

**NAGAR
PARISHAD
BHAIRUNDA
ANNUAL FINANCIAL STATEMENT
For The Financial Year
2023-24**

*Balance Sheet, Income & Expenditure Account,
Receipts & Payments Account,
Notes to Accounts & Bank Reconciliation Statements*



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Municipal Council Bhairunda



R N SINGH & CO.

CHARTERED ACCOUNTANTS

Head Office: Hem Plaza frasar road near Dakbunglow Patna Bihar

Branch Office: Plot No. 21, flat no. 101, near Aditya Palace, M.P Nagar zone-I

Bhopal (M.P.)

Phone: +91-8827561250 Email: Bhopal@rnsinghandco.in

AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT

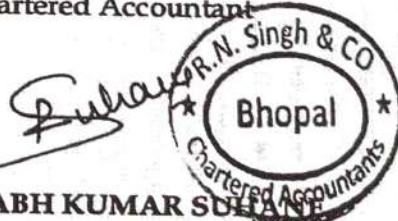
NAGAR PARISHAD BHAIRUNDA (District-SEHORE)

We have gone through the Receipt & Payment Account, for the year ended on 31st March 2024, attached here of Nagar Parishad BHAIRUNDA, with regards to the audit, we have made the following observation:

1. We certify that the Receipt & Payment Account are in agreement with the books of account maintained at the office of Nagar Parishad BHAIRUNDA.
2. "As per Notes to Accounts in Annexure "A" Attached".
3. We report the following observations/Suggestions.
4. The observations/discrepancies/Inconsistencies observed in regards with the scope of audit have been detailed out in "Annexure B".
5. Details regarding revenue collection against the budgeted targets and the growth attained during the year in comparison to previous year in given in "Annexure C".
6. Subject to above:-
7. We have obtained all the information and explanations which, to the of best our knowledge and belief, were necessary for the purpose of the audit:
8. In our opinion' proper books of accounts have been kept by the above named entity so far as it appears from the examination of the books.
9. In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, given in above "Annexure-A" and "B" give a true and fair view of the Receipts and Payments account of the Nagar Parishad BHAIRUNDA for the year ended on as at 31st March 2024.

For R N SINGH & CO.

Chartered Accountant



CA RISHABH KUMAR SULTANE

Partner

Membership No. 447881

UDIN :- 24447881BKDGSM5675

Place:- Bhopal

Date:- 15/11/2024

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NAGAR PARISHAD BHAIRUNDA (M.P.)
INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1st April 2023 to 31st March 2024

TABLE :1

	ITEM/HEAD OF ACCOUNT	Schedule No.	Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
A	INCOME			
	Tax Revenue			
	Assigned Revenues & Compensation	IE-1	75,44,353.00	49,01,472.00
	Rental Income From Municipal Properties	IE-2	3,09,72,465.00	3,59,49,756.00
	Fees & User Charges	IE-3	28,87,178.00	47,87,806.00
	Sale & Hire Charges	IE-4	31,08,890.00	1,19,29,601.00
	Revenue Grants, Contributions & Subsidies	IE-5	10,000.00	82,590.00
	Income From Investments	IE-6	3,93,368.00	7,18,639.00
	Interest Earned	IE-7	26,797.00	34,576.00
	Other Income	IE-8	1,08,87,389.00	54,71,556.00
	TOTAL - INCOME	IE-9	1,07,918.00	32,752.00
B	EXPENDITURE		5,59,38,358.00	6,38,88,548.00
	Establishment Expenses	IE-10		
	Administrative Expenses	IE-11	4,12,84,405.00	3,96,11,659.00
	Operations & Maintenance	IE-12	67,31,702.00	47,93,335.00
	Interest & Finance Expenses	IE-13	1,59,25,970.00	2,37,84,399.00
	Programme Expenses	IE-14	3,03,195.00	3,50,568.94
	Revenue Grants, Contributions & Subsidies	IE-15	6,75,315.00	6,64,060.00
	Provisions & Write Off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	1,38,384.00
	Depreciation	B-11	3,61,08,263.38	2,75,67,984.06
	TOTAL - EXPENDITURE		10,10,28,850.38	9,69,10,390.00
C	Gross Surplus / (deficit) of Income over expenditure before prior period items (A-B)		(4,50,90,492.38)	(3,30,21,842.00)
D	Add/Less : Prior Period Items (Net)	IE-18		-
E	Gross Surplus / (deficit) of Income over expenditure after prior period items (C-D)		(4,50,90,492.38)	(3,30,21,842.00)



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F	Less : Transfer to Reserve			(99,06,552.60)
G	Net Balance being surplus / deficit carried over to Municipal Fund. (E-F)		(4,50,90,492.38)	(2,31,15,289.40)

FOR MP URBAN LOCAL BODY BHAIRUNDA

As per our report of even date att:

FOR R. N. SINGH & CO.

CHARTERED ACCOUNTANTS



C.M.O

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ACCOUNTANT
नगर वा.चव भैरुंदा
जिला- सोहोर (ब.प्र.)

