नगर परिषद बरही

जिला – कटनी (म.प्र.)

अंकेक्षण

वित्तीय वर्ष 2023–24

अंकेक्षण फर्म

राहुल रावत एण्ड कं.

(चार्टर्ड एकाउंटेन्ट)

MUNICIPAL COUNCIL BARHI

AUDIT OBSERVATIONS

Audit of Revenue

We have checked the revenue resources On the basis of examination of council revenue, our audit observations are as follow -

- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter file of Receipt Book and verified that the money received is deposited timely in respective Bank Account on time.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in deposit the amount of revenue collected.
- Annual recovery sheet was provided and we comment that a good revenue collection was done by the council. Since quarterly sheet is not available so we are unable to comment upon comparison of quarter wise revenue collection.
- No, we have not seemed any Investment on lesser interest rate.
- Receipts & Payments Account, Income & Expenditure Account and Balance Sheet have been provided by the council which has been enclosed with this report. We are only to express our opinion upon them.

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RAHUL RAWAT & CO. CHARTERED ACCOUNTANTS

Audit of Expenditures

On the basis of examination of several expenses, our audit observations are as follow -

- We covered the Expenditures on the sample basis during the process of Audit.
- We have checked entries in cash book with respective vouchers and found them satisfactory.
- While checking Accountant Cash Book, all the bills and vouchers were satisfactory according to books. However some irregularities were found during the audit of vouchers which were rectified at the time and suggested to pay attention in future.
- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives, acts and rules issued by Government of India/ State Government.
- All the Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such material cases were observed in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.

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Audit of Book Keeping

- We checked the books of accounts which were maintained and provided during the audit by the Municipal Council.
- Double entry accounting system is being practiced by the council so necessary aspects of accounting were found satisfactory.
- Cash book & some of registers/records were found with irregularities regarding maintenance. Observations in respect of records of ULB are as follows –

Accounts Department

Audit observations about accounts department are as follows -

- Bank book, Journal book have not kept by the council which are necessary as per section 6, chapter 2 of Madhya Pradesh Municipal (Accounts and Finance) rule, 2018.
- EMD and SD registers were not found during the audit which should be prepared in a proper format.
- Grant register should be maintained in approved format and duly verified by CMO.
- FDR register was not found during the audit, although FDR file was available for audit.
- Other necessary records have been maintained and found satisfactory.

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Store Department

During the examination of stock records, we found that proper records were maintained and balances of items were brought forward from previous year properly. Although at some pages, we found that signatures of recipient of materials were not found.

- As per section 147 (1) under chapter – VI of Madhya Pradesh (Accounts and Finance) Rules, 2018, all movable and immovable Fixed Assets will be recorded in the Fixed Assets Register which was not found during the audit.
- As per section 174 (1) under chapter – VIII of Madhya Pradesh (Accounts and Finance) Rules, 2018, Stock or material will be issued only after obtaining duly authorized demand letter from respective department. We suggest the council to obtain such demand letters for issuing the store material.

Revenue Department

During the examination of revenue records, we found that proper records were maintained and balances of dues were brought forward from previous year properly. Amount collected has been duly deposited on time. As per recovery sheet, a good revenue collection (collectively) has been done. Council must prepare such policies which can be helpful in recovery of revenue from various heads so that council can have much liquidity.

Water Supply Department

During the examination of water supply records, we found that –

- Record of repairing of motor pumps, hand pumps, pipe lines was maintained in stock register only.
- Chemical usage register was not found during the audit.

Establishment Department

- Charge file or register was not found during the audit. So we are unable to verify the accountability of staff.

Public Works Department

During the examination of PWD records, we observed & suggested that –

- As per section 139 (1) under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Construction register will be maintained by the council which was duly suggested to maintain.
- As per section 139 (2) under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, The council Engineer or PWD in charge has to examine the stock and construction register at least once in 6 months but we have not found such examination during the audit which is suggested to practice.

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- As per section 141 read with section 138 under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Engineer or department in-charge will have to maintained stock record for recording each and every purchase of materials. During the audit of the PWD department we have suggested to maintain such record for better understanding and maintenance of record. Tender Register was not found during the audit.
- Repairing and maintenance register should be maintained and updated timely.
- Tender register was not maintained by the council.

Audit of Tenders

- During the audit we examined some tender files. On the basis of examination the given files and note sheets attached with the vouchers, we found that tender process has been followed by the council. Although some irregularities were found and suggested to rectify them and pay attention in future properly.
- As per section 121 read with section 86 under chapter-V of Madhya Pradesh Municipal (Accounts & Finance) Rule, 2018, E-tendering must be done in case of purchase costing above one lakh rupees. It is suggested to council to comply with the regulations.
- No Bank guarantee has been received by the council.

