIL BALDEOGARH
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1st APRIL 2023 to 31st MARCH 2024

Amount In INR

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

Account Code	Particulars	Current Year	Previous Year
14010	Empanelment & Registration Charges	-	-
14011	Licensing Fees	-	-
14012	Fees for Grant Of Permit	-	-
14013	Fees for Certificate or Extract	-	23,506.00
14014	Development Charges	-	-
14015	Regularisation Fees	-	-
14020	Consolidated Penalties And fees	10,140.00	990.00
14040	Others Fees	315,383.00	305,648.00
14050	User Charges	-	3,670.00
14060	Entry Fees	311,724.00	76,000.00
14070	Service / Administrative Charges	-	800.00
14080	Others Charges	-	-
14090	Fees Remission and Refunds	-	-
	Sub-Total	637,247.00	410,614.00
14090	Less : Fees Remissions and Refund	-	-
	Sub-Total		
	Total Income from Fees & User Charges	637,247.00	410,614.00

Schedule IE-5 : Sale & Hire Charges

Account Code	Particulars	Current Year	Previous Year
15010	Sale of Products	17,920.00	-
15011	Sale of Forms & Publications	441,437.00	-
15012	Sale of stores & scrap	-	-
15030	Sale of others	-	-
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipments	-	-
	Total Income from sale & hire charges	459,357.00	-

Schedule IE-6 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars	Current Year	Previous Year
16010	Revenue Grants	26,718,600.00	15,226,613.60
16020	Reimbursement of expenses	-	-
16030	Contribution towards Scheme	-	-
	Total Revenue Grants ,Contributions & Subsidies	26,718,600.00	15,226,613.60

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MUNICIPAL COUNCIL BALDEOGARH
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1st APRIL 2023 to 31st MARCH 2024

Amount In INR

Schedule IE-7 : Income from Investments

Account Code	Particulars	Current Year	Previous Year
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	Previous Year
17110	Interest from Bank Account	249,379.00	173,396.00
17120	Interest on Loans and advances to employees	-	-
17130	Interest on Loans to others	-	-
17180	Other Interest	-	-
	Total Interest Earned	249,379.00	173,396.00

Schedule IE-9 : Other Income

Account Code	Particulars	Current Year	Previous Year
18010	Deposits Forfeited	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit On Disposal of Fixed Assest	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund / Liabilities	-	-
18060	Excess Provisions Written Back	-	-
18080	Miscellaneous Income	210,756.00	831,337.00
19040	Transfer Into Activity Fund	-	-
19220	Transfer Into Gratuity & Leave Salary Fund	-	-
	Total Other Income	210,756.00	831,337.00

लेखापाल
नगर परिषद बल्देवगढ़
जिला- टीकमगढ़ (म. प्र.)

मुख्य नगर पालिका अधिकारी
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जिला टीकमगढ़ (म प्र)

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MUNICIPAL COUNCIL BALDEOGARH
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1st APRIL 2023 to 31st MARCH 2024

Amount In INR

Schedule IE-10 : Establishment Expenses

Account Code	Particulars	Current Year	Previous Year
21010	Salaries Wages And Bouns	14,613,441.00	13,700,742.00
21020	Benefits and Allowances	-	-
21030	Pension	-	-
21040	Other Terminal & Retirement Benefits	-	-
	Total Establishment Expenses	**14,613,441.00**	**13,700,742.00**

Schedule IE-11 : Administrative Expenses

Account Code	Particulars	Current Year	Previous Year
22010	Rent Rates & Taxes	-	-
22011	Office Maintenance	2,209,699.00	28,952.00
22012	Communication Expenses	-	28,952.00
22020	Books & Periodicals	-	-
22021	Printing & Stationary	950,873.00	539,266.00
22030	Travelling & Conveyance	556,222.00	485,490.00
22040	Insurance	22,956.00	96,752.00
22050	Audit Fees	-	-
22051	Legal Expenses	59,000.00	-
22052	Professional and other Fees	758,938.00	829,851.00
22060	Advertisement and Publicity	633,274.00	1,101,936.00
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	480,693.00	291,147.00
	Total Administrative Expenses	**5,671,655.00**	**3,402,346.00**