CA .RISHABH KUMAR SUHANE

Partner

M.NO.-447881

NAGAR PARISHAD BHAIRUNDA (M.P.)
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
2023-24

Schedule IE-1 : Tax Revenue

Account Code	Particulars	Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
1100100	Property Tax	19,36,783.00	23,79,150.00
1100200	Water Tax	15,40,289.00	8,46,466.00
1100300	Sewerage Tax		
1100400	Conservancy Tax	1,95,000.00	2,30,850.00
1100500	Lighting Tax		
1100600	Education Tax	17,86,565.00	7,55,048.00
1100700	Vehicle Tax		
1100800	Tax on Animals		
1100900	Electricity Tax		
1101000	Professional Tax		
1101100	Advertisement Tax		
1101200	Pilgrimage Tax		
1101300	Export Tax		
1105100	Octroi & Toll Cess		
1108000	Other Taxes	20,85,716.00	6,89,958.00
	Sub-Total	75,44,353.00	49,01,472.00
1109000	Less : Tax Remissions and Refund (Schedule IE-1(a))		
	Sub-Total	75,44,353.00	49,01,472.00
	Total Tax Revenue	75,44,353.00	49,01,472.00

Schedule IE-1 (a) : Tax Revenue

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1109001	Property Tax		
	Octroi and Toll		
	Cess Income		
	Advertisement Tax		
	Others		
1109011	Total Refund and remission of tax revenues		



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	Total				0.00
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Schedule IE-2 : Assigned Revenues & Compensation

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1201000	Taxes and Duties collected by others		1,22,79,785.00	82,59,694.00
1202000	Compensation in lieu of Taxes/ duties		1,86,92,680.00	2,76,90,062.00
1203000	Compensation in lieu of Concessions			
	Total assigned revenues & Compensation		3,09,72,465.00	3,59,49,756.00

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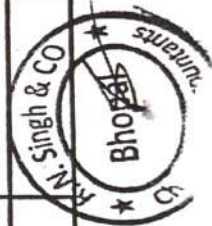


Schedule IE-3 : Rental Income from Municipal Properties

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1301000	Rent from Civic Amenities		
1302000	Rent From Office Buildings	55,560.00	1,40,829.00
1303000	Rent From Guest House		
1304000	Lease Rent	30,500.00	
1308000	Other Rents	26,59,947.00	4,46,770.00
	Sub-Total	1,41,171.00	41,80,007.00
1309000	Less : Rent Remissions and Refund	28,87,178.00	47,67,606.00
	Sub-Total		
	Total Rental Income From Municipal Properties	28,87,178.00	47,67,606.00

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

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1401000	Empanelment & Registration Charges	6,68,993.00	98,05,904.00
1401100	Licensing Fees	48,465.00	42,450.00
1401200	Fees for Grant Permit		6,29,908.00
1401300	Fees for Certificate or Extract	1,750.00	21,800.00
1401400	Development Charges	13,86,403.00	5,23,354.00
1401500	Regularisation fees		
1402000	Penalties and Fines	31,083.00	11,880.00
1404000	other Fees	9,831.00	8,500.00
1405000	User Charges	3,228.00	10,283.00
1406000	Entry Fees		
1407000	Service/ Administrative Charges	9,53,237.00	8,75,522.00
1408000	Other Charges	5,900.00	
	Sub-Total	31,08,890.00	1,19,29,601.00
1409000	Less : Rent Remissions and Refund		



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Sub-Total			
Total Income from Fees & User Charges		31,08,890.00	1,19,29,601.00
		31,08,890.00	1,19,29,601.00

Schedule IE-5 : Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1501000	Sale of Products		
1501100	Sale of Forms & Publications		
1501200	Sale of stores & scrap		
1503000	Sale of others		
1504000	Hire Charges for Vehicles	10,000.00	82,590.00
1504100	Hire Charges for Equipments		
	Total Income from sale & hire charges- income head wise	10,000.00	82,590.00

Schedule IE-6 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1601001	Grant State Govt.		
1601011	Grant Central Govt.		
1601021	Grant From Other Org.	3,93,368.00	7,18,639.00
1601091	Grant Revenue - Dep. On Grant Asset		
	Total Revenue Grants ,Contributions & Subsidies	3,93,368.00	7,18,639.00



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Schedule IE-7 : Income from Investments-General Fund

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1701001	Interest on FDRs		
1702000	Dividend	26,797.00	34,576.00
1703000	Income from projects taken up on commercial basis		
1704000	Profit in sale of Investments		
1708000	others		
	Total Income from Investments	26,797.00	34,576.00

Schedule IE-8 : Interest Earned

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1711000	Interest From Bank Accounts		
1712000	Interest on Loans and advances to Employees	1,08,87,389.00	54,71,556.00
1713000	Interest on Loans to others		
1718000	other Interest		
	Total Interest Earned	1,08,87,389.00	54,71,556.00

