

**** AUDIT REPORT FOR FY 2023-2024 ****

NAGAR PARISHAD BANKHEDI
DIVISION-Narmadapuram (M.P.)



AUDITED BY

NRPB & ASSOCIATES
Chartered Accountants



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Independent Auditors' Report

TO,
THE CHIEF MUNICIPAL OFFICER,
BANKHEDI NAGAR PARISHAD,

TO,
THE MEMBERS OF NAGAR PARISHAD,
BANKHEDI NAGAR PARISHAD,

Report on the Financial Statements

We have audited the accompanying Financial Statements of **BANKHEDI NAGAR PARISHAD** ("the ULB"), which comprise the Balance Sheet as at 31 March 2024, the Statement of Income and Expenditure, the Receipt & Payment Statement for the year ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Management of Municipal Corporation is responsible for the matters in Madhya Pradesh Municipal Accounting Manual ("MPMAM") and The Madhya Pradesh Municipal Corporation Act, 1956 ("the Act") with respect to the preparation of these financial Statements that give a true and fair view of the financial position, financial performance and cash flow of the ULB in accordance with the accounting principles, including the Accounting Standards specified under Madhya Pradesh Municipal Accounting Manual. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act and Manual for safeguarding of the assets of the ULB and for preventing and detecting the 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 internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these Financial Statements based on our audit. We have taken into account the provisions of the Act and MPMAM, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Madhya Pradesh Accounts Audit Manual and as per scope of work under assignment.

We conducted our audit in accordance with the Standards on Auditing specified under Madhya Pradesh Accounts Audit Manual. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial Statements are free from material mis-statement.



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

An audit does not give assurance that all the errors and fraud if any will be detected because fraud involves a misrepresentation of financial statement which deliberately involves collusion, forgery involving misrepresentation or override of internal controls. For such fraud which deliberately involves collusion, forgery involving misrepresentation or override of internal controls auditor cannot be held responsible.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements, and deviation, if any attached with this report (as per annexure A)

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the MPMAM in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

- a) In the case of the Balance Sheet, of the state of affairs of the ULB as at March 31, 2024;
- b) In the case of the Statement of Income & Expenditure Account, of the excess of Income over Expenditure for the year ended on that date; and
- c) In the case of the Receipt & Payment & Bank Reconciliation for the year ended on that date.

Emphasis of Matters

We draw attention to the following matters annexed with this report as **Annexure A**

Report on other Legal and Regulatory Requirements

As required by Madhya Pradesh Accounts Audit Manual and the letter of Directorate Urban Administration & Development and the records/documents produced before us, our opinion are as under:

1. Audit of Revenue

- i) We have test checked receipts on random basis with the Receipt Books and found correct, however on an overall basis for the year, Gross receipts taken for all the department do not match with the receipts shown in Income & Expenditure Account. The observation are in Annexure A
- ii) We found that daily collection are deposited on the same day except in the cases of where banks are closed and some collection online by E- Nagar Palika software.



- iii) We have checked the entries of Manual Cash Book with the entries in tally software, and found it correct but we have checked Manual cash book from E- Nagar Palika software data then we found only contractor & Expenses payment entries reflected in software and both the side (Receipt & Payment) not matched.
- iv) We have not been provided with monthly/quarterly targets of revenues receipts, however we have compared Annual Budgeted Targets v/s Actual receipts for the year under audit. The observation are in Annexure A
- i) We checked the Vouchers and duly verified from the Entries in Cash Books as well as in Tally Software and found it correct and but we have checked Tally cash book, bank book, Day Book & Trial Balance from E- Nagar Palika software data then we didn't found Opening carry forward balance, All Grant Receipts (PMAY,SWM etc) and Interest Receipts entries.

2. Audit of Expenditure

- i) We have performed the test check because of limitation of time and found them correct except in the cases where we specifically given annexure to the report.
 - ii) We checked the Vouchers and duly verified from the Entries in Cash Books as well as in Tally Software and found it correct and but we have checked Tally cash book, bank book, Day Book & Trial Balance from E- Nagar Palika software data then we didn't found sanchit nidhi Transfer, taxes payment entry & Bank Charges entries and All Grant Expenditure (PMAY,SWM etc) proper Accounting entries. PMAY and SWM Grant handled on PFMS portal which is handle by Directorate of Urban.
- We verified the grant register maintained by ULB and found that the expenditures under the schemes are limited to the funds allocated for that particular schemes. PMAY Grant is running in ULB but All the instalment BLC and AHP accounting is not proper Accounting entries.
- iv) We verified the expenditure and found that they are generally in accordance with the guidelines, directives, acts and rules issued by Government of India / State Government.
 - v) No such case is noticed where the fund of the ULB has been mis-utilised, moreover on random check we did not noticed any mis-utilisation of financial limits of the sanctioning authority.
 - vi) We verified scheme and project wise Utilization certificates and found it Fund Received and total expenditure, As per Scheme Revenue nature in Income and Expenditure and capital nature creation of fixed assets.
 - vii) We have seen the budget variances in respect of Expenditure/Asset creation also and found substantial variances. (Refer Annexure A) .

3. Audit of Book Keeping

- i) We verified that all the Books of Accounts and Stores Register are maintained as per applicable Accounting rules.
- ii) We verified the Bank Reconciliation Statement and found it in accordance with records and



bank statements of ULB.

- iii) We checked the grant register and found it in accordance with receipts and payments of particular grant.
- iv) We checked the Fixed Assets Register and found it correct as per the records made available to us.
- v) All the Receipts and Payments are matched with bank statement's.

4. Audit of Fixed Deposit Receipts

We found that ULB made fixed deposits at the yearend report as **Annexure A**

i) Audit of Tenders/ Bids

- i) No tender related document were produced before us so we cannot comment upon whether tendering process is being done as per the procurement norms of the government.
- ii) We found that ULB is not taking strict action against delay in completion of work or slow process in work.

