AUDITOR REPORT

OF

<u>NAGAR PARISHAD BARODIYA KALAN</u>

Address: Nagar Parishad Building,

Tehsil Malthone, District Sagar (M.P)

Financial Year Ended – 31st March 2024

MEHTA & JAIN

Chartered Accountants

MEHTA & JAIN

Chartered Accountants

Partner:
Mayank Jain
B.Com, FCA, FAFD, ADR
PAN: AAOFJ5063C

H.O. Address :
212 Second Floor Chetak Chambers
Near Dawa Bazar RNT Marg
Indore 452001
Branch Address:
1st Floor Above Bandhan Bank, Bangali Kali
Tiraha, Gopalganj, Sagar (M.P)- 470001
e-mail – camayankjain14@gmail.com
M.No.9685842341

To,

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

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

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

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

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

Place: Sagar
Date: 25/10/2024

For Mehta & Jain
Chartered Accountants

CA Mayank Jain
Partner
M No 427725

मुख्य नगर पालिका अधिकारी
नगर परिषद बरोदिया कलां
जिला-सागर (म.प्र.)

MEHTA & JAIN

Chartered Accountants

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AUDITOR'S REPORT

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

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

Auditor's Responsibility

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

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

MEHTA & JAIN CHARTERED ACCOUNTANTS PARTNER

Opinion

In our opinion and to the best of our information and according to the explanations given to us, palika parishad had maintained books of accounts relating to receipt and payment account. However, relating to balance sheet we cannot express an opion as manegment not maintain sufficient records of relevant documentation relating to the figures appearing in balance sheet.

For Mehta & Jain
Chartered Accountants

PARTNER

Place: Sagar (MP)
Date: 25/10/2024

नगर पालिका अधिकारी
नगर परिषद बरौदिया कलाँ
जिला-सागर (म.प्र.)

CA Mayank Jain
(Partner)
M. No. 427725
UDIN: 24427725BKCQED6687

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

क्रं	ब्यौरे	टिप्पणी
A	राजस्व की लेखा परीक्षा	
1	विभिन्न स्रोतों से राजस्व प्राप्ति की जाँच	निकाय द्वारा हमें आय-व्यय पत्रक प्रदान किया है, जिसमे निकाय को प्राप्त होने वाले अनुदान, कर, शुल्क सभी को कैशबुक मे दर्ज किया गया है निकाय के लेखापाल द्वारा हमे बताया गया की वर्तमान मे जीआईएस टेगिंग का कार्य होना शेष है जिस कारण से करो की वसूली नही की जा रही है। निकाय द्वारा टैली सॉफ्टवेयर में फीडिंग की जाती है हमारे द्वारा प्रदान किये गए आय-व्यय का कैश बुक सेंपलिंग के आधार पर मिलान किया गया है, निकाय द्वारा प्रदान आय- व्यय पत्रक सलंग्न है।
2	रेवेंयू रिसीप्ट को रिसीप्ट बुक से जाचना एवं जाँच करना की जो पैसा प्राप्त हुआ है वह निर्धारित बैंक खाते मे जमा किया गया है।	हमारे द्वारा निकाय की कैशबुक से प्राप्त रेवेंयू रिसीप्ट की जाँच की गई जो की जाँच के दोरान सही पायी गयी।
3	ऐसे मामले जहां नगदी जमा करने मे 02 दिन से अधिक का समय लगा।	Note: अंकेक्षण के दौरान यह देखा गया की जिस दिन कैशबुक मे रिकॉर्डिंग की जाती है उसी दिन नगद राशि को बैंक खाते मे जमा करने की एंट्री कैशबुक मे कर दी जाती है जबकि बैंक स्टेटमेंट से मिलान करने पर देखा गया की नगद राशि कभी कैशबुक मे एंट्री करने से पहले कभी बाद मे खाते मे जमा की जाती है।
4	रोकड़ बही में प्रविष्टियों की जाँच।	हमारे द्वारा लेखापाल कैशबुक में प्रविष्टियों की जाँच सेंपलिंग के आधार पर की गई, जो की जांच के दोरान सही पाये गए।
5	मासिक एवं त्रेमासिक लक्ष्य एवं लक्ष्यों की प्राप्ति।	इस विषय पर लेखापाल से चर्चा के दोरान हमे बताया गया की चूंकि निकाय एक नवगठित नगर परिषद है इसीलिए इस तरह के कोई भी लक्ष्य निर्धारित नहीं किए गए है।

MEHTA & JAIN CHARTERED ACCOUNTANTS PARTNER

6	एफ़. डी. आर. पर ब्याज की प्राप्ति की जाँच एवं उसका रोकड़ बही में लेखांकन ।	निकाय द्वारा वर्ष के दोरान बनाई गई एफ़. डी. आर. पर प्राप्त ब्याज को आय-व्यय पत्रक मे शामिल किया गया है एवं केशबुक मे भी दर्शाया गया है।
7	ऐसे मामले जहां पर कम ब्याज दर से निवेश किया गया है।	निकाय द्वारा प्रचलित ब्याज दर पर ही निवेश किया गया है।
B	**व्यय की लेखा परीक्षा**	
1	सभी योजनाओं के अंतर्गत किये गए व्ययों की जाँच।	हमारे द्वारा सभी योजनाओं पर व्यय कि जानकारी मांगी गई, इस सम्बन्ध में हमें व्ययों के वाउचर एवं कैश बुक प्रदान की गई, लेखापाल ने हमें बताया की सारे खर्चे कैशबुक में ही रिकॉर्ड किये गए है। हमारे द्वारा व्ययों के वाउचर की सेंपलिंग के आधार पर कैश बुक से एवं बैंक विवरण से जांच की गई जो की सही पाए गए। परिषद् के द्वारा बनाई अनुदान पंजी से योजनाओं के अंतर्गत किये गए व्ययों की जाँच सेंपलिंग के आधार पर की गई जो की सही पाये गये।
2	रोकड़ बही में प्रविष्टियाँ एवं उनका प्रासंगिक वाउचर्स से जाँच।	हमने रोकड़ बही में प्रविष्टियाँ एवं उनका प्रासंगिक वाउचर्स की जाँच सेम्प्लिंग के आधार पर की, जिसे जांच के दौरान सही पाया गया।
3	रोकड़ बही के मासिक बैलेंस की जांच ।	हमने रोकड़ बही की मासिक शेष राशि की जांच की जो कि बैंक खाते के शेष राशि के सामानांतर पाई गई।
4	विशेष योजनाओं में किये गए व्ययों को उस योजना के अंतर्गत मिली राशि के अनुरुप होने की जांच।	परिषद् के द्वारा बनाई अनुदान पंजी से योजनाओं के अंतर्गत किये गए व्ययों की जाँच सेंपलिंग के आधार पर की गई जो की सही पाये गये।
5	व्ययों का भारत सरकार/ राज्य सरकार द्वारा जारी दिशा निर्देश के अनुसार होने की जांच।	हमारे द्वारा जांच किए गये व्ययों को भारत सरकार/ राज्य सरकार द्वारा जारी दिशा निर्देश के अनुसार ही किए गये है।
6	फिनांशियल प्रॉपर्टी की जांच, सारे व्यय सक्षम वित्तीय एवं प्रशासनिक प्राधिकारी द्वारा उनकी सीमा में स्वीकृत किये जाने उपरान्त किये गए हो।	हमारे द्वारा जांच किए गए व्यय वित्तीय एवं प्रशासनिक अधिकारियो द्वारा उनको प्राप्त वित्तीय अधिकारों के तहत ही स्वीकृत किये गए है।
7	वे सभी मामले जहां पर उचित स्वीकृत प्राप्त नहीं हुए।	लागु नहीं