Schedule IE-9 : Other Income

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1801000	Deposits Forfeited		
1801100	Lapsed Deposits		
1801200	Depreciation of Fixed Assets from Special fund		
1802000	Insurance Claim Recovery		
1803000	Profit On Disposal of Fixed Assets		
1804000	Recovery from Employees		
1805000	Unclaimed Refund / Liabilities		
1806000	Excess Provisions Written Back		
1808000	Miscellaneous Income		
		1,07,918.00	32,752.00




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	Total other Income		1,07,918.00	32,752.00
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Schedule IE-10 : Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2101000	Salaries, Wages and Bonus		
2102000	Benefits and Allowances	4,00,82,923.00	3,92,80,566.00
2103000	Pension	12,01,482.00	3,51,093.00
2104000	Other Terminal & Retirement Benefits		
	Total Establishment Expenses	4,12,84,405.00	3,96,31,659.00

Schedule IE-11 : Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2201000	Rent, Rates and Taxes	25,06,587.00	22,30,251.00
2201100	Electricity Charges		59,267.00
2201100	Office Maintenance		1,03,990.00
2201200	Communication Expenses	49,654.00	5,040.00
2202000	Books & Periodicals		2,61,176.00
2202100	Printing & Stationary	4,49,366.00	14,435.00
2203000	Travelling & Conveyance		16,274.00
2204000	Insurance		1,00,300.00
2205000	Audit Fees	1,42,500.00	9,500.00
2205100	Legal Expenses	16,325.00	2,67,620.00
2205200	Professional and other Fees	10,12,278.00	17,13,981.00
2206000	Advertisement and Publicity	24,69,450.00	
2206100	Membership & subscriptions	85,542.00	11,501.00
2208000	Other Administrative Expenses		
	Total Administrative Expenses	67,31,702.00	47,93,335.00

Schedule IE-12 : Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2301000	Power & Fuel		
2302000	Bulk Purchase	90,45,192.00	1,13,23,086.00
2303000	Consumption of Stores		



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2304000	Hire Charges	5,45,387.00	15,06,667.00
2305000	Repairs & Maintenance - Infrastructure Assets	9,71,336.00	29,15,750.00
2305100	Repairs & Maintenance - Civic Amenities	8,36,823.00	6,43,974.00
2305200	Repairs & Maintenance - Building		18,49,592.00
2305300	Repairs & Maintenance - Vehicles	9,87,134.00	6,19,060.00
2305400	Repairs & Maintenance - Furniture		
2305500	Repairs & Maintenance - Office Equipments	71,500.00	21,266.00
2305600	Repairs & Maintenance - Electrical Appliances	5,55,453.00	
2305700	Repairs & Maintenance - Plant & Machinery		
2305900	Repairs & Maintenance - Others		
2308000	Other Operating & Maintenance Expenses	29,13,145.00	49,05,004.00
	Total Operations & Maintenance	1,59,25,970.00	2,37,84,399.00



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Schedule IE-13 : Interest & Finance Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2401000	Interest on Loans From Central Govt.		
2402000	Interest on Loans From State Govt.		
2403000	Interest on Loans From Govt. Bodies & Associations	2,84,018.00	3,37,455.00
2404000	Interest on Loans From International Agencies		
2405000	Interest on Loans From Banks & other Financial Institutions		
2406000	Other Interest		
2407000	Bank Charges	19,177.00	13,113.94
2408000	Other Finance Charges		
	Total Interest & Finance Charges	3,03,195.00	3,50,568.94

Schedule IE-14 : Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2501000	Election Expenses	1,41,803.00	84,290.00
2502000	Own Programme	5,33,512.00	5,79,770.00
2503000	Share in Programs of others		
	Total Programme Expenses	6,75,315.00	6,64,060.00

Schedule IE-15 : Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2601000	Grants [specify details]		
2602000	Contributions [specify details]		
2603000	Subsidies [specify details]		
	Total Revenue Grants, Contributions & Subsidies		

Schedule IE-16 : Provisions & Write off




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Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2701000	Provisions for doubtful receivables			
2702000	Provision for other assets			
2703000	Revenues written off			
2704000	Assets Written off			
2705000	Miscellaneous Expenses Written Off			
	Total Provisions & Write off			

Schedule IE-17 : Miscellaneous Expenses

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2711000	Loss on disposal of Assets			
2712000	Interest & Penalty On Tax			
2718000	Other Miscellaneous Expenses			1,38,384.00
	Total Miscellaneous Expenses			1,38,384.00



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Schedule IE-18 : Prior Period Items (Net)

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1850000	Income			
1851001	Taxes			
1852001	Other- Revenues			
1853001	Recovery of revenues written off			
1854001	Other Income			
	Sub Total Income (a)			
2850000	Expenses			
2855001	Refund of Taxes			
2856001	Refund of other Revenues			
2858080	other Expenses			
	Sub Total Income (b)			