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Audit of Grants & Loans

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

- We examined all the grants received from the Central/State government and their utilization on sample basis.
- Grants utilization certificates were not found during the course of audit.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital except that all grants have been used for the purpose for which grants have received.
- As per our observation there are no dues towards principal or interest.

FOR RAHUL RAWAT & CO.
CHARTERED ACCOUNTANTS

Date :
UDIN :

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नगर परिषद बरही
जिला-कटनी (म.प्र.)

CA RAHUL RAWAT
(Partner)
FRN NO. 025933C

Balance Sheet of Municipal Council Barhi
as on 31st march 2024

	Particulars	Schedule No.	Current Year (Rs)	Previous Year (Rs)
A	**SOURCES OF FUNDS**			
A1	**Reserves and Surplus**			
	Municipal (General) Fund	B-1	4,07,47,961.96	6,02,29,853.89
	Earmarked Funds	B-2	66,00,531.00	7,49,547.00
	Reserves	B-3	7,73,26,411.52	5,90,33,771.58
	Total Reserves and Surplus		**12,46,74,904.48**	**12,00,13,172.47**
A2	**Grants, Contributions for Specific Purpose**	B-4	**4,52,62,757.00**	**4,80,66,504.00**
	Loans			
A3	Secured loans	B-5	0.00	0.00
	Unsecured loans	B-6	81,58,873.00	81,58,873.00
	Total Loans		**81,58,873.00**	**81,58,873.00**
	TOTAL SOURCES OF FUNDS		**17,80,96,534.48**	**17,62,38,549.47**
B	**APPLICATION OF FUNDS**			
B1	**Fixed Assets**	B-11		
	Gross Block		9,40,90,925.00	9,16,08,459.00
	Less: Accumulated Depreciation		4,28,18,697.48	3,70,07,788.42
	Net Block		5,12,72,227.52	5,46,00,670.58
	Capital work-in-progress		4,37,01,744.00	2,20,80,661.00
	Total Fixed Assets		**9,49,73,971.52**	**7,66,81,331.58**
B2	**Investments**			
	Investment - General Fund	B-12	0.00	0.00
	Investment - Other Funds	B-13	7,07,388.00	7,07,388.00
	Total Investment		**7,07,388.00**	**7,07,388.00**
B3	**Current assets, loans & advances**			
	Stock in hand (Inventories)	B-14	77,781.00	2,51,239.00
	Sundry Debtors (Receivables)	B-15	87,13,951.00	74,26,751.00
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful receivables			
	Prepaid expenses	B-16	17,000.00	17,000.00
	Cash and Bank Balances	B-17	8,02,06,837.00	10,05,41,662.93
	Loans, advances and deposits	B-18	-	-
	Total Current Assets		**8,90,15,569.00**	**10,82,36,652.93**
B4	**Current Liabilities and Provisions**			
	Deposits received	B-7	37,17,687.04	36,91,337.04

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	Deposit works	B-8		-	-
	Other liabilities (Sundry Creditors)	B-9		21,16,337.00	46,47,646.00
	Provisions	B-10		7,66,370.00	10,47,840.00
	Total Current Liabilities			**66,00,394.04**	**93,86,823.04**
B5	**Net Current Assets (B3-B4)**			**8,24,15,174.96**	**9,88,49,829.89**
C	Other Assets	B-19		0.00	0.00
D	Miscellaneous Expenditure (to the extent not written off)	B-20		0.00	0.00
	TOTAL APPLICATION OF FUNDS			**17,80,96,534.48**	**17,62,38,549.47**

Notes to the Balance Sheet - Attached

For Municipal Council Barhi

FOR RAHUL RAWAT & Co.
Chartered Accountants

Accountant

मुख्य नगर पालिका अधिकारी
CMO
नगर परिषद बरही
जिला-कटनी (म.प्र.)

