# NAGAR PARISHAD BAXWAHA

**AUDIT REPORT- FINANCIAL YEAR 2023-24** 



PATIDAR AND ASSOCIATES
CHARTERED ACCOUNTANTS



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मुख्य नगरपालिका अधिका नगर परिषद बकरवाहा जिला-छतरपुर,म०प्र०



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#### INDEPENDENT AUDITOR'S REPORT

#### To the Stakeholders of NAGAR PARISHAD BAXWAHA

1. Report on the Financial Statements

We have audited the accompanying financial statements of NAGAR PARISHAD BAXWAHA ("the ULB"), which comprise the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet for the year then ended, and other explanatory information.

2. Management's Responsibility for the Financial Statements

The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the ULB in accordance with the provisions of Madhya Pradesh Municipalities Act, 1961 and accounting principles generally accepted in India, including the Municipal Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the Municipal Accounting Manual for safeguarding of 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.

#### 3. Auditor's Responsibility

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

We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report as per the letter issued by Directorate, Urban Administration & Development, M.P., Bhopal in this regard. The Commissioner/CMO has not directed us to perform audit of any other section in his office in addition to the above scope.

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We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

#### 4. Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the report attached below, the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet annexed to this report give true and fair view of financial transactions affected by ULB and recorded these transactions in cash book for the financial year ending as on 31st March, 2024.

#### 5. Basis for Qualified Opinion

The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report.

#### 6. Emphasis of Matters

We draw attention to the following matters reported in Annexure - 2, annexed to this report.

a) Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.

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b) Revenue department's records related to recovery of revenue taxes and other revenue department's records related to revenue dues has differences with accounting records maintained by accounting department.

c) Non-maintenance or incomplete registers as prescribed under manual and

mentioned at point 3 of annexure 2.

d) Non verification of challans related to EPF, TDS on GST and TDS-Income Tax deposited, as same has not been made available to us by the ULB. Our opinion is not modified in respect of these matters.

7. We further report that:

- a) We have sought and, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, in our opinion proper books of account as required by Municipal Accounting Manual have been kept by the ULB so far as appears from our examination of those books.
- c) The Receipt & Payment Account, Income & Expenditure Account and Balance Sheet deal with by this Report are in agreement with the books of account.
- d) Except for the matter described in the Basis for Qualified Opinion paragraph above, the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet comply with the Municipal Accounting Manual and Accounting Standards applicable to the
- e) The matter described in the Basis for Qualified Opinion paragraph above, in our opinion, may have an adverse effect on the functioning of the ULB.
- f) The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion paragraph above.

FRN-012264C

Date:16/09/2024

UDIN: 24418806BKDFMY2677

For Patidar & Associates

Chartered Accountants

CA Neelesh Patidar (Partner)

MRN - 418806



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Annexure '1'

## Report on Internal Financial Controls over Financial Reporting

1. Report on the Internal Financial Controls of the ULB ("the ULB")

We have audited the internal financial controls over financial reporting of NAGAR PARISHAD BAXWAHA ("the ULB") as of March 31, 2024 in conjunction with our audit of the financial statements of the ULB for the year ended on that date.

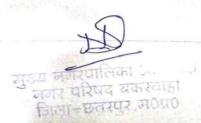
2. Management's Responsibility for Internal Financial Controls

The ULB's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the ULB. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to ULB's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required in accordance with the Madhya Pradesh Municipalities Act, 1961 including the Municipal Accounting Manual and accounting principles generally accepted in India applicable to the Urban Local Bodies.

#### 3. Auditors' Responsibility

Our responsibility is to express an opinion on the ULB's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the Guidance Note") and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting.







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assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the ULB's internal financial controls system over financial reporting.

4. Meaning of Internal Financial Controls Over financial Reporting.

A ULB's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A ULB's internal financial control over financial reporting includes those policies and procedures that

- a) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB;
- b) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the ULB are being made only in accordance with authorizations of management and officers of the ULB; and
- c) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the ULB's assets that could have a material effect on the financial statements.

5. Inherent Limitations of Internal Financial Controls Over Financial Reporting
Because of the inherent limitations of internal financial controls over financial
reporting, including the possibility of collusion or improper management override of
controls, material misstatements due to error or fraud may occur and not be detected.
Also, projections of any evaluation of the internal financial controls over financial
reporting to future periods are subject to the risk that the internal financial control
over financial reporting may become inadequate because of changes in conditions, or
that the degree of compliance with the policies or procedures may deteriorate.

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#### 6. Qualified opinion

According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified as at March 31, 2024:

- a) The ULB did not have an appropriate internal financial control system over financial reporting since the internal controls adopted by the ULB did not adequately consider risk assessment, which is one of the essential components of internal control, with regard to the potential for fraud when performing risk assessment
- b) The ULB did not have an appropriate internal control system for tax and user charges collection, tax demand evaluation, which could potentially result in the ULB recognizing revenue without establishing reasonable certainty of ultimate collection.
- c) The ULB did not have an appropriate internal control system for inventory with regard to receipts, issue for production and physical verification. Further, the internal control system for identification and allocation of overheads to inventory was also not adequate. These could potentially result in material misstatements in the ULB's trade payables, consumption, inventory and expense account balances.
- d) The ULB did not have an appropriate internal control system for fixed asset with regard to purchase, construction, transfer and physical verification. Further, the internal control system for identification and allocation of overheads to fixed asset was also not adequate. These could potentially result in material misstatements in the ULB's grants, payable to contractors, tax and other statutory dues, fixed assets, capital work in process and accumulated depreciation account balances.

A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the ULB's annual or interim financial statements will not be prevented or detected on a timely basis.

In our opinion, because of the effects/possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the ULB has not maintained adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were not operating effectively as of March 31, 2024 based on the criteria established by the ULB.

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We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2024 financial statements of the ULB, and these material weaknesses do not affect our opinion on the financial statements of the ULB.

FRN-0122640

Date: 16/09/2024

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Chartered Accountants

CA Neelesh Patidar Partner MRN - 418806



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Annexure '2'

#### The Annexure referred to in paragraph 5 & 6 of Our Report:

#### 1. Audit of Revenue

- 1) The auditor is responsible for audit of revenue from various sources.

  Revenue from own sources, Tax & non-tax, were received by the ULB during the year and recorded in the cashbook. The nature of the revenues were checked on sampling basis.
- 2) He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account. The counter foils or revenue receipts were made available to us for verification. It was informed to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn deposit this amount directly to the bank account. A register is being maintained by revenue/tax collector/officer from which collected amount move into cashier cash book. A detailed statement containing outstanding demand and tax collected during the year was provided to us by the concerned department duly certified by the concerned officer.
- 3) Percentage of revenue collection increase or decrease in various heads in property tax, samekitkar, shikshaupkar, nagriyavikasupkar, and other tax compared to previous year shall be part of report.

  Details are given in Annexure C attached to this report.
- 4) Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO. No such instances were noticed during the test check of entries conducted by us except the circumstances like public holidays, government or local holidays etc.
- 5) The entries in Cash book shall be verified.

We have verified the entries in cash book on test check basis having receipts & payment amounts. However, due to quantum of transactions and inherent limitation of audit we cannot provide our absolute assurance on the entries of the cash book. It is generally recommended that entries of the cash book should be duly supported by necessary documentary evidences and authorizations.

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6) The auditor shall specifically mention in the report the revenue recovery shall be a second the The auditor shall specifically mention in revenue recovery shall be a part of the quarterly and monthly targets any lapses in revenue recovery shall be a part of the

report.

No details with respect to quarterly & monthly targets set for the FY 2023-24 & the revenue recovery against such targets were made available to us. Hence, it was not possible for us to report the revenue recovery against the quarterly and monthly targets.

During our verification of revenue registers we observed huge outstanding from

past several years, below mentioned are few cases

In case of property tax

List of few pendency's of taxes from long time has been listed below:

Name Of Owner	Arrears Demand	Current Demand	Total
Indu Khan	4,780.00	774.00	5,554.00
Keshari Singh	2,614.00	1,054.00	3,668.00
Kalayan Singh	713.00	464.00	1,177.00
Shubhash Chandra Jain	4,102.00	2,375.00	6,477.00
ahir Udin	4,140.00	4,649.00	8,789.00

6% p.a. surcharge and penalty on late payment of Property tax.

#### In case of Shop Rent

List of few long time pending cases were listed below:

Name Of Owner	Arrears Demand	<b>Current Demand</b>	-
Suresh Chandra Jain			Total
Rajkumar Jain		5,136.00	5,136.00
Dasrath Ahirwar	2,334.00	5,136.00	7,470.00
	_	6,312.00	
Ram Prashad	6,000.00		6,312.00
Pawan Tiwari	6,000,00	7,500.00	13,500.00
o.a. surcharge and	penalty on late	7,500.00	13,500.00

10% p.a. surcharge and penalty on late payment of Shop Rent

7) The auditor shall verify the interest income from FDR's and verify that interest is

As explained by the ULB there are no FDR's during the year with the ULB under investments, hence we could not comment over interest income from FDR's and verify that interest is duly and timely accounted for in cash book.

8) The case where, the investments are made on lesser interest rates shall be brought to

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As informed by the ULB, it does not possess any investment, during the year and hence we cannot comment over the investments that are made on lesser interest rates.

#### 2. Audit of Expenditure:

- 1) The auditor is responsible for audit of expenditure under all the schemes. Expenditures were recorded in the cashbook on payment basis and on due and payment basis in the financial statement prepared by the ULB. The expenditures were duly categorised depending upon their nature and authorizations. Verification of expenditure has been done test check basis.
- 2) He is also responsible for checking the entries in cash book and verifying them relevant vouchers.
  We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets. However, considering the bulk quantum of entries and the weak internal control procedures, the discrepancies in the entries of cash book cannot be ruled out. Test checked vouchers revealed below mentioned instances.

Name of the party	Purpose	Amount	Remarks
Adhikari /karmchari	Nov. month salary	8,36,538.00	Date and Voucher no is not provided
Tiwari Tent House	Lights and tent	24,809.00	Seal and sign, voucher no. of ulb is not mantion

ULB have not provided challans and returns for payment of statutory dues to the Government. However ULB has explained that same had been duly deposited on or before the due date. Non-compliance of tax provision attract statutory penalty.

3) He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.

No issue of any difference in test check totalling amount was noticed in course of our verification.

4) He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of the Commissioner / CMO.



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Details relating to deviation of expenditure, if any, of particular scheme is specified at sub point 4 of point 6.

- 5) He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government. As explained to us, ULB follows the necessary guidelines, directives, acts and rules issued by Government of India and State Government. However, ULB didn't provided such directives with written confirmation and hence it was not possible for us to verify the expenditures in accordance with such guidelines etc.
- 6) During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority. We have verified the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions accorded by competent authority. ULB follows the hierarchy of sanctions and approvals depending upon the nature of the transactions and financial limits.
- 7) All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit. Noncompliance of audit paras shall be brought to the notice of Commissioner / CMO. No such instances were noticed during the test check of such entries conducted by us.
- 8) The auditor shall be responsible for verification of scheme wise/ project wise Utilization Certificate (UC's). UC's shall be tallied with the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet and creation of Fixed Asset.

Utilization certificates of various schemes for verification of scheme wise project/ wise Utilization Certificate (UCS) were not provided to us by the ULB. Hence same cannot be commented upon.

We are unable to verify the details of capitalization of expenditure since there is neither any proof available nor completion of work from respective department. There is no cross check mechanism exist to ensure the completion of project except payment of final bill. It is suggested that a proper internal control system should be

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framed to identify the fixed asset and its recognition in fixed asset register and books of account of the ULB

9) He shall verify that all temporary advances of other than employees have been fully recovered.

As explained by the ULB there are no temporary advances during the year. However, the opening balance sheet contains some advances, the bifurcated details for the same were not made available to us for verification.

#### 3. Audit of Book Keeping

- 1) The auditor is responsible for audit of the books of accounts as well as stores. As per the information and explanation provided to us by the management of the ULB and on perusal of books of accounts, it was noticed by us that the ULB has not maintained or provided for verification the Fixed Asset Registers, Security Deposit Registers, Register of Retention Money, Register of Settlement of Contractor / Supplier Bills all the required books of accounts as prescribed under MP MAM
- 2) He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of Commissioner / CMO.
  Stores registers were provided for verification. The issues relating to balancing and closing values of stock items were duly intimated to the concerned person in charge.
- 3) The auditor shall verify advance register and see that all the advance to employees are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.

As per the information and explanation provided to us by the management of the ULB, no advances were made during the year nor any standing at the close of the financial year. Hence, it is not possible for us to verify the cases of timely recovery of advances, if any.

