Annual Financial Statement

For the Financial Year 2023-24

Nagar Parishad Bhander

(Balance Sheet/Income & Expenditure A/c / Notes on Accounts)



To,
The Chief Municipal Council,
Bhander Municipal Council

Audit Report

PURPOSE OF AUDIT

Aaudit is conducted to provide an opinion whether "financial statements" (the information being verified) are stated in accordance with specified criteria. Normally, the criteria are Indian accounting standards, although auditors may conduct audits of financial statements prepared using the cash basis or some other basis of accounting appropriate for the organization. In providing an opinion whether financial statements are fairly stated in accordance with accounting standards, the auditor gathers evidence to determine whether the statements contain material errors or other misstatements.

The audit opinion is intended to provide reasonable assurance, but not absolute assurance, that the financial statements are presented fairly, in all material respects, and/or give a <u>true and fair</u> view in accordance with the financial reporting framework. The purpose of an audit is to provide an objective independent examination of the financial statements, which increases the value and credibility of the financial statements produced by management, thus increase user confidence in the financial statement, reduce investor risk and consequently reduce the cost of capital of the preparer of the financial statements.

SCOPE OF AUDIT

1. Audit of Revenue

Task	Particulars		
Scope Given	he auditor is responsible for all revenue receipts from the counter files.		
Observation	All Revenue Receipts has been audited on random basis and bifurcated head wise but there should be proper head of amount received as audit objection.		
Scope Given He is also responsible to check the revenue receipts is duly deposit respective bank account			
Observation	The Revenue Receipts are duly deposited in respective bank accounts or same day except holidays and Bank Circumstances like server Problems and others etc.		

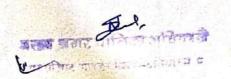
F-17, Kothari Complex, Sarafa Bazaah



Scope Given	Percentage of revenue collection increase in various heads in property		
	tax, compared to previous year shall be part of report		
Observation	Annexure of Percentage of revenue collectionincrease in various neads		
	in property tay compared to previous year is attached.		
Scope Given Delay beyond 2 working days shall be immediately brough			
<u> </u>	notice of commissioner/CMO		
Observation	No Such Delay found except bank holidays and closing of bank.		
Scope Given	The entries in cash book shall be verified		
Observation	Entries in cash book have been verified on random basis and also		
	counter check from cashier book.		
Scope Given	The auditor shall specifically mention in the report, the revenue		
	recovery against the quarterly and monthly targets. Any lapses in		
	revenue recovery shall be part of the report		
Observation	There is no procedure of issuing quarterly and monthly targets. The		
	targets are annually decided as per last year demand not as per Actual		
	collection or as per Property Located or connections given in Council		
	Limits. The Property and Connections survey and bifurcation into		
	commercial and domestic required so the collection of property Tax and		
	commercial and domestic required so the		
A Committee of the	user charges will be increased.		
Scope Given	The auditor shall verify the interest income from FDR's and verify that		
	interest income is duly and timely accounted for in cash book		
Observation	FDR's Interest income is duly checked and not accounted in cash book		
	timely. Only Bank Interest from Some Saving Accounts is accounted in		
	Cash Book		
Scope Given	The cases where, the investments are made on lesser interest rates shall		
Scope Given	be brought to the notice of the commissioner/CMO		
01	There is no Procedure of Calling Rate of Interest from Different Banks		
Observation	There is no Freedate or State of the CMO.		
	and same brought to the notice of the CMO.		

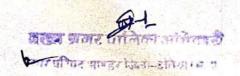
2. Audit of Expenditure

Task	Particulars		
Scope Given	The auditor is responsible for audit of expenditure under all the schemes		
Observation	Expenditure is checked on random basis along with grants and scheme expenditure.		





Scope Given	verifying them from relevant youthers			
Observation	Entries of Expenditure are verified from Cash Book and Vouchers and			
Scope Given	He should also check monthly balances of the cash book and guide the			
Observation	Monthly Balances of Cash Book have been Checked and errors			
Scope Given	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 any commissioner/CMO			
Observation	There is Separate Bank Accounts for each Scheme but there is no separate accounting for particular scheme. Moreover no utilization certificate is issued for particular Scheme and the same is brought to the notice to CMO.			
Scope Given	titum is accordance with th			
Observation	Yes, the Expenditure is in accordance with the guidelines, directives acts and rules issued by Governments and same has been verified from the letter issued.			
Scope Given	During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative and financial limits of the sanctioning authority			
Observation	Yes, All the expenditures have been supported by financial and administrative and financial limits of the sanctioning authority and financial propriety also checked during Audit.			
Scope Given	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 Non compliances of audit paras shall be brought to the notice of commissioner/CMO			
Observation	No, Such Cases Found during the Audit.			





Observation	No Utilization Certificates of Scheme Project Wise issued by Ulb. Hence
	it is not possible to verify the same.
Scope Given	The Auditor shall verify that all the temporary advances have been fully recovered
Observation	

3. Audit of Book Keeping

Task	Particulars		
Scope Given	The auditor is responsible for audit of all the books of accounts as well as stores		
Observation	The Audit of all books as well as store has been checked and the same maintained by ULB Except some Books like separate Scheme Books, Subsidiary books, Fixed Deposit Register, Loan Issued and Taken Registers etc		
Scope Given	He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies. Any discrepancies shall be brought to the notice of commissioner/CMO		
Observation	Books of Accounts and Stores are Maintained by ULB in general way. Accounting Rules applicable to Urban Local Bodies are governed by MPMAM and the books maintained by ULB are not as per MPMAM and the same has been brought to the notice of CMO.		
Scope Given	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non recovery shall be specifically mentioned in audit report		
Observation	Advances are deducted from the Salaries of the employees and recovered every month.		
Scope Given	The auditor shall verify that all the temporary advances have been fully recovered.		
Observation	All the Temporary Advances have been fully recovered through as a deduction from salary every Month.		
Scope Given	Bank reconciliation statement (BRS) shall be verified from the records of ULB and bank concerned. If bank reconciliation statements are not		

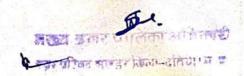




	Bank Reconciliation Statements (BRS) are not prepared by the Ulb. We helped and guided them to prepare the same.		
Observation			
Scope Given	He shall be responsible for verifying the entries in the Grant register. The receipts and payments of grants shall Be duly verified from the entries in the cash book		
Observation	Separate Compensation and Grant register are not maintained by ULB Only Schemes Registers are maintained. The Receipts are verified from the Grants Letters and Grants Details Provided by the UADD. Separat Register of Payments from Grants is not Maintained by ULB.		
Scope Given	The auditor shall verify the fixed asset register from other records and discrepancies shall be brought to the notice of Commissioner/CMO		
Observation	Fixed Assets register are not maintained by the ULB and same has been brought to the notice of CMO.		
Scope Given	The auditor shall reconcile the accounts of receipt and payments especially for project funds.		
Observation	Only Schemes Fund are checked and verified, no Projects were running during the Audit.		

4. Audit of FDR

Task	Particulars			
Scope Given	The auditor is responsible for audit of all fixed deposits and term deposits			
Observation	Fixed & Term Deposits have been verified from the FDR & Terms Deposit Registers			
Scope Given	It shall be ensured that proper records of FDR's are maintained and all renewals are timely done			
Observation	FDR's are automatically renewed by Core Banking Bank through System on time.			
Scope Given	The cases where FDR's/TDR's are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO			
Observation	There is no Procedure of calling Interest Rates from different Banks are followed by ULB and the same is Immediately brought to the Notice of CMO.			

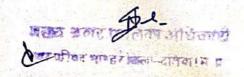


Scope Given	Interest earned on FRD/TDR shall be verified be from entries in the cash
	book Consolidated Basis not on
Observation	book Interest earned on FDR/TDR is entered on Consolidated Basis not on annual. Further Interest on FDR should be Accounted on Accrual Basis.

5. Audit of Tenders/Bids

	The auditor is responsible for audit of all tenders /bids invited by the		
Scope Given	The auditor is responsible for adda		
	ULB's Register of Tenders		
Observation Tenders are Invited online by the ULB. Separate Register of Tenders are Invited online by the ULB. Separate Register of Tenders are Invited online by the ULB. We verify a issued during the year is not maintained by ULB. We verify a tender of the tenders from files and Online Tender Publish report.			
The state of the	tenders from files and Online Texture tendering procedures are followed		
Scope Given	tenders from files and Online Tender Publish Tepos. He shall check whether competitive tendering procedures are followed.		
Observation	for all bids Yes, competitive tendering procedures are followed for all bids. Yes, competitive tendering procedures are followed for all bids.		
Scope Given	He shall verify the receipts of tender receipts and maintenance period		
Observation	Dbservation The receipts of tender fee/bid processing recommendate performance guarantee are in FDR forms and the same random verified from bank statements both during the construction a maintenance period.		
	The bank quarantees if received in lieu of bid processing		
Scope Given	feetperformance guarantee shall be verified from the issuing banks.		
Observation	No Such Case of Bank Guarantees received found during the audit year.		
Scope Given	The conditions of BG's shall also be verified; any BG with such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner/CMO		
Observation	No Such Case Found in BG's which is against the interests of the ULB.		
Scope Given	The cases of extension of BG's shall be brought to the notice Commissioner/CMO forproper guidance to extend the BG's shall also be given to ULB's		
THE PARTY OF THE P			

6. Audit of Grants and Loans





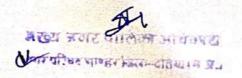


	l'articulars				
Scope Given	The auditor is responsible for audit of grants given by Central				
Observation	All the grants from Government verified and listed along with its utilizations specially schemes.				
Scope Given	He is responsible for audit of grants received from state government and it's utilization				
Observation	All the grants from Government verified and listed along with its utilizations specially schemes.				
Scope Given	He shall perform audit of loans provided for physical infrastructure and its utilizations. During this audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue of not. He shall also comment on the possible reasons for non generation revenue				
Observation	There is only Loan from HUDCO received by ULB which is used for Construction of Roads and Other Assets. Revenue in the form of Road Cutting Charges, Encroachment Charges, and Road Tax are collected.				
Scope Given	The auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure and from one scheme/ project to another				
Observation					

Management's Responsibility for Financial Statements

Management's responsibility for the fairness of the representations in the financial statements carries with it the privilege of determining which disclosures it considers necessary. Although management has the responsibility for the preparation of the financial statements and the accompanying footnotes, the auditor may assist in the preparation of financial statements.