CA RAHUL RAWAT
(Partner)
M.no - 439685
FRN No.025933C

RAHUL RAWAT & CO. CHARTERED ACCOUNTANTS

Date :
UDIN :

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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account	Total
310	**Balance as per last account**					6,02,29,854	6,02,29,854
	Additions during the year						-
31090-02	• Surplus for the year						0.00
	• Transfers					1346157.07	1346157.07
	• Opening Diffrence						0.00
	Total (Rs.)	0.00	0.00	0.00	0.00	13,46,157	1346157.07
	Deductions during the year						
	• Deficit for the year					2,08,28,049	2,08,28,049
	• Transfers						-
	Total (Rs.)	0.00	0.00	0.00	0.00	2,08,28,049	2,08,28,049
310	**Balance at the end of the current year**	**0.00**	**0.00**	**0.00**	**0.00**	**4,07,47,962**	**4,07,47,962**

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

Particulars	Special Fund 1	Special Fund 2	Sanchit Nidhi	Pension Fund	General Reserve (Sanchit Nidhi)	Total
(a) Opening Balance			7,49,547		-	7,49,547
(b) Additions to the Special Fund						
• Transfer from Municipal Fund			58,50,984		-	58,50,984
• Interest/Dividend earned on Special Fund						0.00
• Profit on disposal of Special Fund Investments						0.00
•Appreciation in Value of Special Fund Investments						0.00
•Other addition (Specify nature)						0.00
Total (b)	0.00	0.00	5850984.00	0.00	-	58,50,984
(c) Payments out of funds						
[I] Capital expenditure on						
• Fixed Asset						0.00
• Others						0.00
[II] Revenue Expenditure on						
• Salary, Wages and allowances etc						0.00
• Rent Other administrative charges						0.00
[III] Other:						
• Loss on disposal of Special Fund Investments						0.00
• Diminution in Value of Special Fund Investments						0.00
• Transferred to Municipal Fund					-	0.00
Total ©	0.00	0.00	0.00	0.00	0.00	0.00
Net Balance of Special Funds (a + b) – ©	**0.00**	**0.00**	**6600531.00**	**0.00**	-	**66,00,531**

Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
31210	Capital Contribution	5,90,33,772	2,41,03,549	8,31,37,321	58,10,909	7,73,26,412
31211	Capital Reserve			0.00		0.00
31220	Borrowing Redemption			0.00		0.00
31230	Special Funds (Utilised)			0.00		0.00
31240	Statutory Reserve			0.00		0.00
31250	General Reserve			0.00		0.00
31260	Revaluation Reserve			0.00		0.00
	Total Reserve funds	**5,90,33,772**	**2,41,03,549**	**8,31,37,321**	**5810909.06**	**7,73,26,412**

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Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others, specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	2,16,80,571	2,63,85,933	0.00	0.00	0.00	4,80,66,504
(b) Additions to the Grants *						
• Grant received during the year	97,27,837	1,15,71,965				2,12,99,802
• Interest/Dividend earned on Grant Investments						-
• Profit on disposal of Grant						0.00
• Appreciation in Value of Grant						0.00
• Other addition (Specify nature)						0.00
Total (b)	**97,27,837**	**1,15,71,965**	**0.00**	**0.00**	**0.00**	**2,12,99,802**
Total (a + b)	3,14,08,408	3,79,57,898	0.00	0.00	0.00	6,93,66,306
(c) Payments out of funds						
• Capital expenditure on Fixed	2,41,03,549					2,41,03,549
• Capital Expenditure on Other						0.00
• Revenue Expenditure on						
o Salary, Wages, allowances etc.						0.00
o Rent						0.00
• Other:						-
o Loss on disposal of Grant						0.00
o Grants Refunded						0.00
• Other administrative charges						0.00
Total (c)	2,41,03,549	-	0.00	0.00	0.00	2,41,03,549
Net balance at the year end (a+b)- (c)	**73,04,859**	**3,79,57,898**	-	-	-	4,52,62,757

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33010	Loans from Central Government		
33020	Loans from State government		
33030	Loans from Govt. bodies & Associations		
33040	Loans from international agencies		
33050	Loans from banks & other financial institutions		
33060	Other Term Loans		
33070	Bonds & debentures		
33080	Other Loans		
	Total Secured Loans	**0.00**	**0.00**

Schedule B-6; Unsecured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33110	Loans from Central Government		
33120	Loans from State government		
33130	Loans from Govt. bodies & Associations	81,58,873	81,58,873
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	**81,58,873**	**81,58,873**

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	33,02,487	32,76,137
34020	From Revenues	4,15,200	4,15,200
34030	From staff		
34080	From Others		
	Total deposits received	**37,17,687**	**36,91,337**

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Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year (Rs)	Additions during the current year (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the current year (Rs)
34110	Civil Works				0.00
34120	Electrical works				0.00
34180	Others				0.00
	Total of deposit works	**0.00**	**0.00**	**0.00**	**0.00**