MEHTA & JAIN
PARTNER
CHARTERED ACCOUNTANTS

8	योजना एवं परियोजना अनुसार यूटिलाइजेशन सर्टिफिकेट्स की जांच एवं यूटिलाइजेशन सर्टिफिकेट की योजना एवं परियोजना के अनुसार आय एवं व्यय से मिलान करना एवं अचल संपत्ति का सृजन।	निकाय द्वारा यूटिलाइजेशन सर्टिफिकेट्स नहीं बनाए गए है जिस कारणवश योजना एवं परियोजना के अनुसार आय एवं व्यय की जांच कर पाना संभव नहीं है।
9	अन्य मामले	अन्य विषय जो की ऑडिट के दोरान सामने आये:- 1. निकाय द्वारा निर्माण से संबन्धित भुगतानों मे विभिन्न कटोती की जाती है जिन्हे निकाय द्वारा नियत समय के अंदर शासन को जमा करनी होती है। जांच के दोरान यह सही पाया गया है।
C	**बुक कीपिंग की लेखा संपरीक्षा**	
1	सभी खाते बही एवं स्टोर्स की जांच।	निकाय द्वारा सारी आय एवं व्यय को कैशबुक में ही दर्ज किया गया है, एवं कैशबुक को टैली सॉफ्टवेयर में भी तैयार किया गया है।
2	सभी खाते बही एवं स्टोर्स लेखा नियमों के अनुरुप बनाए गए होने की जांच ।	लेखपाल द्वारा बताया गया की सभी खाते बही एवं स्टोर्स लेखा नियमों के अनुरुप बनाए गए।
3	एडवांस रजिस्टर की जांच। एडवांस को शर्तों के अनुसार समय से खातों में दर्ज करना एवं उनकी वसूली की जांच ।	हमारे द्वारा एडवांस रजिस्टर एवं अन्य दस्तावेज की मांग किये जाने पर लेखापाल द्वारा बताया गया की निकाय द्वारा कोई भी अग्रिम नहीं दिया गया है एवं ऐसा कोई भी रजिस्टर नहीं बनाया गया है।
4	बैंक रेकन्सिलीऐशन की जांच ।	परिषद् द्वारा बैंक रेकन्सीलेशन विवरण बनाये गए है।
5	ग्रांट रजिस्टर की सभी प्रविष्टियों की जांच एवं उनकी प्राप्ति एवं भुगतान का रोकड़ बही में प्रविष्टियों से मिलान ।	निकाय द्वारा ग्रांट रजिस्टर बनाया गया है ग्रांट प्राप्त होने पर ग्रांट को कैशबुक में भी रिकॉर्ड किया जाता है। हमारे द्वारा भुगतानों और प्राप्तियो को सेंपलिंग के आधार पर कैशबुक से मिलान किया गया जो की सही पाए गए।
6	अचल संपत्ति के रजिस्टर का अन्य रिकार्ड्स से मिलान।	हमने लेखापाल से इस विषय पर चर्चा की और हमे बताया गया की यहाँ पर कोई भी अचल संपत्ति का रजिस्टर नहीं बनाया है। एवं अचल संपत्ति कि खरीदी और बिक्री का विवरण आय व्यय पत्रक में हैं।

MEHTA & JAIN
PARTNER
CHARTERED ACCOUNTANTS

7	परियोजना अनुसार भुगतान एवं प्राप्ति का मिलान।	नगर परिषद् के द्वारा अनुदान पंजी से परियोजना अनुसार आय, व्यय का मिलान सेंपलिंग के आधार पर किया गया जो की जांच के दोरान सही पाया गया।
D	**एफडीआर के लेखा परीक्षा**	
1	फिक्स्ड डिपाजिट एवं टर्म डिपाजिट की जांच।	निकाय द्वारा वर्ष के दोरान बनाई गई एफ़. डी. आर. की जांच की गई जो की जांच के दोरान सही पायी गई।
2	फिक्स्ड डिपॉजिट्स के उचित रिकार्ड्स एवं उनके नवीनीकरण की जांच।	निकाय द्वारा वर्ष 23-24 के लिए एफ़डीआर रजिस्टर नही बनाया गया है निकाय को यह रिकार्ड्स तैयार की जानी चाहिए जिससे यह जान सके की वर्ष के दोरान कितनी एफ़डीआर बनाई गई एवं कितनी एफ़डीआर को तोड़ा गया गया है एवं उन पर कितना ब्याज अर्जित किया गया है।
3	ऐसे मामले जहां पर फिक्स्ड डिपाजिटएवं टर्म डिपाजिट का निवेश कम ब्याज दर पर किया गया।	निकाय द्वारा प्रचलित ब्याज दर पर ही निवेश किया गया है।
4	एफडीआर / टीडीआर पर अर्जित ब्याज का, केशबुक की प्रविष्टियों से जांच।	निकाय द्वारा वर्ष के दोरान बनाई गई एफ़. डी. आर. पर प्राप्त ब्याज को आय-व्यय पत्रक मे शामिल किया गया है एवं केशबुक मे भी दर्शाया गया है।
E	**निविदाएं / बोली की लेखा परीक्षा**	
1	यु.एल.बी द्वारा आम्रत्रित सभी निविदा/बोली की जांच।	हमारे द्वारा लेखापाल से यु.एल.बी द्वारा आमंत्रित सभी निविदा/बोली की जानकारी मांगी गई, परन्तु निकाय द्वारा कोई भी निविदा रजिस्टर वर्ष के लिए नहीं बनाया गया है। हमारे द्वारा सेंपलिंग के आधार पर निविदा की जांच की गई जो की जांच के दोरन सही पायी गई।
2	सभी निविदा बोलियों मे प्रतिस्पर्धी निविदा प्रक्रियाओं का पालन होने की जाँच।	हमारे द्वारा सेंपलिंग के आधार पर जांच की गई निविदा बोलियों मे प्रतिस्पर्धी निविदा प्रक्रियाओं का पालन किया गया है।
3	निर्माण एवं रख रखाव की अवधि में सभी निविदा शुल्क / बिड प्रोसेसिंग शुल्क /परफॉरमेंस गारंटी की प्राप्ति की जांच।	हमारे द्वारा यु.एल.बी द्वारा आम्रत्रित निविदा / बोली की जांच सेंपलिंग के आधार पर कि गई एवं जाच के दोरान यह पाया गया कि सभी निविदा शुल्क / बिड प्रोसेसिंग शुल्क /परफॉरमेंस गारंटी सही दर से प्राप्त कि गई है एवं उन्हें केशबुक में दर्ज किया गया हैं।

MEHTA & JAIN
PARTNER
CHARTERED ACCOUNTANTS

4	ऐसे मामले जहां पर बैंक गारंटी, बिड प्रोसेसिंग शुल्क / परफॉरमेंस गारंटी के एवज में प्राप्त हुई हो ,उनका जारी किये गए बैंक द्वारा सत्यापन ।	हमने लेखाकार के साथ इस मामले पर चर्चा की है और लेखाकार ने हमें बताया की वर्तमान में कोई बैंक गारंटी स्वीकार नहीं कि जाती हैं।
5	बैंक गारंटी की शर्तों की जाँच एवं ऐसे बैंक गारंटी जो U.L.B के हित मे न हो उनका उल्लेख।	लागू नहीं
6	बैंक गारंटी के एक्सटेंशन की जाँच।	लागू नहीं
F	**अनुदान और ऋण की लेखापरीक्षा**	
1	केंद्र सरकार द्वारा प्रदान की गयी ग्रांट्स एवं उनके उपयोग की जाँच।	नगर परिषद् के द्वारा अनुदान पंजी से परियोजना अनुसार आय, व्यय का मिलान सेंपलिंग के आधार पर किया गया जो की जांच के दोरान सही पाया गया।
2	राज्य सरकार द्वारा प्रदान की गयी ग्रांट्स एवं उनके उपयोग की जाँच।	नगर परिषद् के द्वारा अनुदान पंजी से परियोजना अनुसार आय, व्यय का मिलान सेंपलिंग के आधार पर किया गया जो की जांच के दोरान सही पाया गया।
3	फिजिकल इंफ्रास्ट्रक्चर के लिए प्रदान किये गए ऋण एवं उनकी उपयोगिता की जाँच ।फिजिकल इंफ्रास्ट्रक्चर के रेवेन्यू मैकेनिज्म पर टिपण्णी एवं उस फिजिकल इंफ्रास्ट्रक्चर से रेवेन्यू उत्पन न होने के संभावित कारणों पर टिपण्णी।	लागू नहीं
4	कैपिटल रिसीप्ट / ग्रांट्स / सामान्य खर्चो के लिया प्राप्त लोन के पैसो में डायवर्सन के मामलो की जाँच ।	लागू नहीं

Place: Sagar
Date: 25/10/2024

For Mehta & Jain
Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर परिषद बरोदिया कलाँ
जिला-सागर (म.प्र.)