Schedule IE-12 : Operations & Maintenance

Account Code	Particulars	Current Year	Previous Year
23010	Power & Fuel	1,987,697.00	6,641,151.00
23020	Bulk Purchases	4,284,309.00	2,135,216.00
23030	Consumption of Stores	-	-
23040	Hire Charges	-	-
23050	Repairs & Maintenance - Infrastructure Assets	2,773,095.00	898,232.00
23051	Repairs & Maintenance - Civic Amenities	-	319,125.00
23052	Repairs & Maintenance - Building	-	209,123.00
23053	Repairs & Maintenance - Vehicles	925,120.00	697,233.00
23054	Repairs & Maintenance - Furniture	-	-
23055	Repairs & Maintenance - Office Equipments	262,168.00	68,326.00
23056	Repairs & Maintenance - Electrical Appliances	-	-
23057	Repairs & Maintenance - Plant & Machinery	-	26,314.00
23059	Repairs & Maintenance - Others	-	-
23080	Other Operating & Maintenance Expenses	340,637.00	-
	Total Operations & Maintenance	**10,573,026.00**	**10,994,720.00**

नगर परिषद् बल्देवगढ़
जिला- टीकमगढ़ (म. प्र.)

मुख्य नगर पालिका अधिकारी
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ATUL KUMAR & ASSOCIATES
FRN 01982C
Chartered Accountants

MUNICIPAL COUNCIL BALDEOGARH
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1st APRIL 2023 to 31st MARCH 2024

Amount In INR

Schedule IE-13 : Interest & Finance Charges

Account Code	Particulars	Current Year	Previous Year
24010	Interest on Loans From Central Govt.	-	-
24020	Interest on Loans From State Govt.	-	-
24030	Interest on Loans From Govt.Bodies & Associatio	-	-
24040	Interest on Loans From International Agencies	-	-
24050	Interest on Loans From Banks & other Financial Ir	-	-
24060	Other Term Loans	-	-
24070	Bank Charges	376.00	2,654.00
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	**376.00**	**2,654.00**

Schedule IE-14 : Programme Expenses

Account Code	Particulars	Current Year	Previous Year
25010	Election Expenses	-	150,265.00
25020	Own Programs	1,471,452.00	-
25030	Share in Programs of others	-	-
	Total Programme Expenses	**1,471,452.00**	**150,265.00**

Schedule IE-15 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars	Current Year	Previous Year
26010	Grants	20,000.00	271,982.00
26020	Contributions	-	-
26030	Subsidies	-	-
	Total Revenue Grants, Contributions & Subsidies	**20,000.00**	**271,982.00**

लेखापाल
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ATUL KUMAR & ASSOCIATES
CA
FRN 01982C
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(12)

MUNICIPAL COUNCIL BALDEOGARH
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1st APRIL 2023 to 31st MARCH 2024

Amount In INR

Schedule IE-16 : Provisions & Write off

Account Code	Particulars	Current Year	Previous Year
27010	Provisions for doubtful receivables	-	-
27020	Provision for Other Assets	-	-
27030	Revenues written off	-	-
27040	Assets Written off	-	-
27050	Miscellaneous Expenses Written Off	-	-
	Total Provisions & Write off	-	-

Schedule IE-17 : Miscellaneous Expenses

Account Code	Particulars	Current Year	Previous Year
27110	Loss on disposal of Assets	-	-
27120	Loss on disposal of Investments	-	-
27180	Other Miscellaneous Expenses	-	-
29010	Transfer to General Activity Fund	-	-
29020	Public Convenience	-	-
29040	Transfer to Water Supply	-	-
29220	Transfer to Gratuity & Leave Salary Fund	-	-
29230	Provident Fund	-	-
	Total Miscellaneous Expenses	-	-