R.N. Singh
CMO

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NAGAR PARISHAD BHAIRUNDA (M.P.)
BALANCE SHEET
As On 31ST MARCH 2024

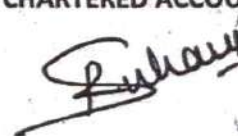
TABLE :2

	Particulars	Schedule No.	Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
A	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	(5,35,01,814.83)	(84,11,322.45)
	Earmarked Funds	B-2	(2,46,17,387.50)	(2,46,17,385.93)
	Reserves	B-3	40,90,78,847.00	25,78,38,378.00
	Total Reserves and Surplus		33,09,59,444.67	22,48,09,667.62
A-2	Grants, Contributions for Specific Purpose	B-4	34,13,74,879.00	23,26,61,675.00
A3	Loans			
	Secured Loans	B-5	29,19,080.00	31,88,717.00
	Unsecured Loans	B-6	-	-
	Total Loans		29,19,080.00	31,88,717.00
	TOTAL SOURCES OF FUNDS (A1-A3)		67,52,53,403.67	46,06,60,059.62
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		33,81,58,942.00	25,00,19,339.00
	Less : Accumulated depreciation		19,64,74,738.77	16,03,66,475.38
	Net Block		14,16,84,203.23	8,96,52,863.62
	Capital Work in Progress		14,64,49,839.00	10,84,21,526.00
	Total Fixed Assets		28,81,34,042.23	19,80,74,389.62
B2	Investments			
	Investments-General Fund	B-12	6,96,713.00	6,69,916.00
	Investments-other Fund	B-13	-	-
	Total Investment		6,96,713.00	6,69,916.00
B3	Current Assets, loans & Advances			
	Stock in hand (Inventories)	B-14	1,20,007.00	1,56,769.00
	Sundry Debtors (Receivables)	B-15	1,46,56,556.00	1,75,98,849.08
	Gross Amount outstanding		-	-
	Less: Accumulated Provision against bad and doubtful receivables		-	-
	Prepaid Expenses	B-16	-	-
	Cash and Bank Balance	B-17	38,81,74,232.44	25,41,04,371.92
	Loans, advances and deposits	B-18	-	-
	Total Current Assets		40,29,50,795.44	27,18,59,990.00
B4	Current Liabilities and Provisions			
	Deposits received	B-7	1,58,79,257.00	96,70,586.00
	Deposit Works	B-8	-	-
	Other liabilities(Sundry Creditors)	B-9	6,48,890.00	2,73,650.00
	Provisions	B-10	-	-
	Total Current Liabilities		1,65,28,147.00	99,44,236.00
B5	Net Current Assets (B3-B4)		38,64,22,648.44	26,19,15,754.00
C	Other Assets.	B-19	-	-
D	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		67,52,53,403.67	46,06,60,059.62
	Notes to the Balance Sheet	B-21		

FOR MP URBAN LOCAL BODY BHAIRUNDA

C.M.O. 
CMO
Municipal Council Bhairunda


ACCOUNTANT
नगर पालिका भैरुन्दा
जिला- रायसेन (म.प्र.)

FOR R. N. SINGH & CO.
CHARTERED ACCOUNTANTS

CA .RISHABH KUMAR SINGH
Partner
M.NO.-447881

Nagar Parishad, BHAIKUNDA (M.P)

AS ON 31.03.2024

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

ACCOUNT CODE : 3100000

Account Code	Particulars	Total
3100000	Balance as per last account	(84,11,322.45)
	Addition during the year	
	. Surplus for the year	(4,50,90,492.38)
	. Transfers	
	Total (Rs.)	(5,35,01,814.83)
	Deductions during the year	
	. Deficit for the year	
	. Transfers [Sub Schedule B-1(a)]	
	Balance at the end of the Current year	(5,35,01,814.83)



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Nagar Parishad, BHAIKUNDA (M.P)

AS ON 31.03.2024

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

ACCOUNT CODE	Particulars	Sanchit Nidhi	CM Kanyadan Yojana	Karmakar Mandal	Samajik Suraksha Pension	Total
(a) Opening Balance			3111020	3117001	3117001	(2,46,17,385.93)
(b) Additions to the Special Fund		-2,46,17,385.93				
Grant Received from Govt.						
* Transfer From Municipal Fund						
* Interest / Dividend earned on Special Fund Investments						
* Profit on disposal of Special Fund Investments						
* Appreciation in Value of Special Fund Investments						
* Other Addition (Specify nature)						
Total (b)						
(c) Payments out of Funds						
[i] Capital Expenditure on						
* Fixed Assets						
* others						
[ii] Revenue Expenditure on						
* Salary , Wages and allowances etc.						
* Rent other administrative Charges						
* [iii] Other-Fund Returned						
* Loss on disposal of Special fund Investments						
* Diminution in Value of Special Fund Investments						
* Transferred to Municipal Fund						
Total (c)		0.00				
Net Balance at the year end (a+b)-(c)		-2,46,17,385.93				(2,46,17,385.93)

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Nagar Parishad, BHAIKUNDA (M.P.)
AS ON 31.03.2024