For Chief Muncipal Officer
Nagar Parishad Barodiyan Kalan

MEHTA & JAIN CHARTERED ACCOUNTANTS PARTNER

CA Mayank Jain
Partner
M. No. 427725
UDIN: 24427725BKCQED6687

Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2023-24

Name of ULB : Municipal Council Barodiyan Kalan
Name of Auditor : Mehta & Jain

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue / राजस्व कर वसूली	Receipts in Rs.				
		Year 2023-24	Year 2022-23	% of Growth		
(i)	संपत्तिकर	4,629.00	-	0.00%	Newly Incorporated ULB	NIL
(ii)	समेकित कर	57,049.00	-	0.00%	Newly Incorporated ULB	NIL
(iii)	नगरीय विकास उपकर	-	-	0.00%	Newly Incorporated ULB	NIL
(iv)	शिक्षा उपकर	-	-	0.00%	Newly Incorporated ULB	NIL
	कुल योग	61,678	-			
	गैर राजस्व वसूली					
(i)	भवन भूमि किराया	19,500.00	-	0.00%	Newly Incorporated ULB	NIL
(ii)	जल उपभोक्ता प्रभार	-	-	0.00%	Newly Incorporated ULB	NIL
(iii)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	-	-	0.00%	Newly Incorporated ULB	NIL

MEHTA & JAIN * PARTNER * CHARTERED ACCOUNTANTS

Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2023-24

Name of ULB : Municipal Council Barodiyan Kalan
Name of Auditor : Mehta & Jain

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
(iv)	अन्य कर / शुल्क	3,54,399.00	1,10,490.00	220.75%	Positive Growth	Muncipal council has very good growth in this particular area, council official has to see on the same for maintain the growth.
	कुल योग	**3,73,899**	**1,10,490**			
	महा योग	**4,35,577**	**1,10,490**			
2	**Audit of Expenditure**	Refer to Schedule 'B'			Refer to Schedule 'B'	Refer to Schedule 'B'
3	**Audit of Book Keeping**	Refer to Schedule 'C'			Refer to Schedule 'C'	Refer to Schedule 'C'
4	**Audit of FDR**	Refer to Schedule 'D'			Refer to Schedule 'D'	Refer to Schedule 'D'
5	**Audit of Tenders/Bids**	Refer to Schedule 'E'			Refer to Schedule 'E'	Refer to Schedule 'E'
6	**Audit of Grants & Loans**	Refer to Schedule 'F'			Refer to Schedule 'F'	Refer to Schedule 'F'

MEHTA & JAIN * CHARTERED ACCOUNTANTS * PARTNER

Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2023-24

Name of ULB : Municipal Council Barodiyan Kalan
Name of Auditor : Mehta & Jain

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
7	**Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another**	Refer to Schedule 'F'	Refer to Schedule 'F'	Refer to Schedule 'F'
8	**Any Other**			
	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax).	Revenue Expenditure is 4.52 times of Revenue Income		
	b) Percentage of Capital Expenditure with respect to Total Expenditure	**90.67%**		
9	**Whether all the temporary advances have been fully** recovered or not.	Refer to Schedule 'C'	Refer to Schedule 'C'	Refer to Schedule 'C'

MEHTA & JAIN PARTNER CHARTERED ACCOUNTANTS

Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2023-24

Name of ULB : Municipal Council Barodiyan Kalan
Name of Auditor : Mehta & Jain

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
10	**Whether bank reconciliation statements is being regularly prepared.**	Refer to Schedule 'C'	Refer to Schedule 'C'	Refer to Schedule 'C'

Date: 25/10/2024
Place: Sagar (M.P)

For Accountant

A/C

Nagar Parishad Barodiyan Kalan

For Chief Muncipal Officer

मुख्य नगर पालिका अधिकारी

Nagar Parishad Barodiyan Kalan

For Mehta & Jain
Chartered Accountants

MEHTA & JAIN * CHARTERED ACCOUNTANTS * PARTNER

CA Mayank Jain
Partner
M.No. 427725

NAGAR PARISHAD BARODIYAN KALAN

BARODIYAN KALAN DISTRICT SAGAR (M.P)

REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS

INCOME & EXPENDITURE INFORMATION F.Y 2023-24

DIVISION	DISTRICT	ULB NAME	ULB TYPE	REVENUE RECEIPTS						
				PROPERTY TAX	OTHER TAX REVENUE	FEES & USER CHARGES	REVENUE FROM MUNCIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTIONS & SUBSIDIES	OTHER INCOME
1	2	3	4	6	7	8	9	10	11	12
SAGAR	SAGAR	BARODIYAN KALAN	NAGAR PARISHAD	4,629.00	69,038	3,42,410	19,500	2 7,524,649.00	1,70,24,323	52,19,350

CAPITAL RECEIPTS				
CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	OTHER GRANT.	TOTAL RECEIPT
13	14	15	16	17
25,02,232	1,40,44,895	76,25,000	31,38,46,966	36,06,98,343

REVENUE EXP.							
ESTABLISHMENT EXP.	ADMINISTRATIVE EXP.	OPRETION & MAINTANANCE EXP.	INTEREST EXP.	OTHER EXP.	LOAN REPAYMENT	OTHER CAPITAL EXPENDITURE	TOTAL EXPENDITURE
18	19	20	21	22	23	24	25
1,26,23,926	57,11,508	1,29,14,819	-	1,62,88,914	-	46,23,93,434	50,99,32,600

Date: 25/10/2024
Place: Sagar (M.P)

For Accountant

Nagar Paishad Barodiyan Kalan

For Chief Muncipal Office

Nagar Paishad Barodiyan Kalan

मुख्य नगर पालिका अधिकारी नगर परिषद बरौदिया कलाँ जिला-सागर (म.प्र.)

For Mehta & Jain
Chartered Accountants

CA Mayank Jain
Partner
M.No. 427725

Barodiyan Kalan Muncipal Council
Balance Sheet
as on 31st March 2024

	Particulars	Schedule No.	Current Year 2023-24 (Rs.)	Previous Year 2022-23
A	**SOURCES OF FUNDS**			
A1	**Reserves and Surplus**			
	Municipal (General) Fund	B-1	13,14,65,743	(4,29,585)
	Earmarked Funds	B-2	6,45,016	-
	Reserves	B-3	43,91,37,549	-
	Total Reserve & Surplus		**57,12,48,308**	**(4,29,585)**
A2	**Grants, Contributions for specific purposes**	B-4	**1,34,62,955**	**31,52,62,905**
A3	**Loans**			
	Secured loans	B-5	-	-
	Unsecured loans	B-6	-	-
	Total Loans		-	-
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)		**58,47,11,263**	**31,48,33,320**

	Particulars	Schedule No.	Current Year 2023-24 (Rs.)	Previous Year 2022-23
B	**APPLICATION OF FUNDS**			
B1	**Fixed Assets**	B-11		
	Gross Block		27,18,46,761	11,00,01,217
	Less: Accumulated Depreciation		4,23,46,525	-
	Net Block		**22,95,00,236**	**11,00,01,217**
	Capital work-in-progress		31,43,65,187	
	Total Fixed Assets		**54,38,65,423**	**11,00,01,217**
B2	**Investments**			
	Investment - General Fund	B-12	-	-
	Investment - Other Funds	B-13	-	-
	Total Investments		-	-
B3	**Current assets, loans & advances**			
	Stock in hand (Inventories)	B-14	17,451	-
	Sundry Debtors (Receivables)	B-15	-	-
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful Receivables		-	
	Deposit Assets		-	
	Loan & Advances		-	
	Prepaid expenses	B-16	-	-
	Cash and Bank Balances	B-17	7,76,07,956	21,17,12,590
	Loans, advances and deposits	B-18	-	-
	Total Of Curent Assets		**7,76,25,407**	**21,17,12,590**
B4	**Current Liabilities and Provisions**			
	Deposits received	B-7	2,77,88,538	55,69,907
	Deposit works	B-8	-	-
	Other liabilities (Sundry Creditors)	B-9	89,91,029	13,10,579
	Provisions	B-10	-	-

