AUDITOR REPORT

OF

NAGAR PARISHAD BANDRI

Address:

IN FRONT OF HATT BAZAR BANDRI DISTRICT SAGAR (M.P)

Financial Year Ended – 31st March 2024

GDK & ASSOCIATES
Office Address:
1st Floor, Above Bandhan Bank
Bangali kali Tiraha, Gopalganj Sagar (M.P.) – 470002
Contact No. +91-9039307485
E-mail: camayankkesharwani@gmail.com

GDK & ASSOCIATES
CHARTERED ACCOUNTANTS
Office: Sagar, Bhopal, Indore, Pune

CA. Mayank Kesharwani
Partner
FCA, M.Com

1st Floor, Above Bandhan Bank, Hans Villa
Bangali Kali Tiraha, Gopal Ganj, Sagar (M.P.)
Cell: 09039307485, 6260056004
E-mail: camayankkesharwani@gmail.com

To,

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

We have audited the cash book and relevant records for the year 2023-24 of Nagar Parishad Bandri. Preparation of financial statements is the responsibility of organization. Organization is responsible for its accuracy and completeness. Our responsibility is to express our opinion on these financial statements based on our audit. Financial statements are not being prepared by Nagar Parishad; therefore, we express on cash book maintained and prepared by Nagar Parishad.

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

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

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

Place: Sagar
Date: 17/01/2025

For GDK & Associates
Chartered Accountants

GDK & ASSOCIATES PARTNER CHARTERED ACCOUNTANTS

CA. Mayank Kesharwani
Partner
M. No. 430007

GDK & ASSOCIATES
CHARTERED ACCOUNTANTS
Office: Sagar, Bhopal, Indore, Pune

CA. Mayank Kesharwani
Partner
FCA, M.Com

1st Floor, Above Bandhan Bank, Hans Villa
Bangali Kali Tiraha, Gopal Ganj, Sagar (M.P.)
Cell: 09039307485, 6260056004
E-mail: camayankkesharwani@gmail.com

To,

The Chief Municipal Officer
Nagar Parishad Bandri
District Sagar (M.P)

We have audited the cash book and relevant records for the year 2023-24 of Nagar Parishad Bandri. Preparation of financial statements is the responsibility of organization. Organization is responsible for its accuracy and completeness. Our responsibility is to express our opinion on these financial statements based on our audit. Financial statements are not being prepared by Nagar Parishad, therefore we express on cash book maintained and prepared by Nagar Parishad.

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

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

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

The said report has been discussed with us.

Place: Sagar
Date: 18/01/2025

For GDK & Associates
Chartered Accountants

GDK & ASSOCIATES CHARTERED ACCOUNTANTS PARTNER

CA. Mayank Kesharwani
Partner
M. No. 430007

Chief Municipal Officer
Nagar Parishad Bandri
मुख्य नगर पालिका अधिकारी
नगर परिषद बांदरी

Accountant
Nagar Parishad Bandri
लेखापाल
नगर परिषद बांदरी
जिला सागर (म.प्र.)

GDK & ASSOCIATES
CHARTERED ACCOUNTANTS
Office: Sagar, Bhopal, Indore, Pune

CA. Mayank Kesharwani
Partner
FCA, M.Com

1st Floor, Above Bandhan Bank, Hans Villa
Bangali Kali Tiraha, Gopal Ganj, Sagar (M.P.
Cell: 09039307485, 6260056004
E-mail: camayankkesharwani@gmail.com

AUDITOR'S REPORT

We have audited the annexed Receipt & Payment account of **NAGAR PARISHAD BANDRI DIST. SAGAR (M.P.) as at 31st March, 2024**. These financial statements are the responsibility of the NAGAR PARISHAD BANDRI DIST. SAGAR (MP).

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the ULB and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

Opinion

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

For GDK & Associates
Chartered Accountants

GDK & ASSOCIATES PARTNER CHARTERED ACCOUNTANT

Place: Sagar (MP)
Date: 17/01/2025

CA. Mayank Kesharwani
Partner
M. No. 430007
UDIN: 25430007BMKXJL9209

लेखापाल
नगर परिषद् बांदरी
जिला सागर (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद बांदरी

परीक्षण विवरण
वर्ष 2023-24
नगर परिषद बाँदरी
जिला सागर (म.प्र)

क्रं	ब्यौरे	टिप्पणी
A		**राजस्व की लेखा परीक्षा**
1	विभिन्न स्रोतों से राजस्व प्राप्ति की जाँच	निकाय द्वारा हमें आय-व्यय पत्रक प्रदान किया गया हमारे द्वारा आय – व्यय की जांच केशबुक से सेंपलिंग के आधार पर की गई है। निकाय द्वारा बनाया गया आय – व्यय पत्रक संलग्न है।
2	रेवेंयू रिसीप्ट को रिसीप्ट बुक से जाचना एवं जाँच करना की जो पैसा प्राप्त हुआ है वह निर्धारित बैंक खाते मे जमा किया गया है।	हमारे द्वारा रेवेंयू रिसीप्ट को केशबुक से जांचा गया एवं देखा गया की जो पैसा प्राप्त हुआ उसे निर्धारित बैंक मे जमा किया गया है ।
3	ऐसे मामले जहां नगदी जमा करने मे 02 दिन से अधिक का समय लगा ।	हमारे द्वारा केशबुक से, बैंक स्टेटमेंट का मिलान सेंपलिंग के आधार पर किया गया, जिसमे निकाय द्वारा नगद निर्धारित समय सीमा मे ही जमा किया गया है।
4	रोकड़ बही में प्रविष्टियों की जाँच।	हमारे द्वारा आय-व्यय पत्रक से लेखापाल कैशबुक में की गई प्रविष्टियों की जाँच सेंपलिंग के आधार पर की गई और खातो से मिलान किया गया। जो की जांच के दौरान सही पाया गया।
5	मासिक एवं त्रेमासिक लक्ष्य एवं लक्ष्यों की प्राप्ति।	हमने अधिकारियो के साथ इस मुद्दे पर चर्चा की अधिकारियो द्वारा हमें वार्षिक बजट प्रदान किया गया जिससे निम्न जानकारी प्राप्त हुई :-

मद का नाम	वार्षिक बजट राशि	वास्तविक राशि	प्रतिशत
संपत्ति कर	206880/-	56065/-	27%
समेकित कर	56100/-	56065/-	100%
जल कर	171000/-	151925/-	89%

लेखापाल
नगर परिषद् बांदरी
जिला सागर (म.प्र)

मुख्य नगर पालिका अधिकारी
नगर परिषद् बांदरी

PARTNER
CHARTERED ACCOUNTANT

		शिक्षा उपकर	-	-	-
		नगरीय विकास उपकर	-	-	-
6	एफ़. डी. आर. पर ब्याज की प्राप्ति की जाँच एवं उसका रोकड़ बही में लेखांकन।	हमारे द्वारा एफ.डी.आर रजिस्टर से निकाय द्वारा बनाई गई एफ.डी. की जांच की गई एवं उसका मिलान भी रोकड़ बही से किया गया। एफ.डी.आर पर प्राप्त होने वाले ब्याज को खातो मे शामिल किया गया है।			
7	ऐसे मामले जहां पर कम ब्याज दर से निवेश किया गया है।	निकाय द्वारा प्रचलित बैंक दरो पर ही निवेश किया गया है।			
B	**व्यय की लेखा परीक्षा**				
1	सभी योजनाओं के अंतर्गत किये गए व्ययों की जाँच।	हमारे द्वारा सभी योजनाओं पर व्यय कि जानकारी मांगी गई, जिसके लिए हमें अनुदान पंजी प्रदान कि गई है, लेखापाल ने हमें बताया की सारे खर्चे कैश बुक में भी रिकॉर्ड किये गए है। हमारे द्वारा व्ययों के वाउचर की अनुदान पंजी से सेंपलिंग के आधार पर चेकिंग की गई जो की सही पाए गए। शासन द्वारा प्रदाय विशिष्ठ ग्रांट के लिए प्रथक कैश बुक बनाई गई है। जिसका भुगतान शासन के निर्देश अनुसार PFMS पोर्टल के माध्यम से किया गया है।			
2	रोकड़ बही में प्रविष्टियाँ एवं उनका प्रासंगिक वाउचर्स से जाँच।	हमने रोकड़ बही में प्रविष्टियाँ एवं उनका प्रासंगिक वाउचर्स की जाँच सेम्प्लिंग के आधार पर की, जिसे जांच के दौरान सही पाया गया।			
3	रोकड़ बही के मासिक बैलेंस की जांच।	हमने रोकड़ बही की मासिक शेष राशि की जांच की जो कि बैंक खाते के शेष राशि के सामानांतर पाई गई है एवं समांतर नहीं पाये जाने की स्थिति मे निकाय द्वारा बैंक समाधान पत्रक बनाया गया है जो की निकाय के खातों के साथ संलग्न है।			