Schedule IE-18 : Prior Period

Account Code	Particulars	Current Year	Previous Year
18500	**Expenses**	-	-
18510	Other Expenses Revenue	-	-
18540	Other Income	-	-
	Sub Total	-	-
28500	**Expenses**	-	-
28550	Refund of Taxes	-	-
28560	Refund of Other Revenue	-	-
28580	Other Expenses	-	-
	Sud Total	-	-
	Total Prior Period Items (a-b)	-	-

मुख्य नगर पालिका अधिकारी
नगर परिषद बल्देवगढ़
जिला टीकमगढ़ (म.प्र.)

अध्यक्ष
नगर परिषद बल्देवगढ़
जिला टीकमगढ़ (म. प्र.)

ATUL KUMAR & ASSOCIATES
FRN 01982C
Chartered Accountants

(13)

BALANCE SHEET
MUNICIPAL COUNCIL BALDEOGARH
AS AT 31st MARCH 2024

Amt In INR

	Particulars	Schedule No.	Current Year 2023-24	Previous Year 2022-23
A	SOURCES OF FUNDS			
A1	**Reserves and Surplus**			
	Municipal (General) Fund	B-1	15,620,904.77	12,024,109.80
	Earmarked Funds	B-2	584,090.90	-
	Reserves	B-3	38,090,419.33	38,090,419.33
	Total Reserves and Surplus		**54,295,415.00**	**50,114,529.13**
A-2	**Grants, Contributions for Specific Purpose**	B-4	**259,132,240.24**	**211,202,425.45**
A3	**Loans**			
	Secured Loans	B-5	-	-
	Unsecured Loans	B-6	-	-
	Total Loans		-	-
	TOTAL SOURCES OF FUNDS (A1-A3)		**313,427,655.24**	**261,316,954.58**
B	APPLICATION OF FUNDS			
B1	**Fixed Assets**	B-11		
	Gross Block		164,591,745.00	95,535,011.00
	Less : Accumulated Depreciation		58,123,849.37	50,440,885.24
	Net Block		106,467,895.63	45,094,125.76
	Capital Work in Progress		196,645,932.18	196,645,932.18
	Total Fixed Assets		**303,113,827.81**	**241,740,057.94**
B2	**Investments**			
	Investments-General Fund	B-12	-	-
	Investments-other Fund	B-13	-	-
	Add ;-Accured Interest			
	Total Investment		-	-
B3	**Current Assets, loans & Advance**			
	Stock in hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivables)	B-15	3,376,770.00	3,458,600.00
	Gross Amount outstanding			-
	Less: Accumulated Provision against bad and doubtful receivables			-
	Prepaid Expenses	B-16	-	-
	Cash and Bank Balance	B-17	16,382,854.93	24,891,854.14
	Loans , advances and deposits	B-18	1,086,165.00	1,086,165.00
	Total Current Assets		**20,845,789.93**	**29,436,619.14**
B4	**Current Liabilities and Provisions**			
	Deposits received	B-7	9,811,054.50	9,321,054.50
	Deposits Works	B-8	-	-
	Other liabilities(Sundry Creditors)	B-9	494,068.00	333,038.00
	Provisions	B-10	226,840.00	205,630.00
	Total Current Liabilities		**10,531,962.50**	**9,859,722.50**
B5	**Net Current Assets (B3-B4)**		**10,313,827.43**	**19,576,896.64**
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)		**313,427,655.24**	**261,316,954.58**

For Municipal Council Baldeogarh
Chief Municipal Offficer

लेखापाल
Accounts Officer नगर परिषद बल्देवगढ़
जिला–टीकमगढ़ (म. प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद बल्देवगढ़
जिला टीकमगढ़ (म प्र)