5. Audit of Grants and Loans

- i) We have checked and verified the Grants received from Central Government and its Utilization Certificate issued by ULB and found to be correct.
- ii) We have checked and verified the Grants received from State Government and its Utilization Certificate issued by ULB and found to be correct.
- iii) We have not been not provided with Loan statement and utilization certificate of HUDCO Loan to find out the actual impact on liability shown in the Balance sheet. As Per Loan Register we have checked below details:-

Loan Name	Amount stand in Books	Instalment Paid During the year
CM Infrastructure	2,82,00,000/-	No

- iv) We have checked and verified that no loans / capital receipts / grants etc. are diverted to any revenue expenditure.

For NRPB & Associates

Chartered Accountants

Priyanka Bharadwaj
(Partner)

FRN -028602C

Date : 26-12-2024

UDIN: 24155057BKEIGE9707



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ANNEXURE – A
(Part of Annexed Audit Report)
Emphasis of Matters

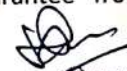
1. We found that ULB is violating TDS rules of the Income Tax Act regarding deducting TDS at higher rate due to non-availability of PAN No. Of the contractors, non-compliance of such provisions may attract following consequences
 - a) Person responsible for non-compliance shall be punishable with rigorous imprisonment for a term which shall be between 3 months and 7 years, along with fine.
 - b) ULB shall be liable to pay, by way of penalty, a sum equal to the amount of tax which ULB is failed to collect as aforesaid.
 - c) ULB is not collecting GST on Rent Income but deducting GST TDS 2% on any transaction more Two lakh fifty thousand. GSTR-7 monthly deposit and timely filing return is required as per Goods and services rules regulation.
2. We have verified the dates of the Quarterly TDS Returns from there challans and found not filled within the due dates and same day deducted and deposit in bank but all the Return filled at the yearend. ULB didn't provided Traces detail for checking.
3. On checking we found that TDS has not been deducted on payment of hiring of vehicles.
4. Meter reading are not mentioned in the Vehicle Log Book moreover No average is set for any of the vehicle and in some places diesel usage is also not entered in the Vehicle Log Book.
5. We found that ULB has made and break FDR's during the year 2023-24 and Made Payment to contractor and at the yearend No FDR Remaining in Account.

FDR Made	FDR Value	FDR Matured	FDR Value at the time of Maturity
01.04.2023	50,00,000/-	31.05.2024	53,62,800/-
01.04.2023	90,00,000/-	31.05.2024	96,52,500/-
01.04.2023	1,00,00,000/-	31.05.2024	1,07,27,335/-

6. We have gone through Contractor's file on random basis and observed the following:
 - (a) That majority of works contract are not completed within stipulated time.
 - (b) No approval for extension of time period is obtained from the authority.
 - (c) No penalty or Compensation is charged from contractors for delay in the work.
 - (d) No completion certificates are issued by the Engineers to any contractor.
 - (e) Final bill payments are still due in every file which we checked.
 - (f) Documents regarding Provident Fund Registration is not available on records.
 - (g) Documents regarding Labour Act Registration is not available on records.
 - (h) Labour Report is not available.
 - (i) Royalty Certificate is also not available.
 - (j) Photographs of Work Completed are also not available in Contractor's File for specific work.
 - (k) No Register is maintained for amount deducted as Performance Guarantee from bills of Contractors.


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7. Bank balances has been worked out on the basis of Bank statement & Cash Book provided. Details are given in bank Reconciliation Statement.
8. We have test checked receipts on random basis with the Receipt Books and found correct, however on an overall basis for the year, Revenue Receipts taken form the Revenue department do not match with the receipts shown in Receipt-Payment Account.
9. We found that ULB is Deducting and Depositing EPF to Employee but ULB has Many Daily wages & Muster roll Employee, ULB have to Deduct and Deposit EPF to All Employee take action.




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Nagar Parishad Bankhedi (M.P.)
FINAL BALANCE SHEET
As on 31 March 2024

Particulars	Schedule No.	Current Year Rs)	Previous Year (Rs)
SOURCES OF FUNDS			
Reserves and Surplus			
Municipal (General) Fund	B-1	6,58,38,594.41	5,47,68,803.29
Earmarked Funds	B-2	49,40,454.40	49,40,454.40
Reserves	B-3	8,60,87,204.85	10,45,99,918.42
Total Reserves and Surplus		15,68,66,253.66	16,43,09,176.11
Grants, Contributions for Specific Loans	B-4	73,05,046.09	3,79,72,920.75
Secured loans	B-5	2,82,00,000.00	2,82,00,000.00
Unsecured loans	B-6	-	-
Total Loans		3,55,05,046.09	6,61,72,920.75
TOTAL SOURCES OF FUNDS [A1-A3]		19,23,71,299.75	23,04,82,096.86
APPLICATION OF FUNDS			
Fixed Assets	B-11		
Gross Block		20,41,79,999.12	15,73,03,063.12
Less: Accumulated Depreciation		7,56,88,358.53	5,40,71,518.53
Net Block		12,84,91,640.59	10,32,31,544.59
Capital work-in-progress		2,19,35,119.49	3,64,23,192.93
Total Fixed Assets		15,04,26,760.08	13,96,54,737.52
Investments			
Investment - General Fund	B-12	-	-
Investment - Other Funds	B-13	2,57,42,635.00	2,40,00,000.00
Total Investment		2,57,42,635.00	2,40,00,000.00
Current assets, loans & advances			
Stock in hand (Inventories)	B-14	-	-
Sundry Debtors (Receivables)	B-15	70,54,248.00	44,73,324.00
Gross amount outstanding			
Less: Accumulated provision against bad and			
Prepaid expenses	B-16	37,052.00	18,987.00
Cash and Bank Balances	B-17	2,18,08,770.98	7,38,18,560.65
Loans, advances and deposits	B-18	6,93,908.00	6,93,908.00
Total Current Assets		2,95,93,978.98	7,90,04,779.65
Current Liabilities and Provisions			
Deposits received	B-7	24,34,732.13	24,34,732.13
Deposit works	B-8	19,01,042.00	19,01,042.00
Other liabilities (Sundry Creditors)	B-9	73,85,869.18	78,41,646.18
Provisions	B-10	16,70,431.00	-
Total Current Liabilities		1,33,92,074.31	1,21,77,420.31
Net Current Assets (B3-B4)		1,62,01,904.67	6,68,27,359.34
Other Assets	B-19	-	-
Miscellaneous Expenditure (to the extent not	B-20	-	-
TOTAL APPLICATION OF FUNDS		19,23,71,299.75	23,04,82,096.86
Notes to the Balance Sheet - Attached	B-21		

