

AUDITOR REPORT

OF

NAGAR PARISHAD BIJAWAR

Address:

BIJAWAR DISTRICT CHHATARPUR (M.P)

Financial Year Ended – 31st March 2024

GDK & ASSOCIATES

Office Address:

1st Floor, Above Bandhan Bank

Bangali kali Tiraha, Gopalganj Sagar (M.P.) – 470002

Contact No. +91-9039307485

E-mail: camayankkesharwani@gmail.com



GDK & ASSOCIATES

CHARTERED ACCOUNTANTS

Office: Sagar, Bhopal, Indore, Pune

CA. Mayank Kesharwani

Partner
FCA, M.Com

1st Floor, Above Bandhan Bank, Hans Villa
Bangali Kali Tiraha, Gopal Ganj, Sagar (M.P.)
Cell: 09039307485, 6260056004
E-mail: camayankkesharwani@gmail.com

To,

Directorate,
Urban Administration & Development
Main Rd 1, Opp Chirtraali,
No 6 Locality, Shivaji Nagar,
Bhopal, Madhya Pradesh, 462016

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

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

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

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

Date: 06/11/2024

Place: Bijawar

For: GDK & Associates
Chartered Accountants

CA Mayank Kesharwani
Partner

M. No. 430007



GDK & ASSOCIATES

CHARTERED ACCOUNTANTS

Office: Sagar, Bhopal, Indore, Pune

CA. Mayank Kesharwani

Partner
FCA, M.Com

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Cell: 09039307485, 6260056004
E-mail: camayankkesharwani@gmail.com

To,

**The Chief Municipal Officer
Nagar Pairshad Bijawar
Bijawar, District Chhatarpur (M.P)**

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

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

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

Date: 06/11/2024

Place: Bijawar

**For: GDK & Associates
Chartered Accountants**




**CA Mayank Kesharwani
Partner
M. No. 430007**



GDK & ASSOCIATES

CHARTERED ACCOUNTANTS

Office: Sagar, Bhopal, Indore, Pune

CA. Mayank Kesharwani

Partner

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1st Floor, Above Bandhan Bank, Hans Villa
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Cell: 09039307485, 6260056004

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AUDITOR'S REPORT

We have audited the annexed Receipt & Payment account of **NAGAR PARISHAD BIJAWAR DIST. CHHATARPUR (M.P.)** as at **31st March, 2024**. These financial statements are the responsibility of the Nagar Parishad Bijawar Dist. Chhatarpur (M.P.).

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

Auditor's Responsibility

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

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


मुख्य नगर पालिका अधिकारी
नगर परिषद बिजावर, जि. छतरपुर (म.प्र.)



Opinion

In our opinion and to the best of our information and according to the explanations given to us, palika parishad had maintained books of accounts relating to receipt and payment account. However, relating to balance sheet we cannot express an opinion as no relevant documentation were shown relating to the figures appearing in balance sheet.

The Receipt & Payment account is in arrangement with the books of account maintained at the office at Nagar Palika Parishad Bijwar Dist. Chhatarpur (M.P.).

Date: 06/11/2024

Place: Bijawar



मुख्य नगर पालिका अधिकारी
नगर परिषद बिजवर जिला छतरपुर (म.प्र.)