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors	5,76,150	18,46,992
35011	Employee Liabilities	14,58,014.00	24,03,014
35012	Interest Accrued and Due		
35020	Recoveries Payable	82,173	3,97,640
35030	Government Dues Payable		
35040	Refunds Payable		
35041	Advance Collection of Revenues		
35080	Others		
	Total Other liabilities (Sundry Creditors)	**21,16,337.00**	**46,47,646**

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	7,66,370	10,47,840
36020	Provision for Interest		
36030	Provision for Other Assets		
	Total Provisions	**7,66,370**	**10,47,840**

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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block: Opening Balance	Gross Block: Additions during the period	Gross Block: Deduction s during the period	Gross Block: Cost at the end of the year	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions during the period	Accumulated Depreciation: Deducti o ns during the period	Accumulated Depreciation: Total at the end of the year	Net Block: At the end of current year	Net Block: At the end of the previous year
1	2	3	4	5	6			9	10	11	12
41,010	**Land**	12,23,815			12,23,815				0.00	12,23,815	12,23,815
41,011	**Lakes**				-				0.00	-	-
41,020	**Buildings**	1,14,75,503			1,14,75,503	22,48,207	3,07,577		25,55,784	89,19,719	92,27,296
	Infrastructure Assets										
41,030	• Roads and Bridges	4,43,62,038			4,43,62,038	1,91,77,629	35,97,773		2,27,75,402	2,15,86,636	2,51,84,409
41,031	• Sewerage and drainage	88,47,836			88,47,836	16,71,781	4,78,404		21,50,185	66,97,651	71,76,055
41,032	• Water ways	1,19,30,915			1,19,30,915	89,03,640	3,02,727		92,06,368	27,24,547	30,27,275
41,033	• Public Lighting	51,15,066			51,15,066	11,65,375	3,94,969		15,60,344	35,54,722	39,49,691
41,034	Sanitation & SWM				-				-	-	-
41,040	• Plants & Machinery	12,84,612	33,328		13,17,940	5,14,764	80,318		5,95,082	7,22,858	7,69,848
41,050	• Vehicles	50,09,317	9,74,979		59,84,296	20,20,376	3,96,392		24,16,768	35,67,528	29,88,941
41,060	• Office & other equipment	6,58,873	12,31,659		18,90,532	4,01,129	1,48,940		5,50,069	13,40,463	2,57,744
41,070	• Furniture, fixtures, fittings and electrical appliances	12,22,264	2,42,500		14,64,764	8,09,235	65,553		8,74,787	5,89,977	4,13,029
4,180	• Other fixed assets	4,78,220.00			4,78,220	95,652	38,257	-	1,33,909	3,44,311	3,82,568
	Total	9,16,08,459	24,82,466	0.00	9,40,90,925	3,70,07,788	58,10,909	0.00	4,28,18,697	5,12,72,228	5,46,00,671
41,210	Work-in-progress	2,20,80,661	2,16,21,083		4,37,01,744				0.00	43701744.00	2,20,80,661
	Total	11,36,89,120	2,41,03,549	-	13,77,92,669	3,70,07,788	58,10,909	0.00	4,28,18,697	9,49,73,972	7,66,81,332

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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)
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				
	Total of Investments General Fund		**0.00**	**0.00**	**0.00**

Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs)
42110	• Central Government Securities				
42120	• State Government Securities				
42130	• Debentures and Bonds				
42140	• Preference Shares				
42150	• Equity Shares				
42160	• Units of Mutual Funds				
42170	• Other Investments	FDR	-	7,07,388	7,07,388
	Total of Investments Other Fund		**-**	**7,07,388**	**7,07,388**

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars			Current Year (Rs.)	Previous Year (Rs.)
43010	Stores			77,781	2,51,239
43020	Loose Tools				
43080	Others				
	Total Stock in hand			**77,781**	**2,51,239**

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Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
43110	**Receivables for Property Taxes**				
	Less than 5 years	6,02,870		6,02,870	6,22,199
	More than 5 years*			-	
	Sub - total	6,02,870	0.00	6,02,870	6,22,199
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	6,02,870	0.00	6,02,870	6,22,199
43120	**Receivable of Other Taxes**				
	Less than 3 years	13,91,877		13,91,877	10,05,815
	More than 3 years*				
	Sub - total	13,91,877	0.00	13,91,877	10,05,815
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	13,91,877	0.00	13,91,877	10,05,815
43130	**Receivables for Fees and User Charges**				
	Less than 3 years	59,16,780		59,16,780	49,67,225
	More than 3 years*				
	Sub - total	59,16,780	0.00	59,16,780	49,67,225
43140	**Receivables from Other Sources**				
	Less than 3 years	8,02,424		8,02,424	8,31,512
	More than 3 years*				
	Sub - total	8,02,424	0.00	8,02,424	8,31,512
43150	**Receivables from Government**				
	Sub - total	0.00	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	**87,13,951**	**0.00**	**87,13,951**	**74,26,751**