Schedule B-3: Reserves

Accounting Code 3120000

Account Code	Particulars	Opening Balance	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5=(3+4)	6	7=(5-6)
3121000	Capital Contribution	25,70,06,103.00	15,42,88,079.00	41,12,94,182.00	30,47,808.00	40,82,46,374.00
3121100	Capital Reserve	-	-	-	-	-
3122000	Borrowing Redemption	-	-	-	-	-
3123000	Special Funds (Utilised)	-	-	-	-	-
3124000	Statutory Reserve	8,32,273.00	-	8,32,273.00	-	8,32,273.00
3125000	General Reserve	-	-	-	-	-
3126000	Revaluation Reserve	-	-	-	-	-
	Total Reserve Funds	25,78,38,376.00	15,42,88,079.00	41,21,26,455.00	30,47,808.00	40,90,78,647.00




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 Municipal Council Bhairunda

Nagar Parishad, BHAIKUNDA (M.P.)
AS ON 31.03.2024
Schedule B-4: Grants & Contribution for Specific Purpose

Particulars	Grants From Central Government	Grants From State Government	Grants from other govt. agencies	Grants - other	TOTAL
Account Code	32010	32020	32030	32080	
(a) Opening Balance	3,55,52,260.00	19,71,09,415.00	-	-	23,26,61,675.00
(b) Additions to the Grants*					
* Grant received during the year	88,72,761.00	27,20,78,000.00	-	-	28,09,50,761.00
* Interest / Dividend earned on Grant Investments					-
* Profit on disposal of Grant Investments					-
* Appreciation in Value of Grant Investments					-
* Other Addition					-
Total (b)	88,72,761.00	27,20,78,000.00	-	-	28,09,50,761.00
Total (a+b)	4,44,25,021.00	46,91,87,415.00	-	-	51,36,12,436.00
(c) Payments out of Funds					
* Capital Expenditure on Fixed Assets					-
* Capital Expenditure on other	1,80,98,488.00	15,41,39,069.00	-	-	17,22,37,557.00
* Revenue Expenditure on					-
* Salary, Wages and allowances etc.					-
* Rent					-
* Other: Deposit Work					-
* Loss on disposal of Special fund Investments					-
* Diminution in Value of Special Fund Investments					-
* Grants Refunded					-
* Other administrative Charges					-
Total (c)	1,80,98,488.00	15,41,39,069.00	-	-	17,22,37,557.00
Net Balance at the year end/(a+b)-(c)	2,63,26,533.00	31,50,48,346.00	-	-	34,13,74,879.00
(Sub Schedule B-4(a))					



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Municipal Council Bhairunda

Nagar Parishad, BHAIKUNDA (M.P)

AS ON 31.03.2024

Schedule B-5: Secured Loans

Accounting Code 33000000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3301000	Loans From Central Govt.		
3302000	Loans From State Govt. & Associations	29,19,080.00	31,88,717.00
3303000	Loans From Govt.bodies		
3304000	Loans From International Agencies		
3305000	Loans From banks & other financial Institutions		
3306000	Other Terms Loans		
3307000	Bonds & debentures		
3308000	Other Loans		
	Total Secured Loans	29,19,080.00	31,88,717.00

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Municipal Council Bhairunda



Nagar Parishad, BHAIKUNDA (M.P.)
AS ON 31.03.2024

Schedule B-6: Unsecured Loans

Accounting Code 3310000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3311000	Loans From Central Govt.	-	-
3312000	Loans From State Govt.	-	-
3313000	Loans From Govt.bodies & Associations	-	-
3314000	Loans From International Agencies	-	-
3315000	Loans From banks & other financial Institutions (LIC)	-	-
3316000	Other Terms Loans	-	-
3317000	Bonds & debentures	-	-
3318000	Other Loans	-	-
	Total Unsecured Loans		



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Municipal Council Bhairunda

Nagar Parishad, BHAIKUNDA (M.P)

AS ON 31.03.2024

Schedule B-7: Deposits Received

Accounting Code 3400000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3401000	Earnest Money deposit	2,19,429.00	1,36,783.00
3401011	Security deposit	1,56,59,828.00	95,33,803.00
3401012	Performance Gaurntee Deposit		
3402001	Water deposit		
	Total Deposit Received	1,58,79,257.00	96,70,586.00



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Municipal Council Bhairunda

Nagar Parishad, BHAIKUNDA (M.P)

AS ON 31.03.2024

Schedule B-8 : Deposits Works

Accounting Code 3410000

Account Code	Particulars	Opening Balance as the beginning of the year (Rs.)	Additions during the Current year (Rs.)	TOTAL	Utilization/ expenditure (Rs.)	Balance outstanding at the end of current year (Rs.)
3411000	Civil Works	-	-	-	-	-
3412000	Electrical Works	-	-	-	-	-
3418000	Others {Sub Schedule B-8}	-	-	-	-	-
	Total Deposit Works	-	-	-	-	-