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4) Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation Statement are not prepared the auditor will help in the preparation of BRS's

Bank Reconciliation is provided to us by the ULB with the opening balance differences. Such BRS has been made part of the financial statements as annexed with this report

He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book. Grant registers were made available to us. The receipts and utilisation of grants during the year were reconciled with the financial statement. A summarised statement of grants maintained by the ULB has been provided to us and same has been provided in the point 6(1) of this report.

The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of Commissioner / CMO.

Fixed asset registers were not provided to us for verification. Therefore we are not able to verify the same and comment upon whether it is complete and correctly balanced.

7) The auditor shall reconcile the account of receipt and payment especially for project funds.

The entries and transactions for the scheme cashbooks were duly consolidated in the financial statements prepared by the ULB. Scheme fund operated through PFMS are directly accounted from such PFMS bank statements and cashbooks.

#### 4. Audit of FDR

- 1) The auditor is responsible for audit of all fixed deposits and term deposits. The ULB, as explained to us, does not held fixed deposit and term deposit during the year. Hence, we could not comment over the same.
- 2) It shall be ensured that proper record of FDR's are maintained and renewals are timely done. As provided above, ULB does not held FDR's and hence we could not comment over timely renewals.
- 3) The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner / CMO.

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As per the explanation provided above by the ULB, it does not held FDR's/TDR during the year. Hence we cannot comment over case where FDR'S / TDR are kept at low rate of interest than the prevailing rate.

4) Interest earned on FDR/TDR Shall be verified from entries in the cash book. As provided above, the ULB does not have FDR/TDR and hence interest entries on FDR/TDR could not be commented upon.

#### 5. Audit of Tenders / Bids

1) The auditor is responsible for audit of all tenders / bids invited by the ULB.

Tender related documents were provided to us on test check basis. On verification of produced documents we can conclude that procedure of tendering was followed by the ULB.

Online bids were asked and for that newspaper publications were made. Bids were finalised on the basis of L1, L2 & L3 criterion. Agreements were made with the successful bidder. FDR in form of Security deposits were kept from the selected bidder.

- 2) He shall check whether competitive tendering procedures are followed for all bids. Tender related documents were provided to us on sampling basis, and except few minor irregularities we found them complete and appropriate. Competitive tendering procedures were followed for all bids.
- 3) He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period. Tender related documents were provided on test check basis, and we have verified the receipts of tender fee / bid processing fee / performance guarantee etc. No major irregularities were found during our verification in the produced documents.

4) The bank guarantees, if received in lieu of bid processing fee / performance guarantee shall be verified from the issuing banks.

No such bank guarantees were produced before us for verification.





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5) The conditions of BG shall also be verified; any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner/CMO.

No such bank guarantees were produced before us for verification. Therefore, it is not

possible for us to comment on the conditions of BG.

- 6) The cases of extension of BG shall be brought to the notice of Commissioner / CMO. Proper guidance to extend the BC's shall also be given to ULB

  No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions/extensions of BG.
- 7) The contract closure shall also be verified by the auditor.

  No contract closure documents were made available to us for verification.

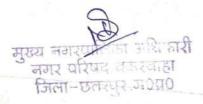
#### 6. Audit of Grants and Loans

1) The auditor is responsible for audit of grants given by Central Government and its utilization.

Grant from Central government & centrally sponsored scheme received and its utilisation were made in the books of accounts of the ULB. The details for grants classified, by the ULB, under Central government/centrally sponsored scheme head are as follows:

Grants	Opening Balance	Received	Utilized	Closing
15th Central Finance Commission	-	45,41,630.00	45,41,630.00	Balance -
Grant Gol-RAY/HFA	-	7.06.45.000		
MPLAD (Local Area		7,06,15,000.00	7,06,15,000.00	_
Development Funds)	-	2,78,500.00	29,000.00	2,49,500.00
Nulm Pfms				-,15,500,00
Grant GoI-NULM		1,87,859.00	1,87,859.00	-
	-	1,60,151.00		-
Grant- Gol-Swach bharat	34,38,000.00	2,00,131.00	1,60,151.0 <b>0</b>	-
Abhiyan	,- 5,500.00		34,38,000.00	
*15+b 6:	1		, =,500.00	-

\*15th finance grant and mulbhoot suvidha grant balancing has not been done in the grant register.





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2) He is responsible for audit of grants received from State Government and its utilization. Grant from state government received and its utilisation were made in the books of accounts of the ULB. The details for grants classified, by the ULB, under state government head are as follows:

Grants	Opening Balance	Received	Utilized	Closing Balance
Grants From State Finance Commission	-	38,13,000.00	38,13,000.00	•
Grants for Road Development	16,24,000.00	16,23,972.00	19,94,673.00	12,53,299.00
Grant Go Mp Mulbhoot	_	23,88,192.00	23,88,192.00	
Grant GoMP-Special For Kayakalp	31,00,000.00	19,00,000.00	50,00,000.00	12790
Grant GoMP-Special For SDMF		48,00,000.00		48,00,000.00
Grant GoMP-Special Fund for ULBs	<u>-</u>	12,00,000.00		12,00,000.00
Vidhyak <b>N</b> idhi Bhawan Nirman	15,50,000.00			15,50,000.00
Vidhyak <b>N</b> idhi Boundry Wall	1,11,000.00			1,11,000.00
CM Adhosanrachna for Road Nirman	20,00,000.00		17,27,430.00	2,72,570.00
CM Adhosanrachna for Bhawan <b>N</b> irman	15,00,000.00		15,00,000.00	
Other Grants(Teachers Remuneration)	8,000.00			8,000.00
Bhartiya Swatchta Mission	-	17,65,998.00	17,65,998.00	-
Special Purpose Fire Vehicle	9,37,500.00	9,37,500.00	18,75,00 <b>0.</b> 00	10 83540
Special Purpose Statidum Nirman	3,00,00,000.00		1,36,77,328.00	1,63,22,672.00
special purpose talab sanrakshan	31,27,000.00		13,79,30 <b>0</b> .00	17,47,700.00
Grant-Gomp-Sambal Yojna	-	80,000.00	80,000.00	-

3) He shall perform audit of loans provided for physical infrastructure and its utilization. During his audit the auditor shall specifically comment on the revenue

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mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non-generation of revenue.

ULB has loan outstanding from HUDCO for under CM adhosanrachna scheme, where the ULB made repayment of loan quarterly along with the interest amount for their part of the loan amount and the balance loan is directly repaid from the octroi receivable to ULB for the year. ULB has no information for the loan amount repaid directly from octroi. Also, the register or records for the utilisation of loan and whether the asset created out of the loan has generated the desired revenue or not were not maintained to express out comment over possible reason for non-generation of desired revenue.

nt by Total Payment	Principal Payment b ULB	Interest Payment by ULB
3,99,138.00	2,50,000.00	1,49,138.00
	2,50,000.00	

Closing Balance at year end: Rs. 1,80,70,768

4) The auditor shall specifically point out any diversion of funds from capital receipts/

As per the information made available to us, and as per our verification, instances of diversion of funds from one grant account to another have not been noticed. However, due to inherent limitation of internal controls over financial reporting possibilities of fund diversion cannot be ruled out completely.

मुख्य नद्भवनिका अधिकारी नगर परिषद् बक्तरवाहा जिला-छतरपुर, २०५०



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#### Other Audit Observations

1. Non recovery of taxes

Urban Local Bodies (ULB) earns revenue from their own resources through taxes, rent, fees, issue of licenses etc. In test check of records as of 31 March 2024 a sum of Rs 26.36 Lakhs although the ULBs had powers under section 165 of Madhya Pradesh Municipalities Act, movable property of attachment and sale of immovable property belonging to defaulters, invoke its powers resulted in non-recovery of outstanding taxes and resource crunch, leading to hindrance in development works.

Non Recovery of dues (Amount in Lakhs) Sl. Revenue Head Previous Receive Un-Total Total un-Curren Current Un-No year's d From Recovere t Year Year's Recovere Recover recovere recoverabl Previou d Due for Deman d Recover d due of e as on s Dues More d amount Current 01/04/20 than a Year 23 Year Sampatti Kar 1 2.45 1.75 0.70 3.97 0.95 3.02 2.70 3.72 2 Samekit Kar 5.72 0.81 4.91 2.49 0.42 2.07 1.23 6.98 3 Nagar Vikas 1.62 0.43 1.19 1.17 0.29 0.88 0.72 2.06 Upkar 4 Siksha Upkar 1.28 0.22 1.06 0.09 0.05 0.04 0.27 1.11 5 Shop Rent 0.63 0.46 0.16 6.87 3.34 3.53 3.81 3.69 Water Tax 8.64 1.29 7.35 1.49 0.04 1.45 1.33 8.80 Total 4.96 20.34 15.37 16.08 5.09 10.98 10.06 26.36 Total Un-Recovered amount 26.36

The above recovery figures are taken from wasooli patrak provided by the Revenue department of the Parishad.

FRN-

Date: 16709/2024 प्र , माउपा

For Patidar & Associates

Chartered Accountants

CA Neelesh Patidar Partner MRN – 418806



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Reporting on Audit Paras for Financial Year 2023-24

	Na <u>S.</u> no.	me of Aud Paramete		NAGAR PARISHAD E PATIDAR & ASSO Description	BAXWAHA CIATES, CHARTERE Observation in brief	
	2	Audit Expenditur	e	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditure in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation certificate.	annexure 2 or duties	Scheme wise utilisation certificates should be prepared in reconciliation with grant register. All the directives & rules under all the schemes should be well documented for ready references.
3	ke	eeping	a n a re re re gr re	Verification of books of accounts and stores are naintained as per accounting rules, advance egister and check timely ecovery, Bank acconciliation statement, ant register, fixed asset gister	Observations were listed in brief in point no. 3 of annexure 2 of audit report attached	Required books of accounts as prescribed under MP MAM such as Fixed Asset Registers, advance registers should be maintained
		/TDR	ter	rify fixed deposits and m deposits and their intenance	NA	NA.
F	and B	of Tenders ids of Grants &	invi com proc		Observations were listed in brief in point no. 5 of annexure 2 of audit report attached	Procedure for Tenders opening and Performance review should be carefully monitored.
L	oans	- Grants &	recei	ved from Government is utilisation	Observations were listed in brief in point no. 6 of annexure 2 of audit	Grant register should be updated and balanced regularly

20 | Page

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	Varify what		report attached	Certificate.
7	Verify whether any diversion of funds from capital receipt /grants /Loans to revenue expenditure and from one scheme /project to another.		Observations related to diversion of funds has been pointed out in point no. 6 (iv) of annexure 2 of report attached	On verification of the available information and documents, cases of diversion was not seen. However, due to inherent limitation of internal controls over financial reporting possibilities of fund diversion cannot be ruled out completely.
8	Percentage of revenue expenditure (Establishment, salary, Operation & Maintenance) with respect to revenue receipts (Tax & Non Tax).	2,7!	5,97,223 / 1,81,04,588 152.43%	
	Percentage of Capital expenditure wrt Total expenditure.	3,59	26.73%	7
9	Whether all the temporary advances have been fully recovered or not.		Cases of outstanding advances have been outlined in point no. 3 (3) of report attached.	ULB should impose strict action to collect such amount or make necessary adjustmen after prior approval of relevant authority
	7			Ohn Association





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10 Whether bank reconciliation statements is being regularly prepared

BRS prepared by the ULB

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मुख्य नगरपातिका आपकारी नगर परिषद नकरवाहा जिला-छतरपुर मणपण



and legal actions to improve past Due and legal actions to improve past Due and legal actions to improve past Due ULB should impose strict penalties and legal actions to improve past Due ULB should impose strict penalties ULB should impose strict penalties and legal actions to improve past Due ULB should impose strict penalties and legal actions to improve past Due ULB should impose strict penalties ULB should impose strict penalties Suggestions Annexure C Amt in lakhs collections. collections. Need to improve collection efforts of previous years dues. Observation in brief which is Below Average Not upto the Not upto the Not upto the Not upto the which is Average mark mark which is which is which is which is 14.94% 42.09% 25.95% 19.43% 50.79% 13.12% -28.50 Collection % w.r.t. -59.03 Collection % w.r.t. -49.15 Collection % w.r.t. total dues is -48.07 Collection % w.r.t. -35.84 Collection % w.r.t. 9.45 Collection % w.r.t. total dues is growth % of 2.70 1.23 0.72 0.27 5.14 4.92 3,81 1.33 10.06 2023-24 Patidar & Associates Receipt in (Rs.) Description 7.92 7.49 2.36 1.13 0.65 3.78 8.70 1.21 16.62 2022-23 Gair-Rajaswa wasooli Rajaswa Kar Siksha Upkar Parameters Sampatti Kar Samekit Kar Nagar Vikas Grand Total Shop Rent Water Tax Revenue Audit of wasooli Upkar Total Total S.no. 4 -2 3 2 9

Nagar Parishad Baxwaha

Name of Auditor

Name of ULB

The above recovery figures are taken from wasooli patrak provided by the Revenue depratment of the Parishad/Palika.