MEHTA & JAIN
PARTNER
CHARTERED ACCOUNTANTS

	Total Current Liabilities		3,67,79,567	68,80,486
B5	Net Current Assets [Sub Total (B3) - Sub Total (B4)]		4,08,45,840	20,48,32,104
C	Other Assets	B-19	-	
D	Miscellaneous Expenditure (to the extent not written off)	B-20	-	
TOTAL: APPLICATION OF FUNDS (B1+B2+B5+C+D)			58,47,11,263	31,48,33,320

For Accountant

Signature

For Chief Muncipal Officer

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

Signature

For Mehta & Jain
Chartered Accountants

MEHTA & JAIN CHARTERED ACCOUNTANTS PARTNER

CA Mayank Jain
Partner
M. No. 427725
UDIN: 24427725BKCQED6687

Barodiyan Kalan Muncipal Council
As on 31.03.2024

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

Account Code	Particulars	General Account Current Year 2023-24	General Account Previous Year 2022-23
3100000	**Balance as per last account**	(4,29,584.87)	56,45,671.13
	Additions during the year	-	-
31090-02	• Surplus for the year	15,63,522.65	-
	• Transfers	14,10,04,846.00	-
	Total (Rs.)	14,25,68,368.65	-
	Deductions during the year	-	-
	• Deficit for the year	-	(60,75,256.00)
	• Transfers	1,06,73,040.73	-
	Total (Rs.)	1,06,73,040.73	(60,75,256.00)
310	**Balance at the end of the current year**	13,14,65,743.05	(4,29,584.87)

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

Particulars	Sanchit Nidhi Current Year 2023-24	Other Fund Current Year 2023-24	Total	Sanchit Nidhi Previous Year 2022-23	Other Fund Previous Year 2022-23	Total
Account Code	31110	3115000		31110	3115000	
(a) Opening Balance	4,09,286.83	-	4,09,286.83	-	-	-
(b) Additions to the Special Fund	-					
• Transfer from Municipal Fund	2,35,729.00	-	2,35,729.00	-	-	-
• 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)	2,35,729.00	-	2,35,729.00	-	-	-
(c) Payments out of funds						
[I] Capital expenditure on						
• Fixed Asset	-	-	-	-	-	-
• Others	-	-	-	-	-	-
[II] Revenue Expenditure on						
• Salary, Wages and allowances etc	-	-	-	-	-	-
• Rent Other administrative charges	-	-	-	-	-	-
[III] Other: (Paid to Beneficiaries)						
• Loss on disposal of Special Fund Investments	-	-	-	-	-	-
• Diminution in Value of Special Fund Investments	-	-	-	-	-	-
• Transferred to Municipal Fund	-	-	-	-	-	-
Total (c)	-	-	-	-	-	-
(d) Advance For Expenses	-	-	-	-	-	-
Net Balance of Special Funds (a + b) –(c+d)	6,45,015.83	-	6,45,015.83	-	-	-

Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5	6	7 (5-6)
31210	Capital Contribution	10,97,92,544.30	36,10,18,490.02	47,08,11,034.32	3,16,73,484.87	43,91,37,549.45
31211	Capital Reserve	-		-		-
31220	Borrowing Redemption	-		-		-
31230	Special Funds (Utilised)	-		-		-
31240	Statutory Reserve	-		-		
31250	General Reserve	-		-		
31260	Revaluation Reserve	-		-		
	Total Reserve funds	10,97,92,544.30	36,10,18,490.02	47,08,11,034.32	3,16,73,484.87	43,91,37,549.45

MEHTA & JAIN * CHARTERED ACCOUNTANTS *
PARTNER

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Agencies	Grants from International Organization		Total
Account Code	32010	32020	32080	32060		
(a) Opening Balance	2,26,19,438.00	29,26,43,467.00	-	-	-	31,52,62,905.00
(b) Additions to the Grants *						
• Grant received during the year	1,40,44,895.00	32,14,71,966.00	-	-		33,55,16,861.00
• Interest/Dividend earned on Grant Investments	-	-	-	-	-	-
• Profit on disposal of Grant Investments	-	-	-	-	-	-
• Appreciation in Value of Grant Investments	-	-	-	-	-	-
• Other addition (MPUSP Opening Balance Regrouped)	-	-	-	-	-	-
Total (b)	1,40,44,895.00	32,14,71,966.00	-	-	-	33,55,16,861.00
Total (a + b)	3,66,64,333.00	61,41,15,433.00	-	-	-	65,07,79,766.00
(c) Payments out of funds						
• Capital expenditure on Fixed Assets	1,48,73,227.00	34,61,45,263.02	-	-	-	36,10,18,490.02
• Capital Expenditure on Other	-	-	-	-	-	-
• Revenue Expenditure on	-	-	-	-		-
o Salary, Wages, allowances etc.	-	-	-	-		-
o Others	38,42,752.00	16,17,75,300.00	-	-	-	16,56,18,052.00
• Other:						
o Opening Adjustment	1,16,95,010.00	9,89,85,259.00	-	-	-	11,06,80,269.00
o Grants Refunded	-	-	-	-	-	-
• Other administrative charges	-	-	-	-	-	-
Total (c)	3,04,10,989.00	60,69,05,822.02	-	-	-	63,73,16,811.02
Net balance at the year end (a+b)- (c)	62,53,344.00	72,09,610.98	-	-	-	1,34,62,954.98

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
33010	Loans from Central Government	-	-
33020	Loans from State government	-	-
33030	Loans from Govt. bodies & Associations	-	-
33040	Loans from international agencies	-	-
33050	Loans from banks & other financial institutions	-	-
33060	Other Term Loans	-	-
33070	Bonds & debentures	-	-
33080	Other Loans	-	-
	Total Secured Loans	-	-

Schedule B-6: Unsecured Loans

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

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
34010	From Contractors	2,77,88,538.25	55,69,907.00
34020	From Revenues	-	-
34030	From staff	-	-
34080	From Others	-	-
	Total deposits received	2,77,88,538.25	55,69,907.00

MEHTA & JAIN
PARTNER
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Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year 01/04/2023 (Rs)	Additions during the Current Year 2023-24(Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the Current Year 31/03/2024 (Rs)
34110	Civil Works	-	-	-	-
34120	Electrical works	-	-	-	-
34180	Others	-	-	-	-
	Total of deposit works	-	-	-	-

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
35010	Creditors	54,802.00	-
35011	Employee Liabilities	-	-
35012	Interest Accrued and Due	-	-
35020	Recoveries Payable	-	-
35030	Government Dues Payable	89,36,226.85	13,10,579.28
35040	Refunds Payable	-	-
35080	Others, miscellaneous	-	-
35041	Advance Collection of Revenues	-	-
35013	Outstanding Liabilities	-	-
	Total Other liabilities (Sundry Creditors)	**89,91,028.85**	**13,10,579.28**

Schedule B-10: Provisions

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

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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block: Opening Balance on 01.04.2023	Gross Block: Additions during the period	Gross Block: Deductions during the period	Gross Block: Cost at the end of the year 31.03.2024	Estimated Useful Life	Accumulated Depreciation: Opening Balance on 01.04.2023	Accumulated Depreciation: Additions during the period	Accumulated Depreciation: Deductions during the period	Accumulated Depreciation: Total at the end of the year 31.03.2024	Net Block: At the end of Current Year 2023-24
1	2	3	4	5	6		7	8	9	10	11
41010	**Land**	-	32,47,976.00	-	32,47,976.00	-	-	-	-	-	32,47,976.00
41020	**Buildings**	45,45,289.00	4,43,92,938.08	-	4,89,38,227.08	30	1,43,934.15	15,49,710.52	-	16,93,644.68	4,72,44,582.40
41025	**Heritage Building**	-	-	-	-	30	-	-	-	-	-
	Infrastructure Assets	-	-		-	30	-	-		-	-
41030	• Roads and Bridges	3,66,34,393.00	-	-	3,66,34,393.00	20	17,40,133.67	17,40,133.67	-	34,80,267.34	3,31,54,125.67
41031	• Sewerage and Drainage	1,14,07,743.00	-	-	1,14,07,743.00	15	7,22,490.39	7,22,490.39	-	14,44,980.78	99,62,762.22
41032	• Water ways	80,24,226.00	62,64,306.85	-	1,42,88,532.85	15	5,08,200.98	9,04,940.41	-	14,13,141.39	1,28,75,391.46
41033	• Public Lighting	2,93,08,601.00	9,30,29,879.96	-	12,23,38,480.96	5	55,68,634.19	2,32,44,311.38	-	2,88,12,945.57	9,35,25,535.39
41034	• Bridge	-	-	-	-	30	-	-	-	-	-
	Sanitation and solid waste management	21,51,750.00	17,08,200.00	-	38,59,950.00	15	1,36,277.50	2,44,463.50	-	3,80,741.00	34,79,209.00
	Lakes and Ponds	-	-	-	-		-	-	-	-	-
	Other assets	-	-		-		-	-			-
41040	• Plants & Machinery	9,23,900.00	44,96,199.00	-	54,20,099.00	10	87,770.50	5,14,909.41	-	6,02,679.91	48,17,419.10
41050	• Vehicles	1,52,32,826.00	37,41,000.00	-	1,89,73,826.00	10	14,94,754.13	18,02,513.47	-	32,97,267.60	1,56,76,558.40