For-Atul Kumar & Associates
Chartered Accountants

Rakesh Kumar Sharma
Partner
MN-450636
FRN-1982C

ATUL KUMAR & ASSOCIATES CA FRN 01982C Chartered Accountants

UDIN-25450636BMJPFE8436

MUNICIPAL COUNCIL BALDEOGARH
SCHEDULE TO BALANCE SHEET
AS AT 31st MARCH 2024

Amt. in INR

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

Particulars	Account Code	General Account	Excess of Income over Expenditure	TOTAL
	310	31010	31090	
Balance as per last account		12,024,109.80	-	12,024,109.80
Addition during the year				-
. Surplus for the year		3,596,794.97	-	3,596,794.97
. Transfers		-	-	-
Total (Rs.)	-	3,596,794.97	-	3,596,794.97
Deductions during the year		-	-	-
. Deficit for the year				-
. Transfers- Urban & Poor settlement		-	-	-
. Transfers- other			-	-
Total (Rs.)	-	-	-	-
Balance at the end of the Current year	-	15,620,904.77	-	15,620,904.77

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

Particulars	Sanchit Nidhi	Janbhagidari	Others	Total
ACCOUNT CODE				
(a) Opening Balance	-	-	-	-
(b) Additions to the Special Fund		-	-	-
Grant Received from Govt.				-
* Transfer From Municipal Fund	584,090.90	-	-	584,090.90
* Interest / Dividend earned on Special Fund Investments				-
* Profit on Disposal of Special Fund Investments				-
* Appreciation in Value of Special Fund Investments				-
* Other addition (Specify nature)			-	-
Total (b)	584,090.90	0.00	0.00	584,090.90
(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)	584,090.90	-	-	584,090.90

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MUNICIPAL COUNCIL BALDEOGARH
SCHEDULE TO BALANCE SHEET
AS AT 31st MARCH 2024

Amt. in INR

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
31210	Capital Contribution	36,402,216.33	-	-	36,402,216.33
31211	Capital Reserve	-	-	-	-
31220	Borrowing Redemption Reserve	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-
31240	Statutory Reserve	-	-	-	-
31250	General Reserve	1,688,203.00	-	-	1,688,203.00
31260	Revaluation Reserve	-	-	-	-
	Total Reserve Funds	**38,090,419.33**	-	-	**38,090,419.33**

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	32010	32020	3208000	
(a) Opening Balance	**17,447,956.45**	**193,754,469.00**	-	**211,202,425.45**
(b) Additions to the Grants*				
* Grant received during the year	10,398,100.00	68,489,146.00	-	78,887,246.00
* 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)	10,398,100.00	68,489,146.00	-	78,887,246.00
Total (a+b)	**27,846,056.45**	**262,243,615.00**	-	**290,089,671.45**
(c) Payments out of Funds				
[I] Capital Expenditure on				
* Fixed Assets	-	24,858,871.21	-	24,858,871.21
* others	-	-		-
[II] Revenue Expenditure on	5,683,800.00	414,760.00	-	6,098,560.00
* Salary , Wages and allowances etc.				-
* Rent Other administrative charges	-	-		-
* others	-		-	-
[III] Other				
* Loss on Disposal of Special Fund Investments	-	-		
* Diminution in Value of Special Fund	-	-		
* Transfer to Municipal Fund	-	-		-
Total (c)	**5,683,800.00**	**414,760.00**	-	**30,957,431.21**
Net Balance at the year end (a+b)-(c)	**22,162,256.45**	**261,828,855.00**	-	**259,132,240.24**

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MUNICIPAL COUNCIL BALDEOGARH
SCHEDULE TO BALANCE SHEET
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Schedule B-5: Secured Loans

Amt in INR

Account Code	Particulars	Current Year	Previous Year
33010	Loans From Central Govt.	-	-
33020	Loans From State Govt.	-	-
33030	Loans From Govt.bodies & Associations	-	-
33040	Loans From International Agencies	-	-
33050	Loans From banks & other FI	-	-
33060	Other Terms Loans	-	-
33070	Bonds & debentures	-	-
33080	Other Loans	-	-
	Total Secured Loans	**0.00**	**0.00**