नगर्पातिका मुख्य नगरपालका आव नगर परिषद बकरवाहा जिला-छतरपुर, म०प्र०



# Revised abstract sheet for reporting on audit paras

ation	ULB type	2	Nagar Panchauat
ALL THE THE THE	ULB name	4	Bakswaha
	DISTRICT	2 50	Chhatarpur
Division	2	Cadar	Jagai
S.no.	1	1	

			Revenue receipts	ts		
Property Tax Othe	ther tax revenue	Fees & user charges	Revenue from municipal	Assigned revenue	Red	Other Income
9	7	c	property		Subsidies	
	,	8	6	10	1-1	7
7,71,659.00		8 91 222 00	000000		11	1.2
		0,71,343.00	73,16,628.00	1,24,64,730.00	8.85 49 086 22	166024800
					77.00010110010	10,01,240,01

8		Capital receipts		Total Docointe
				1 oral neceipts
	Central Finance	State Finance		
Capital receipts	Commission	Commission	Other Grants	
A STATE OF THE STA	receipts	receipts		
13	14	15	16	17
	45,41,630.00	38,13,000.00	8,59,37,172.00	20,09,45,476.22

		4	Revenue Expenditure	ure			
Establishment Expenditure	Administrative Expenditure	Operation & Maintenance	Interest & Finance Charges	Other Expenses	Loan repayment (Principle)	Other Capital Expenditure	Total Expenditure
18	19	20	21	22	23	24	25
1 93 98 374 00	16 09 657 00	61.01.393.26	1,49,138.00	7,12,15,211.30	2,50,000.00	3,59,20,564.00	13,46,44,287.56
1,73,70,75,700	001100110101						000 NOO

Patidar & Associates 012264C 418806

Auditor FRN: MRN:

मुख्य नगरपानिका अिकारी नगर परिषद व व व व जिला-छतरपर करके

# FINANCIAL STATEMENTS URBAN LOCAL BODY MADHYA PRADESH

FOR THE FINANCIAL YEAR 2023-2024

### NAGAR PARISHAD BAXWAHA



#### FINANCIAL STATEMENTS:

BALANCE SHEET
INCOME & EXPENDITURE STATEMENT
BANK RECONCILIATION STATEMENT
RECEIPT & PAYMENT STATEMENT
CASH FLOW STATEMENT
NOTES TO ACCOUNTS





# NAGAR PARISHAD BAXWAHA INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024

Amt In INR

HEAD OF ACCOUNT	SCHEDULE NO.	Current Year 2023 To 2024	Previous Year 2022 To 2023
A INCOME	IE - 1	7,71,659.00	15,00,000.00
Tax Revenue	1E - 2	1,24,61,730.00	1,21,36,968.00
Assigned Revenues And Compensation	IE - 2	23,16,628.00	38,33,722.00
Rental Income From Municipal Properties	1E - 4	8.91,323.00	9,85,490.00
Fees And User Charges	1E - 5	4,16,000.00	6,79,844.00
Sales And Hire Charges		8,85,49,086.22	64,82,673.68
Revenue Grants, Contibution And Subsidies	1E - 6	8,85,49,066.22	04,02,070.00
Income From Investments	IE - 7	44 70 204 00	5,94,888.00
Interest Earned	IE - 8	11,79,304.00	3,24,106.00
Other Income	IE - 9	64,944.01	2,65,37,691.68
TOTAL - INCOME		10,66,53,674.23	2,03,37,031.00
= .			
EXPENDITURE			
Establishment Expenses	IE - 10	1,93,98,324.00	1,58,28,481.00
Administrative Expenses	IE - 11	16,09,657.00	18,84,112.95
Operations And Maintainance	IE - 12	61,01,393.26	1,01,17,013.12
Interest And Finance Charges	IE - 13	1,49,138.00	65,632.55
Programme Expenses	IE - 14	3,38,711.30	3,750.00
Revenue Grants, Contribution And Subsidies	IE - 15	7,08,76,500.00	3,57,488.67
Provisions And Write Off	IE - 16		-
Miscellaneous Expenses	IE - 17	-	-
Depreciation		74,57,420.39	28,75,596.68
TOTAL - EXPENDITURE		10,59,31,143.95	3,11,32,074.97
Gross Surplus / (Deficit) of Income over Expenditure Before Prior Period Items (A - B)		7,22,530.28	(45,94,383.29
Add: Prior Period Items (Net)	IE - 18		
Gross Surplus / (Deficit) of Income over Expenditure ofter Prior Period Items (A - B)		7,22,530.28	(45,94,383.2
ess: Transfer to Reserve Funds		4,76,597.00	3,16,049.0
let Balance being surplus / deficit carried over to lunicipal Fund (E-F)		2,45,933.28	(49,10,432.2

NAGAR PARISHAD BAXWAHA

**Chief Municipal Officer** 

Accounts Officer तरपुर मु०५०

CA Neelish Patriday
HRN 418806

UDIN! 244 (8806 BKD FMY 2677

Schedule IE-1: Tax Revenue

Code Particulars  1100100 Property Tax		Current Year 2023 To 2024	Previous Year 2022 To 2023
Property Tax Samekit kar Water Tax (Incl. Fees & Charge) Water Tax (Incl. Fees & Charge) Sewerage Tax Conservancy Tax	3,97,332.00 2,48,880.00	6,46,212.00	11,00,000.00
1100500 Lighting Tax Education Tax Education Cess Vehicle Tax 1100800 Tax On Animals 1101000 Professional Tax Advertisement Tax Land Hoardings	8,890.00	8,890.00	
1101109 On Others		-	1.5
1101300 Export Tax 1105100 Octroi & Toll	-		11.48%
1109000 Tax Recovery	1,16,557.00	1,16,557.00	4,00,000.0
1109011 Other Taxes	-		0.0
Total Refund and remission of tax rev	enues.	7,71,659.00	15,00,000.0

Schedule IE-2: Assigned Revenues & Compensation

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
1201000	Duties & Taxes Collected by Others	2,82,926.00	2,02,510.00
201011	Stamp Duty on Transfer of Properties 2,82,926.00	, n	
202000 202001 202021 202032	Compensation in lieu of Taxes & Duties Compensation in lieu of Octroi 1,16,83,804.00 Compensation in lieu of Pilgrim tax Samekit Anudan 4,98,000.00	1,21,81,804.00	1,19,34,458.00
			Bakosoc.
	Total assigned revenues & Compensation	1,24,64,730.00	1,21,36,968.0

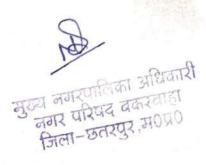
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Pred Account

Accou	dule IE-3 : Rental Income from Municipal F	roperties	Current Year	Previous Year
Code	Particulars		2023 To 2024	2022 To 2023
<b>130100</b>		2,58,400.00	22,95,866.00	38,30,172.0
130100 130100	3	6,87,324.00 9,64,500.00	. 100	
1301011	Mutation fee	3,85,642.00	1,57	
1301012	Rain water harvesting	-		
<b>303000</b> 303001	Rent Guest Houses Guest Houses			-
<b>304000</b> 304001	Rent from Lease of Lands Consolidated Rent from Lease of Lands	20,762.00	20,762.00	
<b>08000</b> 08002	Other Rents Other	-	-	3,550.0
9000 9004	Remission & Refund-Rent Remission & Refund-Rent-Lease Of Land	-		0.0
	Sub-Total		23,16,628.00	38,33,722.00
000	Less: Rent Remissions and Refund	-	0.00	0.0
-	Sub-Total		23,16,628.00	
	Total Rental Income From Municipal Properties		23,16,628.00	38,33,722.00

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

Code	Particulars		Current Year	Previous Year
		CASE REPORT	2023 To 2024	2022 To 2023
14010	Empanelment & Registration Charges			
140	110011.103		210.00	465.00
14011		210.00		
14011	23 Licensing rees-riour Mill			- 1
14011	Licensing fees-Casual Vendors	-		- 1
14011 14011 140112 140112	Licensing fees-Others	-	6.1 30	=
140120	0 Fees for Grant Of Permit		P	= #440 NO 13
140120			7,512.00	2,285.00
	Anugyan Shulk	7,512.00	, and a commence of	etal Pari Pari Estado de Peri
140120	, mag, and an	-		61119
140130	Fees for Certificate or Extract			
140130			1,780.00	21,452.00
		A=0	152	**
1401309		1,780.00		
1401312	Fees others	2.2	The American State of	DY CONTRACTOR OF
1		- 27		
1401400	-			2,05,081.00
1401401	Development Charges	1		2,05,061.00
1401500	Regularisation Fees		×	* 12 × 21
1401502	Regularization Fees-Agreement		22,000.00	
1401302	rtogalarization r ccs-Agreement	22,000.00	1 (A) (A)	
1402000	Consolidated Penalties And fees		55,506.00	43,784.00
1402004	Other	55,506.00	00,000.00	40,704.00
1404000	Others Fees		0.04.000.00	
1404012	Road cutting charges	1 02 121 00	2,04,669.00	52,716.00
1404013	Fee application	1,92,121.00		
1404017	Connection charges-water supply	7,326.00		-
1404022	Fee RTI	560.00		
1404022	l ee Kii	4,662.00		
1405000	User Charges		1,52,886.00	2,07,000.00
1405004	User Charges-Funeral Van (Hearse)			
1405008	User Charges-Water Supply	1,48,680.00		
1405009	Charges For supply Of water tanker	4,206.00		
1406000	Entry Face Williams			
1406011	Entry Fees		4,46,610.00	4,45,680.0
1400011	Bus stand shulk	4,46,610.00		816.7
Name of the last o		20130		
1407000	Consolidated Service Admin Charges		150.00	7.007.04
1407008	Charges for NOC charges	150.00	150.00	7,027.00
1408000	Consolidated Others Charges	130.00		
	Olidated Others Charges		-	-
100000	Sub-Total		8,91,323.00	9,85,490,00
103000	ess : Rent Remissions and Refund	7.0	3	0.0
	Total Income from Fees & User Charges			prompt U.S.



-	e IE-5 : Sale & Hire Charges	Current Year 2023 To 2024	Previous Year 2022 To 2023
Account	Particulars	2023 10 2024	3,75,000.00
1501000 1501001	Sale of Products Sale of garbage, compost & other	-	
1 <b>501100</b> 1 <b>501101</b>	Sale of Forms & Publications Sale of tenders papers  4,16,000.00	4,16,000.00	3,04,844.00
1501102 1 <b>501200</b> 1501201	Sale of ration card &other forms Sale of stores & scrap Obsolete Stores	-	0.00
503000 504000 504100	Sale of others Hire Charges for Vehicles Hire Charges for Equipments	-	- 0.00
	Total Income from sale & hire charges	4,16,000.00	6,79,844.00

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1601000 1601011 1601001 1601091 1602000 602001 603000 603001	Revenue Grants Central Government State Government Revenue Grant- Dep. Re- imbursement of expenses State Government Contribution towards Scheme State Government Total Revenue Grants	7,65,07,542.00 45,84,123.83 74,57,420.39	8,85,49,086.22	64,82,673.68
	Contributions & Subsidies		8,85,49,086.22	64,82,673.68

Schedule IE-7 : Income from Investments-General Fund

Account Code	Particulars	Current Year	Province
1701000	Interest on Investments & Accured Interest	2023 To 2024	Previous Year 2022 To 2023
1701001	Fixed Deposit	-	
702000	Dividend	-	29
703000	Income from projects taken up on commercial basis		. 4
<b>704000</b> <b>708000</b> 708001	Profit in sale of Investments Others Gain from Exchange Fluctuations		
	Total Income from Investments- General Fund	-	2 & ASSOC

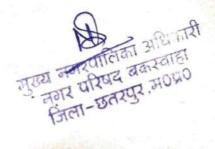
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schedule IE-8 : Interest Earned

Account Code	10.48 0.48 0.48 0.48		Current Year 2023 To 2024	Previous Year 2022 To 2023
17 <b>11000</b> 1711001	Interest from Bank Account Consolidated Interest from Bank Accounts	11,79,304.00	11,79,304.00	5,94,888.00
712000	Interest on Loans and advances to employees			
713000	Interest on Loans to others		396	- 1,125
<b>718000</b> 718001	Other Interest Interest from other Receivables	, .		0.0
	Total Interest Earned		11,79,304.00	5,94,888.0

schedule IE-9 : Other Income

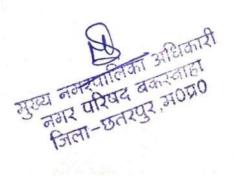
Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1801000	Consolidated Deposits Forfeited	*	56,804.00	-
1801001	Deposite Forfeited	56,804.00		OT
1801100	Consolidated Lapsed Deposits		-	-
1802000	Insurance Claim Recovery		_	-
100200	,			
1803000	Profit On Disposal of Fixed Assest			-
1804000	Recovery from Employees			93,500.00
1805000	Unclaimed Refund / Liabilities		-	-1
1805001	Lapsed /stale cheque			74 7
				1 200
1806000	Excess Provisions Written Back		-	
1806021	Advertisement Tax			
1808000	Miscellaneous Income		8,140.01	2,30,606.00
1808090	Miscellaneous Income	8,140.01		
	The second second second			
1850000	Unclaimed Refund		-	-
	payable/liabilities written back	. 0		1
1853000	Maaf Rasav ki Vasuli	- 10		
1854000	Other Income			
	Total Other Income		64,944.0	3,24,106.0
	Total Other Income	TO SERVICE STATE		(3) da