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41060	• Office & other equipment	7,45,473.98	25,17,120.00	-	32,62,593.98	5	1,63,831.86	6,19,892.86	-	7,83,724.72	24,78,869.26
41070	• Furniture, fixtures, fittings and electrical appliances	10,27,014.60	24,47,925.00	-	34,74,939.60	10	1,07,013.05	3,30,119.26	-	4,37,132.31	30,37,807.29
4180	• Other fixed assets	-	-	-	-	5	-	-	-	-	-
	Total	**11,00,01,216.58**	**16,18,45,544.89**	**-**	**27,18,46,761.47**		**1,06,73,040.42**	**3,16,73,484.87**	**-**	**4,23,46,525.29**	**22,95,00,236.18**
41210	Work-in-progress	-	31,43,65,187.25	-	31,43,65,187.25						-
	Total	**11,00,01,216.58**	**47,62,10,732.14**	**-**	**58,62,11,948.72**		**1,06,73,040.42**	**3,16,73,484.87**	**-**	**4,23,46,525.29**	**22,95,00,236.18**

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Schedule B-12: Investments - General Funds

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

Schedule B-13: Investments - Other Funds

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

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
43010	Stores	17,451.33	-
43020	Loose Tools	-	-
43080	Others	-	
	Total Stock in hand	**17,451.33**	

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Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount 2023-24 (Rs.)	Previous year 2022-23 Net amount (Rs.)
43110	**Receivables for Property Taxes**				
	Less than 5 years	-	-	-	-
	More than 5 years*	-	-	-	-
	Sub - total	-	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	-	-	-	-
				-	
43120	**Receivable for Water Taxes**			-	-
	Less than 3 years	-		-	-
	More than 3 years*			-	
	Sub - total	-	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	
	Net Receivables of Other Taxes	-	-	-	-
43120	**Receivable of Other Taxes**			-	
	Less than 3 years			-	
	More than 3 years*	-		-	-
	Sub - total	-	-	-	
	Less: State Government Cesses/Levies in Taxes - Control Accounts			-	-
	Net Receivables of Other Taxes	-	-	-	-
43130	**Receivables for Fees & User Charges**	-	-	-	
	Less than 3 years			-	-
	More than 3 years*	-			
	Sub - total	-		-	-
43140	**Receivables from Other Sources**	-	-	-	-
	Less than 3 years			-	-
	More than 3 years*	-	-		
	Sub - total	-	-	-	-
43180	**Receivables control Accounts**		-	-	-
	Sub - total	-	-	-	-
			-	-	-
	Total of Sundry Debtors (Receivables)	-	-	-	-

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Schedule B-16: Prepaid Expenses

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

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year 2023-24(Rs.)	Previous Year 2022-24 (Rs.)
45010	**Cash**	-	-
45020	**Balance with Bank - Municipal Funds**		
45021	Nationalised Banks	77,607,955.83	211,712,589.83
45022	Other Scheduled Banks	-	-
45023	Scheduled Co-operative Banks	-	-
45024	Post Office		-
	Sub-total	**77,607,955.83**	**211,712,589.83**
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	**77,607,955.83**	**211,712,589.83**

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Schedule B-18: Loans, advances, and deposits

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

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

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

Schedule B-19: Other Assets

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
47010	Deposit Works	-	-
47020	Other asset control accounts	-	-
	Total Other Assets	-	-

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

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

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Barodiyan Kalan Municipal Council

INCOME AND EXPENDITURE STATEMENT

For the Period From 1 April 2023 to 31 March 2024

	Item/ Head of Account	Schedule No	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In Rs)
A	**INCOME**			
	Tax Revenue	IE-1	73,667	25,700
	Assigned Revenues & Compensation	IE-2	2,75,24,649	2,73,41,266
	Rental Income from Municipal Properties	IE-3	19,500	-
	Fees & User Charges	IE-4	3,42,410	84,790
	Sale & Hire Charges	IE-5	13,77,020	6,58,000
	Revenue Grants, Contributions & Subsidies	IE-6	1,70,24,323	2,43,820
	Income from Investments	IE-7	13,63,778	2,54,820
	Interest Earned	IE-8	15,38,214	1,56,668
	Other Income	IE-9	9,40,338	18,600
	Total - INCOME		**5,02,03,899**	**2,87,83,664**

B	**EXPENDITURE**			
	Establishment Expenses	IE-10	1,26,23,926	95,14,136
	Administrative Expenses	IE-11	57,11,508	47,86,266
	Operations & Maintenance	IE-12	1,29,14,819	1,47,41,333
	Interest & Finance Expenses	IE-13	33,043	1,918
	Programme Expenses	IE-14	1,62,88,914	54,20,677
	Revenue Grants, Contributions & subsidies	IE-15	8,32,438	3,35,000
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	59,590
	Depreciation	IE-18	-	-
	Total - EXPENDITURE		**4,84,04,647**	**3,48,58,920**

C	***Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)***		**17,99,252**	**(60,75,256)**
D	Add/Less: Prior period Items (Net)	IE-19	-	-
E	***Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)***		**17,99,252**	**(60,75,256)**
F	**Less: Transfer to Reserve Funds**		2,35,729	-
G	***Net balance being surplus/ deficit carried over to Municipal Fund (E-F)***		**15,63,523**	**(60,75,256)**

For Accountant

Signature

For Chief Muncipal Officer

मुख्य नगर पालिका अधिकारी
न.प. बरोदिया कलॉं
जिला- सागर (म.प्र.)

Signature

For Mehta & Jain
Chartered Accountants

MEHTA & JAIN CHARTERED ACCOUNTANTS PARTNER

CA Mayank Jain
Partner
M. No. 427725
UDIN: 24427725BKCQED6687

Barodiyan Kalan Municipal Council
Sub Schedule forming Part of Income & Expenditure Statement
For the Period From 1 April 2023 to 31 March 2024

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In Rs)
11001	Property tax	4,629	-
11002	Water tax	11,600	25,700
11003	Sewerage tax	-	-
11004	Consolidated Tax	57,049	-
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	389	-
	Sub-total	**73,667**	**25,700**
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	**73,667**	**25,700**

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

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

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In Rs)
12010	Taxes and Duties collected by others	5,67,162	-
12020	Compensation in lieu of Octroi	2,69,57,487	2,73,41,266
12020	Nazool Contribution	-	-
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	**2,75,24,649**	**2,73,41,266**

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Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	-	-
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	-	-
13080	Other rents	19,500	-
	Sub-Total	**19,500**	-
13090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	**19,500**	-

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

Account Code.	Particulars	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In Rs)
14010	Empanelment & Registration Charges	320	-
14011	Licensing Fees	81,185	-
14012	Fees for Grant of Permit	-	-
14013	Fees for Certificate or Extract	17,170	350
14014	Development Charges	385	-
14015	Regularization Fees	-	-
14020	Penalties and Fines	400	-
14040	Other Fees	-	22,050
14050	User Charges	2,28,150	62,390
14060	Entry Fees	-	-
14070	Service / Administrative Charges	-	-
14080	Other Charges	14,800	-
	Aashary Shulk	-	-
	Sub-Total	**3,42,410**	**84,790**
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges	**3,42,410**	**84,790**