Management is responsible for the integrity and objectivity of the financial statements. Estimates are necessary in the preparation of these statements and, based on careful judgments, have been properly reflected. Management has established systems of internal control that are designed to provide reasonable assurance that assets are safeguarded from loss or unauthorized use, and to produce reliable accounting records for the preparation of financial information.





Management recognizes its responsibility for conducting the Corporation's affairs in compliance with established financial standards and applicable laws, and maintains proper standards of conduct for its activities.

 Management is responsible for preparing the financial statements and the contents of the statements are the assertions of management

 The independent auditor is responsible for examining management's financial statements and expressing an opinion on their fairness

Auditor's Responsibility

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Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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

Municipal Corporations& Councils Act requires the auditor to:

- Gives a true and fair view about whether the financial report complies with the accounting standards
- Conduct their audit in accordance with auditing standards
- Give the directors and auditor's independence declaration and meet independence requirements

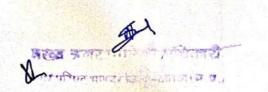
अस्त्य क्रमार मीकिया प्रश्चिता हो। क्रमार प्राप्त स्थापना हो। या प्र

Qualified Opinion

We have also audited management's assessment, included in the accompanying Management's Annual Report on Internal Control Over Financial Reporting, that the Council maintained effective internal control over financial reporting as of 31st March, 2024. The Council's management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting. Our responsibility is to express an opinion on management's assessment and on the effectiveness of the Council's internal control over financial reporting based on our audit. We conducted our audits in accordance with the Indian Accounting standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. My audit of internal control over financial reporting included obtaining an understanding of internal control over financial reporting, evaluating management's assessment, testing and evaluating the design and operating effectiveness of internal control, and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.

A Council's internal 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 Corporation's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Corporation; (2) 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 Corporation are being made only in accordance with authorizations of management and directors of the Corporation; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Corporation's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent



or detect mistakes. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Basis for Qualified Opinion

- Management's assessment that Bhander Municipal Council is not maintained effective internal control over financial reporting as of March 31, 2024.
- ULB did not maintained the Proper books of accounts as prescribed Under MPMAM.
- 3. Grant Received and Payment Register did not produce before us.
- Closing Stock is not verifiable and not provided during the Audit.
 Bank not properly reconciled by ULB.

Date: 02/06/2025

Place: Gwalior

For M/s Kothari Munmun & Co. (Chartered Accountants)

FRN 029414C

CA MUNMUN KOTHARI (PARTNER)

M.N. 424716

UDIN: 25424716BMJKTN3447

अस्ति अगर निर्मातना भारीतारी भूगविक थाण्ड्र जिल-दालका न व

Nagar Parishad Bhander BALANCE SHEET As on 31ST MARCH 2024

	Particulars	Schedule No.	Current Year
A	SOURCES OF FUNDS		
	Reserves and Surplus		
A1	Municipal (General) Fund	B-1	34,25,31,414.00
	Earmarked Funds	B-2	하네 하다 된다
	Reserves	B-3	
	Total Reserves and Surplus		34,25,31,414.00
7.00	Grants, Contributions for Specific		3,46,34,859.00
-2	Purpose	B-4	3,40,34,032.00
	Loans	B-5	
43	Secured Loans	B-6	- L
	Unsecured Loans		4
	Total Loans		
	TOTAL SOURCES OF FUNDS (A1-		ATT TO AN ATT AA
	(A3)		37,71,66,273.00
В	APPLICATION OF FUNDS		
	Fixed Assets	B-11	04 50 400 00
3-4	Gross Block		24,56,489.00 2,45,648.00
31	Less : Accumulated depreciation		22,10,841.00
	Net Block		34,92,612.00
	Capital Work in Progress		U-1,02,012.00
			57.00.450.00
	Total Fixed Assets		57,03,453.00
	Investments	B-12	교육에 가는 이 말이 되다니다.
32	Investments-General Fund	B-13	
	Investments-other Fund	D-13	
	Total Investment		-
	Current Assets, loans & Advances		
	Stock in hand (Inventories)	B-14	
	Sundry Deblors (Receivables)	B-15	
	Gross Amount outstanding		
	Less: Accumulated Provision against		
3	bad and doubtful receivables		
			10 31
	Securid Synanose	B-16	
	Prepaid Expenses Cash and Bank Balance	B-17	37,11,21,832.00
	Loans , advances and deposits	B-18	3,25,000.00
	Total Current Assets		37,14,46,832.00
	Current Liabilities and Provisions		an and the same and
	Deposits received	B-7	1,58,339.00
	Deposit Works	B-8	(1,74,327.00)
4	Other liabilities(Sundry Creditors)	B-9	
	Provisions	B-10	
100	Total Current Liabilities	()	(15,988.00)
5	Net Current Assets (B3-B4)	940	37,14,62,820.00
=	Other Assets. Miscellaneous Expenditure (to the	B-19	***************************************
2	extent not written off)	B-20	
	TOTAL APPLICATION OF FUNDS		
	(B1+B2+B5+C+D)		37,71,66,273.00



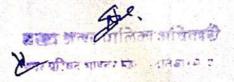
Schedule B-1: Municipal (General) Fund (Rs.)

ACCOUNT CODE: 3100000

Account Code	Particulars	Total
3100000	Balance as per last account	34,29,47,047.00
	Addition during the year . Surplus for the year	(4,15,633.00)
	. Transfers	. I
174	Total (Rs.)	34,25,31,414.00
	Deductions during the year . Deficit for the year . Transfers	
1 - 101 - 11	Balance at the end of the Current year	34,25,31,414.00





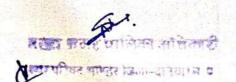


Nagar Parishad Bhander

As on 31.03.2024

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

Particulars	Trust & Agency Funds	Sanchit Nidhi	Total
ACCOUNT CODE	3117001	3117001	
(a) Opening Balance (b) Additions to the Special Fund 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 Loss on disposal of Special fund Investments Diminution in Value of Special Fund Investments Transferred to Municipal Fund			
Total (c)		G. 75 30	
Advances for expenses (d)		-	
Net Balance at the year end (a+b)-(c+d)	New Transfer		







edule B-3: Reserves

Accounting Code 3120000

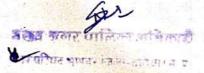
Se	ount Code	Particulars	TITOPONING MOIOPON	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
					5=(3+4)	6	7-75 0
-		2	3	4	5-(5+4)		7=(5-6)
•	3121000	Capital Contribution			-	42 t	- 0
3	3121100	Capital Reserve		•	•		•
4	3122000	Borrowing Redemption		-			*1
	3123000	Special Funds (Utilised)	110	•			
•	3124000	Statutory Reserve	推手车 电	· · · · ·			1.00 m
)	A STATE OF THE REAL PROPERTY.	General Reserve Revaluation Reserve					
		Total Reserve Funds				1-54-1984	

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Nagar Parishad Bhander 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 (b) Additions to the Grants* Interest / Dividend earned on Cant Investments Profit on disposal of Grant Is estments Appreciation in Value of Geant Investments Other Addition	51,66,868.00	2,94,67,991.00 - -			3,46,34,859.00
Total (b)	51,66,868.00	2,94,67,991.00	-		3,46,34,859.00
Total (a+b)	51,66,868.00	2,94,67,991.00	-		3,46,34,859.00
Capital Expenditure on Fixed Assets Oupital Expenditure on other Revenue Expenditure on Strary , Wages and allowances		-	•		
other: Less on disposal of Special fund Investments Junition in Value of Special Fund Investments Onto Refunded Other administrative Charges	1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
Total (c)	To the second	•			
Net Balance at the year end (a+b)-(c)	51,66,868.00	2,94,67,991.00			3,46,34,859.00







Schedule B-5: Secured Loans

Accounting Code 3300000

Account Code	Particulars	Current Year (Rs.)
3301000	Loans From Central Govt	
3302000	Loans From State Govt. & Associations	-
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	181181

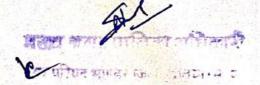
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Schedule B-6: Unsecured Loans

Accounting Code 3310000

Account Code	Particulars And Andrews Particulars	Current Year (Rs.)
3311000	Loans From Central Govt.	- A
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	
318000	Other Loans	
	Total Unsecured Loans	





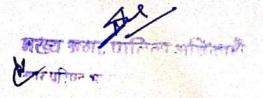
Schedule B-7: Deposits Received

Accounting Code 3400000

Account Code	Particulars	Current Year (Rs.)
3401000	From Contractors (EMD)	1,35,539.00
3401011	Security Deposit	-
3402001	Water & Rent deposit	22,800.00
	Total Deposits Received	1,58,339.00







Nagar Parishad Bhander

As on 31.03.2024

Schedule B-8 : Deposits Works

Accounting Code 3410000

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Additions during the Gurrent year (Rs.)	TOTAL	Utilization/ expenditure (Rs.)	Balance outstanding at the end of current year (Rs.)
3411000	Civil Works	1876		-	1,74,327.00	-174327.00
3412000	Electrical Works				-	
3418000	Others (Contractor)			-		_
	Total Deposits Works	Service .			1,74,327.0	0 (1,74,327.00)

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Schedule B-9: Other Liabilities

Accounting Code 3500000

ccount Code	Particulars	Current Year (Rs.)
3501000	Creditors	
3501100	Employee Liabilities	
3501200	Loan (INTEREST)	
3502000	Recoveries Payable	
3503000	Government Dues Payable	
3504000	Refund Payable	
3504100	Advance Collection of Revenues	
3508000	others	
	Total Other Liabilities	

मस्य जगार्थीतिका आंचेताकी भारतिका भाषहर फिल्ल-डात्मा ३ :

Schedule B-10: Provisions

Accounting Code 3600000

Account Code	Particulars	Current Year (Rs.)
3601000	Provisions for Expenses	
3602000	Provisions for Interest	-
3603000	Provisions for Other Assets	
	Total Provisions	

जिल्ला भागार प्रतिका आचिता है। प्रतिका भागार प्रतिका आचिता है।

Schedule B-11: Fixed Assets

Accounting Code

		Cranific Balance	Additions thirting the period	Cottat the end of the	Operung Galanco	Artentos dume tra	DEN GED IT THE THE MEDICAL VANCE OF VAN	This post of Current
Tops	2	3						
	Land			9	7	8	10	11
T	Building							A STATE OF THE PERSON OF THE P
T	Roads and Bridges					-	,	*
	Sewerage and Drainage							
T	Water Ways							Annual operations of the state
1	Public Lighting							
1	Plants & Machinary		2.48,432.00	2,48,432.00		24,843.00	24,843,00	2,23,589.00
++	Vehicles		12 82,283,00	12,82,283,00		1 28,224.00	1,28,228.00	11, 14,055 00
19	Office & other Equipments		76,150.00	76,150,01		7,615.00	7,615 00	68,535 00
IL III	Funiture, Foture, Fittings and Electrical Appliances		14,200,00	14,200,00		1,420.00	1,420.00	12,780 00
0	Other Fixed Assets		8 35,424 00	8,35,424,00		83,542 00	13,542 00	7,51,832 00
++			24.56.489.00	24,56,489.00	,	2,45,648.00	2,45,648.00	22,10,841.00
-	lotai							Collection
-1-	Caroltal WiP		34,92,612 00	34,92,612.00				34,92,812.00

New man Although at the challenge of the

chedule B-12 : Investments- General Funds

Accounting Code 4200000

ccoun Code	Particulars	With whom invested	Face Value (Rs.)	Current Year Cost (Rs.)
TT SHARE	- Central Govt. Securities			
	- State Govt. Securities			
	- Debentures and Bonds		-	
	- Preference Shares			
	- Equity Shares		1	
	- Units of Mutual Funds			
	- Other Investments (Fixed Deposits)			
	Total Investments General Fund			CHER.