For: GDK & Associates
Chartered Accountants



CA Mayank Kesharwani
Partner

M. No. 430007

UDIN: 24430007BKFCNW3435

परीक्षण विवरण

वर्ष 2023-24

नगर परिषद बिजावर जिला छतरपुर

क्रं	ब्यौरे	टिप्पणी
A	राजस्व की लेखा परीक्षा	
1	विभिन्न स्रोतों से राजस्व प्राप्ति की जाँच।	निकाय द्वारा हमें आय-व्यय पत्रक प्रदान किया है, हमारे द्वारा आय-व्यय के सपोर्ट में खतोनी की मांग की गई, इस दौरान लेखापाल ने बताया की निकाय द्वारा खतोनी नहीं बनाई गई है निकाय द्वारा टैली सॉफ्टवेयर में कैशबुक की फीडिंग की जाती है हमारे द्वारा प्रदान किये गए आय-व्यय का कैश बुक से मिलन किया गया है, निकाय द्वारा आय- व्यय पत्रक सलंग है।
2	रेवेन्यू रिसीप्ट को रिसीप्ट बुक से जाचना एवं जाँच करना की जो पैसा प्राप्त हुआ है वह निर्धारित बैंक खाते में जमा किया गया है।	हमारे द्वारा रेवेन्यू रिसीप्ट को रिसीप्ट बुक से जांचा गया एवं देखा गया की जो पैसा प्राप्त हुआ उसे निर्धारित बैंक में जमा किया गया है।
3	ऐसे मामले जहां नगदी जमा करने में 02 दिन से अधिक का समय लगा।	Note: अंकेक्षण के दौरान पाया गया की निकाय को मिली आय कि राशी का हिशाब केशियर कैश बुक एवं अकाउंटेंट कैश बुक में अगले दिन लिखा जाता है एवं नगद भी बैंक में अगले दिन ही जमा किया जाता है। इस सन्दर्भ में पूछे जाने पर अधिकारियों ने बताया की जिस दिन नगद प्राप्त होता है उस दिन केवल चालान में रिकॉर्डिंग की जाती है जबकि नगद अगले दिन जमा किया जाता है।
4	रोकड़ बही में प्रविष्टियों की जाँच।	हमारे द्वारा केशियर कैशबुक एवं लेखापाल कैशबुक में प्रविष्टियों की जाँच की गई।


मुख्य नगर पालिका अधिकारी
नगर परिषद बिजावर, जिला छतरपुर (म.प्र.)



5	मासिक एवं त्रैमासिक लक्ष्य एवं लक्ष्यों की प्राप्ति।	हमने अधिकारियों के साथ इस मुद्दे पर चर्चा की अधिकारियों द्वारा हमें इस संबंध में वार्षिक वसूली पत्रक उपलब्ध कराया गया जिससे निम्न जानकारी प्राप्त हुई।																								
		<table><tr><td>मद</td><td>वार्षिक मांग</td><td>वार्षिक वसूली</td><td>वसूली का प्रतिशत</td></tr><tr><td>संपत्ति कर</td><td>3377282.00</td><td>916050.00</td><td>27.12%</td></tr><tr><td>समेकित कर</td><td>1754295.00</td><td>405240.00</td><td>23.09%</td></tr><tr><td>नगरीय विकास उपकर</td><td>793220.00</td><td>235414.00</td><td>29.67%</td></tr><tr><td>शिक्षा उपकर</td><td>1187983.00</td><td>381870.00</td><td>32.14%</td></tr><tr><td>भूमि भवन किराया</td><td>394226.00</td><td>363897.00</td><td>92.30%</td></tr></table>	मद	वार्षिक मांग	वार्षिक वसूली	वसूली का प्रतिशत	संपत्ति कर	3377282.00	916050.00	27.12%	समेकित कर	1754295.00	405240.00	23.09%	नगरीय विकास उपकर	793220.00	235414.00	29.67%	शिक्षा उपकर	1187983.00	381870.00	32.14%	भूमि भवन किराया	394226.00	363897.00	92.30%
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6	एफ. डी. आर. पर ब्याज की प्राप्ति की जाँच एवं उसका रोकड़ बही में लेखांकन।	हमारे द्वारा एफ.डी.आर रजिस्टर मांगने पर निकाय के द्वारा बताया गया कि उन्होंने स्थाई जमा (FD) नहीं बनाई गई है																								
7	ऐसे मामले जहां पर कम ब्याज दर से निवेश किया गया है।	लागू नहीं																								