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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Developm ent and Maintena nce	Bustee Services	Commerci al Projects	General Account
3101000	Balance as per last account					5,47,68,803.29
	Additions during the year					34,85,270.00
	Surplus for the year					
	Addition					-
	Total (Rs.)					5,82,54,073.29
	Deductions during the year					
3101000	Deficit for the year					(75,84,521.12)
	Transfers					-
	Balance at the end of the current year					6,58,38,594.41




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

Particulars	Sanchit nidhi	Pension Fund	General Provident fund
(a) Opening Balance	49,40,454.40	-	
(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)	49,40,454.40	-	
(c) Payments out of funds			
[I] Capital expenditure on Fixed Asset	-	-	
Others			
[II] Revenue Expenditure on Salary, Wages and allowances etc			
Rent Other administrative charges			
[III] Other:			
Loss on disposal of Special Fund Investments			
Diminution in Value of Special Fund Investments			
Transferred to Municipal Fund			
Total (c)	-	-	
Net Balance of Special Funds (a + b) - (c)	49,40,454.40	-	




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Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
	Capital Contribution	10,45,99,918.42	4,68,76,936.66	15,14,76,855.08	2,16,16,840.00	8,60,87,204.85
	Capital Reserve	-	-	-	-	-
	Borrowing Redemption Reserve	-	-	-	-	-
	Special Funds (Utilised)	-	-	-	-	-
	Statutory Reserve	-	-	-	-	-
	Addition	-	-	-	-	-
	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	10,45,99,918.42	4,68,76,936.66	15,14,76,855.08	2,16,16,840.00	8,60,87,204.85




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Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Others, specify	Total
Account Code	32010	32020	32030	32080	32080
(a) Opening Balance	1,36,49,605.52	2,39,36,915.23	3,86,400.00		3,79,72,920.75
(b) Additions to the Grants *					
Grant received during the year	1,13,65,239.00	1,52,15,151.00	-	-	2,65,80,390.00
Interest/Dividend earned on Grant Investments					
Profit on disposal of Grant Investments				-	-
Appreciation in Value of Grant Investments					
Other addition	-	-			
- Indra Gandhi Pension Yojna					
- Mukhya mantri Haath thela					
- Swarna Jayanti Rojgar Yojna					
Total (b)	1,13,65,239.00	1,52,15,151.00	-	-	2,65,80,390.00
Total (a + b)	2,50,14,844.52	3,91,52,066.23	3,86,400.00	-	6,45,53,310.75
c) Payments out of funds					
Capital expenditure on Fixed Assets	1,71,46,421.43	2,97,30,515.23	-	-	4,68,76,936.66
Capital Expenditure on Other					
Revenue Expenditure on					
Salary, Wages, allowances etc.					
Rent					
Other:	56,28,218.00	43,56,710.00	3,86,400.00	-	1,03,71,328.00
Loss on disposal of Grant Investments					
Capital Reserve Investments					
Grants Refunded					
Other administrative charges					
Total (c)	2,27,74,639.43	3,40,87,225.23	3,86,400.00	-	5,72,48,264.66
Net balance at the year end(a+b)- (c)	22,40,205.09	50,64,841.00	-	-	73,05,046.09
Total				73,05,046.09	




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Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Loans from Central Government	2,82,00,000.00	2,82,00,000.00
	Loans from State government		
	Loans from Govt. bodies & Associations		
	Loans from international agencies		
	Loans from banks & other financial institutions		
	Other Term Loans		
	Bonds & debentures		
	Other Loans		
	Total Secured Loans	2,82,00,000.00	2,82,00,000.00




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Schedule B-6; Unsecured Loans

Code No.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Loans from Central Government		
	Loans from State government		
	Loans from Govt. bodies & Associations	-	-
	Loans from international agencies		
	Loans from banks & other financial institutions		
	Other Term Loans		
	Bonds & debentures		
	Other Loans		
	Total Un-Secured Loans	-	-




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Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
340100	From Contractors	24,34,732.13	24,34,732.13
34020	From Revenues		
	From staff		
	From Others		
	Total deposits received	24,34,732.13	24,34,732.13




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Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year (Rs)	Addition during the Current year (Rs)	Utilization/ Expenditure (Rs)	Balance Outstanding at the end of the current year (Rs)
	Civil Works				
	Electrical works				
	Others	19,01,042.00			19,01,042.00
	Total of deposit works	19,01,042.00			19,01,042.00




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Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
	Creditors	43,73,238.00	49,24,909.00
	Employee Liabilities	27,01,159.00	16,02,974.00
	Interest Accrued and Due		
	Recoveries Payable	3,11,472.18	1313763.18
	Government Dues Payable		
	Refunds Payable		
	Advance Collection of Revenues	-	-
	Others	-	-
		73,85,869.18	78,41,646.18




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Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Provision for Expenses	16,70,431.00	-
	Provision for Interest		
	Provision for Other Assets		
	Total Provisions	16,70,431.00	-