लेखापाल
नगर परिषद् बांदरी
जिला सागर (म.प्र)

मुख्य नगर पालिका अधिकारी
नगर परिषद् बांदरी

GDK & ASSOCIATES CHARTERED ACCOUNTANT PARTNER

4	विशेष योजनाओं में किये गए व्ययों को उस योजना के अंतर्गत मिली राशि के अनुरुप होने की जांच।	हमारे द्वारा अनुदान पंजी से सेंपलिंग के आधार पर विशेष योजनाओं में किये गए व्ययों को उस योजना के अंतर्गत मिली राशि अनुरूप सही पाया गया।
5	व्ययों का भारत सरकार/ राज्य सरकार द्वारा जारी दिशा निर्देश के अनुसार होने की जांच।	हमारे द्वारा जांच किए गए व्यय भारत सरकार/ राज्य सरकार द्वारा जारी दिशा निर्देश के अनुसार ही स्वीकृत किए गए है
6	फिनांशियल प्रॉपर्टी की जांच, सारे व्यय सक्षम वित्तीय एवं प्रशासनिक प्राधिकारी द्वारा उनकी सीमा में स्वीकृत किये जाने उपरान्त किये गए हो।	हमारे द्वारा जांच किए गए व्यय वित्तीय एवं प्रशासनिक अधिकारियो द्वारा उनको प्राप्त वित्तीय अधिकारों के तहत ही स्वीकृत किये गए है।
7	वे सभी मामले जहां पर उचित स्वीकृत प्राप्त नहीं हुए।	ऑडिट के दोरान ऐसे कोई भी मामले सामने नहीं आये।
8	योजना एवं परियोजना अनुसार यूटिलाइजेशन सर्टिफिकेट्स की जांच एवं यूटिलाइजेशन सर्टिफिकेट की योजना एवं परियोजना के अनुसार आय एवं व्यय से मिलान करना एवं अचल संपत्ति का सृजन।	निकाय द्वारा यूटिलाइजेशन सर्टिफिकेट्स बनाये गये हैं। एवं परियोजना के अनुसार व्यय से अचल संपत्ति का स्रजन भी किया गया है।
9	अन्य मामले	1. निकाय द्वारा की गई विभिन्न मदों आयकर टीडीएस, जीएसटी टीडीएस, रॉयल्टी, लेवर उपकर आदि की कटोतियो का भुगतान समय सीमा पर नहीं किया गया है। 2. निकाय द्वारा संचित निधि का बैंक खाता संधारण नही किया गया है। 3. निकाय द्वारा PMFS पोर्टल से निकाय के सामान्य खाते मे राशि हस्तरांतित कर भुगतान किया गया है।

लेखापाल
नगर परिषद् बांदरी
जिला सागर (म.प्र)

मुख्य नगर पालिका अधिकारी
नगर परिषद बांदरी

GDK & ASSOCIATES CHARTERED ACCOUNTANTS

C	**बुक कीपिंग की लेखा परीक्षा**	
1	सभी खाते बही एवं स्टोर्स की जांच।	हमने लेखापाल कैशबुक , वाउचर, स्टोर्स रजिस्टरों की जाँच सेंपलिंग के आधार पर की गई।
2	सभी खाते बही एवं स्टोर्स लेखा नियमों के अनुरुप बनाए गए होने की जांच ।	हमारे द्वारा खाते बही एवं स्टोर्स पंजी की जांच सेंपलिंग के आधार पर की गई जो की जांच के दोरान सही पाये गए एवं लेखा नियमों के अनुरुप बनाए गए है।
3	एडवांस रजिस्टर की जांच। एडवांस को शर्तों के अनुसार समय से खातों में दर्ज करना एवं उनकी वसूली की जांच ।	निकाय द्वारा कोई भी अग्रिम नहीं दिया गया है।
4	बैंक रेकन्सिलीऐशन की जांच ।	परिषद् द्वारा बैंक रेकन्सीलेशन विवरण बनाये गए है।
5	ग्रांट रजिस्टर की सभी प्रविष्टियों की जांच एवं उनकी प्राप्ति एवं भुगतान का रोकड़ बही में प्रविष्टियों से मिलान ।	निकाय द्वारा ग्रांट रजिस्टर बनाया गया है जिसकी जांच करने पर उसमे कमियाँ पायी गई जिन्हे लेखापाल के संज्ञान मे लाया गया। ग्रांट प्राप्त होने पर ग्रांट को कैशबुक में रिकॉर्ड किया जाता है। हमारे द्वारा भुगतानों और प्राप्तियो को सेंपलिंग के आधार पर कैशबुक से मिलान किया गया जो की सही पाए गए।
6	अचल संपत्ति के रजिस्टर का अन्य रिकार्ड्स से मिलान।	हमने लेखापाल से इस विषय पर चर्चा की और हमे बताया गया की यहाँ पर कोई भी अचल संपत्ति का रजिस्टर नहीं बनाया है। एवं अचल संपत्ति कि खरीदी और बिक्री का विवरण के लिए अचल संपत्ति का खाता बनाया गया है।
7	परियोजना अनुसार भुगतान एवं प्राप्ति का मिलान ।	निकाय द्वारा बनाए गए ग्रांट रजिस्टर के आधार पर परियोजना अनुसार भुगतान एवं प्राप्ति की जांच सेंपलिंग के आधार पर की गई जो की जांच के दोरान सही पाया गया।
D	**एफडीआर के लेखा परीक्षा**	
1	फिक्स्ड डिपाजिट एवं टर्म डिपाजिट की जांच ।	निकाय द्वारा वर्ष के दोरान कोई भी एफ.डी नहीं बनाई गई:-

लेखापाल
नगर परिषद् बांदरी
जिला सागर (म.प्र)

मुख्य नगर पालिका अधिकारी
नगर परिषद् बांदरी

GDK & ASSOCIATES CHARTERED ACCOUNTANTS PARTNER

2	फिक्स्ड डिपॉजिट्स के उचित रिकार्ड्स एवं उनके नवीनीकरण की जांच ।	लागू नहीं।
3	ऐसे मामले जहां पर फिक्स्ड डिपाजिटएवं टर्म डिपाजिट का निवेश कम ब्याज दर पर किया गया ।	लागू नहीं।
4	एफडीआर / टीडीआर पर अर्जित ब्याज का, केशबुक की प्रविष्टियों से जांच ।	एफ.डी पर अर्जित होने वाला ब्याज को एफ कैश बुक मे रिकॉर्ड किया जाता है।
E	**निविदाएं / बोली की लेखा परीक्षा**	
1	यु.एल.बी द्वारा आम्रत्रित सभी निविदा/बोली की जांच।	निकाय द्वारा निविदा रजिस्टर प्रथक से नहीं बनाया गया है। सक्षम अधिकारी द्वारा निविदा ऑनलाइन टेंडर माध्यम से की जाती है।
2	सभी निविदा बोलियों मे प्रतिस्पर्धी निविदा प्रक्रियाओं का पालन होने की जाँच ।	हमारे द्वारा सेंपलिंग के आधार पर जांच की गई निविदा बोलियों मे प्रतिस्पर्धी निविदा प्रक्रियाओं का पालन किया गया है। निविदा प्रक्रिया एमपी ई टेंडर पोर्टल (ऑनलाइन माध्यम) से की जाती है।
3	निर्माण एवं रख रखाव की अवधि में सभी निविदा शुल्क / बिड प्रोसेसिंग शुल्क /परफॉरमेंस गारंटी की प्राप्ति की जांच ।	हमारे द्वारा यु.एल.बी द्वारा आम्रत्रित निविदा / बोली की जांच सेंपलिंग के आधार पर कि गई एवं जाच के दोरान यह पाया गया कि सभी निविदा शुल्क / बिड प्रोसेसिंग शुल्क /परफॉरमेंस गारंटी सही दर से प्राप्त कि गई है एवं उन्हे मद में दर्ज किया गया हैं।
4	ऐसे मामले जहां पर बैंक गारंटी, बिड प्रोसेसिंग शुल्क / परफॉरमेंस गारंटी के एवज में प्राप्त हुई हो ,उनका जारी किये गए बैंक द्वारा सत्यापन ।	हमने लेखाकार के साथ इस मामले पर चर्चा की है और लेखाकार ने हमें बताया की वर्तमान में कोई बैंक गारंटी स्वीकार नहीं कि जाती हैं।
5	बैंक गारंटी की शर्तों की जाँच एवं ऐसे बैंक गारंटी जो U.L.B के हित मे न हो उनका उल्लेख।	लागू नहीं
6	बैंक गारंटी के एक्सटेंशन की जाँच।	लागू नहीं