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Schedule B-13 : Investments- Other Funds

Accounting Code 42100000

Account Gode	Particulars	With whom Invested	Face value (Rs.)	Current Year Carrying Cost (Rs.)
	- Central Govt. Securities		•	
	- State Govt. Securities			
	- Debentures and Bonds		_	
	- Preference Shares		_	
	- Equity Shares		1	
	- Units of Mutual Funds		r <u>t</u>	
	- Other Investments		1	
	-Fixed Deposit	Banks		
	Total Investments- Other Funds		•	

महात कराई धानिका अधितकारी श्रमणीयम् भाषतम् विस्तान्द्रीतमा स

Schedule B-14: Stock in Hand (Inventories)

Accounting Code 4300000

count Cod	Padiculars.	Current Year (Re.)
4301000	Stores Loose	
4302000	Loose Tools	
4308000	Others	
	Total Stock in hand	

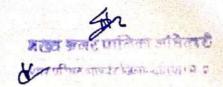


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Schedule B-15 : Sundry Debtors(Receivables)

Accounting Code 43100000

Account Code	Particulars	Grass Amount (Rs.)	Provision for Outstanding	Net Amouni (Re.)
43110	Receivables for Property Taxes		revenues (RE-15)	
	Less than 3 years *			
	3 years to 5 years *	A CRIMINA A TOTAL		
	5 years to 10 years *		-	A CONTRACTOR OF THE PROPERTY O
	10 years to 15 years *			
	More than 15years *			
	Sub -Total			
201	Net Receivables for Property Taxes		-	
43120	Receivables for Other Taxes	·		-
	Less than 3 years *			
	3 years to 5 years *			-
	5 years to 10 years *	-		
	10 years to 15 years *			
	More than 15years *			
	Sub -Total		-	
	Net Receivables for Other Taxes			
	Receivables for Fees & User Charges			
	Less than 3 years *		-	-
	3 years to 5 years *			
	5 years to 10 years *		-	
	10 years to 15 years *			
	More than 15years *		-	
	Sub -Total		-	•
	Net Receivables for Fees & User Charges		-	-
43140	Total Receivable From Other Sources	: 8349). ·		The second secon
	Less than 3 years *			
	3 years to 5 years *			
	5 years to 10 years *			
Laty S	10 years to 15 years *			
	More than 15years *			
	Sub -Total	- 4 51920045	-	
	Total Sundry Debtors(Receivables)			



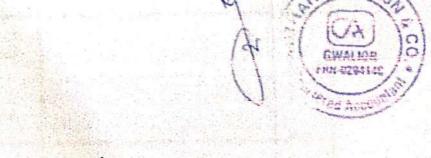


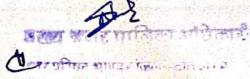


Schedule B-16: Prepaid Expenses

Accounting Code 4400000

Account Code	Particulars	Gurrent Year (Rs.)
4401000	Establishment	-
4402000	Administrative	
4403000	Operations & Maintenance	
1€×**	Total prepaid Expenses	





Schedule B-17: Cash and Bank Balances

Accounting Gode 4500000

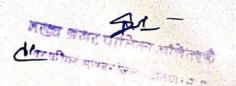
Account Coan	Particulars	Current Year Islan
4501000	Cash Balance	
4502000	Balance with Bank-Municipal Funds	
4502100	Nationalised Banks	37,11,21,832.00
4502200	Other Schedule Banks	
4502300	Scheduled Co-operative Banks	
4502400	Post Office	-
	Sub Total	37,11,21,832.00
4504000	Balance with Bank-Special 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 Balance	37,11,21,832,00

A confidence and the second of the second of

chedule B-18 : Loans, advances, and deposits

Accounting Code 4600000

Picceun Code		Opening Batance at the contention of the year (Rs.)	Paid during the Cautient West (Fe)	atenest:	- Vector (1) - Outling that - Vear (1) - 1	Salante Si gufstandlog at sine and orabe s shariffed)
4601000	- Loans and advances to employees	-	3,25,000.00	•	-	3,25,000,00
4602000						
4603000	- Loans to others	M	- 1	j., 7.		
4604000	- Advance to Suppliers and Contractors		-		÷ .	
1605000	Advance to Others					
1606000	- Deposit with External Agencies					
608000	-Other Current Assets					
	Sub -Total		2.25.000.00			
	Less Accumulated Provisions against	marking.	3,25,000.00		-	3,25,000.0
	Loans, Advances and Deposits			4-1-4		
	[Schedule B-18 (a)]		a transport of	10.	-	A Marie .
	footing p-10 (a)					
with the	Total Loans, advances, and deposits		3.05.000		100	
100	the transfer of the same of th		3,25,000.00			3,25,000



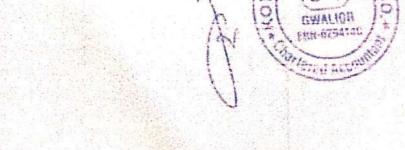




Schedule B-19: Other Assets

Accounting Code 4700000

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



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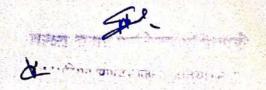
Schedule B-20: Miscellaneous Expenditure

Accounting Code 4800000

Account Code	Particulars Parti	Corrent Year (Ks.)
4801000	Deferred Loan Issue Expenses	
4802000	Discount on Issue of Loans	
4803000	Others	
	Total Miscellaneous Expenditure	

7





Schedule - B-21

Significant Accounting Policies, Notes to Account 31st March 2024

Nagar Parishad Bhander

Submitted to
The Chief Municipal Officer(CMO)
Nagar Parishad Bhander
Bhander, Datia, MP

Submitted by

M/s Kothari Munmun & Co. Sarafa Bazar, Lashkar, Gwalior, MP

> मराज्य मार्गर प्रगतिका आ ने लाई) धन्म प्रणित भाषद्वर जिला-द्विपा । व

SIGNIFICANT ACCOUNTING POLICIES

AS ON 31st March 2024

Significant Accounting Policies

Important accounting policies to be followed by the Nagar ParishadBhanderin respect of accounting for its transactions and in the preparation and presentation of the Financial Statements are prescribed in the Madhya Pradesh Municipal Accounts Manual (MPMAM). All the policies are disclosed below as per MPMAM Accounting manual. This being the first Balance Sheet of NagarParishadBhander, has been placed on information provided/available with Nagar Parishad.

Basis of Accounting

The financial statements are prepared on a going concern and under historical cost basis under accrual basis of accounting, unless stated otherwise. The method of accounting is the accrual base double entry accounting system.

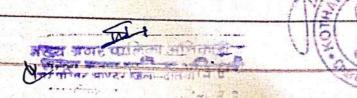
INCOME

- A. Following are accounted on due basis (when demand is raised)
 - · Property Taxes
 - Water Tax and Water Supply Charges
 - · Rent form Municipal Properties
- B. Following are accounted on Cash basis (when recovery made)
 - Advertisement Fees
 - Various License Fees
 - Connection Charges for Water Supply.
 - Water Tanker Charges and Road Damage Recovery Charges, Penalties, etc
 - Property Transfer Charges
 - Collection charges or share in collection made by any other agency on behalf of State Government
 - · Rent of equipment provided to the contractors
 - Interest element and Penalties,
 - Other income

C. Common Accounting Principles Concerning Income Accounting

The age-wise analysis of all receivables on account of taxes, fees, rental and charges shall be made on a regular basis, at the year end and stated/shown in Notes forming part of the annual financial statement Refunds, remissions of taxes for previous years are recorded in the current year are adjusted against the income.

- a. Demands raised with retrospective effect are treated as to the extent it pertains to earlier years
- b. Demand raised arising out of change in self assessment of properties is treated as 'Change in Demand' and is accounted for as income
- c. Refunds, remissions of all kind of incomes for the current year is adjusted against the income and if pertain to previous years
- d. Any subsequent recovery (off of all kinds), which were



Page 2

e. already written off principles adopted for the heads

f. Write off of taxes or Other Income is adjusted against the provisions made.

g. In case collection of any income is under litigation, the same is not accrued but a disclosure is made in the Notes to Accounts.

h. Any additional provision for demand outstanding required to be made during the year is recognized as expenditure and any excess provision written back during the year is recognized as income of the GMC.

 The EMD (earnest money deposit) and SD (security deposit) is recognized as income when the right for claiming refund of deposit has expired and it is forfeited.

D. GRANTS

General purpose Grants of a revenue nature are recognized on cash basis.

b. Grants received 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.

c. Income on investments made from 'Specific Grants received' is recognized and credited

to the Specific Grant, whenever accrued.

F. ASSETS

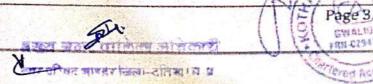
1. Fixed Assets

Fixed assets include Land, Parks, Buildings, Roads and Bridges, Waterworks, Bore Wells, Sewerage and drainage, Public Lighting, Luminary & Electrical Fittings, Furniture, fixtures, fittings, Electrical appliances, Office & other equipments, Computer Hardware, Vehicles, Fire brigade, equipments etc.