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Nagar Parishad Bankhedi (M.P.)
Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deduction during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00
41010	Land	18,08,682.00	-	-	18,08,682.00	-	-	-	-	18,08,682.00	18,08,682.00
41011	Lack & Pond	-	-	-	-	-	-	-	-	-	-
41020	Buildings	1,99,35,725.27	40,87,786.00	-	2,40,23,511.27	31,47,741.49	8,00,780.00	-	39,48,521.49	2,00,74,989.78	1,67,87,983.78
	Infrastructure Assets	-	-	-	-	-	-	-	-	-	-
41030	* Roads and Bridges	8,81,63,687.94	1,87,18,778.00	-	10,68,82,465.94	3,47,27,713.79	1,52,68,920.00	-	4,99,96,633.79	5,68,85,832.15	5,34,35,974.15
41030	Bridges, Culverts & Flyovers	-	-	-	-	-	-	-	-	-	-
41031	* Sewerage and drainage	2,44,29,943.11	1,81,55,711.00	-	4,25,85,654.11	44,07,849.86	28,39,040.00	-	72,46,889.86	3,53,38,764.25	2,00,22,093.25
41032	* Water ways	21,02,984.80	-	-	21,02,984.80	5,42,849.91	52,570.00	-	5,95,419.91	15,07,564.89	15,60,134.89
41033	* Public Lighting	80,40,999.00	-	-	80,40,999.00	14,70,785.00	8,04,100.00	-	22,74,885.00	57,66,114.00	65,70,214.00
41034	Sanitation & SWM	-	-	-	-	-	-	-	-	-	-
41040	* Plants & Machinery	7,45,046.00	-	-	7,45,046.00	3,16,895.00	74,500.00	-	3,91,395.00	3,53,651.00	4,28,151.00
41050	* Vehicles	1,06,28,011.00	45,01,920.00	-	1,51,29,931.00	85,88,543.59	15,12,990.00	-	1,01,01,533.59	50,28,397.41	20,39,467.41
41060	* Office & other equipment	10,94,407.00	11,02,275.00	-	21,96,682.00	7,82,037.00	2,19,670.00	-	10,01,707.00	11,94,975.00	3,12,370.00
41070	* Furniture, fixtures, fittings and electrical appliances	3,53,577.00	3,10,466.00	-	6,64,043.00	87,102.89	44,270.00	-	1,31,372.89	5,32,670.11	2,66,474.11
41080	* Other fixed assets	-	-	-	-	-	-	-	-	-	-
	Total	15,73,03,063.12	4,68,76,936.00	-	20,41,79,999.12	5,40,71,518.53	2,16,16,840.00	-	7,56,88,358.53	12,84,91,640.59	10,32,31,544.59
41210	Work-in-progress	3,64,23,192.93	-	1,44,88,073.44	2,19,35,119.49	-	-	-	-	2,19,35,119.49	-
	Total	19,37,26,256.05	4,68,76,936.00	1,76,85,193.45	22,61,15,118.61	5,40,71,518.53	2,16,16,840.00	-	7,56,88,358.53	15,04,26,760.08	10,32,31,544.59




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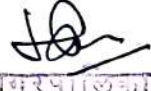

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Nagar Parishad Bankhedi (M.P.)
Schedule B-12: Investments - General Funds

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




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Nagar Parishad Bankhedi (M.P.)

Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
4208000	Central Government Securities	SBI-Bank	90,00,000.00	96,52,500.00	90,00,000.00
	Central Government Securities	SBI-Bank	50,00,000.00	53,62,800.00	50,00,000.00
	Central Government Securities	HDFC-Bank	1,00,00,000.00	1,07,27,335.00	1,00,00,000.00
	State Government Securities			-	-
	Debentures and Bonds				
	Preference Shares				
	Equity Shares				
	Units of Mutual Funds				
	Other investments			-	-
	Total of Investments General Fund		2,40,00,000.00	2,57,42,635.00	2,40,00,000.00



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Nagar Parishad Bankhedi (M.P.)

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Stores Loose		-
	Tools Others		-
	Total Stock in hand		-




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Nagar Parishad Bankhedi (M.P.)

Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount	Provision for	Net Amount	Previous year Net
43110	Receivables for Property Taxes				
	Less than 5 years	21,93,161	-	21,93,161	13,97,324
	More than 5 years*			-	
	Sub - total	21,93,161	-	21,93,161	13,97,324
	Less: State Government Cesses/Levies				
	Net Receivables of Property	21,93,161	-	21,93,161	13,97,324
43120	Receivable of Other Taxes				
	Less than 3 years	21,25,572	-	21,25,572	19,36,000
	More than 3 years*	-		-	-
	Sub - total	21,25,572	-	21,25,572	19,36,000
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-		-	-
	Net Receivables of Fee & User charges Taxes	21,25,572	-	21,25,572	19,36,000
43130	Receivable for Water Taxes				
	Less than 3 years	25,59,715		25,59,715	9,02,000
	More than 3 years*				
	Sub - total	25,59,715	-	25,59,715	9,02,000
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	25,59,715	-	25,59,715	9,02,000
43140	Receivables for Other Source				
	Less than 3 years	1,75,800		1,75,800	2,38,000.00
	More than 3 years*				
	Sub - total	1,75,800	-	1,75,800	2,38,000
43150	Receivables from Control Account				
		-		-	-
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	70,54,248.00	-	70,54,248.00	44,73,324.00




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Nagar Parishad Bankhedi (M.P.)
Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current year (Rs.)	Previous year (Rs)
	Establishment	37,052.00	18,987.00
	Administrative		
	Operations & Maintenance	-	-
	Total Prepaid expenses	37,052.00	18,987.00




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Nagar Parishad Bankhedi (M.P.)

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
	Cash Balance with Bank - Municipal Funds	-	-
	Cash In Hand	-	-
45020	Nationalised Banks	2,18,08,770.98	7,38,18,560.65
	Other Scheduled Banks		
	Scheduled Co-operative Banks		
	Post Office		
	Sub-total		
	Balance with Bank - Special Funds		
45021	Nationalised Banks		
	Other Scheduled Banks		
	Scheduled Co-operative Banks		
	Post Office		
	Sub-total		
	Balance with Bank - Grant Funds		
4506000	Nationalised Banks	-	-
	Other Scheduled Banks		
	Scheduled Co-operative Banks		
	Post Office		
	Sub-total		
	Total Cash and Bank balances	2,18,08,770.98	7,38,18,560.65




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Nagar Parishad Bankhedi (M.P.)
Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
	Loans and advances to employees	6,93,908.00	-	-	6,93,908.00
	Employee Provident Fund Loans				
	Loans to Others				
	Advance to Suppliers and Contractors				
	Advance to Others				
	Deposit with External Agencies	-	-		
	Other Current Assets				
	Sub -Total				
	Less: Accumulated Provisions against Loans, Advances and Deposits				-
	[Schedule B-18 (a)]				
	Total Loans, advances, and	6,93,908.00	-	-	6,93,908.00




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Schedule B-19: Other Assets

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
	Deposit Works		
	Other asset control accounts		
Total Other Assets			




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

Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
	Loan Issue Expenses		
	Deferred Discount on Issue of Loans		
	Deferred Revenue Expenses		
	Others		
	Total Miscellaneous expenditure		




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Nagar Parishad Bankhedi (M.P.)