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Municipal Council Bhairunda

Nagar Parishad, BHAIKUNDA (M.P.)
AS ON 31.03.2024

Schedule B-9: Other Liabilities

Accounting Code 35000000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3501000	Creditors	4,88,107.00	65,748.00
3501100	Employee Liabilities Sub Schedule B-9(a)	2,28,742.00	2,33,054.00
3501200	Interest Accrued but not Due		
3502000	Recoveries Payable Sub Schedule B-9(b)		
3503000	Government Dues Payable	(67,959.00)	(25,152.00)
3504000	Refund Payable		
3504100	Advance Collection of Revenues		
3508000	others		
	Total Other Liabilities	6,48,890.00	2,73,650.00



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Municipal Council Bhairunda

Nagar Parishad, BHAIKUNDA (M.P.)
AS ON 31.03.2024

Schedule B-10: Provisions

Accounting Code 3600000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3601000	Provisions for Expenses {Sub Schedule B-10(a)}		
3602000	Provisions for Interest	-	
3603000	Provisions for Other Assets	-	
	Total Provisions		




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Municipal Council Bhairunda

Schedule B-11 : Fixed Assets

Nagar Palikahad, BHAIKUNDA (M.P.)
AS ON 31.03.2024

Accounting Code 4100000

Account Code	Particulars	Gross Block				Accumulated Depreciation		Net Block	
		Opening Balance	Additions during the period	Deductions during the year	Cost at the end of the year	Opening Balance	Total Dep. at the end of the year	At the end of current year	At the end of the Previous year
1	2	3	4	5	6	7	8	11	12
4101000	Land	1,04,570.00			1,04,570.00			1,04,570.00	
4102000	Building	3,68,73,739.00	31,06,878.00		3,99,80,617.00	1,45,68,846.91	13,31,354.55	2,40,80,415.54	1,67,78,769.60
4103000	Roads and Bridges	14,02,16,715.00	2,81,00,279.00		16,83,16,994.00	10,42,79,823.41	2,40,35,666.74	4,00,01,503.85	2,51,49,985.49
4103100	Sewerage and Drainage	1,22,35,244.00	3,59,78,721.00		4,82,14,965.00	94,11,279.82	32,15,938.17	1,26,27,217.99	20,50,491.95
4103200	Water Ways	1,63,66,127.00	21,32,716.00		1,84,98,843.00	65,01,733.54	12,33,872.83	1,07,63,236.63	69,71,409.13
4103300	Public Lightings	85,26,257.00	25,54,086.00		1,10,80,343.00	57,25,773.00	11,08,034.30	42,46,535.70	35,61,208.70
4104000	Plants & Machinaries	56,02,987.00	83,72,375.00		1,39,75,362.00	33,87,267.10	13,97,536.20	91,90,558.70	21,55,537.60
4106000	Office & other Equipments & Computers	6,37,102.00			6,37,102.00	2,35,101.00	50,846.00	3,51,155.00	87,431.00
4107000	Furniture, Fixture, Fittings and Electrical Appliances	48,63,607.00	90,801.00		49,54,408.00	32,93,692.10	4,95,440.80	11,65,275.10	14,80,818.60
4108000	Other Fixed Assets	62,65,118.00	77,07,347.00		1,39,72,465.00	8,11,124.90	13,97,246.50	1,17,64,093.60	16,61,517.90
4105000	Vehicles	1,83,27,873.00	95,400.00		1,84,23,273.00	1,21,51,833.60	18,42,327.30	44,29,112.10	37,97,829.70
	Total	25,00,19,339.00	8,81,29,603.00		33,81,58,942.00	16,03,66,475.38	3,61,08,263.38	14,16,84,203.23	6,37,99,469.67
4120000	Capital WIP (Sub Schedule B-11(a))	10,84,21,626.00	7,07,92,876.00	3,27,64,563.00	14,64,49,839.00			14,64,49,839.00	



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Municipal Council Bhairunda

Nagar Parishad, BHAIKUNDA (M.P)

AS ON 31.03.2024

Schedule B-12 : Investments- General Funds

Accounting Code 42000000

Account Code	Particulars	With whom invested	Face Value (Rs.)	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
	- Central Govt. Securities		-	-	-
	- State Govt. Securities		-	-	-
	- Debentures and Bonds		-	-	-
	- Preference Shares		-	-	-
	- Equity Shares		-	-	-
	- Units of Mutual Funds		-	-	-
	- Other Investments (Fixed Deposits)	BANK	2,46,567.48	6,96,713.00	6,69,916.00
	Total Investments General Fund		2,46,567.48	6,96,713.00	6,69,916.00



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Municipal Council Bhairunda

Nagar Parishad, BHAIKUNDA (M.P)

AS ON 31.03.2024

Schedule B-13 : Investments- Other Funds

Accounting Code 42100000

Account Code	Particulars	With whom invested	Face value (Rs.)	Current Year Carrying Cost (Rs.)	Previous Year Carrying Cost (Rs.)
	- Central Govt. Securities		-	-	-
	- State Govt. Securities		-	-	-
	- Debentures and Bonds		-	-	-
	- Preference Shares		-	-	-
	- Equity Shares		-	-	-
	- Units of Mutual Funds		-	-	-
	- Other Investments		-	-	-
	- Fixed Deposit		-	-	-
	Total Investments - Other Funds				