Schedule B-16: Prepaid Expenses

Account Code	Particulars			Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment				
44020	Administrative			17,000	17,000
44030	Operations & Maintenance				
	Total Prepaid expenses			17,000	17,000

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नगरपरिषद बरही
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Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010	Cash		
45020	**Balance with Bank - Municipal Funds**		
45021	Nationalised Banks	8,02,06,837	10,05,41,663
45022	Other Scheduled Banks		
45023	Scheduled Co-operative Banks		
45024	Post Office		
	Sub-total	**8,02,06,837**	**10,05,41,663**
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	**8,02,06,837**	**10,05,41,663**

Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
46010	Loans and advances to employees			-	-
46020	Employee Provident Fund Loans				0.00
46030	Loans to Others				0.00
46040	Advance to Suppliers and Contractors				0.00
46050	Advance to Others				0.00
46060	Deposit with External Agencies	0.00			0.00
46080	Other Current Assets				0.00
	Sub -Total	-	0.00	-	-
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				0.00
	Total Loans, advances, and deposits	-	0.00	-	

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RAHUL RAWAT & CO.
CHARTERED ACCOUNTANTS

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

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
46110	Loans to Others		
46120	Advances		
46130	Deposits		
	Total Accumulated Provision	0.00	0.00

Schedule B-19: Other Assets

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
47010	Deposit Works		
47020	Other asset control accounts		
	Total Other Assets	0.00	0.00

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

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
48010	Loan Issue Expenses		
48020	Discount on Issue of Loans		
48030	Others		
	Total Miscellaneous expenditure	0.00	0.00

मुख्य नगर पालिका अधिकारी
नगरपरिषद बरही
जिला-कटनी (म.प्र.)

FOR RAHUL RAWAT & Co.
Chartered Accountants

CA RAHUL RAWAT
(Partner)
M.no - 439685
FRN No.025933C

Date :
UDIN :

Municipal Council Barhi (M.P.)
INCOME AND EXPENDITURE STATEMENT
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	61,25,646	56,71,701
	Assigned Revenues & Compensation	IE-2	1,82,86,417	1,68,60,264
	Rental Income from Municipal Properties	IE-3	12,65,135	11,98,227
	Fees & User Charges	IE-4	5,50,490	17,02,167
	Sale & Hire Charges	IE-5	2,30,300	2,51,320
	Revenue Grants, Contributions & Subsidies	IE-6	58,10,909	1,31,98,938
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	21,81,665	51,085
	Other Income	IE-9	1,30,000	7,61,593
	Total - INCOME		**3,45,80,562**	**3,96,95,295**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	1,52,81,062	1,52,17,361
	Administrative Expenses	IE-11	39,70,751	47,83,976
	Operations & Maintenance	IE-12	2,34,99,128	97,04,074
	Interest & Finance Expenses	IE-13	166	849
	Programme Expenses	IE-14	9,95,611	3,57,592
	Revenue Grants, Contributions & subsidies	IE-15	-	-
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation		58,10,909	94,32,129
	Total - EXPENDITURE		**4,95,57,627**	**3,94,95,981**
C	***Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)***		(1,49,77,065)	1,99,314
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	***Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)***		**(1,49,77,065)**	**1,99,314**
F	**Less: Transfer to Reserve Funds**		58,50,984	-
G	***Net balance being surplus/ deficit carried over to Municipal Fund (E-F)***		**(2,08,28,049)**	**1,99,314**

For Municipal Council Barhi

FOR RAHUL RAWAT & Co.
Chartered Accountants

Date :
UDIN :

मुख्य नगर पालिका अधिकारी
नगर परिषद बरही
जिला-कटनी (म.प्र.)