Income & Expenditure Account

For the period from 1 April 2023 to 31 March 2024

	Item/ Head of Account	Schedule No	Current Year (Rs)	Previous Year (Rs)
A	INCOME			
	Tax Revenue	IE-1	1,66,28,686.55	34,92,229.00
	Assigned Revenues & Compensation	IE-2	2,09,46,247.00	2,70,11,463.00
	Rental Income from Municipal Properties	IE-3	1,24,90,720.10	23,27,840.00
	Fees & User Charges	IE-4	6,23,426.00	3,95,446.00
	Sale & Hire Charges	IE-5	2,33,000.00	6,99,500.00
	Revenue Grants, Contributions & Subsidies	IE-6	3,19,88,168.00	3,99,78,520.10
	Income from Investments	IE-7	17,42,635.00	25,17,402.00
	Interest Earned	IE-8	26,78,077.06	-
	Other Income	IE-9	31,842.00	17,236.00
	Total - INCOME		8,73,62,801.71	7,64,39,636.10
B	EXPENDITURE			
	Establishment Expenses	IE-10	3,00,18,566.00	2,71,83,379.00
	Administrative Expenses	IE-11	1,09,90,602.00	1,43,03,774.00
	Operations & Maintenance	IE-12	2,69,39,800.50	1,54,77,781.40
	Interest & Finance Expenses	IE-13	986.33	97,430.73
	Programme Expenses	IE-14	13,29,827.00	35,07,057.00
	Revenue Grants, Contributions & subsidies	IE-15	40,50,701.00	9,79,678.00
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation		2,16,16,840.00	1,70,19,430.00
	Total - EXPENDITURE		9,49,47,322.83	7,85,68,530.13
C	Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)		(75,84,521.12)	(21,28,894.03)
D	Add/ Less: Prior period Items (Net)	IE-18	-	-
E	Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)		(75,84,521.12)	(21,28,894.03)
F	Less: Transfer to Reserve Funds		-	-
G	Net balance being surplus/ deficit carried over to Municipal Fund (E-F)		(75,84,521.12)	(21,28,894.03)




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Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	56,41,339.55	19,43,080.00
11002	Water tax	81,27,490.00	2,95,890.00
11003	Sewerage Tax		
11004	Conservancy Tax		
11005	Lighting Tax		
11006	Education tax	17,02,002.00	
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	11,57,855.00	12,53,259.00
	Sub-total	1,66,28,686.55	34,92,229.00
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	1,66,28,686.55	34,92,229.00

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

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

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current year (Rs.)	Previous year (Rs.)
12010	Taxes and Duties collected by others	2,09,46,247.00	2,70,11,463.00
12020	Compensation in lieu of Taxes / duties		
12030	Compensations in lieu of Concessions		
	Total assigned revenues & compensation	2,09,46,247.00	2,70,11,463.00


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Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current year (Rs.)	Previous year (Rs.)
13010	Rent from Civic Amenities	1,24,90,720.10	10,54,290.00
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		
13040	Rent from lease of lands		
13080	Other rents	-	12,73,550.00
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	1,24,90,720.10	23,27,840.00

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

Account Code.	Particulars	Current year (Rs.)	Previous year (Rs.)
14010	Empanelment & Registration Charges		
14011	Licensing Fees		
14012	Fees for Grant of Permit	2,48,052.00	3,46,000.00
14013	Fees for Certificate or Extract		
14014	Development Charges		
14015	Regularization Fees		
14020	Penalties and Fines	12,312.00	49,446.00
14040	Other Fees	3,56,962.00	
14050	User Charges	6,100.00	
14060	Entry Fees		
14070	Service / Administrative Charges		
14080	Other Charges		
	Sub-Total	6,23,426.00	3,95,446.00
14090	Less: Rent Remission and Refunds		
	Sub-total	-	-
	Total income from Fees & User Charges	6,23,426.00	3,95,446.00




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Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
15010	Sale of Products	-	-
15011	Sale of Forms & Publications	2,33,000.00	6,99,500.00
15012	Sale of stores & scrap		
15030	Sale of Others		
15040	Hire Charges for Vehicles		
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - income head-wise	2,33,000.00	6,99,500.00

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
16010	Revenue Grant SG	43,56,710.00	2,29,59,180.10
16010	Revenue Grant CG	60,14,618.00	-
16030	Depreciation on Grant Assets	2,16,16,840.00	1,70,19,340.00
	Total Revenue Grants, Contributions & Subsidies	3,19,88,168.00	3,99,78,520.10

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
17010	Interest on Investments	17,42,635.00	25,17,402.00
17020	Dividend		
17030	Income from projects taken up on commercial basis	-	
17040	Profit in Sale of Investments		
17080	Others		
	Total Income from Investments	17,42,635.00	25,17,402.00


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Schedule IE- 8: Interest Earned

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
17110	Interest from Bank Accounts	26,78,077.06	
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	-	-
17180	Other Interest	-	-
	Total - Interest Earned	26,78,077.06	-

Schedule IE- 9: Other Income

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
18010	Deposits Forfeited		
18011	Lapsed Deposits		
18020	Insurance Claim Recovery		
18030	Profit on Disposal of Fixed assests		
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities		
18060	Excess Provisions written back		
18080	Miscellaneous Income	31,842.00	17,236.00
	Total Other Income	31,842.00	17,236.00