लेखापाल
नगर परिषद् बांदरी
जिला सागर (म.प्र)

मुख्य नगर पालिका अधिकारी
नगर परिषद बांदरी

F	अनुदान और ऋण की लेखापरीक्षा	
1	केंद्र सरकार द्वारा प्रदान की गयी ग्रांट्स एवं उनके उपयोग की जाँच।	हमारे द्वारा ग्रांट रजिस्टर एवं यू.सी सर्टिफिकेट से केंद्र सरकार द्वारा प्रदान की गयी ग्रांट्स एवं उनके उपयोग की जाँच सेंपलिंग के आधार पर की गई जो की जांच के दोरान सही पाया गया।
2	राज्य सरकार द्वारा प्रदान की गयी ग्रांट्स एवं उनके उपयोग की जाँच।	हमारे द्वारा ग्रांट रजिस्टर एवं यू.सी सर्टिफिकेट से राज्य सरकार द्वारा प्रदान की गयी ग्रांट्स एवं उनके उपयोग की जाँच सेंपलिंग के आधार पर की गई जो की जांच के दोरान राही पाया गया।
3	फिजिकल इंफ्रास्ट्रक्चर के लिए प्रदान किये गए ऋण एवं उनकी उपयोगिता की जाँच ।फिजिकल इंफ्रास्ट्रक्चर के रेवेन्यू मैकेनिज्म पर टिपण्णी एवं उस फिजिकल इंफ्रास्ट्रक्चर से रेवेन्यू उत्पन न होने के संभावित कारणों पर टिपण्णी।	लागू नहीं
4	कैपिटल रिसीप्ट / ग्रांट्स / सामान्य खर्चो के लिया प्राप्त लोन के पैसो में डायवर्सन के मामलो की जाँच ।	लागू नहीं

Place: Sagar
Date: 17/01/2025

For GDK & Associates
Chartered Accountants

CA. Mayank Kesharwani
Partner
M. No. 470003
UDIN: 25430007BMKXJL9209

मुख्य नगर पालिका अधिकारी
नगर परिषद बांदरी

For Accountant
लेखापाल
नगर परिषद् बांदरी
जिला सागर (म.प्र)

For Chief Muncipal Officer

Nagar Paishad Bandri

Nagar Parishad Bandri

Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2023-24

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

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue / राजस्व कर वसूली	Receipts in Rs.				
		Year 2023-24	Year 2022-23	% of Growth		
(i)	संपत्ति कर	56,065.00	-	Not Accessible	New Muncipal Council	NA
(ii)	समेकित कर	56,065.00	-	Not Accessible	New Muncipal Council	NA
(iii)	नगरीय विकास उपकर	-	-	Not Accessible	New Muncipal Council	NA
(iv)	शिक्षा उपकर	-	-	Not Accessible	New Muncipal Council	NA
	कुल योग	1,12,130	-			
	गैर राजस्व वसूली					
(i)	भवन भूमि किराया	52,800.00	56,475.00	-6.51%	Growth rate is Negetive.	MC needs to improve in this area of Collection .
(ii)	जल उपभोक्ता प्रभार	1,51,925.00	-	Not Accessible	New Muncipal Council	NA
(iii)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	-	-	Not Accessible	New Muncipal Council	NA

लेखापाल
नगर परिषद् बांदरी
जिला सागर (म.प्र)

मुख्य नगर पालिका अधिकारी
नगर परिषद् बांदरी

Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2023-24

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

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
(iv)	अन्य कर / शुल्क	1,89,440	19,93,783.00	-90.50%	Growth rate is Negetive.	MC needs to improve in this area of Collection .
	कुल योग	**3,94,165**	**20,50,258**			
	महा योग	**5,06,295**	**20,50,258**			
2	**Audit of Expenditure**	Refer to Schedule 'B'			Refer to Schedule 'B'	Refer to Schedule 'B'
3	**Audit of Book Keeping**	Refer to Schedule 'C'			Refer to Schedule 'C'	Refer to Schedule 'C'
4	**Audit of FDR**	Refer to Schedule 'D'			Refer to Schedule 'D'	Refer to Schedule 'D'
5	**Audit of Tenders/Bids**	Refer to Schedule 'E'			Refer to Schedule 'E'	Refer to Schedule 'E'
6	**Audit of Grants & Loans**	Refer to Schedule 'F'			Refer to Schedule 'F'	Refer to Schedule 'F'

लेखापाल
नगर परिषद् बांदरी

मुख्य नगर पालिका अधिकारी
नगर परिषद् बांदरी

Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2023-24

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

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
7	Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another	Refer to Schedule 'F'	Refer to Schedule 'F'	Refer to Schedule 'F'
8	Any Other			
	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax).	Revenue Expenditure is 1.0 times of Revenue Income		
	b) Percentage of Capital Expenditure with respect to Total Expenditure	82.51%		

लेखापाल
नगर परिषद् बांदरी
जिला सागर (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद् बांदरी

Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2023-24

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

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
9	Whether all the temporary advances have been fully recovered or not.	Refer to Schedule 'C'	Refer to Schedule 'C'	Refer to Schedule 'C'
10	Whether bank reconciliation statements is being regularly prepared.	Refer to Schedule 'C'	Refer to Schedule 'C'	Refer to Schedule 'C'

Date: 17/01/2025
Place: Sagar (M.P)

For Accountant
लेखापाल
नगर परिषद् बांदरी
सागर (म.प्र)

Nagar Parishad Bandri

For Chief Municipal Officer
मुख्य नगर पालिका अधिकारी
नगर परिषद बांदरी

Nagar Parishad Bandri

For GDK & Associates
Chartered Accountants

CA Mayank Kesharwani
Partner
M. No. 430007

NAGAR PARISHAD BANDRI

BANDRI DISTRICT SAGAR (M.P)

Revised Abstract Sheet For Reporting On Audit Paras

INCOME & EXPENDITURE INFORMATION F.Y 2023-24

DIVISION	DISTRICT	ULB NAME	ULB TYPE	REVENUE RECEIPTS						
				PROPERTY TAX	OTHER TAX REVENUE	FEES & USER CHARGES	REVENUE FROM MUNCIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTIONS & SUBSIDIES	OTHER INCOME
1	2	3	4	6	7	8	9	10	11	12
SAGAR	SAGAR	BANDRI	NAGAR PARISHAD	2,06,880	2,27,100	3,79,255	38,99,446	3,58,98,683	2,01,93,315	18,91,678

CAPITAL RECEIPTS				
CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	OTHER GRANT.	TOTAL INCOME
13	14	15	16	17
-	96,62,537	-	18,22,20,326	25,45,79,220

REVENUE EXP.							
ESTABLISHMENT EXP.	ADMINISTRATIVE EXP.	OPRETION & MAINTANANCE EXP.	INTEREST EXP.	OTHER EXP.	LOAN REPAYMENT	OTHER CAPITAL EXPENDITURE	TOTAL EXPENDITURE
18	19	20	21	22	23	24	25
2,31,73,875	1,76,01,440	76,23,510	17,439	1,43,03,481		29,58,04,453	35,85,24,198

Date: 17/01/2025
Place: Sagar (M.P)

For Accountant

Nagar Parishad Bandri
लेखापाल
नगर परिषद् बांदरी
जिला सागर (म.प्र)