CA RAHUL RAWAT
(Partner)
M.no - 439685
FRN No.025933C

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	9,51,120	10,09,005
11002	Water tax	47,97,000	43,03,244
11003	Sewerage Tax		
11004	Conservancy Tax		
11005	Lighting Tax		
11006	Education tax		
11007	Vehicle Tax		
11008	Tax on Animals		
11009	Electricity Tax		
11010	Professional Tax		
11011	Advertisement tax		
11012	Pilgrimage Tax		
11013	Export Tax		
11051	Octroi & Toll		
11080	Other taxes	3,77,526	3,59,452
	Sub-total	**61,25,646**	**56,71,701**
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	**61,25,646**	**56,71,701**

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

Account Code	Particulars	Current Year (Rs.)	Current 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.)	Current Year (Rs.)
12010	Taxes and Duties collected by others		9,00,515
12020	Compensation in lieu of Taxes / duties	1,82,86,417	1,59,59,749
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	**1,82,86,417**	**1,68,60,264**

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नगर परिषद बरही
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RAHUL RAWAT & CO. CHARTERED ACCOUNTANTS

Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Current Year (Rs.)
13010	Rent from Civic Amenities	12,65,135	11,98,227
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		
13040	Rent from lease of lands		
13080	Other rents		
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	**12,65,135**	**11,98,227**

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

Account Code.	Particulars	Current Year (Rs.)	Current Year (Rs.)
14010	Empanelment & Registration Charges		29,000
14011	Licensing Fees	35,500	10,52,571
14012	Fees for Grant of Permit	1,13,298	2,92,096
14013	Fees for Certificate or Extract		
14014	Development Charges		
14015	Regularization Fees		
14020	Penalties and Fines	200	
14040	Other Fees	3,05,250	3,02,000
14050	User Charges	96,242	26,500
14060	Entry Fees		
14070	Service / Administrative Charges		
14080	Cther Charges		
	Sub-Total	**5,50,490**	**17,02,167**
14090	Less: Rent Remission and Refunds		
	Sub-total	-	-
	Total income from Fees & User Charges	**5,50,490**	**17,02,167**

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
15010	Sale of Products		
15011	Sale of Forms & Publications	2,30,300	2,51,320
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	**2,30,300**	**2,51,320**

RAHUL RAWAT & CO. CHARTERED ACCOUNTANTS

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नगर परिषद बरही
जिला-कटनी (म.प्र.)

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
16010	Revenue Grant		81,99,910
16020	Re-imbursement of expenses	58,10,909	49,99,028
16030	Contribution towards schemes		
	Total Revenue Grants, Contributions & Subsidies	**58,10,909**	**1,31,98,938**

Schedule IE-7: Income from Investments - General Fund

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

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
17110	Interest from Bank Accounts	21,81,665	51,085
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	**21,81,665**	**51,085**

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year (Rs.)	Current 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	1,30,000	7,61,593
	Total Other Income	**1,30,000**	**7,61,593**

RAHUL RAWAT & CO. ★ CHARTERED ACCOUNTANTS ★

मुख्य नगर पालिका अधिकारी
नगर परिषद बरही
जिला-कटनी (म.प्र.)

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
21010	Salaries, Wages and Bonus	1,27,53,479	1,29,28,165
21020	Benefits and Allowances	9,23,031	22,44,067
21030	Pension	10,99,308	45,129
21040	Other Terminal & Retirement Benefits	5,05,244	
	Total establishment expenses	**1,52,81,062**	**1,52,17,361**

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
22010	Rent, Rates and Taxes		
22011	Office maintenance		18,49,932
22012	Communication Expenses	12,415	2,62,207
22020	Books & Periodicals	11,400	3,17,766
22021	Printing and Stationery	7,04,028	1,90,087
22030	Traveling & Conveyance		84,861
22040	Insurance		
22050	Audit Fees	41,300	49,000
22051	Legal Expenses	85,000	
22052	Professional and other Fees	14,88,004	7,94,536
22060	Advertisement and Publicity	16,28,604	11,40,543
22061	Membership & subscriptions		95,044
22080	Other Administrative Expenses		
	Total administrative expenses	**39,70,751**	**47,83,976**

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
23010	Power & Fuel	73,07,801	48,83,934
23020	Bulk Purchases	24,28,223	
23030	Consumption of Stores		
23040	Hire Charges	10,56,128	8,29,118
23050	Repairs & maintenance -Infrastructure Assets	32,19,042	17,78,793
23051	Repairs & maintenance - Civic Amenities	44,53,557	9,88,735
23052	Repairs & maintenance - Buildings		6,62,860
23053	Repairs & maintenance - Vehicles	2,98,613	2,63,853
23054	Repairs & maintenance - Furniture		
23055	Repairs & maintenance - Office Equipments	67,188	2,15,139
23056	Repairs & maintenance -Electrical Appliances		
23057	Repairs & maintenance - Plant & Machinery	19,950	
23059	Repairs & maintenance - Others		81,642
23080	Other operating & maintenance expenses	46,48,626	
	Total operations & maintenance	**2,34,99,128**	**97,04,074**

मुख्य नगर पालिका अधिकारी
नगर परिषद बरही
जिला-कटनी (म.प्र.)