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In Rs)
15010	Sale of Products	-	-
15011	Sale of Forms & Publications	13,77,020	-
15012	Sale of stores & scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	-	6,28,000
15041	Hire Charges for Equipment	-	30,000
	Total Income from Sale & Hire charges - Income head-wise	**13,77,020**	**6,58,000**

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Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In Rs)
16010	**Revenue Grant**	-	-
1601001	Grant Revenue-State Govt.	1,26,58,571	2,43,820
1601011	Grant Revenue-Central Govt.	38,42,752	-
1601021	Grant Revenue-Other Organisations	-	-
1601090	Grant Revenue-Dep on Grant Assets	-	-
16020	Re-imbursement of expenses	-	-
16030	Contribution towards schemes	5,23,000	-
	Total Revenue Grants, Contributions & Subsidies	**1,70,24,323**	**2,43,820**

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In Rs)
17010	Interest on Investments (FDRs)	13,63,778	2,54,820
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
	Total Income from Investments	**13,63,778**	**2,54,820**

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In Rs)
17110	Interest from Bank Accounts	15,38,214	1,56,668
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	-	-
17180	Other Interest	-	-
	Total - Interest Earned	**15,38,214**	**1,56,668**

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In Rs)
18010	Deposits Forfeited	-	-
1801001	Beneficiary Contribution for Public Toilets	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities	8,25,538	18,600
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	1,14,800	
	Total Other Income	**9,40,338**	**18,600**

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Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In Rs)
21010	Salaries, Wages and Bonus	1,17,92,003	95,14,136
21020	Benefits and Allowances	8,31,923	-
21030	Pension	-	-
21040	Other Terminal & Retirement Benefits	-	-
	Total establishment expenses	**1,26,23,926**	**95,14,136**

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In Rs)
22010	Rent, Rates and Taxes	72,200	-
22011	Office maintenance	11,000	21,15,184
22012	Communication Expenses	13,400	-
22020	Books & Periodicals	-	-
22021	Printing and Stationery	5,37,407	4,63,877
22030	Traveling & Conveyance	-	38,093
22040	Insurance	2,29,419	-
22050	Audit Fees	-	-
22051	Legal Expenses	6,05,767	22,500
22052	Professional and other Fees	9,13,500	12,10,994
22060	Advertisement and Publicity	33,28,815	8,39,350
2206001	Programme & Festival Expenses (Including Gaurav Diwas)		-
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	-	96,268
	Total administrative expenses	**57,11,508**	**47,86,266**

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In Rs)
23010	Power & Fuel	36,07,061	15,02,444
23020	Bulk Purchases	-	88,71,200
23030	Consumption of Stores	34,22,385	-
23040	Hire Charges	3,98,612	5,33,197
23050	Repairs & maintenance -Infrastructure Assets	-	11,75,540
23051	Repairs & maintenance - Civic Amenities	17,14,344	9,080
23052	Repairs & maintenance - Buildings	6,95,373	88,000
23053	Repairs & maintenance - Vehicles	3,12,598	1,36,324
23054	Repairs & maintenance - Furnitures	2,500	1,10,990
23055	Repairs & maintenance - Office Equipments	40,600	9,600
23056	Repairs & maintenance - Electrical Appliances	55,923	64,229
23057	Repairs & maintenance - Plant & Machinary	-	-
23057	Repairs & maintenance - Heritage Building	-	-
23059	Repairs & maintenance - Others	21,41,451	8,12,079
23080	Other operating & maintenance expenses	5,23,971	14,28,650
23090	Other Grants & Programs Expense		
	Total operations & maintenance	**1,29,14,819**	**1,47,41,333**

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Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In 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	33,043	1,918
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	**33,043**	**1,918**

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In Rs)
25010	Election Expenses	-	-
25020	Own Programs	1,62,88,914	45,42,778
25040	Social Security Scheme Expense	-	-
25030	Share in Programs of others	-	8,77,899
	Total Programme Expenses	**1,62,88,914**	**54,20,677**

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In Rs)
26010	Grants PMAY	2,78,438	3,35,000
26020	Contributions [specify details]	-	-
26030	Subsidies (Sweksha Anudaan)	5,54,000	-
	Total Revenue Grants, Contributions & Subsidies	**8,32,438**	**3,35,000**

Schedule IE-16: Provisions & Write off

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

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Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In Rs)
27110	Loss on disposal of Assets	-	-
27120	Loss on disposal of Investments	-	-
27180	Other Miscellaneous Expenses	-	59,590
	Total Miscellaneous expenses	-	**59,590**

Schedule IE-18 : Depreciation

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

Schedule IE-19: Prior Period Items (Net)

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

MEHTA & JAIN
PARTNER
CHARTERED ACCOUNTANTS

Barodiyan Kalan Municipal Council

RECEIPTS AND PAYMENTS ACCOUNT

For the Period From 1 April 2023 to 31 March 2024

Account Code	Head of Account	Schedules	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In Rs)	Account Code	Head of Account	Schedules	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In Rs)
	Opening Balances								
	Cash balances including Imprest Balance		-						
	Balances with Banks/Treasury (including in designated bank accounts)		21,17,12,590	5,57,34,929					
	Operating Receipts					**Operating Payments**			
110	Tax Revenue	RP - 1	73,667	25,700	210	Establishment Expenses	RP - 10	1,26,23,926	95,14,136
120	Assigned Revenues & Compensations	RP - 2	2,75,24,649	2,73,41,266	220	Administrative Expenses	RP - 11	57,11,508	29,88,749
130	Rental income from Municipal Properties	RP - 3	19,500	30,000	230	Operations and Maintenance	RP - 12	1,29,14,819	78,01,550
140	Fees & User Charges	RP - 4	3,42,410	84,790	240	Interest & Finance Charges	RP - 13	33,043	1,918
150	Sale & Hire Charges	RP - 5	13,77,020	6,28,000	250	Programme Expenses	RP - 14	1,62,88,914	54,20,677
160	Revenue Grants, Contributions & Subsidies	RP - 6	1,70,24,323	2,43,820	260	Revenue Grants, Contributions & Subsidies	RP - 15	8,32,438	3,35,000
170	Income from Investments	RP - 7	13,63,778	2,54,820	430	Purchase of Stores	RP - 16	34,17,762	-
171	Interest Earned	RP - 8	15,38,214	1,56,668	271	Miscellaneous expenses	RP - 17	-	-
180	Other Income	RP - 9	9,40,338	18,600		Prior Period		-	
	Non-Operating Receipts-					**Non-Operating Payments**			
						Refund of Deposits		21,74,804	
340	Deposits Received	RP - 19		2,07,190	350	Payment to Sundry Creditors	RP - 24	1,96,48,534	41,02,630
320	Grants and contribution for specific purposes	RP - 20	32,74,05,078	26,45,81,059	311	Reserve Fund Paid	RP - 25	-	-
350	Other Liabilities		25,02,232	81,000	320	Grants and contribution for specific purposes Payments	RP - 27	-	-
35090-01	Sale proceeds from Assets					Provision for expenses		-	
35090-02	Realisation of Investment - General Fund		20,00,00,000			Acquisition / Purchase of Fixed Assets	RP - 26	44,05,70,096	10,75,10,592
35090-02	Realisation of Investment - Other Funds		-			Deposit works	RP - 22	-	-
341	Deposit works					Investments - General Fund		20,00,00,000	
35041	Revenue Collected in Advance					Investments - Special Fund		-	

	Loans & Advances to Employees (recovery)					Stock in hand			
	Other Loans & Advances (recovery)	RP - 29	-	-		Repayment of Loans, Advances	RP - 18	-	-
431	Debtors(receivable)	RP - 23	-	-		Prepaid Expenses			
330	Loans Received	RP - 30	-	-		Earmarked Fund Paid	RP - 21	-	-
311	Earmarked Funds		-			Other Loans & Advances	RP - 29	-	-
310	Municipal Fund		-			Municipal Fund		-	
						Closing Balances			
						Cash balances including Imprest Balance		-	
						Balances with Banks/Treasury (including in designated bank accounts)		7,76,07,956	21,17,12,590
	TOTAL		**79,18,23,799**	**34,93,87,842**		**TOTAL**		**79,18,23,799**	**34,93,87,842**

For Accountant

Signature

For Chief Muncipal Officer

मुख्य नगर पालिका अधिकारी
नगर परिषद बरौदियाकलॉं
जिला- सागर (म.प्र.)