B	व्यय की लेखा परीक्षा	
1	सभी योजनाओं के अंतर्गत किये गए व्ययों की जाँच।	हमारे द्वारा सभी योजनाओं पर व्यय की जानकारी मांगी गई, इस संबंद में हमें व्ययों के वाउचर एवं कैश बुक प्रदान की है, लेखापाल ने हमें बताया की सारे खर्चे कैश बुक में ही रिकॉर्ड किये गए है। हमारे द्वारा व्ययों के वाउचर की कैश बुक से चेकिंग की गई जो की सही पाए गए। निकाय को चाहिए की वो जल्द से जल्द सभी योजनाओं के अंतर्गत किये गए व्ययों का हिसाब अलग से मेन्टेन करे। निकाय वाउचर को लेखा शाखा में और नोटशीट को कार्य से सम्बंधित शाखा में रखती है अतः निकाय को सारे दस्तावेज लेखा शाखा में ही रखना चाहिये।
2	रोकड़ बही में प्रविष्टियाँ एवं उनका प्रासंगिक वाउचर्स से जाँच।	हमने रोकड़ बही में प्रविष्टियाँ एवं उनका प्रासंगिक वाउचर्स की जाँच की, जिसे जाँच के दौरान सही पाया गया। कुछ मामलो में नोटशीट या वाउचर उपलब्ध नहीं थे जिन्हे मांग करने पर उपलब्ध कराया गया है।
3	रोकड़ बही के मासिक बैलेंस की जाँच।	हमने रोकड़ बही की मासिक शेष राशि की जाँच की जो कि बैंक खाते के शेष राशि के सामानांतर पाई गई।

4	विशेष योजनाओं में किये गए व्ययों को उस योजना के अंतर्गत मिली राशि के अनुरूप होने की जांच।	हमारे द्वारा विशेष योजनाओं पर व्यय की जानकारी मांगी गई, इस संबंध में हमें व्ययों के वाउचर एवं कैश बुक प्रदान की है, लेखापाल ने हमें बताया की सारे खर्चे कैश बुक में ही रिकॉर्ड किये गए हैं एवं उनका कोई अलग से रिकॉर्ड तैयार नहीं किया गया है। हमारे द्वारा व्ययों के वाउचर की कैश बुक से चेकिंग की गई जो की सही पाए गए। निकाय को चाहिए की वो जल्द से जल्द विशेष योजनाओं के अंतर्गत किये गए व्ययों का हिसाब अलग से मेन्टेन करे।
5	व्ययों का भारत सरकार/ राज्य सरकार द्वारा जारी दिशा निर्देश के अनुसार होने की जांच।	हाँ, सभी व्यय भारत सरकार राज्य सरकार द्वारा जारी दिशा निर्देश के अनुसार ही किये गए हैं।
6	फिनांशियल प्रॉपर्टी की जांच, सारे व्यय सक्षम वित्तीय एवं प्रशासनिक प्राधिकारी द्वारा उनकी सीमा में स्वीकृत किये जाने उपरान्त किये गए हो।	निरंक
7	वे सभी मामले जहां पर उचित स्वीकृत प्राप्त नहीं हुए।	निरंक
8	योजना एवं परियोजना अनुसार यूटिलाइजेशन सर्टिफिकेट्स की जांच। एवं यूटिलाइजेशन सर्टिफिकेट की योजना एवं परियोजना के अनुसार आय एवं व्यय से मिलान करना एवं अचल संपत्ति का सृजन।	लेखापाल से इससंदर्भ में बातचीत पर मालूम हुआ की निकाय द्वारा यूटिलाइजेशन सर्टिफिकेट्स बनाये गये हैं एवं लेखापाल द्वारा यूटिलाइजेशन सर्टिफिकेट को योजना एवं परियोजना के अनुसार आय एवं व्यय से मिलान किया गया है
C	बुक कीपिंग की लेखा परीक्षा	
1	सभी खाते बही एवं स्टोर्स की जांच।	निकाय द्वारा सारी आय एवं व्यय को केवल कैश बुक में ही दर्ज किया गया है, निकाय द्वारा कोई भी खतोनी नहीं बनाई गई है। खतोनी का न बनाया जाना निकाय की लापरवाही को दर्शाता है, निकाय को जल्द से जल्द खतोनी बनानी चाहिए एवं भविष्य में नियमित रूप से खतोनी की जानी चाहिए।
2	सभी खाते बही एवं स्टोर्स लेखा नियमों के अनुरूप बनाए गए होने की जांच।	लेखापाल द्वारा बताया गया की सभी खाते बही एवं स्टोर्स लेखा नियमों के अनुरूप बनाए गए।