CHARTERED ACCOUNTANTS

Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year (Rs.)	Current 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	166	849
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	**166**	**849**

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
25010	Election Expenses		
25020	Own Programs	9,95,611	3,57,592
25030	Share in Programs of others		
	Total Programme Expenses	**9,95,611**	**3,57,592**

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
26010	**Grants [specify details]**		
26020	**Contributions [specify details]**		
26030	**Subsidies [specify details]**	-	
	Total Revenue Grants, Contributions & Subsidies	-	-

Schedule IE-15: Provisions and Write off

Account Code	Particulars	Current Year (Rs.)	Current 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	-	-

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नगर परिषद बरही
जिला-कटनी (म.प्र.)

ATUL RAWAT & CO. CHARTERED ACCOUNTANTS

Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)	Current 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.)	Current 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)	-	-

FOR RAHUL RAWAT & Co.
Chartered Accountants

Date :
UDIN :

मुख्य नगर पालिका अधिकारी
नगर परिषद बरही
जिला-कटनी (म.प्र.)

CA RAHUL RAWAT
(Partner)
M.no - 439685
FRN No.025933C

Municipal Council Barhi (M.P.)
Receipts and Payments Account
For the period from 1 April 2023 to 31 March 2024

Account Code	Head of Account	Current Period Amount	Previous Year	Account Code	Head of Account	Current Period Amount	Previous Year
	Opening Balances Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	10,05,41,663	8,91,99,124				
	Operating Receipts				***Operating Payments***		
110	Tax Revenue	48,09,358	41,47,786	210	Establishment Expenses	1,52,81,062	55,129
120	Assigned Revenues & Compensations	1,82,86,417	1,68,60,264	220	Administrative Expenses	39,70,751	41,05,026
130	Rental income from Municipal Properties	12,94,223	7,30,849	230	Operations and Maintenance	2,33,25,670	85,38,323
140	Fees & User Charges	5,50,490	17,02,167	240	Interest & Finance Charges	166	849
150	Sale & Hire Charges	2,30,300	2,51,320	250	Programme Expenses	9,95,611	3,57,592
160	Revenue Grants, Contributions & Subsidies			260	Revenue Grants, Contributions & Subsidies		
170	Income from Investments	20,20,845		271	Other Expenses	-	
171	Interest Earned	1,60,820					
180	Other Income	1,30,000	7,61,593				
	Non-Operating Receipts-				***Non-Operating Payments***		
310	*Municipal Fund*	12,94,499		**310**	*Municipal Fund*		
320	*Grants and contribution for specific purposes*	2,12,99,802	2,63,88,466	**320**	*Refund of Grants*		
330	*Loans Received*			340	Refund of Deposits	1,82,650	1,23,725
340	*Deposits Received*	2,09,000	2,27,800	330	Secured Loans		
				35020	Recoveries Payable	25,31,309	2,20,98,674
350	*Other Liabilities*			35011	Employee Liabilities		
331	*Loan*		81,58,873	35010	Creditors		
431	*Sundry depbtores*			360	Provisions	2,81,470	
460	*Loans, Advances & Deposit*			410	Acquisition / Purchase of Fixed Assets	24,82,466	1,06,44,713
470	*Other Assets*			412	Capital WIP	2,16,21,083	19,45,548
				460	Loan & Advance		
				440	Prepaid Expenses		17,000
	Totalling Mistake	51,658			**Totalling Mistake**		
					Closing Balances Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	8,02,06,837	10,05,41,663
	TOTAL	**15,08,79,075**	**14,84,28,242**		**TOTAL**	**15,08,79,075**	**14,84,28,242**

Date :
UDIN :

मुख्य नगर पालिका अधिकारी
नगर परिषद बरही
जिला-कटनी (म.प्र.)