Signature

For Mehta & Jain
Chartered Accountants

MEHTA & JAIN * CHARTERED ACCOUNTANTS * PARTNER

CA Mayank Jain
Partner
M. No. 427725
UDIN: 24427725BKCQED6687

Barodiyan Kalan Municipal Council

Sub Schedule forming Part of Receipt & Payment Account

For the Period From 1 April 2023 to 31 March 2024

Schedule RP - 1: Tax Revenue

Account Code	Particulars	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In Rs)
11001	Property Tax	4,629	-
11002	Water Tax	11,600	25,700
11003	Sewerage Tax	-	-
11004	Consolidated Tax	57,049	-
11008	Tax on Animal	-	-
11010	Professional Tax	-	-
11013	Export Tax	-	-
11006	Education Tax	-	-
11008	Other Taxes	389	-
	Total Tax Revenue	**73,667**	**25,700**

Schedule RP - 2: Assigned Revenues & Compensation

Account Code	Particulars	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In Rs)
12010	Taxes and Duties collected by others	5,67,162	-
12020	Compensation in lieu of Octroi	2,69,57,487	2,73,41,266
12030	Compensations in lieu of Concessions		
	Total Asigned Revenues & Compensation	**2,75,24,649**	**2,73,41,266**

Schedule RP - 3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	-	-
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	-	-
13080	Other rents	19,500	30,000
	Sub-Total	**19,500**	**30,000**
13090	Less: Rent Remission and Refunds		-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	**19,500**	**30,000**

MEHTA & JAIN
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CHARTERED ACCOUNTANTS

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

Account Code.	Particulars	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In Rs)
14010	Empanelment & Registration Charges	320	-
14011	Licensing Fees	81,185	-
14012	Fees for Grant of Permit	-	-
14013	Fees for Certificate or Extract	17,170	350
14014	Development Charges	385	-
14015	Regularization Fees	-	-
14020	Penalties and Fines	400	-
14040	Other Fees	-	-
14050	User Charges	2,28,150	62,390
14060	Entry Fees	-	-
14070	Service / Administrative Charges	-	-
14080	Other Charges	14,800	22,050
	Sub-Total	**3,42,410**	**84,790**
14090	Less: Rent Remission and Refunds	-	
	Sub-total	-	
	Total Income from Fees & User Charges	**3,42,410**	**84,790**

Schedule RP - 5: Sale & Hire Charges

Account Code	Particulars	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In Rs)
15010	Sale of Products	-	-
15011	Sale of Forms & Publications	13,77,020	6,28,000
15012	Sale of stores & scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - Income head-wise	**13,77,020**	**6,28,000**

Schedule RP - 6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In Rs)
16010	Grant Revenue-State Govt.	1,65,01,323	1,45,780
16020	Re-imbursement of expenses (ladli Behna Yojna, Ravi Das Jayanti)	-	98,040
16030	Contribution towards schemes	5,23,000	-
	Total Revenue Grants, Contributions & Subsidies	**1,70,24,323**	**2,43,820**

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Schedule RP - 7: Income from Investments - General Fund

Account Code	Particulars	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In Rs)
17010	Interest on Investments (FDRs)	13,63,778	2,54,820
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
	Total Income from Investments	**13,63,778**	**2,54,820**

Schedule RP - 8: Interest Earned

Account Code	Particulars	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In Rs)
17110	Interest from Bank Accounts	15,38,214	1,56,668
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	-	-
17180	Other Interest	-	-
	Total - Interest Earned	**15,38,214**	**1,56,668**

Schedule RP - 9: Other Income

Account Code	Particulars	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In Rs)
18010	Deposits Forfeited		
1801001	Beneficiary Contribution for Public Toilets	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities	8,25,538	18,600
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	1,14,800	-
	Total Other Income	**9,40,338**	**18,600**

Schedule RP -10: Establishment Expenses

Account Code	Particulars	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In Rs)
21010	Salaries, Wages and Bonus	1,17,92,003	95,14,136
21020	Benefits and Allowances	8,31,923	-
21030	Pension	-	-
21040	Other Terminal & Retirement Benefits	-	-
	Total Establishment Expenses	**1,26,23,926**	**95,14,136**

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Schedule RP -11: Administrative Expenses

Account Code	Particulars	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In Rs)
22010	Rent, Rates and Taxes	72,200	-
22011	Office maintenance	11,000	2,60,677
22012	Communication Expenses	13,400	-
22020	Books & Periodicals	-	-
22021	Printing and Stationery	5,37,407	-
22030	Traveling & Conveyance	-	38,093
22040	Insurance	2,29,419	-
22050	Audit Fees	-	-
22051	Legal Expenses	6,05,767	-
22052	Professional and other Fees	9,13,500	12,93,084
22060	Advertisement and Publicity	33,28,815	13,03,227
22061	Membership & subscriptions		-
22080	Other Administrative Expenses	-	93,668
	Total Administrative Expenses	**57,11,508**	**29,88,749**
	Less:- Administrative Income	-	-
	Net Administrative Expenses	**57,11,508**	**29,88,749**

Schedule RP - 12: Operations & Maintenance

Account Code	Particulars	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In Rs)
23010	Power & Fuel	36,07,061	33,59,551
23020	Bulk Purchases	-	74,310
23030	Consumption of Stores	34,22,385	-
23040	Hire Charges	3,98,612	5,33,197
23050	Repairs & maintenance -Infrastructure Assets	-	11,75,540
23051	Repairs & maintenance - Civic Amenities	17,14,344	9,080
23052	Repairs & maintenance - Buildings	6,95,373	88,000
23053	Repairs & maintenance - Vehicles	3,12,598	1,36,324
23054	Repairs & maintenance - Furnitures	2,500	1,10,990
23055	Repairs & maintenance - Office Equipments	40,600	9,600
23056	Repairs & maintenance - Electrical Appliances	55,923	64,229
23057	Repairs & maintenance - Plant & Machinary	-	-
23057	Repairs & maintenance - Heritage Building	-	-
23059	Repairs & maintenance - Other	21,41,451	8,12,079
23080	Other operating & maintenance expenses	5,23,971	14,28,650
	Total Operations & Maintenance Expenses	**1,29,14,819**	**78,01,550**

PARTNER
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Schedule RP - 13: Interest & Finance Charges

Account Code	Particulars	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In 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	33,043	1,918
24080	Other Finance Expenses	-	-
	Sub-Total	**33,043**	**1,918**
	Less: - Bank Charges	-	-
	Total Interest & Finance Charges	**33,043**	**1,918**

Schedule RP - 14: Programme Expenses

Account Code	Particulars	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In Rs)
25010	Election Expenses	-	-
25020	Own Programs	1,62,88,914	54,20,677
25040	Social Security Scheme Expense	-	-
25030	Share in Programs of others		-
	Total Programme Expenses	**1,62,88,914**	**54,20,677**

Schedule Rp - 15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In Rs)
26010	Grants PMAY	2,78,438	15,000
26020	Contributions [specify details]	-	-
26030	Subsidies (Sweksha Anudaan)	5,54,000	3,20,000
	Total Revenue Grants, Contributions & Subsidies	**8,32,438**	**3,35,000**

Schedule RP - 16: Store Purchased

Account Code	Particulars	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In Rs)
430100	Stores	34,17,762	-
	Total Stores Purchased	**34,17,762**	-

MEHTA & JAIN
PARTNER
CHARTERED ACCOUNTANTS

Schedule RP - 17: Miscellaneous expenses

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

Schedule RP - 18: Loan Repaid

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

Schedule RP - 19: Deposits Received

Account Code	Particulars	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In Rs)
3401011	Security Deposit from Contractor	2,22,18,631	2,07,190
3401011	With Held & SD	-	-
3402000	Revenue Deposit	-	-
3408000	Other Deposit	-	-
	Total	**2,22,18,631**	**2,07,190**
	Less - Deposit Rec. EMD & SD	-	-
	Net Deposits Recevied	**2,22,18,631**	**2,07,190**