For Chief Municipal Officer
मुख्य नगर पालिका अधिकारी
नगर परिषद् बांदरी

Nagar Parishad Bandri

For GDK & Associates
Chartered Accountants

CA Mayank Kesharwani
Partner
M.No. 430007

Bandri Municipal Council

INCOME AND EXPENDITURE STATEMENT

For the Period From 1 April 2023 to 31 March 2024

	Item/ Head of Account	Schedule No	Current Year 2023 - 24 (Rs)	Previous Year 2022-23 (Rs)
A	**INCOME**			
	Tax Revenue	IE-1	4,33,980	-
	Assigned Revenues & Compensation	IE-2	3,58,98,683	3,50,78,751
	Rental Income from Municipal Properties	IE-3	38,99,446	56,475
	Fees & User Charges	IE-4	3,79,255	6,03,375
	Sale & Hire Charges	IE-5	8,67,805	4,72,340
	Revenue Grants, Contributions & Subsidies	IE-6	2,01,93,315	11,83,756
	Income from Investments	IE-7	9,13,926	1,74,889
	Interest Earned	IE-8	-	-
	Other Income	IE-9	1,09,947	87,174
	Total - INCOME		**6,26,96,357**	**3,76,56,760**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	2,31,73,875	1,66,75,173
	Administrative Expenses	IE-11	1,76,01,440	1,41,37,836
	Operations & Maintenance	IE-12	76,23,510	5,40,15,773
	Interest & Finance Expenses	IE-13	17,439	649
	Programme Expenses	IE-14	1,36,65,981	24,94,083
	Revenue Grants, Contributions & subsidies	IE-15	6,37,500	-
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	98,187
	Depreciation	IE-18	-	-
	Total - EXPENDITURE		**6,27,19,745**	**8,74,21,701**
C	***Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)***		(23,388)	(4,97,64,941)
D	Add/Less: Prior period Items (Net)	IE-19	-	-
E	***Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)***		(23,388)	(4,97,64,941)
F	**Less: Transfer to Reserve Funds**		-	-
G	***Net balance being surplus/ deficit carried over to Municipal Fund (E-F)***		(23,388)	(4,97,64,941)

For Accountant

Signature

लेखापाल
नगर परिषद् बांदरी
जिला सागर (म.प्र)

For Chief Muncipal Officer

मुख्य नगर पालिका अधिकारी
नगर परिषद बांदरी

Signature

For GDK & Associates
Chartered Accountants

CA Mayank Kesharwani
Partner
M. No. 430007
UDIN:-25430007BMKXJL9209
Date: 17/01/2025
Place:- Sagar

Bandri Municipal Council
Sub Schedule forming Part of Income & Expenditure Statement
For the Period from 01/04/2023 to 31/03/2024

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
11001	Property tax	2,06,880	-
11002	Water tax	1,71,000	-
11003	Sewerage tax	-	-
11004	Samekit tax	56,100	-
11005	Lighting Tax	-	-
11006	Education tax	-	-
11007	Vehicle Tax	-	-
11008	Tax on Animals	-	-
11009	Electricity Tax	-	-
11010	Professional Tax	-	-
11011	Advertisement tax	-	-
11012	Pilgrimage Tax	-	-
11013	Export Tax	-	-
11051	Octroi & Toll	-	-
11080	Other taxes	-	-
	Sub-total	**4,33,980**	-
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	**4,33,980**	-

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

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
11090-01	Property taxes	-	-
11090-11	Other Tax	-	-
	Total refund and remission of tax revenues	-	-

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
12010	Taxes and Duties collected by others	9,53,397	-
12020	Compensation in lieu of Octroi	3,49,45,286	3,50,78,751
12020	Nazool Contribution	-	-
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	**3,58,98,683**	**3,50,78,751**

लेखापाल
नगर परिषद् बांदरी
जिला सागर (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद बांदरी

GUK & ASSOCIATES CHARTERED ACCOUNTANT

Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	-	-
13020	Rent from Office Buildings	38,99,446	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	-	-
13080	Other rents	-	56,475
	Sub-Total	**38,99,446**	**56,475**
13090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	**38,99,446**	**56,475**

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

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
14010	Empanelment & Registration Charges	-	-
14011	Licensing Fees	-	-
14012	Fees for Grant of Permit	-	-
14013	Fees for Certificate or Extract	-	-
14014	Development Charges	-	-
14015	Regularization Fees	13,500	-
14020	Penalties and Fines	-	-
14040	Other Fees	31,250	-
14050	User Charges	3,33,455	6,03,375
14060	Entry Fees	-	-
14070	Service / Administrative Charges	1,050	-
14080	Other Charges	-	-
	Aashary Shulk	-	-
	Sub-Total	3,79,255	**6,03,375**
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges	3,79,255	**6,03,375**

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
15010	Sale of Products	-	-
15011	Sale of Forms & Publications	8,66,005	4,72,340
15012	Sale of stores & scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipment	1,800	-
	Total Income from Sale & Hire charges - Income head-wise	**8,67,805**	**4,72,340**

लेखापाल
नगर परिषद् बांदरी
जिला सागर (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद् बांदरी

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
16010	**Revenue Grant**	-	
1601001	Grant Revenue-State Govt.	1,10,54,857	9,83,756
1601011	Grant Revenue-Central Govt.	91,38,458	-
1601021	Grant Revenue-Other Organisations	-	-
1601090	Grant Revenue-Dep on Grant Assets	-	-
16020	Re-imbursement of expenses	-	2,00,000
16030	Contribution towards schemes		
	Total Revenue Grants, Contributions & Subsidies	**2,01,93,315**	**11,83,756**

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
17010	Interest on Investments (FDRs)	9,13,926	1,74,889
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
	Total Income from Investments	**9,13,926**	**1,74,889**

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
17110	Interest from Bank Accounts	-	-
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	-	-
17180	Other Interest	-	-
	Total - Interest Earned	-	-

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
18010	Deposits Forfeited	-	-
1801001	Beneficiary Contribution for Public Toilets	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities	-	-
18060	Excess Provisions written back	-	56,544
18080	Miscellaneous Income	1,09,947	30,630
	Total Other Income	**1,09,947**	**87,174**

लेखापाल
नगर परिषद् बांदरी
जिला सागर (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद बांदरी

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
21010	Salaries, Wages and Bonus	2,31,72,015	1,66,75,173
21020	Benefits and Allowances	1,860	-
21030	Pension	-	-
21040	Other Terminal & Retirement Benefits	-	-
	Total establishment expenses	**2,31,73,875**	**1,66,75,173**

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
22010	Rent, Rates and Taxes	-	-
22011	Office maintenance	73,40,779	1,43,587
22012	Communication Expenses	-	-
22020	Books & Periodicals	-	-
22021	Printing and Stationery	5,59,024	14,86,370
22030	Traveling & Conveyance	42,77,860	6,990
22040	Insurance	-	-
22050	Audit Fees	-	-
22051	Legal Expenses	4,18,320	8,283
22052	Professional and other Fees	15,79,195	12,49,342
22060	Advertisement and Publicity	33,46,563	17,88,797
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	79,700	94,54,467
	Total administrative expenses	**1,76,01,440**	**1,41,37,836**

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
23010	Power & Fuel		
23020	Bulk Purchases	-	1,47,14,299
23030	Consumption of Stores	11,25,107	2,41,75,767
23040	Hire Charges	16,30,760	32,91,827
23050	Repairs & maintenance -Infrastructure Assets	4,57,447	
23051	Repairs & maintenance - Civic Amenities	13,24,192	18,05,549
23052	Repairs & maintenance - Buildings	6,15,139	10,24,529
23053	Repairs & maintenance - Vehicles	5,46,044	11,59,897
23054	Repairs & maintenance - Furnitures	2,14,700	
23055	Repairs & maintenance - Office Equipments	3,80,516	1,83,686
23056	Repairs & maintenance - Electrical Appliances	2,80,152	1,63,331
23057	Repairs & maintenance - Plant & Machinary	3,10,182	4,06,322
23057	Repairs & maintenance - Heritage Building	-	
23059	Repairs & maintenance - Other	4,20,245	70,76,685
23080	Other operating & maintenance expenses	3,19,026	13,880
	Total operations & maintenance	**76,23,510**	**5,40,15,773**

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Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
24030	Interest on Loans from Government Bodies & Associations	-	-
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	-	-
24060	Other Interest	16,141	-
24070	Bank Charges	1,298	649
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	**17,439**	**649**

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
25010	Election Expenses	-	1,83,720
25020	Own Programs	1,36,65,981	23,10,363
25040	Social Security Scheme Expense	-	-
25030	Share in Programs of others	-	-
	Total Programme Expenses	**1,36,65,981**	**24,94,083**

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
26010	Grants [specify details]	-	-
26020	Contributions [specify details]	-	-
26030	Subsidies [specify details]	6,37,500	-
	Total Revenue Grants, Contributions & Subsidies	**6,37,500**	-

Schedule IE-16: Provisions & Write off

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
27010	Provisions for doubtful receivables	-	-
27020	Provision for other Assets	-	-
27030	Revenues written off	-	-
27040	Assets written off	-	-
27050	Miscellaneous Expense written off	-	-
	Total Provisions & Write off	-	-

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Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
27110	Loss on disposal of Assets	-	-
27120	Loss on disposal of Investments	-	-
27180	Other Miscellaneous Expenses	-	98,187
	Total Miscellaneous expenses	-	**98,187**