FOR RAHUL RAWAT & Co.
Chartered Accountants

CA RAHUL RAWAT
(Partner)
M.no - 439685
FRN No.025933C

MUNICIPAL COUNCIL BARHI

Dist _ Katni

Bank Sheet Year 2023-24

S.No	Name of Bank	Account numbers	Bank Balance		Cash Book		Opening Diffrance	Closing Diffrance
			Op. Balance	Cl. Balance	Op. Balance	Cl. Balance		
1	State Bank Of India	1123250114	34,90,766.21	18,66,162.21	38,88,163.00	22,67,632.00	(3,97,396.79)	(4,01,469.79)
2	State Bank Of India	1123255415	22,23,323.00	26,43,841.00	20,98,418.00	25,18,936.00	(1,24,905.00)	(1,24,905.00)
3	State Bank Of India	53033457885	7,80,65,753.93	6,19,21,218.93	8,01,76,717.00	6,41,07,391.00	21,10,963.07	21,86,172.07
4	Canara Bank Of India	5236104802	26,88,176.40	66,52,191.24	26,88,176.00	66,00,531.00	(0.40)	(51,660.24)
5	Adjustment Bank					47,582.00	-	47,582.00
6	Income Bank						-	-
	TOTAL		**8,64,68,019.54**	**7,30,83,413.38**	**8,88,51,474.00**	**7,55,42,072.00**	**15,88,660.88**	**16,55,719.04**

लेखापाल
नगर परिषद् बरही
जिला - कटनी

मुख्य नगर पालिका अधिकारी
मुख्य नगर पालिका अधिकारी
नगर परिषद् बरही
नगर परिषद् बरही
जिला - कटनी
जिला-कटनी (म.प्र.)

FOR RAHUL RAWAT & Co.
Chartered Accountants

CA RAHUL RAWAT
(Partner)
M.no - 439685
FRN No.025933C

Date :
UDIN :

Municipal Council Barhi
Dist - Katni
Bank Recounciliation Statement
Bank - State Bank Of India
Account No - 0000001123250114

Closing Balance As Per Pass book			**18,66,162.21**
Opening Diffrance			3,97,396.79
Amount Diffrance	**Passbook**	**Cashbook**	
05.06.2023 Income	10,000.00	14,076.00	4,076.00
03.11.2023 Payment	5,616.00	5,619.00	(3.00)
Closing As Per Cash book			22,67,632.00
			22,67,632.00

मुख्य नगर पालिका अधिकारी
नगर परिषद बरही
जिला-कटनी (म.प्र.)

RAHUL RAWAT & CO. CHARTERED ACCOUNTANTS

Municipal Council Barhi
Dist - Katni
Bank Recouncilliation Statement
Bank - State Bank Of India
Account No - 00000053033457885

Closing Balance As Per Pass book			**6,19,21,218.93**
Opening Diffrance			21,10,963.07
Amount Received In Passhook But Not In Cashbook	**Date**	**Amount**	**(1.00)**
	15.06.2023	1.00	
		1.00	
Amount Diffrance	**Passbook**	**Cashbook**	
10.04.2023 Payment	28,826.00	28,825.00	1.00
16.06.2023 Payment	2,523.00	2,485.00	38.00
17.06.2023 Payment	5,91,153.00	5,19,153.00	72,000.00
21.06.2023 Payment	37,460.00	37,490.00	(30.00)
22.06.2023 Payment	1,95,205.00	1,92,205.00	3,000.00
02.08.2023 Payment	14,427.00	14,227.00	200.00
06.11.2023 Payment	89,438.00	89,437.00	1.00
Closing As Per Cash book			6,41,07,391.00

6,41,07,391.00

मुख्य नगर पालिका अधिकारी
नगर परिषद बरही
जिला-कटनी (म.प्र.)

RAHUL RAWAT & CO. CHARTERED ACCOUNTANTS

Municipal Council Barhi
Dist - Katni
Bank Recouncilation Statement
Bank - Central Bank Of India
Account No - 5236104802

Closing Balance As Per Pass book			**66,52,191.24**
Opening Diffrance			(0.40)
Amount Received In Passhook But Not In Cashbook	**Date**	**Amount**	**(51,660.00)**
	22.11.2023	51,660.00	
		51,660.00	
Bank Charges Diffrance	**Cashbook**	**Passbook**	
	48.00	48.16	0.16
Closing As Per Cash book			66,00,531.00

66,00,531.00

मुख्य नगर पालिका अधिकारी
नगर परिषद बरही
जिला-कटनी (म.प्र.)

RAHUL RAWAT & CO. CHARTERED ACCOUNTANTS

Municipal Council Barhi
Dist - Katni
Bank Recouncillation Statement
Bank - State Bank Of India
Account No - 0000011232558415

Closing Balance As Per Pass book	26,43,841.00
Opening Diffrance	(1,24,905.00)
Closing As Per Cash book	25,18,936.00

25,18,936.00

मुख्य नगर पालिका अधिकारी
नगर परिषद बरही
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RAHUL RAWAT & CO.
CHARTERED ACCOUNTANTS