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

Account Code	Particulars	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In Rs)
320100	Grant from Central Government	1,40,44,895	1,70,47,438
320200	Grant from State Government	31,33,60,183	24,75,33,621
320300	Grant from Other Govt. Agencies	-	-
	Other Grant		
	Total	**32,74,05,078**	**26,45,81,059**
	Less - Grants	-	-
	Net Grant & Contribution for Specific Purpose Received	**32,74,05,078**	**26,45,81,059**

PARTNER
CHARTERED ACCOUNTANTS

Schedule RP - 21: Earmarked Funds Paid

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

Schedule RP - 22: Deposit Works (Net)

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

Schedule RP - 23: Realisation from Sundry Debtors

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

Schedule RP - 24: Payment to Sundry Creditors

Account Code	Particulars	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In Rs)
3501000	Creditors	-	-
3501100	Employee Liabilities	-	-
3501200	Interest Accrued and Due	-	-
3502000	Recoveries Payable		-
3503000	Govt. Dues Payable	1,96,48,534	41,02,630
3508000	Other (Provisions)	-	-
3504100	Advance Collection of Revenues	-	-
3501031	Lok Swasthya Yantriki Vibhag (PHE)	-	
	Total Payment to Creditors	**1,96,48,534**	**41,02,630**

MEHTA & JAIN
PARTNER
CHARTERED ACCOUNTANTS

Schedule RP - 25: Reserve Funds Paid

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

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

Account Code	Particulars	Current Year 2023 - 24 (In Rs)	Previous Year 2022-23 (In Rs)
4101000	Land	32,47,976	-
4102000	Building including Class-II Civil Structures	4,43,92,938	45,45,289
4103000	Roads & Bridges	24,86,74,782	3,66,34,393
4103100	Sewerage & Drainage	1,40,85,094	1,14,07,743
4103200	Water Ways	80,02,817	62,51,267
4103300	Public Lighting	9,30,29,880	2,93,08,601
4103400	Sanitation & Solid Waste Management	1,83,05,558	
4104000	Plant & Machinery	45,78,799	
4105000	Vehicle	37,41,000	1,56,55,298
4106000	Office & Other Equipments	25,17,120	6,28,675
4107000	Furniture & Fixtures	24,47,925	9,27,576
4108000	Other fixed assest		21,51,750
4120000	Work in Progress	3,31,86,842	-
4120000	Less:- Receipt	-	-
	Assets from Specific Grant	-	-
	Assets from Special Fund	-	-
	Total Acquisition/Purchase of Fixed Assets	**47,62,10,731**	**10,75,10,592**

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

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

MEHTA & JAIN * CHARTERED ACCOUNTANTS * PARTNER

Schedule RP - 29: Loans & Advances

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

Schedule RP - 30 Loan Received

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

MEHTA & JAIN * CHARTERED ACCOUNTANTS * PARTNER

Barodiyan Kalan Municipal Council

Statement of Cash Flow

As on 31 March 2024

Particulars	Current Year 2023 -24 (Rs.)		Previous Year 2022 -23 (Rs.)	
[A] Cash Flow from Operating Activities				
Revenue Receipts	4,73,01,907		2,84,28,099	
Recovery from Debtors	25,02,232		25,077	
Advances Received	-			
Deposits Received	-	**4,98,04,139**	2,07,190	**2,86,60,366**
Revenue Expenses	5,17,89,367		2,60,60,112	
Advances Paid	-		-	
Payment to Creditors	-		-	
Advance collection of revenue	-		-	
Payment for Employees Liability	-		-	
Payment Against Statutory Recoveries	1,96,48,534		41,02,630	
Deposits Repaid	21,74,804			
Previous Year Expenses Booked in Current Year	-	**7,36,12,705**		**3,01,62,742**
Net Cash Generated from/used in Operating Activities [A]		**(2,38,08,566)**		**(15,02,376)**
[B] Cash Flow from Investing Activities				
Proceeds from Disposal of Assets	-			
Proceeds from Disposal of Investments	20,00,00,000			
Investment Income Received	13,63,778		2,54,820	
Interest Income Received	15,38,214	**20,29,01,992**	1,56,668	**4,11,488**
Purchase of Fixed Assets	44,05,70,096		10,75,10,592	
Increase/(Decrease) in Special Funds/Grants	(32,74,05,078)		(26,45,81,059)	
Increase/(Decrease) in Earmarked Funds	-			
Purchase of Invesments	20,00,00,000	**31,31,65,018**		**(15,70,70,467)**
Net Cash Generated from/used in Investing Activities [B]		**(11,02,63,026)**		**15,74,81,955**
[C] Cash Flow from Financing Activities				
Loan from Banks/Others Received	-	-		
Loan Repayment	-			
Interest & Finance Expenses	33,043	**33,043**	1,918	**1,918**
Net Cash Generated from/used in Financing Activities [C]		**(33,043)**		**(1,918)**
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		**(13,41,04,635)**		**15,59,77,661**
Cash & Cash Equivalent at the beginning of Period		**21,17,12,590**		**5,57,34,929**
Cash & Cash Equivalent at the End of Period				
Cash & Cash Equivalent at the end of year comprises of the following Account Balances :-		**7,76,07,956**		**21,17,12,590**
Cash Balances	-			
Bank Balances	7,76,07,956		21,17,12,590	
Total of the Breakup of Cash & Cash Equivalent		**7,76,07,955**		**21,17,12,590**
Difference		**(0)**		-

For Accountant

Signature

For Chief Muncipal Officer

मुख्य नगर पालिका अधिकारी
नगर परिषद बरोदिया कलाँ
जिला-सागर (म.प्र.)

Signature

For Mehta & Jain
Chartered Accountants

MEHTA & JAIN CHARTERED ACCOUNTANTS PARTNER

CA Mayank Jain
Partner
UDIN: 24427725BKCQED6687

NAGAR PARISHAD BARODIYAN KALAN

DIST. SAGAR (M.P)

BANK RECONCILIATION STATEMENT AS ON 31.03.2024

Madhyanchal Bank (6597)

S. No.	PARTICULARS	AMOUNT	AMOUNT
	Balance as per the cashbook as on 31/03/2024		23,192.00
	Add :-		-
	Less :-		-
	Closing balance as per the bank statament as on 31/03/2024		23,192.00

Madhyanchal Bank (9342)

S. No.	PARTICULARS	AMOUNT	AMOUNT
	Closing balance as per the cashbook as on 31/03/2024		1,98,777.00
	Add :-		-
	Less :-		-
	Closing balance as per the bank statament as on 31/03/2024		1,98,777.00

Punjab National Bank (6555)

S. No.	PARTICULARS	AMOUNT	AMOUNT
	Closing balance as per the cashbook as on 31/03/2024		1,05,40,516.00
	Add :-		-
	Less :-		-
	Closing balance as per the bank statament as on 31/03/2024		1,05,40,516.00

MEHTA & JAIN * CHARTERED ACCOUNTANTS * PARTNER

NAGAR PARISHAD BARODIYAN KALAN

DIST. SAGAR (M.P)

BANK RECONCILIATION STATEMENT AS ON 31.03.2024

India Bank (5260)

S. No.	PARTICULARS	AMOUNT	AMOUNT
	Closing balance as per the cashbook as on 31/03/2024		1,92,27,183.00
	Add :-		-
	Less :-		-
	Closing balance as per the bank statament as on 31/03/2024		**1,92,27,183.00**

State Bank Of India (4265)

S. No.	PARTICULARS	AMOUNT	AMOUNT
	Closing balance as per the cashbook as on 31/03/2024		4,73,54,899.83
	Add :-		-
	Less :-		-
	Closing balance as per the bank statament as on 31/03/2024		**4,73,54,899.83**

India Bank (8738)

S. No.	PARTICULARS	AMOUNT	AMOUNT
	Closing balance as per the cashbook as on 31/03/2024		2,63,388.00
	Add :-		-
	Less :-		-
	Closing balance as per the bank statament as on 31/03/2024		**2,63,388.00**

MEHTA JAIN * CHARTERED ACCOUNTANTS * PARTNER