Schedule IE-18 : Depreciation

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
27200000	Depreciation For the Current Year	-	-
	Total Depreciation	-	-

Schedule IE-19: Prior Period Items (Net)

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
	a. Income		
18510	Taxes	-	-
18520	Other - Revenues	-	-
18530	Recovery of revenues written off	-	-
18540	Other income	-	-
	Sub - Total Income (a)	-	-
	b. Expenses		
28550	Refund of Taxes	-	-
28560	Refund of Other Revenues	-	-
28580	Other Expenses	-	-
	Sub - Total expense (b)	-	-
	Total Prior Period (Net) (a-b)	-	-

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Bandri Municipal Council

RECEIPTS AND PAYMENTS ACCOUNT

For the Period from 1 April 2023 to 31 March 2024

Account Code	Head of Account	Schedules	Current Period 2023-24 Amount (Rs.)	Previous Year 2022-23 Amount (Rs)	Account Code	Head of Account	Schedules	Current Period 2023-24 Amount (Rs.)	Previous Year 2022-23 Amount (Rs)
	Opening Balances								
	Cash balances including Imprest Balance		-						
	Balances with Banks/Treasury (including in designated bank accounts)		**9,01,16,814**	**6,13,15,114**					
	PFMS-SBM								
	Operating Receipts								
110	Tax Revenue	RP - 1	2,64,055	-		**Operating Payments**			
120	Assigned Revenues & Compensations	RP - 2	3,58,98,683	3,50,78,751	210	Establishment Expenses	RP - 10	4,88,998	1,66,75,173
130	Rental income from Municipal Properties	RP - 3	38,99,446	56,475	220	Administrative Expenses	RP - 11	33,32,051	1,89,47,273
140	Fees & User Charges	RP - 4	3,79,255	6,90,549	230	Operations and Maintenance	RP - 12	2,360	2,99,90,077
150	Sale & Hire Charges	RP - 5	8,67,805	4,72,340	240	Interest & Finance Charges	RP - 13	-	649
160	Revenue Grants, Contributions & Subsidies	RP - 6	-	11,83,756	250	Programme Expenses	RP - 14	2,43,730	25,14,583
170	Income from Investments	RP - 7	9,13,926	1,74,889	260	Revenue Grants, Contributions & Subsidies	RP - 15	6,27,500	22,70,363
171	Interest Earned	RP - 8	-	-	430	Purchase of Stores	RP - 16	-	12,88,274
180	Other Income	RP - 9	1,22,383	8,30,894	271	Miscellaneous expenses	RP - 17	17,439	-
						Prior Period		-	
	Non-Operating Receipts-					**Non-Operating Payments**			
						Refund of Deposits			
340	Deposits Received	RP - 19			350	Payment to Sundry Creditors	RP - 24	4,05,08,427	62,92,889
320	Grants and contribution for specific purposes	RP - 20	19,20,40,195	25,05,82,392	311	Reserve Fund Paid	RP - 25	-	-
350	Other Liabilities			-	320	Grants and contribution for specific purposes Payments	RP - 27	-	-
35090-01	Sale proceeds from Assets					Provision for expenses		-	
35090-02	Realisation of Investment - General Fund	-		3,00,00,000		Acquisition / Purchase of Fixed Assets	RP - 26	29,58,04,453	17,22,89,066
35090-02	Realisation of Investment - Other Funds		8,65,00,000			Deposit works	RP - 22	-	-
341	Deposit works					Investments - General Fund		**4,65,00,000**	**4,00,00,000**
35041	Revenue Collected in Advance					Investments - Special Fund			
	Loans & Advances to Employees (recovery)					Stock in hand			
	Other Loans & Advances (recovery)	RP - 29	-	-		Repayment of Loans, Advances	RP - 18	-	-
431	Debtors(receivable)	RP - 23	-	-		Deposites Repayment	RP-19	50,41,945	

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330	Loans Received	RP - 30	-	-		Earmarked Fund Paid	RP - 21	-	-
311	Earmarked Funds		-			Other Loans & Advances	RP - 29	-	-
310	Municipal Fund		-			Municipal Fund		-	
						Closing Balances			
						Cash balances including Imprest Balance		-	
						Balances with Banks/Treasury (including in designated bank accounts)		1,84,35,659	9,01,16,813
	TOTAL		41,10,02,562	38,03,85,160		TOTAL		41,10,02,562	38,03,85,160

For Accountant

Signature
लेखापाल
नगर परिषद् बांदरी
जिला सागर (म.प्र)

For Chief Muncipal Officer

Signature
मुख्य नगर पालिका अधिकारी
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For GDK & Associates
Chartered Accountants

CA Mayank Kesharwani
Partner
M. No. 430007
UDIN:-25430007BMKXJL9209
Date: 17/01/2025
Place:- Sagar

Bandri Municipal Council
Sub Schedule forming Part of Receipt & Payment Account
For the Period from 01/04/2023 to 31/03/2024

Schedule RP - 1: Tax Revenue

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
11001	Property Tax	56,065	-
11002	Water Tax	1,51,925	-
11003	Sewerage Tax	-	-
11004	Conservency Charge	-	-
11008	Tax on Animal	-	-
11010	Professional Tax	-	-
11013	Export Tax	-	-
11006	Education Tax	-	-
11008	Other Taxes	56,065	-
	Total Tax Revenue	2,64,055	-

Schedule RP - 2: Assigned Revenues & Compensation

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
12010	Taxes and Duties collected by others	9,53,397	-
12020	Compensation in lieu of Taxes / duties	3,49,45,286	3,50,78,751
12030	Compensations in lieu of Concessions		-
	Total Asigned Revenues & Compensation	**3,58,98,683**	**3,50,78,751**

Schedule RP - 3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	38,99,446	-
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	-	-
13080	Other rents	-	56,475
	Sub-Total	**38,99,446**	**56,475**
13090	Less: Rent Remission and Refunds		
	Sub-total	-	-
	Total Rental Income from Municipal Properties	**38,99,446**	**56,475**

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

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
14010	Empanelment & Registration Charges		
14011	Licensing Fees	-	-
14012	Fees for Grant of Permit	-	
14013	Fees for Certificate or Extract	-	
14014	Development Charges	-	
14015	Regularization Fees	13,500	
14020	Penalties and Fines	-	-
14040	Other Fees	31,250	
14050	User Charges	3,33,455	6,03,375
14060	Entry Fees	-	-
14070	Service / Administrative Charges	1,050	30,630
14080	Other Charges	-	56,544
	Sub-Total	**3,79,255**	**6,90,549**
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Income from Fees & User Charges	**3,79,255**	**6,90,549**

Schedule RP - 5: Sale & Hire Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
15010	Sale of Products	-	-
15011	Sale of Forms & Publications	8,66,005	4,72,340
15012	Sale of stores & scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	1,800	-
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - Income head-wise	**8,67,805**	**4,72,340**

Schedule RP - 6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
16010	Revenue Grant	-	11,83,756
16020	Re-imbursement of expenses (ladli Behna Yojna, Ravi Das Jayanti)	-	-
16030	Contribution towards schemes	-	
	Total Revenue Grants, Contributions & Subsidies	**-**	**11,83,756**

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CHARTERED ACCOUNTANT

Schedule RP - 7: Income from Investments - General Fund

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
17010	Interest on Investments (FDRs)	9,13,926	1,74,889
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
	Total Income from Investments	**9,13,926**	**1,74,889**

Schedule RP - 8: Interest Earned

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
17110	Interest from Bank Accounts	-	
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	-	-
17180	Other Interest	-	-
	Total - Interest Earned	-	-

Schedule RP - 9: Other Income

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
18010	Deposits Forfeited		
1801001	Beneficiary Contribution for Public Toilets	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities	-	8,30,894
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	1,09,947	
	Total Other Income	1,09,947	**8,30,894**

Schedule RP -10: Establishment Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
21010	Salaries, Wages and Bonus		1,59,88,959
21020	Benefits and Allowances	-	-
21030	Pension	4,88,998	6,86,214
21040	Other Terminal & Retirement Benefits	-	
	Total Establishment Expenses	**4,88,998**	**1,66,75,173**

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Schedule RP -11: Administrative Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
22010	Rent, Rates and Taxes	-	5,37,208
22011	Office maintenance	-	1,03,10,630
22012	Communication Expenses	-	-
22020	Books & Periodicals	-	-
22021	Printing and Stationery	-	10,22,935
22030	Traveling & Conveyance	-	6,990
22040	Insurance	-	-
22050	Audit Fees	-	-
22051	Legal Expenses	-	8,283
22052	Professional and other Fees	-	12,65,422
22060	Advertisement and Publicity	-	16,60,592
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	33,32,051	41,35,213
	Total Administrative Expenses	**33,32,051**	**1,89,47,273**
	Less:- Administrative Income	-	-
	Net Administrative Expenses	**33,32,051**	**1,89,47,273**