- a. Fixed Assets are carried at cost less accumulated depreciation. The cost of fixed assets include cost incurred/money spent in acquiring or installing or constructing fixed asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirect expenses incurred up to that month.
- b. Any addition to or improvement to the fixed asset that results in increasing the utility or useful life of the asset is capitalized and included in the cost of fixed asset.
- c. Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made, is accounted for at nominal value of Re. 1/.
- d. All assets costing less than Rs.5000 (Rupees Five thousands) are expensed/charged to Income & Expenditure Account in the year of purchase.
- e. Valuation of land is made as under:
 - Land acquired through purchase is recorded on the basis of aggregate of purchase price paid/ payable and other costs incidental to acquisition.
 - ii. Lands that are acquired free of cost from the government or provided by individuals or institutions under endowment for specific purposes are accounted for at Re. One. Where the ownership of the lands has not been transferred in favor of the corporation, but the land is in the permissive possession of the corporation, such lands are included in the Register of Land with Re One as its value.

 Cost of land improvements such as leveling, filling or any other developmental activity is capitalized as a part of the cost of land.

f. Parks and Playgrounds are accounted for as under:



i. Land pertaining to Parks and Playgrounds including the cost of development of land is accounted as 'Land', and

ii. Other amenities in Parks and Playgrounds taken under 'Parks and Playgrounds'.

g. Statues and Heritage Assets Statues and valuable works of art are valued at the original cost. In case, the original cost is not available or the items have been gifted to the corporation, the value is taken at Re. one.

h. Intangible assets include computer software, which is valued at cost plus cost of staff time and consultancy costs incurred, in implementing the software, if any. It will capitalized, only when the intangible asset is developed, and which can be used by corporation over a period of time to derive economic benefits from it. Otherwise the entire amount is charged to revenue, in the year in which it is incurred. The intangible assets are depreciated over a period of five years or useful life, whichever is earlier.

2. Public Works

a. The cost of fixed assets include:

Cost incurred/amount spent in acquiring or installing or constructing fixed asset,

ii. Interest on borrowings attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets, and

iii. Other incidental expenses incurred up to that date of bringing the asset to use.

b. Any addition to or improvement to the fixed asset that results in increasing the utility or capacity or useful life of the asset is capitalized and included in the cost of asset. Expenditure in the nature of repairs and maintenance incurred to maintain the asset and sustain its functioning or the benefit of which is less than a year, is treated as revenue expenditure in the year of incurrence.

3. Capital Work In Progress (CWIP)

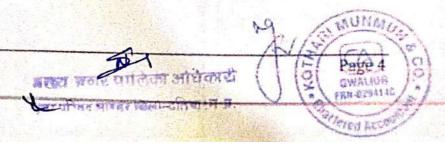
Assets in the nature of civil works and equipment/machinery requiring erection/installation are accounted for as 'Capital Work In Progress account'. Upon completion of the civil works and installation of machinery the value is transferred to the respective asset account under fixed assets. The value of each work in progress includes the direct cost on material, labour, stores, and advances to suppliers for material and others. Where an asset is created with borrowed funds the interest paid/accrued as on the day of the valuation is added to the total value of the work in progress.

4. Depreciation

- a. Depreciation is provided at Straight Line Method at the rates prescribed in MPMAM.
- b. Depreciation is provided at full rates for assets, which are purchased / constructed before October 1 of an Accounting Year and at half the rates which are purchased / constructed on or after October 1 of an Accounting Year.

c. Depreciation is provided at full rates for assets, which are disposed on or after October 1 of an Accounting Year. Depreciation is provided at half the rates for assets, which are disposed before October 1 of an Accounting Year.

d. Depreciation on assets on which government grant has been received, is calculated on the gross value of fixed asset i.e. without deducting the grant amount from asset value. The



grant so received is charged to the income and expenditure statement in the same proportion as the depreciation charged on such assets.

5. Stores

The cost of inventories include purchase price including expenditure incurred to bring the inventories to its present location and condition i.e. freight inward, duties and taxes, etc. The same are valued by applying FIFO method.

6. OTHER EXPENDITURES

A. Employees Related Expenditures

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

b. 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 recognized.

c. Leave encashment/Pension is recognized on cash basis.

- d. Interest receivable on loans given to employees is recognized as revenue at the end of the period in which these have accrued. Penal interest liable on default in repayment of principal or payment towards interest shall be recognized on accrual basis.
- e. Bonus, excreta, overtime allowance, other allowances and reimbursements to the employees 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.

B. Other Revenue Expenditures

- Other Revenue Expenditures is treated as expenditures in the period in which they are incurred.
- b. Provisions are made at the yearend for all bills received up to a cutoff date.
- c. Any expenditure for which the payment has been made in the current period but the benefit and/or service is likely to arise in a future period is treated as expenditure for the period in which its benefit arises and/or services are received i.e. Amount paid in advance (say for insurance) is treated as prepaid and shown as current assets in the Balance Sheet.

7. Borrowings

- Interest expenditure on loan is recognized on accrual basis.
- b. Interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets is capitalized.

8. INVESTMENTS

- a. Investments are recognized at cost of investment. The cost of investment includes cost incurred in acquiring investment and other incidental expenses incurred for its acquisition, if any.
- b. All long terminvestments are carried / stated at their cost.
- c. Income on investments made from Special Fund and Grants under specific Scheme is recognized and credited to Special Fund and Grants under Specific Scheme respectively, whenever accrued.

बत्य बनस्यातिका मो बे तार्थी कराम अवस्थातिका मो बे तार्थी

Page 5

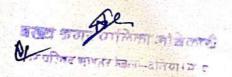
9. SPECIAL FUNDS

a. Special Funds are treated as a liability on their creation.

b. Any expenditure of a revenue nature, which is incurred specifically on scheme/project for

which a Special Fund has been created, is charged to that Special Fund.

c. On completion of the construction of a fixed asset and/or on acquisition of a fixed asset out of a Special Fund, the amount equivalent to the cost of such fixed asset is transferred from the respective Special Fund to the Grant against Asset Account. Amount proportionate to depreciation of the asset is credited to the Income and Expenditure Account every year.





Schedule - B-21

Notes to the Account

31st March 2024

Nagar Parishad Bhander

Submitted to

The Chief Municipal Officer(CMO)

Nagar Parishad Bhander

Bhander, Datia, M.P.

बर्सा करा पानित्सा आंद्रीतारी वर्षां करा प्राप्तर जिला-वित्या द

NOTES TO ACCOUNTS ON BALANCE SHEET

1. Introduction

It is notes of accounts prepared by us after the completion of Balance Sheet. Itincludes approach and methodology adopted since the inception phase and used in the preparation of Balance Sheet, towards successful completion of FINANCIAL STATEMENT and their perception of the work schedule, personnel deployment and the timelines for the project. It also includes the activity and issues arising by us to be adopted by the Nagar Palika in future.

2. Objectives of the Assignment

The objective of this assignment is to conduct "Internal Audit" to check whether the Nagar Palika is following &Maintaining the accounting system as perthe Madhya Pradesh Municipal Accounting Manual(MPMAM) and with proper authorization and protocol. The objective was to furtherprovide technical and advisory services to Nagar Palika for preparation of Balance Sheetas on 31st March 2024 including updating of fixed asset inventory, valuation of fixed assetsand liabilities in compliance with requirements of MPMAM, and other concerned Government notifications. To full fill the above objective Munmun Kothari & Co. have appointed for as Auditor for the implementation of the task.

3. Scope of Work

Preparation of Balance Sheet as on 31st March 2024

The consultant needs to Check and provide report on all technical, Financial and accounting services in preparation of Balance Sheet of the Nagar Palika as on 31st March 2024 in accordance to guideline of the MPMAM.

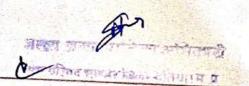
3.1. Approaches

3.1.1. Fixed Assets

The Fixed Assets Register for the Assets Acquired/Constructed was not maintained for Land, Building, Road, Drains & Culverts, Plant & Machinery, Furniture and Fixture and Computer Hardware. The Registersmaintained for Capital Work In Progress (CWIP) which was not contain the length, width, height, work starting date, completion date and grant fund. The Fixed Assets Register has been prepared from the work register, tenders files and old registers. Fewcolumns such as length, width, contractor name and year of construction etc. have been left blank, due to non availability of theinformation. Records/Files for Statues and Valuable work of art and antiquities installed were not available.

3.1.2. Intangible Assets

As reported to us that Nagar Palika has no intangible assets as on date.





3.1.3. Investments

The register for Investment was maintained but not updated. The details havebeenprepared by obtaining Balance Confirmation certificates from the respective banks.

Stock In Hand (Inventories) 3.1.4.

Inventories were not maintained by the ULB.

Sundry Debtors (Receivables) 3.1.5.

Books are maintained as per Cash Basis, but we have recommended Nagar palikato maintain books on DEAS basis.

3.1.6. Current Liabilities

Unpaid Salary 2.

Books are Maintained as per Cash Basis. Hence such adjustments are not recorded.

3.1.7. Provisions

The amount of electricity and telephone charges payable was taken from the monthlybills of March'24 paid in April'24Payment vouchers from April 2024 to May2024 were scrutinized to derive theamount of liability for capital expenditure and recurring expenditure. The amountpertaining to the previous year, paid in F.Y 2024-25 was recognized as liability.

Reserves and Surplus

Earmarked& Reserve Funds

Earmarked & reserve fund considering the special fund received for the specific purpose& a separate transfer from Surplus are made.

Grants & Contributions for Specific Purpose

The grant received in and prior to the month of March 2024 and not utilized by the Nagar Palika has been included in unutilized grants.

In the grant utilization register; there was no segregation of utilization capital and revenue grant separately.

Loans

No record for unsecured loans taken has been maintained. In the absence of proper records at Nagar Palika, No loan amount has been taken for Balance Sheet purpose. Further, interest has also not been accounted for.

4. Other Notes

The preparation of financial statements in conformity with generally accepted accounting principles and accounting guidelines as per MPMAM requires corporation to make

MA

estimates and assumptions that affect the reported balance of assets and liabilities and also disclosure relating to contingent liabilities as at the date of financial statements. Examples of such estimates relied upon includes provisions on Tax Receivables, useful lives of fixed assets etc. Differences between the actual result and estimates are recognized in the period in which the results are known / materializedlatest available statement of accounts issued by concerned lending institutions etc. Which are subject to confirmation / reconciliation and consequent modifications, if any. These being the ground realities, there might be a possibility that these financial statements may not cover assets / liabilities existing at balance sheet date, if any, but unknown to the appropriate authority of the municipal corporation. To that extent, these financial statements do not show true and fair view of state of affairs of the corporation as on reported date.