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year	Previous Year
33110	Loans From Central Govt.	-	-
33120	Loans From State Govt.	-	-
33130	Loans From Govt.bodies & Associations	-	-
33140	Loans From International Agencies	-	-
33150	Loans From banks & other FI		
33160	Other Terms Loans	-	-
33170	Bonds & debentures	-	-
33180	Other Loans	-	-
	Total Unsecured Loans	**-**	**-**

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year	Previous Year
34010	From Contractors	9,195,418.50	8,761,038.50
34020	From Revenues	615,636.00	560,016.00
34030	From Staff	-	-
34080	From others	-	-
	Total Unsecured Loans	**9,811,054.50**	**9,321,054.50**

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AS AT 31st MARCH 2024

Amt in INR

Schedule B-8 : Deposits Works

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
34110	Civil Works	-		-	-	-
34120	Electrical Works	-	-	-	-	-
34180	Others (Contractors)	-	-	-	-	-
	Total Reserve Funds	-	-	-	-	-

Schedule B-9: Other Liabilities

Account Code	Particulars	Current Year	Previous Year
35010	Creditors	-	-
35011	Employee Liabilities	443,988.00	308,668.00
35012	Interest Accrued and Due		-
35013	Outstanding Liabilities	-	-
35020	Recoveries Payable	50,080.00	24,370.00
35030	Govt. Dues Payable	-	-
35040	Refunds Payable	-	-
35041	Advance Collection of Revenues	-	-
35080	others	-	-
35090	Sale Proceeds	-	-
	Total	**494,068.00**	**333,038.00**

Schedule B-10: Provisions

Account Code	Particulars	Current Year	Previous Year
36010	Provisions for Expenses	226,840.00	205,630.00
36020	Provisions for Interest	-	-
36030	Provisions for Other Assets	-	-
	Total Provisions	**226,840.00**	**205,630.00**

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MUNICIPAL COUNCIL BALDEOGARH
SCHEDULE TO BALANCE SHEET
AS AT 31st MARCH 2024

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	2,217,527.00	7,609,003.00		9,826,530.00	-	-	-	-	9,826,530.00	2,217,527.00
41020	Building	38,279,740.00	22,083,463.00	-	60,363,203.00	12,335,852.61	3,789,009.34	-	16,124,861.95	44,238,341.05	25,943,887.39
41030	Road & Bridges	37,974,693.00	8,829,305.00		46,803,998.00	29,775,935.20	1,434,003.38	-	31,209,938.58	15,594,059.42	8,198,757.80
41031	Sewerage And Drainage	2,566,333.00	19,575,168.00	-	22,141,501.00	1,604,272.71	1,095,278.83	-	2,699,551.54	19,441,949.46	962,060.29
41032	Waterways	5,113,070.00	10,700,000.00		15,813,070.00	835,978.12	997,709.19		1,833,687.31	13,979,382.69	4,277,091.88
41033	Public Lighting	30,962.00	-		30,962.00	30,911.78	5.02	-	30,916.80	45.20	50.22
41034	Sanitation & SWM	-	-	-	-	-	-	-	-	-	-
41040	Plant & Machinery	257,395.00	128,469.00	-	385,864.00	214,171.31	12,483.92	-	226,655.23	159,208.77	43,223.69
41050	Vehicles	7,598,936.00	70,168.00	-	7,669,104.00	4,605,569.80	304,045.92	-	4,909,615.72	2,759,488.28	2,993,366.20
41060	Office & Other Equipments	935,413.00	36,553.00		971,966.00	655,690.03	30,597.45		686,287.48	285,678.52	279,722.97
41070	Furnitures Fixtures,Fitting & Electrical Appliance	560,942.00	24,605.00		585,547.00	382,503.68	19,831.08		402,334.76	183,212.24	178,438.32
41080	Other Fixed Assets	-	-		-	-	-		-	-	-
	Total	**95,535,011.00**	**69,056,734.00**	-	**164,591,745.00**	**50,440,885.24**	**7,682,964.13**	-	**58,123,849.37**	**106,467,895.63**	**45,094,125.76**
	Capital Work-in-Progress	196,645,932.18	-	-	196,645,932.18	NA	NA	NA	NA	196,645,932.18	196,645,932.18
	Total	**292,180,943.18**	**69,056,734.00**	-	**361,237,677.18**	**50,440,885.24**	**7,682,964.13**	-	**58,123,849.37**	**303,113,827.81**	**241,740,057.94**