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
21010	Salaries, Wages and Bonus	2,35,77,229.00	2,02,93,561.00
21020	Benefits and Allowances	5,62,701.00	15,12,729.00
21030	Pension	-	-
21040	Other Terminal & Retirement Benefits	58,78,636.00	53,77,089.00
	Total establishment expenses	3,00,18,566.00	2,71,83,379.00


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Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
22010	Rent, Rates and Taxes	8,70,778.00	9,46,060.00
22011	Office maintenance	53,03,376.00	86,08,546.00
22012	Communication Expenses	69,972.00	1,44,899.00
22020	Books & Periodicals	22,424.00	43,038.00
22021	Printing and Stationery	9,64,867.00	4,45,147.00
22030	Traveling & Conveyance	4,13,201.00	3,47,685.00
22040	Insurance	1,44,146.00	1,66,101.00
22050	Audit Fees	37,170.00	41,300.00
22051	Legal Expenses	1,57,016.00	2,15,800.00
22052	Professional and other Fees	4,68,107.00	1,60,320.00
22060	Advertisement and Publicity	22,28,215.00	21,65,791.00
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	3,11,330.00	10,19,087.00
	Total administrative expenses	1,09,90,602.00	1,43,03,774.00

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
23010	Power & Fuel	61,99,401.50	13,29,835.40
23020	Bulk Purchases	22,69,401.00	8,30,008.00
23030	Consumption of Stores	1,09,742.00	-
23040	Hire Charges	-	-
23050	Repairs & maintenance -Infrastructure Assets	1,67,90,358.00	69,45,650.00
23051	Repairs & maintenance - Civic Amenities	93,805.00	37,77,903.00
23052	Repairs & maintenance - Buildings	44,214.00	-
23053	Repairs & maintenance - Vehicles	7,84,712.00	5,15,965.00
23054	Repairs & maintenance - Furnitures	9,200.00	-
23055	Repairs & maintenance - Office Equipments	1,10,844.00	1,09,235.00
23056	Repairs & maintenance - Electrical Appliances	-	-
23059	Repairs & maintenance - Others	-	-
23080	Other operating & maintenance expenses	5,28,123.00	19,69,185.00
	Total operations & maintenance	2,69,39,800.50	1,54,77,781.40


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Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current year (Rs.)	Previous year (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	986.33	97,430.73
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	986.33	97,430.73

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
25010	Election Expenses	2,50,206.00	8,38,534.00
25020	Own Programs	10,79,621.00	26,68,523.00
25030	Share in Programs of others		
	Total Programme Expenses	13,29,827.00	35,07,057.00

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
26010	Grants [specify details]	40,50,701.00	9,79,678.00
26020	Contributions [specify details]	-	-
26030	Subsidies [specify details]	-	-
	Total Revenue Grants, Contributions & Subsidies	40,50,701.00	9,79,678.00




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Schedule IE-16: Provisions & Write off

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

Schedule IE-17: Miscellaneous Expenses

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

Schedule IE-18: Prior Period Items (Net)

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




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Municipal Council Bankhedli**STATEMENT OF CASH FLOW**
(As On 31 March 2024)

(AMOUNT IN RUPEES)

Particulars	Previous Year (Rs.) 2022-23		Current Year (Rs.) 2023-24	
(A) Cash Flows from Operating Activities				
Gross Surplus Over Expenditure	(21,28,894.03)	(21,28,894.03)	(75,84,521.12)	(75,84,521.12)
Add: Adjustments For				
Depreciation	1,70,19,430.00	1,71,16,860.73	2,16,16,840.00	2,16,17,826.33
Interest And Finance Expenses	97,430.73		986.33	
Less: Adjustments For				
Profit On Disposal Of Assets	-		-	
Net Of Adjustments Made To Municipal Funds	-		-	
Investment Income	25,17,402.00		17,42,635.00	
Transfer To Reserves	3,53,70,107.00		4,68,76,936.66	
Interest Income Received	-	(3,78,87,509.00)	-	(4,86,19,571.66)
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		5,28,68,475.70		(3,45,86,266.45)
Changes In Current Assets And Current Liabilities				
(Increase)/Decrease In Sundry Debtors	(13,16,580.00)		(25,80,924.00)	
(Increase)/Decrease In Stock In Hand			-	
(Increase)/Decrease In Prepaid Expenses			(18,065.00)	
(Increase)/Decrease In Other Current Assets	(1,10,000.00)			
(Decrease)/Increase In Deposits Received	(71,300.00)		-	
(Decrease)/Increase In Deposits Work	-		-	
(Decrease)/Increase In Other Current Liabilities	26,33,897.00		(4,55,777.00)	
(Decrease)/Increase In Provisions				
Extra ordinary items (please specify)		11,36,017.00		(30,54,766.00)
Net Cash Generated from / (Used in) Operating Activities [A]		5,40,04,492.70		(3,76,41,032.45)
(B) Cash Flows from Investing Activities				
Purchase Of Fixed Assets And Cwip	3,86,27,797.00		4,68,76,936.00	
(Increase)/Decrease In Special Funds/ Grants	-		(3,06,67,874.66)	
(Increase)/Decrease In Earmarked Funds	-		-	
(Increase)/Decrease In Reserve ' Grant Against Fixed Asset'	3,53,70,107.00		(3,05,76,832.22)	
(Purchase) Of Investments		7,39,97,904.00		(1,43,67,770.88)
Add:				
Proceeds From Disposal Of Assets			-	
Proceeds From Disposal Of Investments	-		-	
Investment Income Received			17,42,635.00	
Interest Income Received	25,17,402.00	25,17,402.00	-	17,42,635.00
Net cash generated from/(used in) investing activities [B]		7,65,15,306.00		(1,26,25,135.88)
(C) Cash flows from Financing Activities				
Add:				
Loans From Banks/Others Received	-		-	
Less:				
Amount Paid Out of Grant				
Interest & Finance Expenses	(97,430.73)	(97,430.73)	(986.33)	(986.33)
Net Cash Generated From/(Used In) Financing Activities [C]		(97,430.73)		(986.33)
Net Increase/(Decrease) In Cash And Cash Equivalents (A+B+C)		13,04,22,367.97		(5,02,67,154.66)
Cash And Cash Equivalent At Beginning Of The Period		12,60,71,234.78		7,38,18,560.65
Cash and cash equivalent at end of the period		7,38,18,560.65		2,18,08,770.98
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:				
Cash balances	-		-	
Bank balances	7,38,18,560.65	7,38,18,560.65	2,18,08,770.98	2,18,08,770.98
Total Of The Breakup Of Cash And Cash Equivalents				