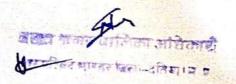
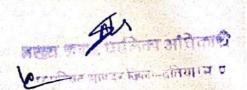




TABLE:1

NAGAR PARISHAD BHANDER INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD FROM 1ST APRIL 2023 TO 31ST MARCH 2024

	ITEM/ HEAD OF ACCOUNT	Schedule No.	Current Year (Rs.)
A	INCOME Tax Revenue Assigned Revenues & Compensation Rental Income From Municipal Properties Fees & User Charges Sale & Hire Charges Revenue Grants, Contributions & Subsidies Income From investments Interest Earned Other Income	IE-1 IE-2 IE-3 IE-4 IE-5 IE-6 IE-7 IE-8 IE-9	38,83,405.00 2,71,80,974.00 19,44,207.00 5,34,487.00 4,93,548.00 22,54,000.00 1,91,43,713.00
	TOTAL -INCOME		5,58,31,650.00
В	EXPENDITURE Establishment Expenses Administrative Expenses Operations & Maintenance Interest & Finance Expenses Programme Expenses Revenue Grants, Contributions & Subsidies Provisions & Write Off Miscellaneous Expenses Depreciation	IE-10 IE-11 IE-12 IE-13 IE-14 IE-15 IE-16 IE-17 B-11	3,18,60,209.00 1,26,87,976.00 69,58,891.00 16,85,699.00 4,14,624.00 23,02,336.00 91,900.00 2,45,648.00
	TOTAL - EXPENDITURE		5,62,47,283.00
С	Gross Surplus / (deficit) of income over expenditure before prior period items (A-B)		(4,15,633.00)
D	Add/Less : Prior Period items (Net)	IE-18	
E	Gross Surplus / (deficit) of income over expenditure after prior period items (C-D)	-	(4,15,633.00
F	Less : Transfer to Reserve Funds		-
G	Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		(4,15,633.00







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

	Schedule IE-1: Tax Revenue	
Account Code	Particulars	Current Year (Rs.)
1100100	Property Tax	11,14,249.00
1100200	Water Tax	18,97,186.00
1100300	Sewerage Tax	
1100400	Conservancy Tax	90,866.00
1100500	Lighting Tax	90,866.00
1100600	Education Tax	3,01,533.00
	Vehicle Tax	
100800	Tax on Animals	
100900	Electricity Tax (Part of Surcharge & Compound Tax)	90,866.00
101000	Professional Tax	12.47)
101100	Advertisement Tax	2,000.00
101200	Pilgrimage Tax	A
101300	Export Tax	3,000.00
	Octroi & Toll	A Charles of the Charles -
	Cess	2,92,839.00
108000	Other Taxes	- Caller
	Sub-Total	38,83,405.00
109000	Less: Tax Remissions and Refund (Schedule IE-1(a))	
THE RESERVE AND ADDRESS OF THE PARTY OF THE	Sub-Total Sub-Total	38,83,405.00
	Total Tax Revenue	38,83,405.0

Account Code	Particulars	Current Year (Rs.)
	Property Tax Octrol and Toll Cess Income Advertisement Tax	
and the second s	Others Total Refund and remission of tax revenues Total Tax Revenue	9.0

Account Code	Particulars	The second secon	Current Year (Rs.)
1202000	Taxes and Duties collected by others Compensation in lieu of Taxes/ duties Compensation in lieu of Concessions		10,45,398.00 2,61,35,576.00
	Total assigned revenues & Compensation		2,71,80,974.00

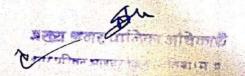


Account Code	Schedule IE-3 : Rental Income fr	Table Sales and	Current Year (Rs.)
1303000 1304000	Rent from civic Amenities Rent From Office Buildings Rent From Guest House Lease Rent Other Rents		18,32,102.00 - - 1,12,105.00
	Sub-Total		19,44,207.00
309000	Less : Rent Remissions and Refund		19,44,207.00
1 - 7	Sub-Total Sub-Total	perties	19,44,207.00

Schedule IE-4: Fees & User Charges-In		ges-Income head-wise
Account Code	Particulars	Current Year (Rs.)
1401300 1401400 1401500 1402000 1404000 1405000 1406000 1407000	Empanelment & Registration Charges Licensing Fees Fees for Grant Permit Fees for Certificate or Extract Development Charges Regularisation fees Penalties and Fines other Fees User Charges Entry Fees Service/ Administrative Charges Other Charges Sub-Total	20,000.00 46,000.00 3,01,500.00 1,500.00 1,62,090.00 1,467.00 1,930.00
1409000	Less: Remissions and Refund	5,34,487.0
	Sub-Total Total Income from Fees & User Charges	5,34,487.0

GRADUSELL.	Schedule IE-5: Sale & Hire Charges		
Account Code	Particulars Particulars		Current Year (Rs.)
1501100 1501200	Sale of Products Sale of Forms & Publications Sale of stores & scrap Sale of others		4,93,548.00
1504000	Hire Charges for Vehicles Hire Charges for Equipments		
Same Confession	Total Income from sale & hire charges-		4,93;548.00

Account Code	Particulars	Current Year (Rs.)
1601021 1601011	Grant State Govt. Grant From Other Org. Grant From Central Govt. Grant Revenue - Depreciation on Grant Assets	22,54,000.00
make of the first make the constraint of the	Total Revenue Grants , Contributions & Subsidies	22,64,000,00



	Schedule IE-7: Income from investments-Ger	
Account Code	Particulars	Current Year (Rs.)
1702000 1703000	Interest on FDRs Dividend Income from projects taken up on commercial basis Profit on sale of Investments	1,91,43,713.00

Account Code	Particulars	Transfer on the second	Current Year (Rs.)
Jour	The property of the second contract of the se		
711000	Interest From Bank Accounts		
1712000	Interest on Loans and advances to Employees		-
713000	Interest on Loans to others		-
1710000	other Interest		

Account Code	Particulars		Current Year (Rs.)
1801000	Deposits Forfeited		
1801100	Lansed Deposits		
1801200	Depreciation of Fixed Assets from Special fund		
1802000	Insurance Claim Recovery	8 10 7 1	Des T
1803000	Profit On Disposal of Fixed Assest		Control of the contro
1804000	Recovery from Employees		
1805000	Unclaimed Refund / Liabilities		
	Excess Provisions Written Back		3,97,316.0
1808000	Miscellaneous Income		3.97,316.0
7.10 3.845	Total other income		

Account	Particulars	Current Year (Rs.)
2101000 2102000	Salaries, Wages and Bonus Benefits and Allowances	2,96,25,486.00 5,76,900.00
2102000	Pension Other Terminal & Retirement Benefits	16,57,823.00 3,18,60,209.00

	Particulars	The state of the s	
		1	3,56,563.00
201100 1	Rent. Rates and Taxes		1,09,72,397.00
A STATE OF THE PARTY OF THE PAR	Electricity Charges		23,068.00
	Office Maintenance		38,913.00
201200	Communication Expenses Books & Periodicals	garanti di menganja pra 🔠	8,130.0
202000	Printing & Stationary		1,23,991.0
202100	Travelling & Conveyance	AND THE RESERVE OF THE PERSON	27,238.0
The second second			2,48,480.0
-100	Insurance		
	Audit Fees		40,000.0
	Legal Expenses Professional and other Fees		1,18,400.0
			7,30,796.0
	Advertisement and Publicity		
206100	Membership & subscriptions Other Administrative Expenses		

ने द्वार नाम प्रातिका नामे कारी राष्ट्रीयन वापरर जिल -द्वारमार :

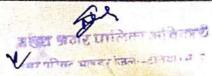
Account	Schedule IE-12 : Operations & Mainte	在100mm 17 17 17 17 17 17 17 17 17 17 17 17 17	
Code	Particulars	Current Year (Rs.)	
2301000	Power & Fuel Bulk Purchase	13,72,170.00 45,25,993.00	
2303000	Consumption of Stores Hire Charges	39,950.00 2,59,687.00	
2305000	Repairs & Maintenance - Infrastructure Assets Repairs & Maintenance - Civic Amenities	1,22,495.00 47,200.00	
2305200	Repairs & Maintenance - Building Repairs & Maintenance - Vehicles	4,13,063.00	
2305400 2305500	Repairs & Maintenance - Office Equipments	30,598.00 25,105.00	
305600	Repairs & Maintenance - Plant & Machinery	1,22,630.00	
2308000	Repairs & Maintenance - Others Other Operating & Maintenance Expenses	69.58.891.00	

Account	Particulars	Current Year (Rs.)
2402000 2403000 2404000 2405000 2406000 2407000	Interest on Loans From Central Govt. Interest on Loans From State Govt. Interest on Loans From Govt.Bodies & Association Interest on Loans From International Agencies Interest on Loans From Banks & other Financial Other Interest Bank Charges Other Finance Charges	16,85,699.00

Account	Particulars	Current Year (Rs.)
2501000	Election Expenses	1,09,660.00
	Own Programmes	1,93,714.00
2503000	Share in Programs of others	1,11,250.00 4,14,624.00

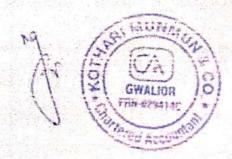
Account	Particulars	Current Year (Rs.)
2602000 2603000	Grants [CM Kanyadan & Social Security Yojna Expension Contributions [Swachchta & Swarn Jayanti] Subsidies [specify details]	ses] 20,85,720.00 2,16,616.00
	Total Revenue Grants, Contributions & Subsidies	23,02,336.00

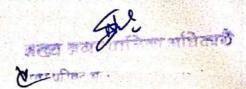
Account Code	Particulars	Current Year (Rs.)	
	Provisions for doubtful receivables Provision for other assets		
	Revenues written off		
	Assets Written off		
STAFAGA	Miscellaneous Expenses Written Off		



	Schedule IE-17 : Miscellan	eous Expense	5
Account Code	Particulars		Current Year (Rs.)
2711000	Loss on disposal of Assets		•
2712000 2718000	Interest & Penalty On Tax Other Miscellaneous Expenses		91,900.00
	Total Miscellaneous Expenses		91,900.00

Account Code	Particulars		Current Year (Rs.)
1850000	Income		
1851001	Taxes		-
1852001	Other- Revenues		u Paring v 🕱
1853001	Recovery of revenues written off		
1854001	Other Income		- 1
	Sub Total Income (a)		-
2850000	Expenses		-
2855001	Refund of Taxes		
2856001	Refund of other Revenues		
2858080	other Expenses	lles l	
	Sub Total Income (b)		
多数是点数	Total Prior Period (Net) (a-b)	PERSONAL CONTRACTORS	Fire the transfer of the party of