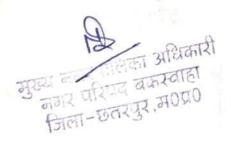
Schedul Account	e IE-10 : Establishment Expenses  Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
Code			2020 10 2021	Complete Com
2101000	Consolidated Salaries Wages Bouns		1,32,19,709.00	1,44,00,656.00
2101001	Salaries & Allowances Officer	92,06,596.00	10 P 100	
2101021	Wages	40,13,113.00	***	
<b>2102000</b> 2101031	Benefits and Allowances Bonus & Ex gratia		47,37,807.00	4,13,293.00
102002	Remuneration & Fee-Councillor	6,62,480.00		
102007	Dearness Allowance	34,79,725.00		
102008	House Rent Allownace	59,127.00		
102009	Vehicle Allowance	80,656.00		
102033	Other Allowance	4,20,819.00		
102061	Staff Welfare Allowance	35,000.00		
03000	Pension		2,38,370.00	
03001	Pension/family pension contribution	2,38,370.00		
04000	Other Terminal & Retirement Benefits		12,02,438.00	10,14,532.00
04011	Leave Encashment	12,02,438.00		
	Total Establishment Expenses		1,93,98,324.00	1,58,28,481.00



Account	IE-11 : Administrative Expenses  Particulars	1st MARCH 2024		
Code	, staculars		Current Year 2023 To 2024	Previous Year
2201000	Rent, Rates and Taxes		2023 10 2024	2022 To 2023
2201001	Rent expenses-Office building		-	
2201002	Rent expenses-Others			
2201100	Office Maintenance			
2201101	Electricity Expense Security Expense			33,409.00
201200	Communication Expenses	-		6 10% N
201201	Telephone Expences	6,525.00	56,085.00	19,127.00
201211	Web, Internet	49,560.00		
201221	Postage Expenses	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
202000	Books & Periodicals		917.00	28,592.00
202001	Printing Expenses	-		25,552,55
202002	Newspapers			2002
202100	Printing & Stationary		1,07,812.00	1,88,305.00
202101	Printing Expenses	40,263.00	25	
02102	Stationery	67,549.00		1.00
02103	Computer stationary & Consumables			
03000	Travelling & Conveyance		-	3,14,875.00
03005	Travelling & Conveyance			7
04000	Insurance		F=	8,572.0
04002	Vehicles			THE WAR
05000	Audit Fees		82,600.00	1
05000	Consolidated Audit fees	82,600.00		
05003	Statutory Audit			

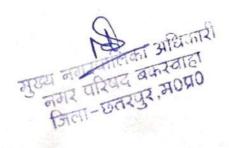


Total Administrative Expenses		16,09,657.00	18,84,112.95
Miscellaneous expenses			
Other Administrative Expenses		Serif.	2,11,270.00
Other Administrative Expenses		-	2,11,273.00
Membership & subscriptions			
National Festival Celebration Expense	1,97,685.00		
Publicity Expense	68,018.00		
Advertisement expenses	3,56,346.00	-	
Advertisement and Publicity		6,22,049.00	9,32,909.95
DPR	6,38,869.00		
Fees	19,800.00	100	
Professional and other Fees		7,41,111.00	49,250.00
Legal Fee			
10 Legal Expenses		-	97,800.00
(	Professional and other Fees Consolidated Proffesional and Other Fees Technical Fee Consultancy Fees charges DPR  Advertisement and Publicity Advertisement expenses Publicity Expense National Festival Celebration Expense  Membership & subscriptions  Other Administrative Expenses Other Administrative Expenses	Professional and other Fees Consolidated Proffesional and Other Fees Technical Fee Technical Fee Tonsultancy Fees charges Tonsult	Professional and other Fees Consolidated Proffesional and Other Fees Technical Fee Technical Fee Tonsultancy Fees charges Technical Fee Technical Fee Tonsultancy Fees charges Technical Fee Tonsultancy Fees charges Tonsult





Account	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
	Power & Fuel			2022 10 2020
2301000 230101001	Bulk purchase power and Electricity	6 EE 000 00	15,88,025.75	18,31,101.52
230101002		6,55,069.00 9,32,956.75		read to
2302000	Bulk Purchases		40.04.454.40	07.05.000.90
2302020	Bulk Purchases Sanitation	7,69,354.00	19,21,151.40	67,65,233.80
2302040	Bulk Purchase of Engineering Store	2,750.00		
2302041	Bulk Purchase of Electrical Store	7,75,314.40		
2302070	Bulk purchase Other	3,73,733.00	Purchasell Apple	nastication see
2303000	Consumption of Stores		1 34 3	
2304000	Hire Charges		10,04,440.00	76,310.80
2304001	Hiring Charges of Machinery	4,500.00	10,04,440.00	Land of the first
304002	Hire Charges vehicle	3,00,718.00		
304004	Tent kiraya	6,99,222.00		200 - 200
				a temperature
	Repairs & Maintenance - Infrastructure Assets		6,65,688.10	4,35,923.00
- 1	R & M-Concrete Road	19,514.00		2 1
00000	R & M-Other road	14,226.20		
A CONTRACTOR OF THE PARTY OF TH	R & M-Waterways	4,33,213.00		
305022	R & M-Borewell	54,019.00	- 1	1
05028	R & M-Water-Hand pump	1,40,865.90		7
05053 F	R & M-Fogging machine	3,850.00		
05100	Repairs & Maintenance - Civic		53,658.00	11,900.00
100	Parks, Nurseries & Gardens	3,000.00		1. 1. 18
Distriction of the	Painting Work	50,658.00		
15000			4,500.0	0 11,543.0
A SHOP IN	epairs & Maintenance - Building		4,555.0	11,040.0
5289 R	&M Other Structure	4,500.00		1





# NAGAR PARISHAD BAXWAHA SCHEDULE TO INCOME EXPENDITURE STATEMENT FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024

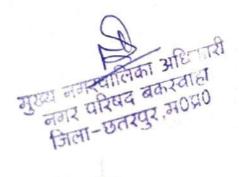
2305300	1	1		1
2305300	Repairs & Maintenance - Vehicles		5,22,749.00	3,07,371.00
2305305	Tanker	1,15,962.00		
2305308	Fire Tender	49,772.00		24 07
2305309	R&M Tractor	48,264.00		
2305390	R & M Vehicle	3,08,751.00		B 11 5 31
2305400	R & M-Furniture		- 12 ·	97,097.00
	Repairs & Maintenance - Office			
2305500	Equipments		33,350.00	39,530.00
2305502	Computer	17,580.00		
2305510	R&M CCtv System	15,770.00		
2305600	Repairs & Maintenance - Electrical Appliances		-	
2305700	Repairs & Maintenance - Plant & Machinery		2,29,744.00	
	R&M motor Pump	2,29,744.00		
2305900	Repairs & Maintenance - Others			
	Other Operating & Maintenance Expenses		78,087.01	5,41,003.00
	Testing & Inspection Charges	4,800.00		
	Garbage & Cleance Expense	19,470.00		
	0&M other	53,817.01		
		55,517.51	138	ASSOCIET
T	otal Operations & Maintenance	enting our production of the second of the s	61,01,393.26	1,01,17,013.12

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#### NAGAR PARISHAD BAXWAHA SCHEDULE TO INCOME EXPENDITURE STATEMENT FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024

Accour	t Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2401000	Interest on Loans From Central Govt.	ge typ se y	-	
2402000	Interest on Loans From State Govt.			- 10 mm
2403000	Interest on Loans From Govt.Bodies & Associations		1	
2404000	Interest on Loans From International Agencies			
2405000	Interest on Loans From Banks & other Financial Institutions		1,49,138.00	63,562.0
2405002	Loan from HUDCO	1,49,138.00	2 - 2	
2405001	Interest on Employee Retirement Benefits		1 = 1	, 1 es - 1 es - 5 - 2 es - 5
2406000	Other Interest			The state of
<b>2407000</b> 2407001	Bank Charges Bank Charges		<u>.</u>	2,070.5
2408000	Other Finance Charges	190		
	Total Interest & Finance Charges		1,49,138.00	65,632.5



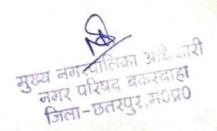
#### NAGAR PARISHAD BAXWAHA SCHEDULE TO INCOME EXPENDITURE STATEMENT FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024 Amt In INR

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
<b>2501000</b> 2501002	Election Expenses Election Expenses	1,29,769.30	1,29,769.30	3,750.00
<b>2502000</b> 2502001	Own Programs Consolidated Own Programs	2,08,942.00	2,08,942.00	
2503000	Share in Programs of others		-	
(c)	Total Programme Expenses		3,38,711.30	3,750.00

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
<b>2601000</b> 260105603	Grants [specify details] Self Employment Program	92,500.00	7,08,61,500.00	3,57,488.67
2601062	Revenue Subsides Given PMAY	7,06,15,000.00		
2601063	Anthiyasthi Saheta Rashi	1,54,000.00		
2602000	Contributions [specify details]	1		
2603000	Subsidies [specify details]		15,000.00	:-
2603002	Revenu Subsidies Given Sabal Yoajana	15,000.00		
THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER.	Total Revenue Grants, Contributions & Subsidies		7,08,76,500.00	3,57,488.67

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
2701000	Provisions for doubtful receivables		-
2702000	Provision for other assets		-
2703000	Revenues written off		-
2704000	Assets Written off		
2705000	Miscellaneous Expenses Written Off		
N. apr of the control of	Total Provisions & Write off	6	& ASSOCIA



# NAGAR PARISHAD BAXWAHA SCHEDULE TO INCOME EXPENDITURE STATEMENT FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024

Schedu	SCHEDULE TO INCOME EXPENSES  FOR THE PERIOD 01st APRI  Amt I	HAD BAXWAHA  KPENDITURE STATEMENT L 2023 TO 31st MARCH 2024	Marian
2711000	Particulars  Loss on disposal of Assets	Current Year 2023 To 2024	Previous Yea
2712000		The second second second	2022 To 2023
2718000	Other Miscellaneous Expenses		
2901000	Transfer to General Activity Fund	~ ,	
9	Total Miscellaneous Expenses		
Schedule	IE-18 : Prior Period Items (Net)		
Account Code	Particulars	Current Year	Provious
2804000	Prior Period-Other Income	2023 To 2024	Previous Year 2022 To 202

Account Code	Particulars		Current Year	
2804000	Prior Period-Other Income		2023 To 2024	Previous Year 2022 To 2023
2804001	Prior Period-Intrerest Investment			0
804002	Prior Period-Intrerest Bank Account	22		Sales -
000000	Sub Total Income (a)			
808000	Prior Period-Other Expense			- 17 300 -
308011 308039	Prior Period- Rent, Rates and Taxes	_		74.0
	Prior Period-Other O&M Expense Prior Period-Bank Charges	-		
	Sud Total Expense (b)	-		
	Total Prior Period Items (a-b)			0 150