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 depriciation is to be charged on Land.*

ATUL KUMAR & ASSOCIATES Chartered Accountants FRN 01982C

मुख्य नगर पालिका अधिकारी
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(18)

MUNICIPAL COUNCIL BALDEOGARH
SCHEDULE TO BALANCE SHEET
AS AT 31st MARCH 2024

Schedule B-12 : Investments- General Funds

Amt in INR

Account Code	Particulars	With whom invested	Face Value (RS)	Current Year Carrying Cost	Previous Year Carrying Cost
42010	- Central Govt. Securities			-	-
42020	- State Govt. Securities			-	-
42030	- Debentures and Bonds			-	-
42040	- Preference Shares			-	-
42060	- Units of Mutual Funds			-	-
42080	- Other Investments			-	-
	Total Investments General Fund			0.00	0.00

Schedule B-13 : Investments- Other Funds

Account Code	Particulars	With whom invested	Face Value (RS)	Current Year Carrying Cost	Previous Year Carrying Cost
42110	- Central Govt. Securities			-	-
42120	- State Govt. Securities			-	-
42130	- Debentures and Bonds			-	-
42140	- Preference Shares			-	-
42160	- Units of Mutual Funds			-	-
42170	- Other Investments (FDR)			-	-
	Total Investments Other Fund			-	-

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars		Current Year	Previous Year
43010	Stores Loose		-	-
43080	Others		-	-
	Total Stock in hand		-	-

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MUNICIPAL COUNCIL BALDEOGARH
SCHEDULE TO BALANCE SHEET
AS AT 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
43110	Receivable For Property Taxes				
	Less than 5 year	1,107,101.00	-	1,107,101.00	614,180.00
	More than 5year	-	-	-	-
	Sub Total				614,180.00
	Less: State Government Cesses/Levies in Taxes-Control Accounts				-
	Net Receivables of Property Taxes	1,107,101.00	-	1,107,101.00	614,180.00
43120	Receivable For Other Taxes				
	Less than 3 year	287,705.00	-	287,705.00	1,319,640.00
	More than 3year	-	-	-	-
	Sub Total				1,319,640.00
	Less: State Government Cesses/Levies in Taxes-Control Accounts				-
	Net Receivables of Other Taxes	287,705.00	-	287,705.00	1,319,640.00
43130	Receivable For Fees & User Charges				
	Less than 3 year	508,724.00	-	508,724.00	204,380.00
	More than 3year	-	-	-	-
	Sub Total	508,724.00	-	508,724.00	204,380.00
43140	Receivables For Other Sources				
	Less than 3 year	1,473,240.00	-	1,473,240.00	1,320,400.00
	More than 3year	-	-	-	-
	Sub Total	1,473,240.00	-	1,473,240.00	1,320,400.00
43150	Receivables From Government				
	Less than 3 year	-		-	-
	More than 3 year				
	Sub Total	-	-	-	-
	Total of Sundry Debtors (Receivables)	3,376,770.00	-	3,376,770.00	3,458,600.00

Schedule B-16: Prepaid Expenses

Account Code	Particulars		Current Year	Previous Year
4401000	Establishment		-	-
4402000	Administrative		-	-
4403000	Operations & Maintenance		-	-
	Total prepaid Expenses			-