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Municipal Council Bankhedi
Receipts and Payments Account
For the period from 1 April 2023 to 31 March 2024

Account Code	Head of Account	Current Period Amount (Rs.)	Account Code	Head of Account	Current Period Amount (Rs.)
	Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	7,38,18,560.65			
	Operating Receipts			Operating Payments	
110	Tax Revenue	-	210	Establishment Expenses	-
120	Assigned Revenues & Compensations	2,09,46,247.00	220	Administrative Expenses	1,04,81,835.00
130	Rental income from Municipal Properties	1,23,50,970.10	230	Operations and Maintenance	1,70,96,895.50
140	Fees & User Charges	3,11,608.00	240	Interest & Finance Charges	986.33
150	Sale & Hire Charges	2,33,000.00	250	Programme Expenses	13,45,787.00
160	Revenue Grants, Contributions & Subsidies	-	260	Revenue Grants, Contributions & Subsidies	40,50,701.00
170	Income from Investments	26,45,980.00	270	Purchase of Stores	-
171	Interest Earned	32,160.00	271	Miscellaneous expenses	-
180	Other Income	6,36,856.00	285	Prior period	-
	Non-Operating Receipts-			Non-Operating Payments	
310	Earmarked Funds	-	330	Loan Repayment (secured Loan)	-
312	Reserve Funds				
331	Loans Received		331	Loan Repayment (Unsecured Loan)	
340	Deposits Received		340	Loans, Advances and Deposits	
341	Deposits work		341	Deposits Received	-
320	Grants and contribution for specific purposes	2,65,80,390.00	350	Other Liabilities (Creditors)	3,11,98,679.94
350	Other Liabilities	-	350	Employee Liabilities	2,91,21,806.00
350	Sale proceeds from Assets		350	Recoveries Payable	28,70,901.00
350	Realisation of Investment - General Fund	-	310	Municipal fund	
350	Realisation of Investment - Other Funds	-	360	Provisions for Expense	
420	Investments -General Fund	2,40,00,000.00	410	Acquisition / Purchase of Current Assets	-
420	Investments -other Fund		410	Acquisition / Purchase of Fixed Assets	2,31,36,497.00
350	Revenue Collected in Advance	-	412	Capital WIP	
460	Loans & Advances to Employees (recovery)	-	420	Investments - General Fund	2,40,00,000.00
	Other Loans & Advances (recovery)	-	421	Investments - Other Funds	-
431	Sundry depbtors	35,57,088.00	430	Stock- in- hand	-
			460	Loan & Advance	-
				Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated	2,18,08,770.98
	TOTAL	16,51,12,859.75		TOTAL	16,51,12,859.75




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Municipal Council Bankhedi (M.P.)
Summary of BRS as on 31 March 2024

S.No.	Name of Bank	A/C Number	Cash Book Balance	Bank Balance
1	Cenra Bank Pipariya	-	3,88,137.00	3,88,137.00
2	Central Bank of India 2052693147	147	23,615.10	23,615.10
3	Central Bank of India (344650144)	144	16,31,109.12	16,31,109.12
4	D.C.B.Bankhedi (1011100008808)	808	3,26,680.00	3,26,680.00
5	H.D.F.C.Bank Ltd (50100570288030)	8030	1,02,53,234.00	1,02,53,234.00
6	I.C.I.C.I BANK	-	70,959.00	70,959.00
7	ICICI BANK - 311401002233	2233	23,059.00	23,059.00
8	ICICI BANK (SB-311405000070)	70	76,878.46	76,878.46
9	P.N.B.Bankhedi (6392002100002669)	2669	17,55,900.21	18,75,905.00
10	P.N.B. Bank (S.N.48966)	966	3,76,315.49	3,76,315.49
11	P.N.B. Edu.79355	355	4,67,746.22	4,67,746.22
12	S.B.I.Bankhedi (34553181799)	1799	64,15,137.38	64,15,137.38
TOTAL			2,18,08,770.98	2,19,28,775.77



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Bank Reconciliation Statement**As on 31-March-2024****Cenra Bank Pipariya**

PARTICULAR	CHQ NO	AMOUNT	AMOUNT
Balance as per Cash Book 31/03/2024			3,88,137.00
Add: interest credited in bank not taken in cash book			
Balance as per Bank 31/03/2024			3,88,137.00

Central Bank of India 2052693147

PARTICULAR	CHQ NO	AMOUNT	AMOUNT
Balance as per Cash Book 31/03/2024			23,615.10
Add: interest credited in bank not taken in cash book			-
			-
Balance as per Bank 31/03/2024			23,615.10

Bank Reconciliation Statement**As on 31-March-2024****Central Bank of India (344650144)**

PARTICULAR	CHQ NO	AMOUNT	AMOUNT
Balance as per Cash Book 31/03/2024			16,31,109.12
Add: interest credited in bank not taken in cash book			-
Balance as per Bank 31/03/2024			16,31,109.12

Bank Reconciliation Statement**As on 31-March-2024****D.C.B.Bankhedi (1011100008808)**

PARTICULAR	CHQ NO	AMOUNT	AMOUNT
Balance as per Cash Book 31/03/2024			3,26,680.00
Credited in bank not taken in cash book			-
Balance as per Bank 31/03/2024			3,26,680.00




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Bank Reconciliation Statement**As on 31-March-2024****H.D.F.C.Bank Ltd (50100570288030)**

Date	CHQ NO	AMOUNT	AMOUNT
Balance as per Cash Book 31/03/2024			1,02,53,234.00
Add: interest credited in bank not taken in cash book			
Balance as per Bank 31/03/2024			1,02,53,234.00