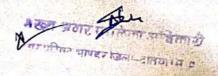




Nagar Parishad Piprai Ashok Nagar

Receipts & Payments Account

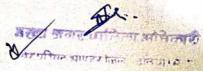
Peceipts	Amount (Rs.)	31-Mar-24 Payments	Amount (Rs.)
Opening Bank Balance	4,04,36,896.00		
Frent Liabilities		Fixed Assets	
STATE GRANT LIABILITIES	5,17,28,351.00	4107003000 (Almirahs)	38,075.00
ome (Direct) (Direct Incomes)		4103201000 (BOREWELLS)	3,85,261.00
105009000 (CHARGES OF SUPPLY OF PATER BY TANKERS)	The second second	4102080000 (Boundary Wall & Fencing)	11,62,665.00
202001000 (COMPENSATION IN LIEU OF		4103004000 (BRIDGES & FLYOVERS)	1,80,190.00
Z01000000 (INTEREST RECEIVED)	3,00,706.00	4102004000 (BUILDING- HOSPITAL/DISPENSARY)	6,88,566,00
(R08090000 (MISCELLENEOUS INCOME)	32 10.957.00	4102003000 (BUILDING-MARKET)	1,09,43,861.00
1301011000 (MUTATION FEE (NAMANTRAN))	35,700.00	4102001000 (BUILDING-OFFICE)	45,16,038.00
100101000 (PROPERTY TAX CURRENT)	1,52,980.00	4102032000 (BUILDING-PUBLIC CONVENIENCE(TOILET))	3,85,539.00
1602021000 (Reimb.of Exp Other Organisation)	5.49,693.00	4107001000 (Chairs)	33,000.00
1301001000 (RENT FROM MARKET)	38.940.00	4106003000 (COOLER (ASSET))	34,430.00
01101000 (SALE OF TENDER)	7 36 600 00	4103102000 (DRAINS-OPEN)	2,81,992.00
1401105000 (SHOP LICENSING FEES)	1 50 41 575 00	4103101000 (DRAINS-UNDERGROUND)	25,138.00
100201000 (WATER TAX)	26,61,554.00	4107000000 (FURNITURE,FIXTURES,FITTING & ELECTRICAL APPLIANCES)	18,000.00
Expenses (Indirect) (Indirect Expenses)		4103231000 (HAND PUMP)	7,40,978.00
2206001000 (ADVERTISEMENT EXPENSES)	13,572.00	4106011000 (INVETER & BETTERY)	69,650.00
2201101000 (ELECETRICITY CHARGES)	1,020.00	4101009000 (LAND-BURIAL/CREMATION GROUND)	21,71,249.00
Gst	3,41,528.00	4104060000 (MOTOR PUMP)	3,03,648.00
208003000 (Guest Entertainment Expenses)	25,450.00	4106007000 (OFFICE EQUIPMENT OTHER)	70,754.00
201002000 (RENT-OTHERS)	4,000.00	4101003000 (PARKS & GARDENS)	19,15,873.00
305001000 (R&M CONCRETE ROAD)		4103310000 (PUBLIC LIGHT-HIGH MAST)	15,84,153.00
101011000 (SALARIES & ALLOWANCES-	1,49,334.00	4103001000 (ROAD-CONCRETE)	57,82,103.00
TAFF) 502022000 (TDS-CONTRACTORS)	3,41,528.00	4103002000 (ROAD-METALLED(BITUMIN))	74,62,034.00
101021000 (WAGES)	1.10.234.00	4103003000 (ROAD OTHERS)	36,864.00
01021000 (WAGES)		4105090000 (VEHICLE-OTHERS)	16,56,645.00
	THE WAY	4103250000 (Water Overhead Tank)	10,29,830.00
A Company of the Comp	ACLAS TO BY THE PROPERTY OF SERVICE STATES	4103223000 (WATER PIPELINE-PVC)	5,23,018.00
	A THE RESERVE OF THE PARTY OF T	Expenses (Indirect) (Indirect Expenses)	
	AND THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER.	2206001000 (ADVERTISEMENT EXPENSES)	12,12,470.00
Sept. Fac. 197		2407001000 (Bank Charges)	4,033.00
		2302041000 (BULK PURCHASE-ELECTRICAL	11,00,171.00
		STORE) 2302020000 (Bulk Purchase Sanitation)	21,71,649.00
		2205221000 (CONSULTANCY FEE & P	3.09.768.00



Nagar Parishad Piprai Ashok Nagar

Receipts & Payments Account 1-Apr-23 to 31-Mar-24

		ments Account 31-Mar-24	Amount (Rs.)	
•	Amount (Rs.)	Payments 2501003000 (COUNCILLOR ELECTION	1,35,075.00	
oceipts	Amount	177010000	2,12,772.00	
		EXPENSES) 2206031000 (CULTURAL EVENT EXPENSES)	2,12,772.00	
		2206031000 (S	39,29,847.00	
		2201101000 (ELECETRICITY CHARGES)	3,08,000.00	
		- Comment of the Comm	52,199.00	
		12206032000 (FESTIVAL GELEBRATION	100.00	
		EXPENSES-NATIONAL) 2200033000 (FESTIVAL CELEBRATION	1,120.00	
		EXPENSES-RELIGIOUS)	32,36,196.00	
		EXPENSES-RELIGIOUS) 2203011000 (FUEL PETROL & DEISEL)	41,276.00	
		Goushala Exp	1,28,540.00	
		3117002000 (G.P.F)	8,00,661.00	
	THE THE RESERVE AND ADDRESS OF THE PERSON NAMED AND ADDRESS OF		55,735.00	
		Gst 2208003000 (Guest Entertainment Expenses)	55,755.00	
		2208003000 (8,07,350.00	
		2304002000 (HIRE CHARGES VEHICALS)		
A Paragraph of the State of the	Aligni Lipina -	2204002000 (INSURANCE-VEHICLES)	67,577.00	
	The state of the s	2204002000 (INSURANCE VIII	7,13,964 00	
		Ladii Behna Yojna Exp	1,03,083.00	
		2208001000 (MEETING EXPENSES-		
		MIC/PARISHAD) 2208051000 (MISCELLENEOUS EXPENSES)	5,78,931.00	
			15,190.00	
		2202002000 (NEWSPAPERS)	25,676.00	
		2208002000 (OFFICE EXPENSES)	17,650.00	
ger to a second		Photocopy Exp	12,26,661.00	
		2202101000 (PRINTING EXPENSES)	1,93,000.00	
		2808030000 (PROFESSIONAL AND OTHER FEES)	7515	
		2102002000 (REMUNERATION FEE-	-5.43,200.00	
		COUNCILERS)	2,71,136.00	
		2201002000 (RENT-OTHERS)	96,672.00	
The second second		2305022000 (R&M BOREWELLS)	2,000.00	
		2305280000 (R&M Boundary Wall)		
dust have been a		2305202000 (R&M-COMMUNITY BUILDING)	17,452.00	
	- 194 L	2305502000 (R&M-Computer)	1,61,572.00	
	(PSAR) (PROPERTY OF THE PROPERTY OF THE PROPE	2305502000 (R&M CONCRETE ROAD)	24,10,269.00	
	tallian de Salaka et la Argonia de la Salaka et la Argonia de la Salaka et la Argonia de la Salaka et la Sala	2305001000 (RAW CONCRETE ROAD)	18,048,00	
9:40	Humani Charles and the Control of th	2305602000 (R&M ELECTRICAL FITTING)		
		2305809000 (R&M ELECTRICALS APPLIANCES)	3,100.0	
		2305308000 (R&M FIRE TENDER)	10,089.0	
		2305110000 (R&M FIRE TENDER ENGINES)	73,889.0	
		2000 from the femore and	Service Control	
A CONTRACTOR OF THE PARTY OF TH		2305028000 (R&M HAND PUMP)	1,75,431.0	
SHEET STATE OF STATE OF		2305760000 (R&M MOTOR PUMP)	11,69,506.0	
		2305201000 (R&M-OFFICE BUILDING)	1,12,953.0	
		2305012000 (R&M OPEN DRAINS)	1,17,652:0	
	176	2305003000 (R&M OTHER ROADS)	1-127 TOX	



Nagar Parishad Piprai Ashok Nagar Receipts & Payments Account

The second second second second	The state of the s	
4 4 27	to 31-Mar-24	ŧ.
7-ADI-Z	TO 21-Istat-F-	•

Peceipts	Amount (Rs.)	Payments	Amount (Rs.)
Society	Amount (No.)	2305101000 (R&M PARK NURSURIES & GARDENS)	11,450.00
3		2305121000 (R&M PUBLIC TOILET)	19,163.00
8		2301002000 (R&M Street Lights)	1,20,446.00
	_	2305309000 (R&M TRACTOR)	2,93,246.00
		2353900000 (R&M VEHICALS - OTHERS)	5,57,602.00
		2305027000 (R&M WATER PIPELINE)	6,49,911.00
8		2305021000 (R&M WATERWAYS)	12,84,306.00
September 1980 Marian 1980		2101011000 (SALARIES & ALLOWANCES- STAFF)	63,72,159.00
0		2202102000 (STATIONERY)	1,34,172.00
		2303001000 (Store Material)	2,44,801.00
	_	Swachhta Mission Exp	5,74,571.00
		3502022000 (TDS-CONTRACTORS)	8,00,661.00
		2202005000 (TRAVELLING & CONVEYANCE- STAFF)	7,952.00
	-18.00	2101021000 (WAGES)	1,96,03,663.00
	SARAHATA	2301001000 (WATER WORKS)	19,22,356.00
market and the second of the s		2201211000 (WEB, NET)	15,228.00
		Municipal Fund Adjustments	5,11,474.00
		2502012000 (WELFARE PROGRAMMES- OTHERS)	3,11,028.00
		Closing Bank Balance	3,65,91,292.00
	13,47,14,209.00	Total	13,47,14,209.0

BHANDER 23-24 DATIA

Cash Flow Statement

1-Apr-23 to 31-Mar-24

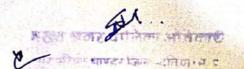
Cash Inflow	Amount (Rs.)	Cash Outflow	Amount (Rs.)
Opening Bank Balance	34,29,47,047.00	Current Liabilities	20,85,720.00
Current Liabilities	2,15,97,926.00	Fixed Assets	59,49,101.00
ncome (Direct) (Direct Incomes)	6,88,91,383.00	Current Assets	3,25,000.00
xpenses (Indirect) (Indirect Expenses)	2,09,701.00	Expenses (Indirect) (Indirect Expenses)	5,41,64,404.00
		By Closing Bank Balance	37,11,21,832.00
Total	43,36,46,057.00	Total	43,36,46,057.00