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Amt In INR

		· · · · · · · · · · · · · · · · · · ·		TO THE PROPERTY OF THE PARTY OF	Amt In INR
	A	Particulars	Schedule No	Current Year 2023 To 2024	Previous Year 2022 To 2023
		SOURCES OF FUNDS Reserves and Surplus			
	A1	Municipal (General ) Fund Earmarked Funds Reserves	B-1 B-2	39,55,706.16 27,45,298.00	45,46,023.88 22,68,701.00
		Total Reserves and Surplus	B-3	5,04,54,566.18	2,48,31,091.40
	A-2	Grants Contribution		5,71,55,570.34	3,16,45,816.28
		Grants, Contributions for Specific Purpose	B-4	2,75,14,741.00	4,73,95,500.00
	A3 S	Secured Loans Unsecured Loans	B-5 B-6	1,80,70,768.00	1,83,20,768.00
		otal Loans	D-0	1 00 70 700 00	4 00 00 700 00
	T	OTAL SOURCES OF FUNDS (A1-A3)		1,80,70,768.00	1,83,20,768.00
	_	APPLICATION OF FUNDS		10,27,41,079.34	9,73,62,084.28
	R1 Gr	xed Assets ross Block	B-11		
	Le Ne	ss : Accumulated Depreciation		10,49,72,335.42 4,61,24,270.71 5,88,48,064.71	6,90,51,771.25 3,86,66,850.34 3,03,84,920.91
-	Ca	pital Work in Progress	1	1,59,29,980.49	1,59,29,980.49
-		al Fixed Assets		7,47,78,045.20	4,63,14,901.40
	B2 Inve	estments estments-General Fund estments-other Fund ;-Accrued Interest	B-12 B-13	-	Œ.
Г	Tota	Investment			
B3	Stock Sund Gross Less:	ent Assets, Ioans & Advance in hand (Inventories) iry Debtors (Receivables) is Amount outstanding Accumulated Provision against bad and ful receivables	B-14 B-15	26,35,600.00	39,57,830.00
1		id Expenses	B-16	1,714.00	1,714.00
1		and Bank Balance	B-17	3,19,08,349.68	
1		, advances and deposits	B-17		5,05,61,737.82
1		Current Assets	D-10	3,65,641.00	3,68,210.00
-				3,49,11,304.68	5,48,89,491.82
B4	Deposit Deposit	t Liabilities and Provisions ts received s Works	B-7 B-8	48,59,242.24	23,97,642.64
54	Other lia	abilities( Sundry Creditors)	B-9	18,37,426.30	11,93,064.30
	Provisio	ns	B-10	2,51,602.00	2,51,602.00
Ī	Total Cu	ırrent Liabilities		69,48,270.54	38,42,308.94
	A STATE OF THE STA	rent Assets (B3-B4)		2,79,63,034.14	5,10,47,182.88
	Other As		B-19	_,. ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0,10,47,102.00
-		eous Expen liture (to the extent not w/off)	B-20		ASSUA
				-/08	-
5050	UTALA	PPLICATION OF FUNDS (B1+B2+B5+C+D)	1	0,27,41,079.34	9,73,62,084.28

NAGAR PARISHAD BAXWAHA Chief Municipal Officer \0X

Accounts Officer

patidos CA Neelesh

NRN 418306

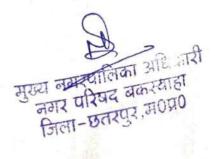
UDIN: 24418806BKDFMY26FA

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

	Account Code	General Account	Excess of Income	Section Sections
Balance as per last account	310	3101000	over Expenditure	TOTAL
		45,46,023.88	3109000	
surplus for the year		+0,40,023.88	-	45,46,023.88
Transfers			2000 1000 1000	-
		- 5	2,45,933.28	2,45,933.28
Total (Rs.)				
poductions during the year	•			
peficit for the year		•	2,45,933.28	2,45,933.28
Transfers- Urban & Poor settlement		-		
Transfers- other		1		A Administra
Total (Rs.)		8,36,251.00		- 100
galance at the end of the Current year	5-8K-2013	8,36,251.00		8,36,251.00
alalice at a surface of the surface		37,09,772.88	FI AME IT AND	8,36,251.00
chedule B-2: Earmarked Fund (Spe		01,09,772.88	2,45,933.28	39,55,706.1

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

Particulars ACCOUNT CODE	Sanchit Nidhi	lankt		1000
ACCOUNT CODE	3.00	Janbhagidari	Others	Total
(a) Opening Balance	22,68,701.00			- X-1
(b) Additions to the Special	, , , , , , , ,	-		22,68,701.00
Fund		-		
Grant Received from Govt.		1		
Transfer From Municipal Fund	_			
Interest / Dividend earned on		g *		0 443
Special Fund Investments	1			
Profit on Disposal of Special Fund				
vestments				100
Appreciation in Value of Special Fund				74
vestments	1		> 11	1 300
Mandatory Transfer from Revenue Collection	4,76,597.00			
Total (b)				4,76,597.0
Payments out of Funds	21,43,290.00	0.00	0.00	27,45,298.0
Capital Expenditure on				THE RESERVE
ixed Assets		1		de installant
				120
Revenue Expenditure on	<b>S</b>			
alary, Wages and allowances etc.	5	-	-	2502 2506
of Other administration			11	
nt Other administrative charges			1 1077	100
SS OR Di-	and the second	Wilder.		_
ss on Disposal of Special Fund				-
		1 19.	No. 100 (100 (100 (100 (100 (100 (100 (100	Lacron and Section
inution in Value of Special Fund			ni sa	-
tments Traine of Special Fund				
fer to Municipal fund		77		-
ADVANCE FOR EXPENSES (D)		2.00		
Net Balance at the year end (a+b)-(c+d)	27,45,298.00			R 4 A 0.0
di the year end (a+b)-(c+a)	21,43,230.00			27,45,298.0

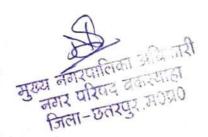


Schedule B-3: Reserves

Account Code	Particulars	Opening Balance	Additions during the year	Deductions during the year	Balance at the end of current year
	居主席 一种工作工作		4	6	year 3+4-6
1	2	3	3,30,80,895.17	74,57,420.39	5.04.54.566 18
3121000	Capital Contribution	2,48,31,091.40	3,30,80,893.17	100000	1,5 1,5 1,5 50.10
3121100	Capital Reserve	20 00 00 2		1	-
3122000	Borrowing Redemption	_			
3123000	Special Funds (Utilised)	_	±:	-	-
3124000		1	37.	2	-
	Statutory Reserve		-	-	
	General Reserve	-	75.5	_	
126000	Revaluation Reserve		-		1
	Total Reserve Funds	2,48,31,091.40	3,30,80,895.17	74,57,420.39	5,04,54,566.18

Schedule B-4: Grants & Contribution for Specific Purpose ACCOUNT CODE: 3200000

Particulars	Grants From Central Government (Sub Schedule B-4A)	Grants From State Government (Sub Schedule B-4B)	Grants From Government Agencies	TOTAL
Account Code	3201000	3202000	3208000	
(a) Opening Balance	34,38,000.00	4,39,57,500.00	-	4,73,95,500.00
(b) Additions to the Grants*				, -,,
Grant received during the year	7,57,83,140.00	1,85,08,662.00	-	9,42,91,802.00
Transfer from Municipal Fund		#	(40)	-, 12,01,002.00
Interest / Dividend earned on Grant	· ·	-	28	-
Profit on Disposal of Special Fund Investments			_	
Appreciation in Value of Special Fund		-		
Other addition (Specify nature)		, ,	_	
otal (b)	7,57,83,140.00	1,85,08,662.00	-	0 42 04 000 00
otal (a+b)	7,92,21,140.00	6,24,66,162.00	-	9,42,91,802.00
) Payments out of Funds		, , , , , , , , , , , , , , , , , , , ,	-	14,16,87,302.00
Capital Expenditure on				
ixed Assets	24,64,098.00	3,06,16,797.17		0.00
	. 1	-	-	3,30,80,895.17
Revenue Expenditure on	3			12
alary, Wages and allowances etc.	1		-	-
ent Other administrative charges	-			-
	7,65,07,542.00	4E 94 400 00		-
Other	, , , , , , , , , , , , ,	45,84,123.83		8,10,91,665.83
oss on Disposal of Special Fund Investments	1460.			
minution in Value of Special Fund	1. W.			10.5
ansfer to Municipal Fund	10.1			1 12
al (c)	7 89 71 640 00	-		
Balance at the year end (a+b)-(c)	7,89,71,640.00	3,52,00,921.00	- Commercial Commercia	44 44 === ===
(Carly V	2,49,500.00	2,72,65,241.00	The state of the s	11,41,72,561.00 2,75,14,741.00





Schedule B-4A: ACCOUNT CODE : 3201000 (Central Government) - Grants & Contribution for Specific Purpose

A5,41,630.00   A5,41,630.00   A5,41,630.00   Total (a+b)   A5,41,630.00   A5,41	Particulars	15th Finance	Ali-la	esodunc unbose	urpose			
45,41,630.00		Commission	Nulm PFMS	NULM	RAY/HFA	MPLADS	Surach Di-	Amt in INR
don         1,87,859.00         1,60,151.00         7,06,15,000.00         2,78,500.00         34,38,000.00           cial Fund Investments Special Fund Investments ature)         Total (a+b)         45,41,630.00         1,87,859.00         1,60,151.00         7,06,15,000.00         2,78,500.00         7,28,500.00           Total (a+b)         45,41,630.00         1,87,859.00         1,60,151.00         7,06,15,000.00         2,78,500.00         34,38,000.00         7,485.00           Anarces         Anarces         Anarces         Anarces         As,41,630.00         1,87,859.00         1,60,151.00         7,06,15,000.00         2,78,500.00         7,850.00           Anarces         Anarces         Anarces         Anarces         As,41,630.00         1,87,859.00         1,60,151.00         7,06,15,000.00         29,000.00         1,80,760.00         7,850.00         7,850.00         7,850.00         7,850.00         7,850.00         7,850.00         7,850.00         7,850.00         7,850.00         7,850.00         7,850.00         7,850.00         7,850.00         7,850.00         7,880.00         7,880.00         7,880.00         7,880.00         7,880.00         7,880.00         7,880.00         7,880.00         7,880.00         7,880.00         7,880.00         7,880.00         7,880.00         7,880.00 <th>(a) Opening Balance (b) Additions to the Grants*</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>Mission</th> <th>TOTAL</th>	(a) Opening Balance (b) Additions to the Grants*						Mission	TOTAL
Ind Investments  Total (a+b) 45,41,630.00 1,87,859.00 1,60,151.00 7,06,15,000.00 2,78,500.00 7,7  Total (a+b) 45,41,630.00 1,87,859.00 1,60,151.00 7,06,15,000.00 2,78,500.00 7,7  S  S  S  S  S  S  S  S  S  S  S  S  S	Grant received during the year Interest / Dividend earned on	45,41,630.00	1,87,859.00	1,60,151.00	7 06 15 000 00		34,38,000.00	34,38,000.00
Total (a+b)   45,41,630,00   1,87,859,00   1,60,151,00   7,06,15,000,00   2,78,500,00   34,38,000,00   34,38,	Profit on Disposal of Special Fund Investments  Appreciation in Value of Special Fund Investments  Other addition (Specify nature)					2,78,500,00		7,57,83,140.00
ut of Funds         Total (a+b)         45,41,630.00         1,87,859.00         1,60,151.00         7,06,15,000.00         2,78,500.00         34,38,000.00           ndifure on sex and allowances         9,96,317.00         1,87,859.00         1,60,151.00         7,06,15,000.00         2,78,500.00         16,07,530.00           ninistrative charges         38,45,313.00         1,87,859.00         1,60,151.00         7,06,15,000.00         18,30,370.00         7,66           Value of Special Fund Investments         Value of Special Fund Investments         1,87,859.00         1,60,151.00         7,06,15,000.00         18,30,370.00         7,88,000.00           Net Balance at the year end (a+h)-(c)         45,41,630.00         1,60,151.00         7,06,15,000.00         29,000.00         34,38,000.00         7,88,500.00			4 07 050 00					
nditure on 6,96,317.00 6,96,317.00 1,60,151.00 7,06,15,000.00 2,78,500.00 34,38,000.00 right end allowances sand allowances sa			1,07,039,00	1,60,151.00	7,06,15,000.00	2,78,500.00	,	7 57 83 140 00
penditure on sea and allowances  sand allowances  38,45,313.00	(C) Fayments out of Funds (I) Capital Expenditure on		00.000,10,1	1,60,151.00	7,06,15,000.00	2,78,500.00	34,38,000.00	7,92,21,140.00
nue Expenditure on , Wages and allowances , Sa.45,313.00	* Fixed Assets	6,96,317.00	,	160 151 00				
ad Investments und Investments ant refund Total (c) 45,41,630.00 1,87,859.00 7,06,15,000.00 29,000.00 18,30,370.00 18,30,370.00 18,30,370.00 1,80,151.00 7,06,15,000.00 29,000.00 34,38,000.00 7,06,15,000.00 249,500.00	[ii] Revenue Expenditure on	1000			r.	,	16,07,630.00	24,64,098.00
1,87,859.00	* Salary , Wages and allowances etc.			q				
1 Disposal of Special Fund Investments to Municipal Fund & grant refund Total (c) 45,41,630.00 1,87,859.00 1,60,151.00 7,06,15,000.00 34,38,000.00 7,06,15,000.00 34,38,000.00 7,06,15,000.00 34,38,000.00 7,06,15,000.00 1,60,151.00 1,60	Rent Other administrative charges							
Toss on Disposal of Special Fund Investments  Diminution in Value of Special Fund Investments  Transfer to Municipal Fund & grant refund  Total (c) 45,41,630.00 1,87,859.00 1,60,151.00 7,06,15,000.00 29,000.00 34,38,000.00 7,06,15,000.00 1,45,41,630.00 1,45,41,	* others	38,45,313.00	1,87,859.00		7,06,15,000.00	29,000.00	18,30,370.00	7,65,07,542.00
Transfer to Municipal Fund & grant refund Total (c) 45,41,630.00 1,87,859.00 1,60,151.00 7,06,15,000.00 34,38,000.00 34,38,000.00 Net Balance at the year and (a+b)-(c) - 249.500.00 29.000.00 34,38,000.00 249.500.00 34,38,000.0	* Loss on Disposal of Special Fund Investments							
Total (c) 45,41,630.00 1,87,859.00 1,60,151.00 7,06,15,000.00 29,000.00 34,38,000.00 and (a+b)-(c) 249,500.00	* Diminution in Value of Special Fund Investments  Transfer to Municipal Fund & grant refund		3		j			
- 2.49.500.00			1,87,859.00	1,60,151.00	7,06,15,000.00	29,000,00	1	7,89,71,640.00
	Net Balance at the year end (a+b)-(c)				(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	2.49.500.00		2,49,500,00