Schedule RP - 12: Operations & Maintenance

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
23010	Power & Fuel	-	44,41,051
23020	Bulk Purchases	-	1,98,07,588
23030	Consumption of Stores	-	
23040	Hire Charges	-	5,37,208
23050	Repairs & maintenance -Infrastructure Assets	-	
23051	Repairs & maintenance - Civic Amenities	-	18,05,549
23052	Repairs & maintenance - Buildings	-	10,24,529
23053	Repairs & maintenance - Vehicles	-	11,59,897
23054	Repairs & maintenance - Furnitures	-	
23055	Repairs & maintenance - Office Equipments	-	1,75,175
23056	Repairs & maintenance - Electrical Appliances	-	1,63,331
23057	Repairs & maintenance - Plant & Machinary	-	4,06,322
23057	Repairs & maintenance - Heritage Building	-	
23059	Repairs & maintenance - Other	-	4,55,547
23080	Other operating & maintenance expenses	2,360	13,880
			-
	Total Operations & Maintenance Expenses	**2,360**	**2,99,90,077**

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CHARTERED ACCOUNTANTS

Schedule RP - 13: Interest & Finance Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
24030	Interest on Loans from Government Bodies & Associations	-	-
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	-	-
24060	Other Interest	-	-
24070	Bank Charges	-	649
24080	Other Finance Expenses	-	-
	Sub-Total	-	**649**
	Less: - Bank Charges	-	-
	Total Interest & Finance Charges	-	**649**

Schedule RP - 14: Programme Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
25010	Election Expenses	-	1,83,720
25020	Own Programs	-	23,30,863
25040	Social Security Scheme Expense	-	-
25030	Share in Programs of others	2,43,730	-
	Total Programme Expenses	**2,43,730**	**25,14,583**

Schedule Rp - 15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
26010	Grants [specify details]	-	1,65,000
26020	Contributions [specify details]	-	-
26030	Subsidies [specify details]	6,27,500	21,05,363
	Total Revenue Grants, Contributions & Subsidies	**6,27,500**	**22,70,363**

Schedule RP - 16: Store Purchased

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
430100	Stores	-	12,88,274
	Total Stores Purchased	-	**12,88,274**

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Schedule RP - 17: Miscellaneous expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
2716001	Penality And Fine	17,439	-
27180	Other Miscellaneous Expenses	-	-
	Total Miscellaneous Expenses	**17,439**	

Schedule RP - 18: Loan Repaid

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3312000	Loan from State Government		
3305000	Loan from Bank & Other Financial Institutions		
	Total Loan Repaid	-	-

Schedule RP - 19: Deposits Received

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3401011	Security Deposit from Contractor	50,41,945	6,12,434
3401011	With Held & SD	-	-
3402000	Revenue Deposit	-	-
3408000	Other Deposit		-
	Total	**50,41,945**	**6,12,434**
	Less - Deposit Rec. EMD & SD	-	-
	Net Deposits Recevied	**50,41,945**	**6,12,434**

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

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
320100	Grant from Central Government	96,62,537	2,10,43,579
320200	Grant from State Government	16,95,29,487	22,95,38,813
320300	Grant from Other Govt. Agencies	-	-
	Other Grant	1,28,48,171	
	Total	**19,20,40,195**	**25,05,82,392**
	Less - Grants	-	-
	Net Grant & Contribution for Specific Purpose Received	**19,20,40,195**	**25,05,82,392**

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Schedule RP - 21: Earmarked Funds Paid

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3115000	Sinking Fund	-	-
3115000	Rastriya Parivar Sahayata	-	-
3115000	Samajik Surksha Pension	-	-
3117000	Trust oor Agency Fund	-	-
	Total Earmarked Fund Paid	-	-
	Less: Samajik Suraksha Pension	-	-
	Net Earmarked Fund Paid	-	-

Schedule RP - 22: Deposit Works (Net)

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3411000	Deposit for Civil Works		-
3418000	Deposit for Other Works	-	-
	Total Deposit Work	-	-
	Less: Payment	-	-
	Net Deposit Work	-	-

Schedule RP - 23: Realisation from Sundry Debtors

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
4311000	Property Taxes	-	-
4313000	Fees & User Charges	-	-
4314000	Other Sources	-	-
4312005	Other Taxes	-	-
4315000	Receivable from Govt.	-	-
	Total Realisation form Debtors	-	-

Schedule RP - 24: Payment to Sundry Creditors

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3501000	Creditors	1,20,45,083	-
3501100	Employee Liabilities	1,20,06,697	-
3501200	Interest Accrued and Due	-	-
3502000	Recoveries Payable	-	-
3503000	Govt. Dues Payable	1,64,56,647	62,92,889
3508000	Other (Provisions)	-	-
3504100	Advance Collection of Revenues	-	-
3501031	Lok Swasthya Yantriki Vibhag (PHE)	-	-
	Total Payment to Creditors	**4,05,08,427**	**62,92,889**

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Schedule RP - 25: Reserve Funds Paid

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3115000	General Fund		-
	Total Reserve Funds Paid	-	-

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

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
4101000	Land	23,10,771	-
4102000	Building including Class-II Civil Structures	2,38,15,241	3,89,69,595
4103000	Roads & Bridges	10,47,54,477	4,32,89,545
4103100	Sewerage & Drainage	1,83,68,075	4,20,29,469
4103200	Water Ways	38,40,814	45,85,229
4103300	Public Lighting	2,48,77,067	85,39,477
4103400	Bridge	-	-
4103500		20,99,806	
4104000	Plant & Machinery	21,70,575	9,58,565
4105000	Vehicle	84,08,200	20,00,000
4106000	Office & Other Equipments	53,23,166	15,64,105
4107000	Furniture & Fixtures	25,80,801	6,10,051
4108000	Other fixed assest	1,28,01,739	2,97,43,029
4120000	Work in Progress	8,44,53,721	
4120000	Less:- Receipt	-	-
	Assets from Specific Grant	-	-
	Assets from Special Fund	-	-
	Total Acquisition/Purchase of Fixed Assets	**29,58,04,453**	**17,22,89,066**

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

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3208000	Premium & Income from Shop	-	-
	Less:-	-	-
	Total Grant & Contribution for Specific Purpose (Payments)	-	-

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Schedule RP - 29: Loans & Advances

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
4601000	Loan & Advances to Workers	-	-
4604000	Advances to Suppliers & Cntractors	-	-
4608000	TDS on Interest (FDRs)	-	-
	Other Recevable	-	-
	Sub-Total	-	-
	Less:- Advances to Employee	-	-
	Net Loans & Advances	-	-

Schedule RP - 30 Loan Received

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
33020	Loan from State Government	-	-
33030	Loan From Other Financial Institutions		
	Total Loan Repaid	-	-

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Bandri Muncipal Council
Balance Sheet
as on 31st March 2024

	Particulars	Schedule No.	Current Year 2023-24 (Rs.)	Previous Year 2022-23
A	**SOURCES OF FUNDS**			
A1	**Reserves and Surplus**			
	Municipal (General) Fund	B-1	4,71,54,149	4,71,77,538
	Earmarked Funds	B-2	-	-
	Reserves	B-3	45,41,17,357	
	Total Reserve & Surplus		50,12,71,506	4,71,77,538
A2	**Grants, Contributions for specific purposes**	B-4	1,71,73,901	33,66,67,376
A3	**Loans**			
	Secured loans	B-5	-	-
	Unsecured loans	B-6	-	-
	Total Loans		-	-
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)		51,84,45,408	38,38,44,914
B	**APPLICATION OF FUNDS**			
B1	**Fixed Assets**	B-11		
	Gross Block		47,93,88,539	26,92,31,419
	Less: Accumulated Depreciation		3,70,79,443	-
	Net Block		44,23,09,096	26,92,31,419
	Capital work-in-progress		8,44,53,721	
	Total Fixed Assets		52,67,62,817	26,92,31,419
B2	**Investments**			
	Investment - General Fund	B-12	-	4,00,00,000
	Investment - Other Funds	B-13	-	-
	Total Investments		-	4,00,00,000
B3	**Current assets, loans & advances**			
	Stock in hand (Inventories)	B-14	71,72,304	-
	Sundry Debtors (Receivables)	B-15	1,69,925	-
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful Receivables		-	
	Deposit Assets		-	
	Loan & Advances		-	
	Prepaid expenses	B-16	-	-
	Cash and Bank Balances	B-17	1,84,35,659	9,01,16,814
	Loans, advances and deposits	B-18	-	
	Total Of Curent Assets		2,57,77,888	9,01,16,814
B4	**Current Liabilities and Provisions**			
	Deposits received	B-7	1,31,74,630	73,31,322
	Deposit works	B-8	-	-
	Other liabilities (Sundry Creditors)	B-9	2,09,20,667	81,71,998
	Provisions	B-10	-	-
	Total Current Liabilities		3,40,95,297	1,55,03,319
B5	**Net Current Assets [Sub Total (B3) - Sub Total (B4)]**		(83,17,410)	7,46,13,494
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)		51,84,45,408	38,38,44,914

For Accountant

Signature

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जिला सागर (म.प्र.)