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MUNICIPAL COUNCIL BALDEOGARH
SCHEDULE TO BALANCE SHEET
AS AT 31st MARCH 2024

Schedule B-17: Cash and Bank Balances

Amt in INR

Account Code	Particulars			Current Year	Previous Year
45010	Cash Balance			0.00	0.00
45020	Balance with Bank-Municipal Funds				
45021	Nationalised Banks			16,382,854.93	24,891,854.14
45022	Other Scheduled Banks				-
45023	Schedules Co-operative Banks			-	-
45024	Post Office			-	-
	Sub Total			16,382,854.93	24,891,854.14
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			0.00	0.00
	Total Cash and Bank Balances			16,382,854.93	24,891,854.14

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
46010	Loans and advances to employees	1,086,165.00	-		1,086,165.00
46020	Employee Provident Fund Loans	-	-	-	-
46030	Loans to others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies	-	-	-	-
46080	Other Current Assets	-	-	-	-
	Sub -Total	1,086,165.00	-	-	1,086,165.00
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	1,086,165.00	-	-	1,086,165.00

Schedule B-18(a): Accumulated Provision Against Loans, Advances, and Deposits

Account Code	Particulars	Current Year	Previous Year
46110	Loans to Others	-	-
46120	Advances	-	-
46130	Deposits	-	-
	Total Other Assets	-	-

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नगर परिषद बल्देवगढ़
जिला टीकमगढ़ (म.प्र.)

MUNICIPAL COUNCIL BALDEOGARH
SCHEDULE TO BALANCE SHEET
AS AT 31st MARCH 2024

Schedule B-19: Other Assets

Amt in INR

Account Code	Particulars	Current Year	Previous Year
47010	Deposits Works	-	-
47020	Other Assets Control Accounts	-	-
	Total Other Assets	-	-

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

Account Code	Particulars	Current Year	Previous Year
48010	Loan Issue Expenses	-	-
48020	Deferred Discount on Issue of Loans	-	-
48021	Deferred Revenue Expenses	-	-
48030	others	-	-
	Total Miscellaneous Assets	-	-

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मुख्य नगर पालिका अधिकारी
नगर परिषद बल्देवगढ़
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ATUL KUMAR & ASSOCIATES
FRN 014982C
Chartered Accountants

MUNICIPAL COUNCIL BALDEOGARH
STATEMENT OF CASH FLOW
AS AT 31st MARCH 2024

Amt in INR

Particulars	**Current Year**	**Previous Year**
[A] Cash flows from operating activities :-		
Gross surplus/ (deficit) over expenditure	3,596,794.97	-646001.92
Add: Non Cash Expenses & Non Operating Income :		
Adjustments for Depreciation	7,682,964.13	2,586,412.52
Interest & finance expenses	376.00	2654.00
Less: Non Operating Income & Gains		
Adjustments for Profit on disposal of assets		
Net Of Adjustments Made To Municipal Funds		
Dividend Income		
Revenue Grants		
Investment income		
Other non- operating Income	249,379.00	173396.00
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items	11,030,756.10	1,769,668.60
Changes in current assets and current liabilities		
Add: Decrease in Current Assets & Increase in Current Liabilities		
Other liabilities(Sundry Creditors)	3,773,651.00	50800.00
Less: Increase in Curent And Decrease in Current Liabilities		
Loans , advances and deposits	3,019,581.00	76542.00
Deposits received		219412.00
Extra ordinary items {please specify}		
Net cash generated from / (used in) operating activities [A]	**11,784,826.10**	**1,524,514.60**
[B] Cash flows from investing activities :-		
Less:		
(Purchase) of fixed assets & CWIP	69,056,734.00	7,729,673.00
(Increase) / Decrease in Special funds/grants	(584,090.90)	
(Increase) / Decrease in Earmarked funds		
(Purchase) of Investments	-	0.00
Add:		
Proceeds from disposal of assets		
Proceeds from disposal of investments		
Income from Bank's Interest		
Interest income received	249,379.00	173396.00