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Schedule B-4B: ACCOUNT CODE: 3202000 (State Government) - Grants & Contribu

Particulars	Grante from		orants & C	Grants & Contribution for Specific Purpose	Specific Purpo	)Se			
	State Finance Commission	Development	Grant -Gomp Others	Grant - Mulboot	Kayakalp	SOMF	No.		Amtin
	HOleeming						Bhawan Nirman	Vidhayak Nidhi Boundry wall	CM
(a) Opening Balance (b) Additions to the Grants*		16,24,000.00	00 000 8						adinosantachna
* Grant received during the year	38,13,000.00	16.23 972 nn	00000	1	31,00,000.00		15,50,000.00	1.11.000.00	200000
* Interest / Dividend earned on	,		·	23,88,192.00	19,00,000.00	48,00,000.00			00,000,000
Grant Investments * Profit on Disposal of Special Co.					ě				0
Investments					, e				
* Appreciation in Value of Special						aji i			
* Other addition (Specify nature)						9			
Total (b)	38,13,000.00	16 23 072 00							
Total (a+b)	38,13,000.00	32,47,972.00	8 000 000	23,88,192.00	19,00,000.00	48,00,000.00			
[1] Capital Expenditure on				79,00,132.00	90,000,000.00	48,00,000.00	15,50,000.00	1,11,000.00	20.00.000.00
Fixed Assets	23,92,863.17	19 18 323 00	3			r			
others				11,82,549.00	50,000,000.00				16.07,630.00
* Salary Wages and allowages	2								
etc.									
* Rent Other administrative charges	• )					= 1			
* others	14,20,136.83	76,350.00	ľ	12,05,643.00	ā	V			10 800 00
Loss on Disposal of Special Fund									00,000,61,1
nvestments						3		A	
* Diminution in Value of Special						202			. v
Fund Investments				i i				1	
Total (c)	38,13,000.00	19,94,673.00		23,88,192.00	50,00,000.00		,		17,27,430.00
Salance at the year end (a+b)		12 53 299 00	8 000 00	•		48 00 000 00	15 50 000 00	1 11 000 00	550 570 00
(2)		00:001:00:71	20100010			aninoning in	מייים מייים	annosi ii	STORE STORES



# Schedule B-5: Secured Loans

Amt in INR

Account	Particulars		Amt in INR
3301000	Loans From Central Govt.	Current Year 2023 To 2024	Previous Year 2022 To 2023
3302000 3303000 3304000	Loans From Govt.bodies & Associations	1,80,70,768.00	1,83,20,768.00
3305000 3306000 3307000	Other Terms Loans Bonds & debentures		-
3308000	Other Loans Total Secured Loans	:	
	P. G. Ungagawa I.	1,80,70,768.00	1,83,20,768.00

# Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
3311000	Loans From Central Govt.		10 2020
3312000	Loans From State Govt.	-	-
3313000	Loans From Govt.bodies & Associations	-	-
3314000	Loans From International Agencies	-	-
3315000	Loans From banks & other FI	-	7#.
3316000	Other Terms Loans		
3317000	Bonds & debentures	-	
3318000	Other Loans	-	
		-	
	Total Unsecured Loans	NE STANDARD SEASON DATE OF THE TOTAL OF	
	Total Onsecured Lodils		

## Schedule B-7: Deposits Received

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
	From Contractors From Revenues From others	48,49,242.22 10,000.00	23,97,642.64
	Total Unsecured Loans	48,59,242.22	23,97,642,6

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#### Schedule B-8: Deposits Works

Amt in INR

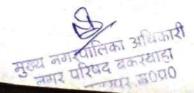
Account Code	Particulars	Opening Balance as the beginning of the year	Additions during the Current year	TOTAL	Utilization/ expenditure	Balance outstanding at the end of current year
3411000 3412000 3418000	Civil Works Electrical Works Others (Contractors)	:	-	-	-	
	Total Reserve Funds			in the state of the	1000 C 10	•

#### Schedule B-9: Other Liabilities

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
3501000 3501100 3501100 3501101 3501101 3501107 3501200 3501200 502013 502000 502003 502021 502022 502023 502036	Creditors Employee Liabilities Salary, Wages and Bonus Other Deduction Centralised Pension Fund & PF Interest Accrued and due Interest Accrued and due Outstanding Liabilities  Recoveries Payable TDS on GST Payable Consulated GPF LIC Professional Tax TDS- Employees TDS- Contractors Royalty Labour Welfare Tax Other Recovery  Govt. Dues Payable	8,38,558.00 1,66,345.00 13,091.00 63,572.00 - 863.00 4,76,882.30 1,84,000.00 1,200.00 4,154.00 - 851.00 1,961.00 85,949.00	10,17,994.00 63,572.00 - 7,55,860.30	6,52,610.00
04000	Refunds Payable Advance Collection of		-	
04100 08000	Revenues others Electricity payable	_	-	-
09000	Other Misc. Sale Proceeds	-		-
	Total		18,37,426.3	11,93,064

## Schedule B-10: Provisions

Account Code	Particulars	Current Year	
3601000	Provisions for Expenses		Previous Year 2022 To 2023
3602000 3603000	Provisions for Interest Provisions for Other Assets Total Provisions	2,51,602.00	
		2,51,602.00	2,51,602.00



# FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024 SCHEDULE TO BALANCE SHEET NAGAR PARISHAD BAXWAHA

Schedule B-11: Fixed Assets

Code		Gross Block	3lock		When the same of the last	Accumulated Depresiation	Jonesolistica	SPECIES NO SPECIAL MANAGEMENT		Amt in INR'
1000年代の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の		Ining	Dodine			Additions	Lepieciailon		Net	Net Block
2	Opening Balance the period	ñ	during the year	Cost at the end of Opening the year Balance	Opening Balance	during the	during the	Total at the end At the end of of the year	At the end of	At the end of the
Land. Lakes & Ponds	2	4	5	9	7	8	Year		ins ( win	r revious year
41020 Building							50	10	11	12
T	2,09,28,155,95	1.99 87 233 En			-	1				
Road & Bridges	2,40,35,419,65	86 48 960 50		4,09,15,389.55	49,16,504.87	10,30,725.76		59 47 230 63	3 40 62 159 02	
Sewerage And Drainage	1,24,17,695.05	24 33 175 05		3,26,84,380.15	2,17,60,276.53	40,51,414.27		2.58.11.690.80	58 72 689 25	1,50,11,651,08
Waterways	9,58,542.03	4 84 863 04	*	1,48,50,870.10	58,85,706,65	9,08,952.17	,	67 94 658 82	80 5E 244 20	22.75,143.12
1		100011011		14,43,405.07	2,50,258.90	1,20,097.36		3,70,356,26	10 73 048 82	7 00 202 40
41034 Sanitation & SWM		14 37 054 00							20.010.00	7,06,283.13
Plant & Machinery	15 95 178 00	14,37,334,00		14,37,954.00	**	23,965,90		23 965 90	11 13 000 10	
Vehicles	71 02 264 00	88.88.98	8	16,35,276.98	7,34,656.15	1,61,522,75	,	8 06 179 00	7 00 000 10	
41han Office & Other Equipment	00.182,281.7	28,38,651.00		1,00,30,912,00	40 9R 120 9E	0 04 450 05		0,30,170,30	7,39,098,08	8,60,521.85
T	10,17,369,57	49,628.00		10 68 007 57	20,02,120,03	0,01,130,03		49,57,279,50	50,73,632,50	30.96.140.15
41070 Furnitures Fixtures, Fitting &				0.0000	0,18,4/4,8	2,08,868.51		7.28,343,30	3.38.654.27	4 97 894 78
41080 Other Fixed Appliance	9,07,150.00	1		9,07,150.00	5.03 851 60	90 715 00		400		
						00.01		0.34,000,00	3,12,583,40	4,03,298,40
						,		,	r	
Total										*
lotal	6,90,51,771.25	3,59,20,564.17	2	10,49,72,335.42	3,86,66,850.34	74,57,420.37	1	4.61.24.270.71	5 88 48 054 74	40.000
Capital Mark in Dec			1						0,40,040,00,0	2,02,04,320,31
Capital Work-In-Progress	1,59,29,980.49	3,29,92,186.19	3,29,92,186.19	1,59,29,980.49	NA	NA	NA	NA	1 59 29 98 = 3	1 59 29 9RD 49
Total	8,49,81,751.74	6,89,12,750.36	3.29.92.186.19	12 09 02 345 94	3 86 66 950 24	74 57 100 07	2000			
			2016-01-01	8	3,00,00,00,00,0	(4,57,420.37		4.61.24.270.71	7 47 78 045 20	A 62 44 004 40

# Additional Disclosures to the Schedule

Additions include fixed assets created out of Earmarked Funds and Grants transferred to Urban Local Body's fixed block as referred to in Schedule B-2 and B-4

Gross Block Means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year

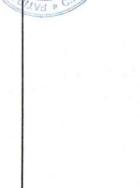
and includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries. Godowns etc.

Buildings Include office and works buildings, Commercial buildings, residential, school and college buildings, hospital building, public buildings temporary structures and sheds etc. Roads and bridge include roads and streets, pavements, pathways, bridge, culverts and Subways.

Waterworks include water storage tank, water wells, bore wells, water pumping station, water transmission & distribution system etc. Sewerage and drainage include sewerage lines, storm-water drainage lines and other similar drainage system.

No depriciation is to be charged on Land.





#### Schedule B-12: Investments- General Funds

Amt in INR

Account Code	Particulars	Account Code	With whom invested	Current Year Carrying Cost	Previous Year Carrying Cost
4201000	- Central Govt. Securities		i	-	_
4202000	- State Govt. Securities			-	_
1203000	- Debentures and Bonds			_	2
204000	- Preference Shares		1	-	_
205000	- Equity Shares				_
	- Units of Mutual Funds		a 11 30 4 10	-	
208000	- Other Investments		Banks	-	-
DES	Total Investments General Fund		<b>超到新旗数型</b>	0.00	0.0

#### Schedule B-13: Investments- Other Funds

Account Code	Particulars	Account Code	With whom invested	Current Year Carrying Cost	Previous Year Carrying Cost
4211000 4212000 4213000 4214000 4215000 4216000 4218000	- Central Govt. Securities - State Govt. Securities - Debentures and Bonds - Preference Shares - Equity Shares - Units of Mutual Funds - Other Investments (FDR)		Banks		-
2	Total Investments Other Fund				

## Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
4301000 4302000 4308000	Stores Loose Loose Tools Others	-	-
	Total Stock in hand	a & ASSO	-

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# Schedule B-15 : Sundry Debtors (Receivables)

Account Code		Gross Amount	Provision for		
4311000	Receivable For Property Taxes		Canding	Net Amount	Previous Year
4311	Less than 5 year		revenues		Net Amount
	More than 5year	3,71,982.00		3,71,982.00	9,67,566.00
	Net Receivables of Property Taxes				-
1312000	Receivable For Other Taxes	3,71,982.00	A CONTRACTOR OF THE PARTY OF TH	Contract to according to the con-	194.50
131200	Less than 3 year	7 1,002.00		3,71,982.00	9,67,566.00
	More than 3year	10,14,683.00		10,14,683.00	21,90,781.00
	Net Receivables of Other Taxes		1000	der unfgleiche für fe-	
313000	Receivable For water tax	10,14,683.00		10,14,683.00	24 00 704 00
	Less than 3 year		=	8,79,906.00	21,90,781.00
	More than 3year	8,79,906.00	_		
		-	-	-	
	Net Receivables of Fees and User				
14000	Receivables For Other Sources	8,79,906.00	-	8,79,906.00	
	Less than 3 year	121222000000000			No.
	More than 3year	3,69,029.00	-	3,69,029.00	7,99,483.00
		-	-		-
	Net Receivable of Other Sources	2.00.00			
15000	Receivables From Government	3,69,029.00	-	3,69,029.0	0 7,99,483.0
	Less than 3 year				
	More than 3 year	-		-	3 59 -
	Net Receivable of Other Sources				
	Total of Sundry Debtors (Receivables)		-	-	13181
	(Receivables)	26,35,600.00		26,35,600.0	39,57,830.0

# Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
4402000 4403000	Establishment Administrative Operations & Maintenance	1.714.00	1,714.00
	Total prepaid Expenses	1,714.00	1,714.00

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Schedule B-17: Cash and Bank Balances

Amt in INR

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
Code			0.00	0.00
4501000 4502000 4502100	Cash Balance Balance with Bank-Municipal Funds Nationalised Banks SBI 3763 SBI 5029 SBI 5680 SBI 6117	2,99,26,093.68 12,099.15 1.84,277.85 17,85,879.00	3,19,08,349.68	5,05,61,737.8
504000	Balance with bank Special/Grants Funds		0.00	0.0
06300 06400	Scheduled Co-operative Banks Post Office			-
	Sub Total		3,19,08,349.68	5,05,61,737.8
	Total Cash and Bank Balances		3,19,08,349.68	5,05,61,737.8

### Schedule B-18: Loans, advances, and deposits

<b>4601000</b> 1601091	Loans and advances to			during the year	the end of the
601091	lamenta a constant				Pour.
	employees - Miscellaneous Advances				
	I viiscellaneous Advances	÷ .	-	-	-
602000	Employee Provident Fund Loans	_			
603000	Loans to others	_		-	-
	Advance to Suppliers and		- T	_	-
604000	Contractors	-	_		
306000	Deposit with External Agencies	3,68,210.00	1,45,600.00	1,48,169.00	265 644 0
06011	- Electricity Deposit	-		1,40,109.00	3,65,641.00
06021	- Telephone Deposits	-	2		-
08000	Other Current Assets				1
	Sub -Total	3,68,210.00	4 45 000 00	-	-
L	Less: Accumulated Provisions	0,00,210.00	1,45,600.00	1,48,169.00	3,65,641.0
	against	4.75.16			1995
L	oans, Advances and Deposits				3
	Schedule B-18 (a)]				1 1
T	otal Loans, advances, and			-	-
d	eposits	3,68,210.00	1,45,600.00	1,48,169.00	



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Schedule B-19: Other Assets

Amt in INR

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022	
4701000 4703000	Deposits Works Interest Control	-	-	
A Special	Total Other Assets			

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

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
4801000 4802000	Loan Issue Expenses  Deferred Discount on Issue of Loans	-	
4803000	Deferred Revenue Expenses others	- "	1
	Total Miscellaneous Assets		ASON -

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#### NAGAR PARISHAD BUXWAHA Receipts and Payments

1-Apr-23 to 31-Mar-24 Amount **Payments** Amount Receipts 5,05,61,737.82 Establishment Expenses Opening Balance 40,13,113.00 Daily Wages Tax Revenue Property Tax C.Y 1,17,56,310.00 1,74,783.00 Employee Liability -Salary Payble 3,86,500.00 2,55,198.00 Pension Receivable Property Tax 5,63,378.00 70,080.00 Recovery Payble GPF Deduction Samekit Kar C.Y 1,38,716.00 1,09,018.00 Recoveries Payable-TDS on Employees Receiavle Samekil Kar PY 6,62,480.00 11,803.00 Remuneration & Fees Councillors Education Cess C.Y. 31,120.00 Vehicle Allowance 79,606.00 Education Cess PY 12,02,438.00 Leave Encashment Assigned Revenues & Compensation 6,525.00 2.82.926.00 Administrative Expenses Stamp Duty on Transfer of Properties 23,035.00 1,16,83,804.00 Printing Expenses Compensation in Lieu of Octroi 4,98,000.00 | Stationery 39,465.00 Compensation in Samekit Kar Rental Income from Municipal Properties Audit Fees 10,27,327.00 Consolidated Audit Fees 41,300.00 Receivable Rent-Current Year Receivable Rent-PY 1,05,959.00 | Consolidated Professional and Other Fees 19,800.00 7,500.00 Rent From Markets 2,58,400.00 Technical Fees 55,000.00 Mutation Fee 3,85,642.00 Consultancy Fees, Charges Shop Premium 1,57,969.00 9,64,500.00 DPR Rent Lease of Land for Temporary 20,762.00 Advertisement and Publicity 2,02,324.00 Receivable Water Tax C.Y 21,784.00 Advertisement Expenses 15.859.00 Receivable Water Tax PY 1,36,882.00 Publicity Expenses 90,945.00 National Festival Celebration Expense 23,809.00 Urban Development Cess C.Y Urban Development Cess PY Operations & Maintenance Fees & User Charges 6,55,069.00 Bulk Purchase of Power-Electricity 9,32,956.75 Registration Fee-Labour 210.00 Fuel Fees From Sanction of Building Plans 7,512.00 Bulk Purchases 47,674.00 Fee-Copy of Certificate/extract 1,780.00 Sanitation/Conservancy Mat 2,750.00 Agreement Fees 22,000.00 Bulk Purchase-Engineering Store Penalty & Fine-Other 30.800.00 55,506,00 Bulk Purchase-Electrical Store Road Cutting Charges 1,25,669.00 1,92,121.00 Bulk Purchase-Others Application Fees 7,326.00 Hire Charges 560.00 Hire Charges Of Machineries Water Supply 4,500.00 2,07,877.00 Fee Rti Act 4,662.00 Hire Charges Vehicle Charges for Supply of Water By Tankers 4 248.00 4,206,00 Tent Kiraya **BUS STAND SHULK** 4,46,610.00 R & M-Infrastructure Assets Charges for NOC-Charges 85,689.00 150.00 Water Ways Sale & Hire Charges R & M-Fogging Machine 3,850.00 Sale of Tender Papers 3.000.00 4.16,000.00 Parks, Nurseries & Gardens Interest Earned Painting Work 50,658.00 Interest-Saving Bank Account 11,79,304.00 R&M Other Structure 4.500.00 Other Income 18,730.00 Tankers Deposits Forfeited 56,804.00 R&M Vehicle Others 47,979.00 Misc Income 8,140.01 Computers 17,580.00 Deposits with External Agencies 1,48,169.00 R&M Motor Pump 18,000.00 Swanidhi Other Operating & Maintenance Expenses Grants, Contribution for specific purposes Testing & Inspection Charges 4.800.00 Grants-Central Govt. Garbage & Clearance Expenses 19,470.00 Central Finance Commission 45,41,630.00 O & M-Others 53 817 01 Grant Gol-RAY/HFA 7.06.15.000.00 MPLAD (Local Area Development Funds) 2,78,500.00 Programme Expenses Nulm Pfms 1,87,859.00 Consolidated Election Expenses 51,420.00 Grant Gol-NULM 1,60,151.00 | Consolidated Own Programme 1,73,266.00 Grants-State Govt. Revenue Grants, Contribution and Subsidies Grants From State Finance Commission 38,13,000.00 | Self Employment Program (SEP) Grants for Road Development 92,500.00 16,23,972.00 Swanidhi Grant Go Mp Mulbhoot 3,26,030.00 23,88,192.00 BLC Grant GoMP-Special For Kayakalp 7,06,15,000.00 19,00,000.00 Anthiyasthi Saheta Rashi Grant GoMP-Special For SDMF 1,54,000.00 48,00,000.00 | Sambal Yojna Grant GoMP-Special Fund for ULBs 15,000.00 12.00.000.00 Bhartiya Swatchta Mission 17,65,998.00 Other Liabilities Special Purpose Fire Vehicle 9,37,500.00 Hudco Loan Grant-Gomp-Sambal Yojna 2,50,000.00 80,000.00 Interest-Loan from HUDCO Security Deposit 15,500.00 | Security Deposit 1,49,138.00 Water Deposits 2,99,922.00 10,000.00 Professional Tax 2,07,670.00 Labour Tax Deduction 41,045.00 Recoveries Payable-Royalty 1,85,153.00 7,41,225.00 GSTR-1 2,07,670.00 Gst/TDS TDS On Contractor\supplier 6,76,155.00 6,87,262.00

ored Acco



GSTR-1

		Fixed Assets	
		Vehicle-Others	3.03.652.00
		Other Furniture	4,318.00
		Sewerage and Drainage-Drain-Open	28,190.00
		Deposits w & External Agencies	1.45,600.00
		Creditor	3.55,17.897.39
		Closing Balance	3,19,08,349.68
			O S ASSOC
Total	16,43,07,536.83	Total	16,43,07,536.8

Nagar Parishad Baxwaha

Nagar Parishad Baxwaha Accounts Officer

#### NAGAR PARISHAD BAXWAHA CASHFLOW STATEMENT FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024

Previous Year Current Year 2023 To 2024 2022 To 2023 Particulars (45.94.383.29) [A] Cash flows from operating activities :-2,45,933.28 Gross surplus/ (deficit) over expenditure 74,57,420.39 28,75,596.68 65,632.55 Add: Non Cash 1,49,138.00 Adjustments for Depreciation Expenses & Non Interest & finance expenses Operating Income : Adjustments for Profit on disposal of assets 8.36,251.00 Net Of Adjustments Made To Municipal Funds Revenue Grants, Contibution And Subsidies 11,79,304.00 Less: Non Operating Income & Gains Interest Income Investment income Other non- operating Income Adjusted income over expenditure before effecting changes in current assets and (16,53,154.06) 58,36,936.67 current liabilities and extra ordinary items (Increase) / decrease in Stock in hand 13,22,230.00 3,95,896.00 (Increase) / decrease in Sundry debtors 1,714.00 (Increase) / decrease in prepaid expenses 2,569.00 (Increase) / decrease in Loans, Advance & Deposits received Changes in current 24,61,599.60 6,52,051.00 assets and current (Decrease)/ increase in Deposits received liabilities (Decrease)/ increase in Deposits works 6,44,362.00 55,14,469.07 (Decrease)/ increase in other current liabilities (4,639.00)(Decrease)/ increase in provisions Extra ordinary items (please specify) 1,02,67,697.27 49,06,337.01 Net cash generated from / (used in) operating activities [A] [B] Cash flows from investing activities :-(3,59,20,564.17)(1,07,51,546,89) (Purchase) of fixed assets & CWIP 3,64,31,828.00 (Increase) / Decrease in Special funds/grants Less: (Increase) / Decrease in Earmarked funds (4,76,597.00)(7,82,348.00)(Purchase) of Investments Proceeds from disposal of assets Proceeds from disposal of investments Add: Income from Bank's Interest 11,79,304.00 Investment Income received Net cash generated from/ (used in)investing activities [B] (3,52,17,857.17) 2,48,97,933.11 [C] Cash flows from financing activities :-Net change in grant fund (1,98,80,759.00)Add: Net change in reserve fund 2,56,23,474.78 Net change in loan fund (2,50,000.00)Interest and Finance Charges (3,31,031.00)Net cash generated from (used in) financing activities [C] 1,49,138.00 53,43,577.78 (3,31,031.00)Net increase/ (decrease) in cash and cash equivalents (A + B + C) Add: Cash and cash equivalents at beginning of period (1,96,06,582.12) 2.94.73.239.12 Cash and cash equivalents at end of period 5,05,61,737.82 2,10,88,498.70 3,19,08,349.68 Cash and Cash equivalents at the end of the year: 5,05,61,737.82 Cash & Bank Balances Total of the breakup of cash and cash equivalents 3,19,08,349.68 5.05.61.737.82 3,19,08,349.68

NAGAR PARISHAD BAXWAHA Chief Municipal Officer

Accounts Officer

# NOTES TO ACCOUNTS NAGAR PARESDAD BAXWA FY 2023-24

NAGAR PARISHAD BAXWAHA (the ULB) was formed with responsibility to undertake maintenance and operations of various civic amenities like ensuring cleanliness, sanitation, water supply, street lights, parks and other amusement places, shopping area, bus stand, parking place, and shelter of visitor, burial ground, healthcare facilities, development and regulation of construction of houses, commercial complexes, permission and regulation of hoardings and many other things in connection with civic amenities

## REVENUE

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These activities requires funds to be deployed. Hence the ULB generally has following sources of funds:

<u>Taxes and Rental</u>: Levied in the form of Property Tax, Water Tax, Sewerage Tax, Market Rent, Shop Rent etc.

Grants: These are received from various institutions such as State Government, Central Government, NGOs, Other funding agencies

Loans: These are received from State Government, Central Government, PSUs, other bilateral agencies

Fees: Such as approval fees parking fees, ride fees, mela fees, etc.