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Municipal Council Bhairunda

Nagar Parishad, BHAIKUNDA (M.P)

AS ON 31.03.2024

Schedule B-14: Stock in Hand (Inventories)

Accounting Code 4300000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4301000	Stores Loose	1,20,007.00	1,56,769.00
4302000	Loose Tools	-	-
4308000	Others	-	-
	Total Stock in hand	1,20,007.00	1,56,769.00



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Accounting Code 43100000

Schedule B-15 : Sundry Debtors(Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding Revenues (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
43110	Receivables for Property Taxes				
	Less than 3 years *				13,01,109.00
	3 years to 5 years *	39,26,824.00			31,76,597.74
	5 years to 10 years *				
	10 years to 15 years *				
	More than 15 years *				
	Sub - Total	39,26,824.00			44,77,706.74
43110	Net Receivables for Property Taxes	39,26,824.00			44,77,706.74
	Receivables for Other Taxes				
	Less than 3 years *				4,57,741.00
	3 years to 5 years *	20,21,362.00			13,27,186.94
	5 years to 10 years *				
	10 years to 15 years *				
	More than 15 years *				
	Sub - Total	20,21,362.00			17,94,927.94
	Net Receivables for Other Taxes				
	Receivables for Fees & User Charges				
	Less than 3 years *				9,32,989.00
	3 years to 5 years *				21,86,955.00
	5 years to 10 years *				
	10 years to 15 years *				
	More than 15 years *				
	Sub - Total				31,19,944.00
	Net Receivables for Fees & User Charges				
	Total Receivable Form Other Sources				
43111	Less than 3 years *				18,97,008.00
	3 years to 5 years *	87,08,370.00			63,09,262.40
	5 years to 10 years *				
	10 years to 15 years *				
	More than 15 years *				82,06,270.40
	Sub - Total	87,08,370.00			
	Net Receivable Form Other Sources				1,75,98,849.08
	Total Sundry Debtors (Receivables)	1,46,56,556.00			



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Municipal Council Bhairunda

Nagar Parishad, BHAIKUNDA (M.P.)
AS ON 31.03.2024

Schedule B-16: Prepaid Expenses

Accounting Code 4400000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4401000	Establishment	-	-
4402000	Administrative	-	-
4403000	Operations & Maintenance	-	-
	Total prepaid Expenses	-	-



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Municipal Council Bhairunda

Nagar Parishad, BHAIKUNDA (M.P.)
AS ON 31.03.2024

Accounting Code 4500000

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4501000	Cash Balance	-	-
4502000	Balance with Bank-Municipal Funds	-	-
4502100	Nationalised Banks	-	-
4502200	{Sub Schedule B -17(a)}	38,81,74,232.44	25,41,04,371.92
4502300	Other Schedule Banks	-	-
4502400	Scheduled Co-operative Banks	-	-
	Post Office	-	-
	Sub Total	38,81,74,232.44	25,41,04,371.92
4504000	Balance with Bank-Special Funds	-	-
4504101	Nationalised Banks	-	-
4504200	Other Schedule Banks	-	-
4504300	Scheduled Co-operative Banks	-	-
4504400	Post Office	-	-
	Sub Total	-	-
4506000	Balance with Bank-Grant Funds	-	-
4506100	Nationalised Banks	-	-
4506200	Other Schedule Banks	-	-
4506300	Scheduled Co-operative Banks	-	-
4506400	Post Office	-	-
	Sub Total	-	-
	Total Cash & Bank Balances	38,81,74,232.44	25,41,04,371.92



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Municipal Council Bhairunda

AS ON 31.03.2024

Accounting Code 4600000

Schedule B-18 : Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the Current year (Rs.)	Interest	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
4601000	- Loans and advances to employees	-	-	-	-	-
4602000	Employee Provident Fund Loans	-	-	-	-	-
4603000	- Loans to others	-	-	-	-	-
4604000	- Advance to Suppliers and Contractors	-	-	-	-	-
4605000	Advance to Others	-	-	-	-	-
4606000	- Deposit with External Agencies	-	-	-	-	-
4608000	- Other Current Assets	-	-	-	-	-
	Sub - Total	-	-	-	-	-
	Less: Accumulated Provisions against	-	-	-	-	-
	Loans, Advances and Deposits	-	-	-	-	-
	[Schedule B-18 (a)]	-	-	-	-	-
	Total Loans, advances, and deposits	-	-	-	-	-



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Municipal Council Bhairunda

Nagar Parishad, BHAIKUNDA (M.P.)
AS ON 31.03.2024

Schedule B-19: Other Assets

Accounting Code 47000000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4701000	Deposit Works		
4703000	Other asset control accounts	-	-
	Total Other Assets		

(The following deposit work is done under Swatch Bahart Abhiyan)



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Municipal Council Bhairunda



Nagar Parishad, BHAIKUNDA (M.P.)
AS ON 31.03.2024

Schedule B-20: Miscellaneous Expenditure

Accounting Code 4800000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4801000	Deferred Loan Issue Expenses	-	-
4802000	Discount on Issue of Loans	-	-
4803000	Deferred Revenue Expenses	-	-
	Others	-	-
	Total Miscellaneous Expenditure		