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MUNICIPAL COUNCIL BALDEOGARH
STATEMENT OF CASH FLOW
AS AT 31st MARCH 2024

Net cash generated from/ (used in)investing activities [B]	**-68223264.10**	**-7556277.00**
[C] Cash flows from financing activities :-		
Add:		
Grants Recieved	78887246.00	40724538.00
Loans from banks/others received		
Less:		
Amount paid out of Grant	30957431.21	23160286.60
Loans repaid during the period		0.00
Interest and Finance Charges	376.00	2654.00
Net cash generated from (used in) financing activities [C]	**47929438.79**	**17561597.40**
Net increase/ (decrease) in cash and cash equivalents (A + B + C)	-8508999.21	11529835.00
Add: Cash and cash equivalents at beginning of period	24891854.14	13362019.14
Cash and cash equivalents at end of period	16382854.93	24891854.14
Cash and Cash equivalents at the end of the year:		
Cash Balances		0.00
Bank Balances	16382854.93	24891854.14
Scheduled co-operative banks Balances with Post offices		0
Balances with other banks		
Total of the breakup of cash and cash equivalents	**16,382,854.93**	**24,891,854.14**

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Sr	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
1	Audit of Revenue	Receipts in rs				
		2023-24	2022-23	% of Growth		
	A. REVENUE COLLECTION					Council Should take step to remove this negativity and increase growth rate in collection of revenue. Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue. Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue. Council Should keep efforts to maintain such a good growth rate in up coming year in colllection of revenue.
a.	PROPERTY TAX	228616.00	129229.00	76.91%	Tax collection has increased in a good way	
b.	SAMEKIT KAR	684216.00	460384.00	48.62%	Tax collection has increased in a good way	
c.	WATER TAX	739842.00	1270230.00	-41.76%	Tax collection has reduced	
d.	EDUCTION CESS	34466.00	24265.00	42.04%	Tax collection has increased in a good way	
	TOTAL (A)	1687140	1884108	-10.45%		
	B. NON REVENUE COLLECTION					Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue. Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
a.	Rent of Land & building / shops	3585838.00	2178859.00	39.24%	Tax collection has increased in a good way	
	TOTAL (B)	3585838	2178859	-39.24%		

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1	Audit of Expenditure	Expenditures were made with the competent authority	Bills and vouchers were found satisfactory but yet Some bills and vouchres were found with some irregularities which were suggested for rectification and for paying attention in future in all regards. regard of bills and vouchers.	Council should obtain proper bills and maintain the bills and vouchers properly with
2	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 regards of Book Keeping (For more details Refer Observation sheet)	Council should maintain proper books of accounts for all departments
3	Audit of FDRs	While Auditing, we found there was one FDR in the ULB.	FDR register should be maintained and updated Properly	Proper Register should be maintained & Interest on FDRs should be recorded in cashbook timely
4	Audit of Tenders / Bids	01. We examined Tenders/bids documents on the basis of note sheets attached with the vouchers which were made available for us	01. As per our observations, council has followed proper tendering	Proper Files/Records should be maintained for Tenders & Bids and proper process s s should be followed.
5	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 and must be completed.
6	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.
7	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.	55.00%	No Such Major Observation found	The Total Expenses is very High in the comparasion of Income, so council should make more efforts to meet out the Expenditure form its Revenue Receipts.
8	Percentage of Capital Expenditure with respect to total Expenditure	20.00%	No Such Major Observation found	The capital expenditures are slightly low in comparasion of Total expenditures, Council should make policies to increase the percentage of capital expenditures sothat council can have more valuable assets.

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9	Whether all the temporary advances have been fully recovered or not.	No advances given during the ear	No observations	Advances should be recovered rgularly from salary of employees and proper register should be maintained, (if given)
10	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.

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