#### CREATION OF ASSETS

Amount spent on acquiring, constructing any asset which is of enduring nature and benefit of which go beyond any one accounting year. The assets can further be bifurcated into:

- Immovable Assets such as land, building, parks, hospital, library, roads etc.
- Movable assets such as vehicle, furniture fixtures, office equipment's, Gadgets, cash and bank balances, fixed deposit receipts, revenue receivables, prepaid expenses etc.

## FINANCIAL FRAMEWORK

After the adoption of double entry accounting concepts and principles, the ULB's were able to measure the financial performance and status. The initiative of GoMP to converge accounting from single entry to new systems is an appreciable step towards the economic reforms in the state. The ULB's now have to strictly follow some accounting concepts like Accrual, Accounting Period,



Materiality, Consistency, Going Concern and has to prepare, in addition to prevailing statements, the Balance Sheet, Income and Expenditure and Cash flow statement.

#### FINANCIAL STATEMENT

#### **BALANCE SHEET**

An organization prepares a balance sheet at the year-end comprising of those account heads, which are having a balance at that year-end. It is a statement of affairs of the financial position of the ULB as at a reporting date.

#### INCOME AND EXPENDITURE STATEMENT

An Income and Expenditure Account is statement of financial performance of the ULB and shows the excess of income over expenditure or vice-versa i.e. surplus or deficit for the reporting period

#### **CASHFLOW STATEMENT**

A statement wherein the use and source of funds is summarised. It provides the clear picture of flow of funds of the ULB.

#### BANK RECONCILIATION STATEMENT

A statement to reconcile the differences between cashbook and bank account transactions.

#### **RECEIPT & PAYMENT STATEMENT**

Receipt and payment during the year under various heads/scheme along with the balance at year end as per bank account or cash balance.

#### **ACCOUNTING CONCEPTS**

#### ACCRUAL

Under the cash system of accounting, the revenues and expenses are recorded only if they are actually received or paid in cash, irrespective of the accounting period to which they belong. But under the accrual concept, occurrence of claims and obligations in respect of incomes or expenditures, assets or liabilities based on happening of any event, passage of time, rendering of





services, fulfilment (partially or fully) of contracts, diminution in values, etc., are recorded even though actual receipts or payments of money may not have taken place.

# ACCOUNTING PERIOD

22222222 Although the 'going concern" concept stresses the continuing nature of the entity, it is necessary for an organisation (e.g. ULB) to review how it is performing. The preparation of financial statements at periodic intervals helps in taking timely corrective action and developing appropriate strategies. The accounting period is normally considered to be of twelve months.

#### MATERIALITY

The accounts and the financial statements should impart importance to all material information so that true and fair view of the state of affairs of the entity is given to its beneficiaries. unimportant items are not disclosed separately and are merged with other items

#### CONSISTENCY

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The convention of consistency facilitates comparison of financial performance of an entity from one accounting period to another. This means that the accounting principles followed by an entity should be consistently applied by it over the years.

#### GOING CONCERN

It is assumed that the organisation will continue for a long time, unless and until it has entered into state of liquidation. It is as this concept, that the accountant does not take into consideration the market value of the assets while valuing them, irrespective of whether the market value is higher or lower than the book value.

#### BACKGROUND

The financial statement of the NAGAR PARISHAD BAXWAHA (the ULB), are prepared following the principles and procedures prescribed under MPMAM. The accounts were prepared electronically using ERP software-Tally on the basis of information and documents maintained by the different department, specifically accounts department, of the ULB. The ULB simultaneously also prepares its accounts manually in the form of cashbook, registers and vouchers. These

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# NOTES TO ACCOUNTS NAGAR PARISHAD BAXWAHA 5Y 2025-24

manual accounts forms the basis of accounting in ERP software. It is the prime responsibility of the management of the ULB to keep authentic and reliable documents.

The Income & Expenditure and Receipt & Payment Statements are prepared for the period covering from 1st April 2023 to 31st March 2024.

The Balance Sheet is prepared depicting financial status of the ULB as on 31st March 2024.

Various aspects of the Financial Statements in descriptive manner is presented herein:

#### MUNICIPAL FUND

#### Schedule B-1

This fund represents accumulated amount of assets over liabilities. In accordance with the Madhya Pradesh Municipal Accounts Manual (MPMAM) assets and liabilities existing as on 31.03.2024 have been identified after following detailed process of compilation of data and information. Thereafter the excess of assets over liabilities have been treated as the closing balance of the Municipal Fund

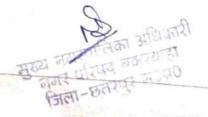
Considering the long period covered in the present exercise, chances of omission cannot be fully overlooked. Hence it is proposed that in future, in case it is found that any assets or liabilities was either missed or stated at a lesser/higher value then corresponding adjustment would be made in that subsequent period in the Municipal Fund Account and due disclosure would be made in the notes on accounts.

Adjustments relating to debtors balances at year were made thorough municipal fund.

#### **EARMARKED FUND**

#### Schedule B-2

ULB has created sanchit nidhi fund out certain % of revenue collection made during the year.





# RESERVES

Schedule B-3

Assets under Building, Roads, Bridges, Sewerage and Drainage, Public Lighting, Plant and Machinery, Vehicle, Office and Other Equipment's, Furniture & Fixtures, Parks and Playgrounds were identified to have been built from Grant funds, from the government and have been separately reflected in the Fixed Assets Schedule and the Balance sheet and the corresponding figure, after taking effect of the Accumulated Depreciation, has been duly shown as "Grant Against

## GRANT AND CONTRIBUTION

# Schedule B-4 & 4A

Grants and contributions (hereinafter jointly referred as Grants) are one of major source of funds, particularly for fixed assets. As per the accounting policy framed under the MPMAM, value of assets created out of specific grant are to be reduced from such grant amount. Any asset received in form of grant is to be shown at nominal value Rs. 1/in the financial Any amount which remains unutilized from the grant is to be treated as liability. Accordingly, with the help of available records in the ULB and based on information so obtained from various documents, amount of unutilized grants are reflected under this financial statement.

Grants received or receivable in respect of specific revenue expenditure are recognized as income in the accounting year in which the corresponding revenue expenditure is charged to the Income and Expenditure Account.

#### LOANS

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#### Schedule B-5 & B-6

ULB has outstanding loan from HUDCO at the end of current year. Quarterly repayment along with interest has been made during the year.





## FIXED ASSETS, CWIP AND DEPRECIATION

#### Schedule B-11

Fixed assets are created where there is an outright purchase and having value more than Rs All assets costing less than Rs.5,000 (Rupees Five thousands) is treated as expense/charged to Income & Expenditure Account.

Generally the assets constructed during the year for which completion has been approved by the respective department of the ULB is transferred to Fixed Assets.

Depreciation is provided at Straight Line Method on the basis of useful life of the assets as prescribed under MPMAM. Depreciation is provided at full rates for assets, which are purchased/constructed before October 1 of an Accounting Year. Depreciation is provided at half the rates for assets, which are purchased/constructed on or after October 1 of an Accounting Year Depreciation on opening balance of the assets is charged based on useful life of the assets at full rates considering the carrying value as cost of acquisition.

#### **DEPOSITS**

#### Schedule B-7 & B-8

Deposits includes Security deposits, revenue deposits, EMD, performance guarantee and other withheld amount by the ULB.

#### **INVESTMENTS**

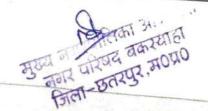
#### Schedule B-13

ULB has no investments during the year.

#### STOCK/STORES

#### Schedule B-14

Stock of regularly used items were kept by the ULB and the balances at year end were carried forward to next year.





# NAGAR PANISHAD LAND 1 2023-24

# DEBTORS

Schedule B-15

Income of the ULB from taxes and rentals were booked in the basis of targets prepared by the revenue department each year. Against such targets the recoveries were made and the unrecovered amount were carried forward to the next year.

Adjustment made in the Debtors at year end from Municipal funds to match the closing balance of debtors with Wasooli patrak.

# CASH AND BANK BALANCE

Schedule B-17

Income such as taxes and charges are generally received in cash by the ULB. This cash was deposited regularly in the bank accounts. There was no cash balance maintained by the ULB at year end. However, cash at most for one or two days was maintained which was duly deposited in bank accounts.

Bank balance was duly reconciled and Bank Reconciliation Statement is prepared to identify the differences in cashbook balance with bank balance.

#### **CURRENT LIABILITIES**

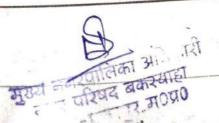
Schedule B-18, B-7, B-8, B-9

Amount payable by the ULB within 12 months is classified under current liabilities. This includes creditors for expenses, Deposits received for work contract, deductions, government dues, employee related dues etc

## MISCELLANEOUS ASSETS NOT WRITTEN OFF

<u>B-20</u>

Any amount which was not payable or receivable is written off with the permission of the chief officer of the ULB





# NOTES TO ACCOUNTS NASSAL PARISHAD BAXWARA EV 2025-24

#### INCOME

IE-1 to IE-9

Following are accounted on due basis (when demand is raised)

Property and Other Related Taxes including Surcharge.

Water Tax.

Rent form Municipal Properties.

Water Supply Charges, Meter Rent, Sewerage charges, and Disposal charges.

Renewal Trade License Fees.

Notice Fee, Warrant Fee, Other Fees

Other income, in respect of which demand is ascertainable

# Following are accounted on cash basis (when recovery made)

Connection Charges for Water Supply, Water Tanker Charges, and Road Damage recovery Charges, Penalties.

One time Trade License Fees, Property Transfer Charges

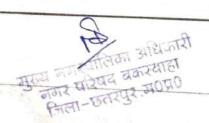
Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations.

Permission Fees, Permit Fees, Fees for Issuing Certificates, etc., Building Construction Regularization Fees, Penalties and Fine.

Collection charges or shares in collection made by ULB or any other agency on behalf of State Government.

Revenue in respect of rent and/or hire charges in respect of fire fighter, hearse, suction unit, vehicle, sale of waste and scrap

All 'Assigned Revenues' like compensation in lieu of octroi, state finance commission, stamp duty, Surcharge on transfer of Immovable properties, is accounted during the year on actual receipt basis





#### EXPENDITURE

IE-10 to IE-17

Employees Related Expenditures:

Expenses on Salaries (for regular and daily wages staff) and other allowances are recognized as and when they are due for payment.

Statutory deductions from salaries including those for income tax, profession tax, provident fund contribution, are recognized as liability in the period in which the corresponding salary is

Leave encashment / pension are recognized as and when they are due for payment.

Contribution due towards pension and other retirement benefit funds is recognized as an expense and a liability.

मुख्य नगर्नालका अधिकारी नगर परिषद बकस्याहा जिला-छतरपुर, म०प्र०

# NAGAR PARISHAD BUXWAHA Bank Reconciliation Statement FY 2023-24

S.No.	Bank Name	A/C No. Ending	Closing Bank Balance	Closing Cashbook Balance	Difference
1	SBI	6117	16,53,270.00	17,85,879.00	-1,32,609.00
2	SBI	3763	2,99,26,093.68	2,99,26,093.68	
3	SBI	5680	1,84,277.85	1,84,277.85	* ASSON
		Total	3,17,63,641.53	3,18,96,250.53	-1,32,609.00

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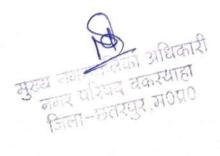
6117	
	4. 化性质抗凝性 (1.1.30)
22,68,701.00	
22,68,701.00	
	-
<u>Date</u>	Amount
	16,53,270.00
	-
31/03/2024	1,32,609.00
	1,32,609.00
	* 757
	-
	17,85,879.00
as per books	17,85,879.00
	<u>Date</u>

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	3763	
SBI		
SBI		
Opening balance	4,81,75,057.71	
As per cashbook	4,83,47,263.18	4 70 000
As per bank		-1,72,205.47
Difference		
	Date	Amount
		2,99,26,093.68
Closing bank balance	Tale (Lifera )	
21. W. S. L. L. L. S. L. L. L. S. L.		
Less:		
Amount paid as per cashbook but not as per bank		
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Less:		
Amount received as per bank but not in cashbook		
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xcess Paid	04/04/202	
		112 112 111
		1,72,205.4
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		2,99,26,093.6
osing cashbook balance	1	2,99,26,093.6
	13	40,20,000.0
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SBI	Fore	
Opening balance	5680	The state of the s
As per cashbook		
As per bank	1,05,879.96	
Difference	1,05,879.96	
Closing bank balance	Date	-
Closing bank balance	Date	Amount
Less:		1,84,277.8
Amount paid as per cashbook but not as per bank		
Less: Amount received as per bank but not in cashbook		-
DD mount received as per cashbook but not in bank		-
<u>ld:</u>		
nount paid as per bank but not in cashbook		
		-
Sing on hhade belows	an nor hank 3	1,84,277.8
osing cashbook balance	as per books	1,84,277.8
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