For Chief Muncipal Officer

मुख्य नगर पालिका अधिकारी
नगर परिषद् बांदरी

Signature

For GDK & Associates
Chartered Accountants

CA Mayank Kesharwani
Partner
M. No. 430007
UDIN:-25430007BMKXJL9209
Date: 17/01/2025
Place:- Sagar

Bandri Muncipal Council
As on 31.03.2024

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

Account Code	Particulars	General Account Current Year 2023-24	General Account Previous Year 2022-23
3100000	**Balance as per last account**	4,71,77,538	18,30,27,463
	Additions during the year	-	-
31090-02	• Surplus for the year	-	-
	• Transfers		
	Total (Rs.)	-	-
	Deductions during the year	-	-
	• Deficit for the year	23,388	4,97,64,941
	• Transfers		8,60,84,984
	Total (Rs.)	23,388	13,58,49,925
310	**Balance at the end of the current year**	4,71,54,149	4,71,77,538

10,26,32,895.18

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

Particulars	Sanchit Nidhi Current Year 2023-24	Other Fund Current Year 2023-24	Total	Sanchit Nidhi Previous Year 2022-23	Other Fund Previous Year 2022-23	Total
Account Code	31110	3115000		31110	3115000	
(a) Opening Balance	-	-	-	-	-	-
(b) Additions to the Special Fund	-					
• Transfer from Municipal Fund	-	-	-	-	-	-
• Interest/Dividend earned on Special Fund Investments	-	-	-	-	-	-
• Profit on disposal of Special Fund Investments	-	-	-	-	-	-
•Appreciation in Value of Special Fund Investments	-	-	-	-	-	-
•Other addition (Specify nature)	-	-	-	-	-	-
Total (b)	-	-	-	-	-	-
(c) Payments out of funds						
[I] Capital expenditure on						
• Fixed Asset	-	-	-	-	-	-
• Others	-	-	-	-	-	-
[II] Revenue Expenditure on						
• Salary, Wages and allowances etc	-	-	-	-	-	-
• Rent Other administrative charges	-	-	-	-	-	-
[III] Other: (Paid to Beneficiaries)						
• Loss on disposal of Special Fund Investments	-	-	-	-	-	-
• Diminution in Value of Special Fund Investments	-	-	-	-	-	-
• Transferred to Municipal Fund	-	-	-	-	-	-
Total (c)	-	-	-	-	-	-
(d) Advance For Expenses	-	-	-	-	-	-
Net Balance of Special Funds (a + b) –(c+d)	-	-	-	-	-	-

Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5	6	7 (5-6)
31210	Capital Contribution	20,18,92,347	28,93,04,453	49,11,96,800	3,70,79,443	45,41,17,357
31211	Capital Reserve	-		-		-
31220	Borrowing Redemption	-		-		-
31230	Special Funds (Utilised)	-		-		-
31240	Statutory Reserve	-		-		-
31250	General Reserve	-		-		-
31260	Revaluation Reserve	-		-		-
	Total Reserve funds	20,18,92,347	28,93,04,453	49,11,96,800	3,70,79,443	45,41,17,357

Note- Due to migration of accounts opening grant balance which was capitalise earlier was transferred as opening balance of capital contributions.

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Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Agencies	Grants from International Organization		Total
Account Code	32010	32020	32080	32060		
(a) Opening Balance	3,04,56,579	30,62,10,797	-	-		33,66,67,376
(b) Additions to the Grants *						
• Grant received during the year	96,62,537	18,22,20,326	-	-		19,18,82,863
• Interest/Dividend earned on Grant Investments	-	-	-	-	-	-
• Profit on disposal of Grant Investments	-	-	-	-	-	-
• Appreciation in Value of Grant Investments	-	-	-	-	-	-
• Other addition (MPUSP Opening Balance Regrouped)	-	-	-	-	-	-
Total (b)	96,62,537	18,22,20,326	-	-	-	19,18,82,863
Total (a + b)	4,01,19,116	48,84,31,123	-	-	-	52,85,50,239
(c) Payments out of funds						
• Capital expenditure on Fixed Assets	16,68,000	28,76,36,453	-	-	-	28,93,04,453
• Capital Expenditure on Other			-	-	-	-
• Revenue Expenditure on	-	-	-	-		-
o Salary, Wages, allowances etc.	-	-	-	-	-	-
o Others	91,38,458	1,10,54,857	-	-	-	2,01,93,315
• Other:						
o Other Adjustment	2,72,88,083	17,45,90,487	-	-	-	20,18,78,570
o Grants Refunded	-	-	-	-	-	-
• Other administrative charges	-	-	-	-	-	-
Total (c)	3,80,94,541	47,32,81,797	-	-	-	51,13,76,338
Net balance at the year end (a+b)- (c)	20,24,575	1,51,49,326	-	-	-	1,71,73,901

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (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 2023-24(Rs.)	Previous Year 2022-23 (Rs.)
33110	Loans from Central Government	-	-
33120	Loans from State government	-	-
33130	Loans from Govt. bodies & Associations	-	-
33140	Loans from international agencies	-	-
33150	Loans from banks & other financial institutions	-	-
33160	Other Term Loans	-	-
33170	Bonds & debentures	-	-
33180	Other Loans	-	-
	Total Unsecured Loans	-	-

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
34010	From Contractors	1,31,74,630	73,17,545
34020	From Revenues	-	-
34030	From staff	-	-
34080	From Others		13,777
	Total deposits received	1,31,74,630	73,31,322

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PARTNER

Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year 01/04/2023 (Rs)	Additions during the Current Year 2023-24(Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the Current Year 31/03/2024 (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 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
35010	Creditors	4,69,904	-
35011	Employee Liabilities	-	-
35012	Interest Accrued and Due	-	-
35020	Recoveries Payable	-	-
35030	Government Dues Payable	2,04,50,763	77,02,094
35040	Refunds Payable		4,69,904
35080	Others, miscellaneous		
35041	Advance Collection of Revenues	-	-
35013	Outstanding Liabilities	-	-
	Total Other liabilities (Sundry Creditors)	2,09,20,667	81,71,998

Schedule B-10: Provisions

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
36010	Provision for Expenses	-	-
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	Total Provisions	-	-