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Municipal Council Bhairunda
STATEMENT OF CASHFLOW

(As On 31 March 2024)

(AMOUNT IN RUPEES)

Particulars	Current Year (Rs.) 2023-24		Previous Year (Rs.) 2022-23
[A] Cash Flows from Operating Activities			
Gross Surplus Over Expenditure	(4,50,90,492.38)	(4,50,90,492.38)	(3,30,21,842.00)
<u>Add: Adjustments For</u>			
Depreciation	3,61,08,263.38		2,75,67,984.00
Interest And Finance Expenses	3,03,195.00	3,64,11,458.38	-
<u>Less: Adjustments For</u>			
Profit On Disposal Of Assets			
Net Of Adjustments Made To Municipal Funds	(4,50,90,492.00)		(1,81,82,012.00)
Investment Income	1,09,14,186.00		-
Transfer To Reserves	14,92,81,514.52		11,10,21,576.00
Interest Income Received	-	(11,51,05,208.52)	-
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		10,64,26,174.52	8,74,05,706.00
Changes In Current Assets And Current Liabilities			
(Increase)/Decrease In Sundry Debtors	29,42,293.00		(26,47,184.00)
(Increase)/Decrease In Stock In Hand	36,762.00		-
(Increase)/Decrease In Prepaid Expenses			-
(Increase)/Decrease In Other Current Assets			
(Decrease)/Increase In Deposits Received	62,08,671.00		48,09,029.00
(Decrease)/Increase In Deposits Work			-
(Decrease)/Increase In Other Current Liabilities			(1,27,195.00)
(Decrease)/Increase In Provisions	3,75,240.00		-
Extra ordinary items (please specify)		95,62,966.00	
Capital contribution			
Net Cash Generated from / (Used in) Operating Activities [A]		11,59,89,140.52	8,94,40,356.00
[B] Cash Flows from Investing Activities			
Purchase Of Fixed Assets And Cwip	(9,00,59,652.00)		(12,31,76,139.00)
Increase)/Decrease In Special Funds/ Grants	10,87,13,204.00		2,14,80,766.55
Increase)/Decrease In Earmarked Funds	-		1,48,59,828.00
Increase)/Decrease In Reserve ' Grant Against Fixed Asset'			-
Purchase) Of Investments		1,86,53,552.00	
<u>Add:</u>			
Proceeds From Disposal Of Assets			2,05,01,220.00
Proceeds From Disposal Of Investments			
Investment Income Received			
Interest Income Received			
Net cash generated from/(used in) investing activities [B]		1,86,53,552.00	(6,63,34,324.45)



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From Financing Activities			
From Banks/Others Received			
Less:			
Interest & Finance Expenses	(2,69,637.00)		(5,55,040.00)
	(3,03,195.00)		
Net Cash Generated From/(Used In) Financing Activities [C]		(5,72,832.00)	-
Net Increase/(Decrease) In Cash And Cash Equivalents (A+B+C)		(5,72,832.00)	(5,55,040.00)
Cash And Cash Equivalent At Beginning Of The Period		13,40,69,860.52	2,25,50,991.55
Cash and cash equivalent at end of the period	25,41,04,371.92	25,41,04,371.92	23,15,53,380.37
Cash and cash equivalent at the end of the year comprises of the following	38,81,74,232.44	38,81,74,232.44	25,41,04,371.92
account balances at the end of the year:			
Cash balances			
Bank balances			
Total Of The Breakup Of Cash And Cash Equivalents	38,81,74,232.44	38,81,74,232.44	-
			25,41,04,371.92

For R.N. Singh & Co.
Chartered Accountants



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Municipal Council Bhairunda

CA Rishabh Kumar Suhane
M.No. 447881

Observation on Cash book & Bank Statement for the Preparation of Bank Reconciliation Statement For the F.Y. 2023-24

Bank Name/Account No.	01-04-2022		31-03-2023		Differences		Difference
	Bank Statement A	Cash book B	Bank Statement C	Cash book D	Closing E= (C-D)	Opening F= (A-B)	
BANK OF INDIA BANK 3157		17,33,951.18	19,14,816.18	19,14,816.18		-	-
Canara Bank 6280		78,55,992.36	77,24,549.36	77,24,549.36		-	-
CENTRAL BANK OF INDIA 9748		62,327.99	64,025.99	64,025.99		-	-
ICICI 2773		15,780.48	15,780.48			-	-
ICICI BANK 0007		6,56,567.00	6,56,567.00	7,44,080.00		-	-
ICICI BANK 0863				1,82,48,105.00		-	-
SBM 6626		4,948.28	4,948.28	5,084.28		-	-
STATE BANK 6581	24,37,74,804.63	24,37,74,804.63	35,94,73,571.63	35,94,73,571.63		-	-
Total	25,41,04,371.92	25,41,04,371.92	38,81,74,232.44	38,81,74,232.44		-	-