NAGAR PARISHAD BHANDER

	1-1-1-	or ended 31st March, 2024 Mar-24	Amount (Rs.)
Receipts	Americant /Del	Paymont	Company of the Compan
Opening Balance	34,29,47,047.00	Current Liabilities 3418022000 (CM KANYADAN YOJNA)	20,58,000,00
Current Liabilities	200.00	3418021000 (SOCIAL SECURITY SCHEME)	27,720.00
STATE GRANT LIABILITIES	1,93,34,926.00	Fixed Assets	
3418022000 (CM KANYADAN YOJNA)	22,54,000.00	4106001000 (AIR CONDITIONER)	76,150.00
3402001000 (WATER DEPOSIT)	9,000,00	4103201000 (BOREWELLS)	1,16,872.00
Income (Direct) (Direct Incomes)	2.000 00	Cm Adhosarachna Exp	34,92,612.00
1101101000 (ADVERTISMENT TAX- LAND HORDING	2,000 00	4106003000 (COOLER (ASSET))	14,200.00
1404013000 (APPLICATION FEE)	1,407.00	4103231000 (HAND PUMP)	39.200.00
1201031000 (BASIC AMENITIES)	261 35 676 00	4104060000 (MOTOR PUMP)	92,360.00
1202001000 (COMPENSATION IN LIEU OF OCTOPI)	4,30,000 00		8,35,424.00
120202000 COMPENSATION PASSENGER TAX)	2.01.533.00	4105009000 (TRACTOR)	10,82,283.00
1108041000 (EDUCATION CESS CURRENT)	3.01.500.00	4105000000 (VEHICLE-OTHERS)	2,00,000.00
1401501000 (ENCROACHMENT FEES)	2 000 00	Current Assots	100
1101301000 (EXPORT TAX)	46,000,00	4601091000 (MISCELLENEOUS ADVANCE)	3,25,000.00
1401309000 (Fee Copy of Certificate Extract)	4.500.00	(Exponent (Indirect) (Indirect Expenses)	-
1401312000 (FEE-OTHERS)	04.00.000.00	Taggent 1000 (ADVERTISEMENT EXPENSE)	6,55,946.00
1202011000 (GRANT STATE FINANCE COMMISSION	1 01 43 713 00	2302041000 (BULK PURCHASE-ELECTRIC	The state of the s
(701000000 (INTEREST RECEIVED)	2 27 216 DY	12302020000 (Bulk Purchase Sanilation)	
1808090000 (MISCELLENEOUS INCOME)	1.62.016.00	2205221000 (CONSULTANCY FEE & CHAP	1,05,400.00
301011000 (MUTATION FEE (NAMANTRAN))	4,000,00	2501003000 (COUNCILLOR ELECTION EX	PE
407008000 (NOC CHARGES)	11 11 589 0	0 2206031000 (CULTURAL EVENT EXPENSI	1,00,405.00
100101000 (PROPERTY TAX CURRENT)	2 660 0	0 3401001000 (EARNEST MONEY DEPOSIT	10,050.00
100111000 (PROPERTY TAX ON LAND)	2,000.0	0 2201101000 (ELECETRICITY CHARGES)	1,09,72,397.00
402002000 (RENT DEPOSIT-PREMIUM)	13,600.0	0 2206032000 (FESTIVAL CELEBRATION E	(PE 5,275.00
301001000 (RENT FROM MARKET)	16,69,186.0	0 2206032000 (FESTIVAL CELEBRATION E	KPE 1,11,250,00
301005000 (RENT OTHER)	1,12,105 0	0 2203011000 (FUEL,PETROL & DEISEL)	13,72,170.00
404022000 (RTI ACT)	1,930.0	00 3117002000 (FPF)	9,67,600.00
501102000 (SALE OF RATION CARD)	12.0	00 2304003000 (Hire Charges Jcb)	1,94,287.00
501101000 (SALE OF TENDER)	4,93,536.0	00 2304002000 (HIRE CHARGES VEHICALS	65,400.00
100131000 (SAMEKIT KAR)	2,72,598.1	90 12304002000 (Hirtz Branch agn)	16,85,699.00
401105000 (SHOP LICENSING FEES)		00 3305001000 (Hudco Loan)	2,48,480.00
201011000 (STAMP DUTY ON TRANSFER OF PRO	6,15,398.0	00 2204002000 (INSURANCE-VEHICLES)	6,90,223.00
100301000 (SURCHARGE ON WATER -DOMESTIC		00 2104011000 (LEAVE ENCASHMENT)	40,000.00
108021000 (TOWN DEVELOPMENT TAX)	2,92,839.0	00 2205101000 (LEGAL FEES)	
105028000 (User Charges Fire)		00 2208051000 (MISCELLENEOUS EXPENS	,00/1
105002000 (USER CHARGES-SEPTIC TANK CLEAR		00 2202002000 (NEWSPAPERS)	8,130.00
104017000 (WATER CONNECTION CHARGES)	84,870.	00 2208002000 (OFFICE EXPENSES)	23,068.00
104019000 (WATER DISCONNECTION CHARGES)	4,720	00 2202101000 (PRINTING EXPENSES)	79,481.00
100201000 (WATER TAX)	18,96,756.	00 2808030000 (PROFESSIONAL AND OTI	HER F 13,000.00
		2206011000 (PUBLICITY EXPENSE)	74,850.0
xpenses (Indirect) (Indirect Expenses)	2 06 397	00 2102002000 (REMUNERATION FEE-CO	UNCII 5,65,200.0
01091000 (EARNEST MONEY DEPOSIT)		00 2201002000 (RENT-OTHERS EXPENSE	
101011000 (SALARIES & ALLOWANCES-STAFF)	3,304	2305501000 (R&M Air Conditioner)	3,750.0
		2305022000 (R&M BOREWELLS)	19,600.0
			28.848.0
	100	2305502000 (R&M-Computer)	
	Service State Court	2305001000 (R&M CONCRETE ROAD)	
	Section (Section 1)	2305602000 (RAM ELECTRICAL FITTE	
		2305609000 (R&M ELECTRICALS APP	LIANCE 3,265
		2305761000 (R&M-GENERATOR)	8,530
AND THE RESERVE OF THE PERSON	-	2305760000 (R&M MOTOR PUMP)	90,200
ACTION OF THE PROPERTY OF THE		2305041000 (R&M PLANT & MACHINE	RIES) 4.300



NAGAR PARISHAD BHANDER

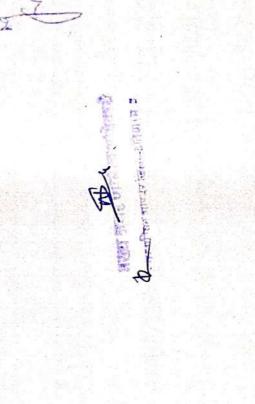
Cash Flow Statement for the Year ended 31st March, 2024

1-Apr-23 to 31-Mar-24	1-A	or-23	to 3	1-Ma	r-24
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	1-Apr-23 to 31-	Mar-24	Amount (Rs.)
	[Amount (Rs.) F	Payment	47,200.00
Receipts	12	2301002000 (R&M Street Light)	1.42,495.00
		2305309000 (R&M TRACTOR)	2,70,568 00
		2353900000 (R&M VEHICALS - OTHERS)	36,015.00
	Z v	2305027000 (R&M WATER PIPELINE)	
	(物では ロー	2305021000 (R&M WATERWAYS)	61,700.00
	3 1 2 3 2 3 2 3 2 3 3 3 3 3 3 3 3 3 3 3	2101011000 (SALARIES & ALLOWANCES-STA	1,95,76,805.00
		3401011000 (SECURITY DEPOSIT)	1,74,327.00
	to ill	2102061000 (STAFF WELFARE EXPENSES)	11,700.00
			44,510.00
		2202102000 (STATIONERY)	39,950.00
		2303001000 (Store Material)	2,16,616.00
		Swachh Bharat Mission Exp	The state of the s
		2202001000 (TRAVELLING & CONVEYANCE	1
		2202005000 (TRAVELLING & CONVEYANCE	3,705,00
		2101021000 (WAGES)	1,00,51,985.00
ACTORIS TO THE ACTOR AND ACTOR	CANADA STATE	2301001000 (WATER WORKS)	25,40,420.00
		2201211000 (WEB, NET)	38,913.00
	PROPERTY AND AND ADDRESS.		37,11,21,832 00
er Luce 1986 August (Service	Attraction of the second	By Closing Balance	
Total	43,36,46,057.00	Total	43,36,46,057.00

The second second				Reve	Revenue Expenditure	e e		Capit	Capital expenditure		
Division	District	ULB Name	Division District ULB Name Establishment Expenses	Administrative Expenses	operation & Maintenance	Interest Exp.	other Exp.	operation & Interest Exp. other Exp. Capital Expenses Loan Maintenance	ment	Other	Total Expenditure
Gwalior- Chambal	Datia	Gwalior- Chambal Datia Bhander	3,18,60,209.00 1,26,87,976.00 69,58,891.00 16,85,699.00 30,54,508.00 59,49,101.00	1,26,87,976.00	69,58,891.00	16,85,699.00	30,54,508.00	59,49,101.00		3,25,000.00	3,25,000.00 6,25,21,384.00





Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24
NAME OF ULB; NAGAR PARISHAD BHANDER
NAME OF AUDITOR: Kothari Munmum & Co.