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Schedule B-11: Fixed Assets

Account	Particulars	Gross Block					Accumulated Depreciation				Net Block	
Account Code	Particulars	Opening Balance on 01.04.2023	Additions during the period	Deductions during the period	Cost at the end of the year 31.03.2024	Estimated Useful Life	Opening Balance on 01.04.2023	Additions during the period	Deductions during the period	Total at the end of the year 31.03.2024	At the end of Current Year 2023-24	At the end of the Previous Year 2022-23
1	2	3	4	5	6		7	8	9	10	11	12
41010	**Land**	1,00,93,760	23,10,771	-	1,24,04,531		-	-	-	-	1,24,04,531	1,00,93,760
41020	**Buildings**	5,57,79,639	2,38,15,241	-	7,95,94,880	30	-	25,20,505	-	25,20,505	7,70,74,376	5,57,79,639
41025	**Heritage Building**	-	-	-	-	30	-	-	-	-	-	-
	Infrastructure Assets		-				-					-
41030	• Roads and Bridges	7,49,20,627	10,47,54,477	-	17,96,75,104	20	-	85,34,567	-	85,34,567	17,11,40,536	7,49,20,627
41031	• Sewerage and Drainage	98,37,632	1,83,68,075	-	2,82,05,706	15	-	17,86,361	-	17,86,361	2,64,19,345	98,37,632
41032	• Water ways	3,99,42,240	38,40,814	-	4,37,83,054	15	-	27,72,927	-	27,72,927	4,10,10,127	3,99,42,240
41033	• Public Lighting	2,04,15,009	2,48,77,067	-	4,52,92,076	5	-	86,05,495	-	86,05,495	3,66,86,582	2,04,15,009
41034	• Bridge	-	-	-	-		-	-	-	-	-	-
	Sanitation and solid waste management	-	-	-	-	30	-	-	-	-	-	-
	Lakes and Ponds	-	20,99,806	-	20,99,806		-	-	-	-	20,99,806	-
	Other assets						-	-				-
41040	• Plants & Machinery	82,30,084	21,70,575	-	1,04,00,659	10	-	9,88,063	-	9,88,063	94,12,597	82,30,084
41050	• Vehicles	1,82,39,573	84,08,200	-	2,66,47,773	10	-	25,31,538	-	25,31,538	2,41,16,235	1,82,39,573
41060	• Office & other equipment	14,07,786	53,23,166	-	67,30,952	5	-	12,78,881	-	12,78,881	54,52,071	14,07,786
41070	• Furniture, fixtures, fittings and electrical appliances	16,73,443	25,80,801	-	42,54,244	10	-	4,04,153	-	4,04,153	38,50,090	16,73,443
4180	• Other fixed assets	2,86,91,626	1,28,01,739	-	4,02,99,754	5	-	76,56,953	-	76,56,953	3,26,42,800	2,86,91,626
	Total	**26,92,31,419**	**21,13,50,731**	-	**47,93,88,539**		-	**3,70,79,443**	-	**3,70,79,443**	**44,23,09,096**	**26,92,31,419**
41210	Work-in-progress	-	8,44,53,721	-	8,44,53,721		-	-	-	-	8,44,53,721	-
	Total	**26,92,31,419**	**29,58,04,453**	-	**56,38,42,260**		-	**3,70,79,443**	-	**3,70,79,443**	**52,67,62,817**	**26,92,31,419**

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Schedule B-12: Investments - General Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost 2023-24 (Rs.)	Previous year Carrying Cost 2022-23 (Rs)
42010	• Central Government Securities			-	-
42020	• State Government Securities			-	-
42030	• Debentures and Bonds			-	-
42040	• Preference Shares			-	-
42050	• Equity Shares			-	-
42060	• Units of Mutual Funds			-	-
42070	• Other Investments (Fixed Deposit)	0			4,00,00,000
	Total of Investments General Fund		-	-	**4,00,00,000**

Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost 2023-24 (Rs.)	Previous year Carrying Cost 2022-23 (Rs)
42110	• Central Government Securities			-	-
42120	• State Government Securities			-	-
42130	• Debentures and Bonds			-	-
42140	• Preference Shares			-	-
42150	• Equity Shares			-	-
42160	• Units of Mutual Funds			-	-
42170	• Other Investments (Fixed Deposit)			-	-
	Total of Investments Other Fund		-	-	-

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
43010	Stores	71,72,304	-
43020	Loose Tools	-	-
43080	Others	-	-
	Total Stock in hand	71,72,304	-

Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount 2023-24 (Rs.)	Previous year 2022-23 Net amount (Rs.)
43110	**Receivables for Property Taxes**				
	Less than 5 years	1,50,850	-	1,50,850	-
	More than 5 years*	-	-	-	-
	Sub - total	1,50,850	-	1,50,850	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	1,50,850	-	1,50,850	-
43120	**Receivable for Water Taxes**			-	
	Less than 3 years	-		-	-
	More than 3 years*			-	-
	Sub - total	-	-	-	-

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	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	
	Net Receivables of Other Taxes	-	-	-	-

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				-	
43120	**Receivable of Other Taxes**			-	
	Less than 3 years	-		-	-
	More than 3 years*			-	
	Sub - total	-	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts			-	
	Net Receivables of Other Taxes	-	-	-	-
				-	
43130	**Receivables for Fees & User Charges**	19,075	-	19,075	-
	Less than 3 years	-		-	-
	More than 3 years*			-	
	Sub - total	19,075	-	19,075	-
43140	**Receivables from Other Sources**	-	-	-	-
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
43180	**Receivables control Accounts**	-	-	-	-
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	1,69,925	-	1,69,925	-

Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
44010	Establishment	-	-
44020	Administrative	-	-
44030	Operations & Maintenance	-	-
	Total Prepaid expenses	-	-

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year 2023-24(Rs.)	Previous Year 2022-23 (Rs.)
45010	**Cash**	-	-
45020	**Balance with Bank - Municipal Funds**		
45021	Nationalised Banks	1,84,35,659	9,01,16,814
45022	Other Scheduled Banks	-	-
45023	Scheduled Co-operative Banks	-	-
45024	Post Office		-
	Sub-total	1,84,35,659	9,01,16,814
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	**1,84,35,659**	**9,01,16,814**

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नगर परिषद बांदरी

Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the Year 01/04/2023 (Rs.)	Paid during the current year 2023-24 (Rs.)	Recovered during the year 2023-24 (Rs.)	Balance outstanding at the end of the Year 31/03/2024 (Rs.)
46010	Loans and Advances to Employees	-	-	-	-
46020	Employee Provident Fund Loans				-
46030	Loans to Others		-		-
46040	Advance to Suppliers and Contractors		-		-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies	-	-	-	-
46080	Other Current Assets	-	-	-	-
	Sub -Total	-	-	-	-
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	-	-	-	-

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

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
46110	Loans to Others	-	-
46120	Advances	-	-
46130	Deposits	-	-
	Total Accumulated Provision	-	-

Schedule B-19: Other Assets

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (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 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
48010	Loan Issue Expenses	-	-
48020	Discount on Issue of Loans	-	-
48030	Others	-	-
	Total Miscellaneous expenditure	-	-

लेखापाल
नगर परिषद बांदरी
जिला सागर (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद बांदरी

Bandri Municipal Council
Statement of Cash Flow
As on 31 March 2024

Particulars	Current Year 2023 -24 (Rs.)		Previous Year 2022 -23 (Rs.)	
[A] Cash Flow from Operating Activities				
Revenue Receipts	4,14,31,627		3,83,12,765	
Recovery from Debtors	-		-	
Advances Received				
Deposits Received	-	4,14,31,627		3,83,12,765
Revenue Expenses	47,12,078		7,16,85,743	
Advances Paid	-		-	
Payment to Creditors	1,20,45,083		-	
Advance collection of revenue	-		-	
Payment for Employees Liability	1,20,06,697		-	
Payment Against Statutory Recoveries	1,64,56,647		62,92,889	
Deposits Repaid	50,41,945			
Previous Year Expenses Booked in Current Year	-	5,02,62,450	-	7,79,78,632
Net Cash Generated from/used in Operating Activities [A]		(88,30,823)		(3,96,65,867)
[B] Cash Flow from Investing Activities				
Proceeds from Disposal of Assets	-			
Proceeds from Disposal of Investments	8,65,00,000		3,00,00,000	
Investment Income Received	9,13,926		1,74,889	
Interest Income Received	-	8,74,13,926	-	3,01,74,889
Purchase of Fixed Assets	29,58,04,453		17,22,89,066	
Increase/(Decrease) in Special Funds/Grants	(19,20,40,195)		(25,05,82,392)	
Increase/(Decrease) in Earmarked Funds	-		-	
Purchase of Invesments	4,65,00,000	15,02,64,258	4,00,00,000	(3,82,93,326)
Net Cash Generated from/used in Investing Activities [B]		(6,28,50,332)		6,84,68,215
[C] Cash Flow from Financing Activities				
Loan from Banks/Others Received	-	-		-
Loan Repayment	-		-	
Interest & Finance Expenses	-	-	649	649
Net Cash Generated from/used in Financing Activities [C]		-		(649)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		(7,16,81,155)		2,88,01,699
Cash & Cash Equivalent at the beginning of Period		9,01,16,814		6,13,15,114
Cash & Cash Equivalent at the End of Period				
Cash & Cash Equivalent at the end of year comprises of the following Account Balances :-		1,84,35,659		9,01,16,813
Cash Balances	-			
Bank Balances	1,84,35,659		9,01,16,813	
Total of the Breakup of Cash & Cash Equivalent		1,84,35,659		9,01,16,813
Difference		-		-

For Accountant

Signature

लेखापाल
नगर परिषद् बांदरी
जिला सागर (म.प्र)

For Chief Muncipal Officer

मुख्य नगर पालिका अधिकारी
नगर परिषद बांदरी

Signature

For GDK & Associates
Chartered Accountants

CA Mayank Kesharwani
Partner
M. No. 430007
UDIN:-25430007BMKXJL9209
Date: 17/01/2025
Place:- Sagar