Bank Reconciliation Statement**As on 31-March-2024****I.C.I.C.I BANK**

PARTICULAR	CHQ NO	AMOUNT	AMOUNT
Balance as per Cash Book 31/03/2024			70,959.00
Add: interest credited in bank not taken in cash book			-
Balance as per Bank 31/03/2024			70,959.00

Bank Reconciliation Statement**As on 31-March-2024****ICICI BANK - 311401002233**

PARTICULAR	CHQ NO	AMOUNT	AMOUNT
Balance as per Cash Book 31/03/2024			23,059.00
Add: interest credited in bank not taken in cash book			-
Balance as per Bank 31/03/2024			23,059.00

Bank Reconciliation Statement**As on 31-March-2024****ICICI BANK (SB-311405000070)**

PARTICULAR	CHQ NO	AMOUNT	AMOUNT
Balance as per Cash Book 31/03/2024			76,878.46
Add: interest credited in bank not taken in cash book			-
Balance as per Bank 31/03/2024			76,878.46

Bank Reconciliation Statement**As on 31-March-2024****P.N.B.Bankhedi (6392002100002669)**

PARTICULAR	CHQ NO	AMOUNT	AMOUNT
Balance as per Cash Book 31/03/2024			17,55,900.00
Add -Debit in cash book but nor credit in bank			1,20,005.00
Balance as per Bank 31/03/2024			18,75,905.00


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Bank Reconciliation Statement

As on 31-March-2024

P.N.B. Bank (S.N.48966)

PARTICULAR	CHQ NO	AMOUNT	AMOUNT
Balance as per Cash Book 31/03/2024			3,76,315.49
Add: interest credited in bank not taken in cash book			-
Balance as per Bank 31/03/2024			3,76,315.49

Bank Reconciliation Statement

As on 31-March-2024

P.N.B. Edu.79355

PARTICULAR	CHQ NO	AMOUNT	AMOUNT
Balance as per Cash Book 31/03/2024			4,67,746.22
Add: interest credited in bank not taken in cash book			-
Balance as per Bank 31/03/2024			4,67,746.22

Bank Reconciliation Statement

As on 31-March-2024

S.B.I.Bankhedi (34553181799)

PARTICULAR	CHQ NO	AMOUNT	AMOUNT
Balance as per Cash Book 31/03/2024			64,15,137.38
Add: interest credited in bank not taken in cash book			-
Balance as per Bank 31/03/2024			64,15,137.38




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Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24

Name of ULB: Bankhedi
Name of Auditor: NRPB & Associates

s.no.	Parameters	Description			Observation In Brief	Suggestions
1	Audit of Revenue					
1	Revenue Tax	Receipts	6	7		
		Year 2022-23	Year 2023-24	% of Growth	We observed ULB is collected less Samekit Tax and Rent as campair to last Year	ULB have to Improve the collection process
1	Property Tax	8,99,325.00	10,54,424.00	14.71		
2	Samekit Kar	3,89,081.00	2,07,549.00	-87.46		
3	Development Cess	2,87,752.00	3,17,013.00	9.23		
4	Education Cess	2,64,438.00	3,47,959.00	24.00		
	Sub Total	18,40,596.00	19,26,945.00			
	Non Tax Revenue					
1	Rent	3,66,600.00	1,64,950.00	-122.25		
2	Water Tax	3,02,880.00	3,21,460.00	5.78		
	Sub Total	6,69,480.00	4,86,410.00	-37.64		
	Grand Total	25,10,076.00	24,13,355.00			




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Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24

Name of ULB: Bankhedi

Name of Auditor: NRPB & Associates

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
2	Audit of Expenditure	We have performed test check of Payment Vouchers entered in the Main Cash Book and Grant Register.	We did not observe any major discrepancies	ULB have to maintain Expenditure Register by the grant Two part Revenue & Capital As per given instruction by Department.
3	Audit of Book Keeping	We checked all the Books of Accounts prepared by the ULB (Main Cash Book, Cashier Cash Book, Grant Register etc)	We observed that ULB has maintaining Fixed Assets Register, Grant Register and Loan Register But not updating on regular basis.	ULB should update fixed assets register, Grant Register, Investment Register and Loan Register on time to time basis.
4	Audit of FDR	we have checked FDR Register and found that although ULB is maintaining fixed Deposit register but it is not updated:	ULB Not made FDR During the year but continue from Previous year	ULB should invest in FDR for longer period and maintain investment Register and update time to time basis.
5	Audit of Tenders/Bids	i) We have test checked the tender/bid files and found that the process have been properly followed and was as per the rules.	we found ULB in checking Tender supporting properly but for delayed penalty is not imposed as per condition	As per Tender condition Penalty should be imposed.
6	Audit of Grants & Loans	We have checked and verified the Grants received from Central and State Government.	We observed Grants (Like- PMAY,SBM, CM Infr,15th Fin Comission etc)Grant disbursed in bulk through bank but as per componenet wise not properly Reconciled in books, as per the circular by government. We observed Loan (Like- Cm Infra & Cm Payjal etc) Laon Received and Installment Paid detial given but work out of loan is not given as per the circular by government.	ULB should reconcilie grant componenet wise and ULB have to maintain detail record for Audit of specific Grant as per the circular by government. ULB should maintain Loan register with Received and payment details as per the circular by government.
7	Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another	We observed that ULB closed many schemes bank A/C and that fund Transfired into main cash Book.	We observed ULB closed scheme bank account and merged many schemes in main cash book but not mainatain other of that scheme.	ULB should reconcilie grant merged in main cash book and mainatain seprate ledger of scheme. And update the record in Two part Revenue & Capital As per given instruction by Department.


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Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24

Name of ULB: Bankhedi

Name of Auditor: NRPB & Associates

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
8	Any Other			
	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	52.68%	We Observed that Revenue expenditure is majorly done from grants and revenue income from own resources is very low	We suggest that ULB should take strict action to recover the tax by issuing notice to the public and increase the staff and make the staff more efficient
	b) Percentage of capital expendit	33.00%	We observed that the major source of capital expenditure is grants due to low recovery of taxes from public.	




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