18.36,405.00 11,14,249.00 -39.32% Mark Ma	AND VALUE OF	PARAMETERS		DESCRIPTION		OBSERVATION IN BRIEF	SUGGESTIONS
स्पेदिरकार स्पेदिरकार	-	Audit of Revenue	designation of the control of the co				
18.36,405.00 11,14,249.00 39.32% Mark Mar	_	गजस्य का वमुली		Receipts in Rs.			
18.36,405.00 11.14,249.00 39.32% 18.36,405.00 11.14,249.00 39.32% 18.36,405.00 11.14,249.00 39.32% 18.36,405.00 2.72,598.00 -40.088% 18.36,405.00 2.72,598.00 -40.088% 18.36,405.00 2.72,598.00 -40.088% 18.36,405.00 2.72,598.00 -40.088% 18.36,405.00 2.72,598.00 -40.088% 18.36,405.00 3.33,50% 18.36,405.00 3.33,50% 18.36,405.00 3.33,50% 18.36,405.00 3.33,50% 3.33,			Commer Colored	Year 2023-24	lion		and the state of t
मा स्प्रकार स्थान स्यान स्थान स्यान स्थान		संपत्तिकर	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -			ase in collection but not up to the	Targets should be given to each emproyees monthly and should review by CMO every month. Capms should be organised to collect more revenue.
कास उपकेर 4,54,580.00 2,92,839.00 33.50% Mark 4,54,580.00 2,92,839.00 33.50% Mark 5,171,191.00 19,81,219.00 31.39% Mark 1,23,732.00 19,81,207.00 18,84,207.00 18,854% 11,95,708.00 18,97,186.00 58.67% 11,95,708.00 2,44,15,457.00 18,12,32% Expenditure Expenditure 6,7,37,712.00 2,63,36,676.00 18,111,111,111,111,111,111,111,111,111,		समेकित कर	00.001,001,001	00,542,11,1		ase in collection but not up to the	Targets should be given to each employees monthly and should review by CMO every month. Capms should be organised to collect more revenue.
हर्स उपकार (4,40,355.00) 2,92,839.00 33.50% Mark (4,39,471.00) 3,01,533.00 31.39% Mark (19,81,219.00) 3,01,533.00 31.39% Mark (19,81,219.00) 19,81,219.00 15,864% Increase in collection and mor efforts (19,7),708.00 18,97,186.00 58.67% Increase in collection and mor efforts (19,97,081.00) 2,05,74,064.00 1122.32% Increase in collection and up to the Mark (16,97,081.00) 2,05,74,064.00 1122.32% Increase in collection and up to the Mark (16,97,081.00) 2,05,74,064.00 1122.32% Increase in collection and up to the Mark (16,97,081.00) 2,05,74,064.00 1122.32% Increase in collection and up to the Mark (16,97,081.00) 2,05,74,064.00 1122.32% Increase in collection and up to the Mark (16,97,081.00) 2,05,74,064.00 1122.32% Increase in collection and up to the Mark (16,97,081.00) 2,05,74,064.00 1122.32% Increase in collection and up to the Mark (16,97,081.00) 2,05,74,064.00 1122.32% Increase in collection and up to the Mark (16,97,081.00) 2,05,74,064.00 1122.32% Increase in collection and up to the Mark (16,97,081.00) 2,05,74,064.00 1122.32% Increase in collection and up to the Mark (16,97,081.00) 2,05,74,064.00 1122.32% Increase in collection and up to the Mark (16,97,081.00) 2,05,74,064.00 1122.32% Increase in collection and up to the Mark (16,97,081.00) 2,05,74,064.00 1122.32% Increase in collection of Capital & revenue (16,97,091.00) 2,05,74,064.00 1122.32% Increase in collection of Capital & revenue (16,97,091.00) 2,065,74,064.00 1122.32% Increase in collection of Capital & revenue (16,97,091.00) 2,065,74,064.00 1120.32% Increase in collection of Capital & revenue (16,97,091.00) 2,065,74,064.00 1120.32% Increase in collection of Capital & revenue (16,97,091.00) 2,065,74,064.00 1120.33% Increase in collection of Capital & revenue (16,97,091.00) 2,065,74,064.00 1120.33% Increase in collection of Capital & revenue (16,97,091.00) 2,065,74,064.00 1120.33% Increase in collection of Capital & revenue (16,97,091.00) 2,065,74,064.00 1120.33% Increase (16,97,091.00) 2,065,74,064.00 1120.33% Increase (16,97,091.00) 2,065,74,064.00			4,54,960.00	2,72,598.00	-40.06%	Porresse in collection but not up to the	Bifucation Should be done Properly.
हर प्रमुक्ती 3,01,533.00 -31,39% Mark 1 वस्ती 31,71,191.00 19,61,219.00 -31,39% Mark किरमुक्ती 1 वस्तुली 10,61,219.00 168.64% Increase in collection and mor efforts of are needed for up to the Mark 0 किरमुक्ती 11,95,708.00 18,97,186.00 58.67% Increase in collection and mor efforts of are needed for up to the Mark 1 किरमुक्ती 0 0.00 0.00% Increase in collection and up to the Mark 1 किरमुक्ती 0 0.00 58.67% Increase in collection and up to the Mark 1 किरमुक्ती 10,97,081.00 2,05,74,064.00 1212,32% Increase in collection and up to the Mark		नगरीय विकास उपकर	4,40,355.00	2,92,839.00	-33.50%	Mark	Officering Chauld he done Property
वस्तुली 31,71,191.00 19,81,219.00 19,81,219.00 19,81,219.00 19,81,219.00 158.64% Increase in collection and mor efforts of are needed for up to the Mark Increase in collection and mor efforts of are needed for up to the Mark Increase in collection and up to the Mar		शिक्षा उपकर	4,39,471.00	3,01,533.00	-31.39%	Decrease in collection but not up to the Mark	מוחרפונתו מוחסות מבי מנות
वसूली		कुल योग	31,71,191.00	19,81,219.00			
Increase in collection and mor efforts Increase in collection and up to the Mark Increase in collection and up to th		गैर राजस्य वसूली					ords of bloody the season of
3पशिष्ट प्रबंधन उपगोक्ता कार्र हिंदि हैं		मवन भूमि किराया				Increase in collection and mor efforts are needed for up to the Mark	Constructed shops and Property silvaid of given on rent throygh Auction.
3यमीक्ता प्रभार 3यमीक्ता प्रभार 311,95,708.00 18,97,186.00 58.67% are needed for up to the Mark 341(शेल्क 16,97,081.00 2,05,74,064.00 1112.32% Mark वाम 35,16,521.00 2,63,96,676.00 8ifurcation of Capital & revenue 1 of Expanditure should be Properly done.			7,23,732.00	19,44,207.00	158.54%	22	of pasinears the presented by
अपशिष्ट प्रबंधन उपमीक्ता 0 0.00% Increase in collection and up to the mark Mark Igeक 16,97,081.00 2,05,74,064.00 1212.32% Increase in collection and up to the Mark Mark Ige 16,97,081.00 2,44,15,457.00 I212.32% Increase in collection and up to the Mark Increase in collection and up		जल उपमोक्ता प्रभार	11,95,708.00	18,97,186.00	58.67%		Camps & New Policies Should be organized by ULB. New discounting Policies Should be introduced by ULB for those who have to pay water tax since long.
कर/ शुल्क Mark Mark 16,97,081.00 2,05,74,064.00 1212.32% 36,676.00 2,44,15,457.00 8ifurcation of Capital & revenue Expanditure should be Properly done.		टोस अपशिष्ट प्रबंधन उपभोक्ता		000			
16,97,081.00 2,05,74,064.00 1212.32% 36,16,521.00 2,44,15,457.00 8ifurcation of Capital & revenue Expenditure		अन्य कर/ धुल्क		20:0			Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ILB for those who have to pay
36,16,521.00 2,44,15,457.00 8ifurcation of Capital & revenue Expenditure			16.97,081.00	2,05,74,064.00			water tax since long.
Expenditure 67,87,712.00 2,63,95,676.00 Billurcation of Capital & revenue Expenditure should be Properly done.		वृत्त योग	36,16,521.00	2,44,15,457.00			
Expenditure Expenditure should be Properly done.		महा योग	67,87,712.00	2,63,96,676.00		Notice of the second of the se	Ne Spenditure Should be Undepartood 50
		Audit of Expenditure				Bilurcation of Capital & revenue Expenditure should be Properly done.	Staff. Training of GL Codes should be Provided to staff.

The state of the s

Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24
NAME OF U.B.: NAGAR PARISHAD BHANDER

5r. Au. 5 Au.	· · · · · · · · · · · · · · · · · · ·					
	AND WELLERS		DESCRIPTION	OBSERV	OBSERVATION IN BRIEF	SUGGESTIONS
A Property	Audit of Book Keeping			Record	Record of Security Deposit & EMD should be Improved.	Books of Security Deposit & EMD Should be Maintained as per MPMAM
	Audit of FDR			Interest on FD Accrual Basis.	uld be entered on	FDR Sheet should be prepared Annually on Accrual Basis.
	Audit of Tenders/Bids			Tenders are more contro payment me and local ne compared. S that local ne high rates in newspaper.	required when the required when the to Publishers, reputed spaper rates should be metime it has been seen repagers are charging somparison to reputed	Comparison should be done at the time of fixing the rates of publicity of tenders & others.
					beaution of blush	Loan and Grant wise Register should be
9 Au	Audit of Grants & Loans			Heads Propert Loans 5 and int be crec other 8 registe	Heads of Grant should be mentioned Properly & FDRs made from Grants & Loans should be mentioned specifically and interest received on FDRs should be credited in Grant fund instead of other & Municipal Fund. Only Schemes registers are Maintained by ULB.	maintained by mentioning Expenditure Incurred from Particular Grant.
				No Suc	No Such Incidences are Found During	
7 di di di Air Air Air Air Air Air Air Air Air Ai	Incidences relating to diversion of funds from capital receipts/Grants/Loans to Revenue Nature Expenditure and from one sheeme/project to another			the Audit)dit	
+		Revenue	Revenue Receipts			N W W

And your street States of Spatist F.

Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24
NAME OF ULB: NAGAR PARISHAD BHANDER

	SUGGESTIONS				Advances Register Should be Maintained, if	given.	Needed bank reconcile.		Mls Kothari Munmum B Co.
NAME OF AUDITOR: Kothari Munmum & Co.	OBSERVATION IN BRIEF	213.03% Revenue Expediture is too high in comparison of Own Revenue. Income should be increased by Collection of taxes & Interest & fees & Charges.	âns t	4%	Temporary Advances are given to staff	and adjusted During the year.	Mo such Bank Reconciliation prepared	by ULB.	
NAME OF AUDITOR:	DESCRIPTION	2,63,96,676.00 213.0	Total Expenditure	6,25,21,384.00 10.04%					
		5,62,47,283.00	Capital Expenditure	62,74,101.00					
	SASAMETERS		0	(b)Percentage of Capital Expenditure with Respect to	Total Expenditure	and Miles	recovered or not.		Prepared.
		8 any other percentage expenditur salary, ope maintenan Revenue re Tax) exclue tax, Stamp orants etc.	ò	(b)Percent Expenditu	Total Expe	9 Whether a	recovered	10 Whether I Statement	Dagararo

CA Munmum Kothari
M.no. 424716
FRN:029414C
UDIN:25424716BMJKTN3447

DATE: 02-06-2025 PLACE: GWALIOR