3	एडवांस रजिस्टर की जांच। एडवांस को शर्तों के अनुसार समय से खातों में दर्ज करना एवं उनकी बसूली की जांच।	हमारे द्वारा एडवांस रजिस्टर एवं अन्य दस्तावेज की मांग किये जाने पर लेखापाल द्वारा बताया गया की यहाँ पर कोई भी अग्रिम नहीं दिया गया है एवं ऐसा कोई भी रजिस्टर नहीं बनाया गया है।
4	बैंक रेकन्सिलिएशन की जांच।	परिषद् द्वारा बैंक रेकन्सिलिएशन विवरण बनाये गए हैं।
5	ग्रांट रजिस्टर की सभी प्रविष्टियों की जांच एवं उनकी प्राप्ति एवं भुगतान का रोकड़ बही में प्रविष्टियों से मिलान।	निकाय द्वारा कोई भी ग्रांट रजिस्टर नहीं बनाया गया है, एवं लेखापाल से इस बारे में चर्चा करने पर पता चला की ग्रांट सीधा बैंक खाते में आ जाती है एवं रोकड़ में उसकी प्रविष्टि कर ली जाती है। अधिकारियों को चाहिए कि वो अलग ग्रांट रजिस्टर बनने के आदेश दे ताकि सरकार एवं अन्य संस्थओं से मिली ग्रांट के आये एवं व्यय कि जानकारी अलग रखी जा सके एवं अध्ययन के लिए रियल टाइम उपलब्ध रह सके।
6	अचल संपत्ति के रजिस्टर का अन्य रिकार्ड्स से मिलान।	हमने लेखापाल से पूछा और पाया की यहाँ पर कोई भी अचल संपत्ति का रजिस्टर नहीं बनाया जाता। एवं अचल संपत्ति कि खरीदी और बिक्री कि विवरण आय व्यय पत्रक में हैं।
7	परियोजना अनुसार भुगतान एवं प्राप्ति का मिलान।	निकाय द्वारा कोई भी ग्रांट रजिस्टर नहीं बनाया गया है, एवं लेखापाल से इस बारे में चर्चा करने पर पता चला की ग्रांट सीधा बैंक खाते में आ जाती है एवं रोकड़ में उसकी प्रविष्टि कर ली जाती है। अधिकारियों को चाहिए कि वो अलग ग्रांट रजिस्टर बनने के आदेश दे ताकि सरकार एवं अन्य संस्थओं से मिली ग्रांट के आये एवं व्यय कि जानकारी अलग राखी जा सके एवं अध्ययन के लिए रियल टाइम उपलब्ध रह सके।
D एफडीआर के लेखा परीक्षा		
1	फिक्स्ड डिपोजिट एवं टर्म डिपोजिट की जांच।	निकाय के अधिकारियों से पूछताछ के दौरान पता चला की निकाय द्वारा कोई एफ डी इस वित्तीय वर्ष में नहीं बनाई गई है।
2	फिक्स्ड डिपॉजिट्स के उचित रिकार्ड्स एवं उनके नवीनीकरण की जांच।	लागू नहीं

3	ऐसे मामले जहां पर फिक्स्ड डिपोजिट एवं टर्म डिपोजिट का निवेश कम ब्याज दर पर किया गया।	लागू नहीं
4	एफडीआर / टीडीआर पर अर्जित ब्याज का, केशबुक की प्रविष्टियों से जांच।	लागू नहीं
E निविदाएं / बोली की लेखा परीक्षा		
1	यु.एल.बी द्वारा आमंत्रित सभी निविदा/बोली की जांच।	हमारे द्वारा लेखापाल से यु.एल.बी द्वारा आमंत्रित सभी निविदा/बोली की जानकारी मांगी गई, परन्तु निकाय द्वारा कोई भी निविदा रजिस्टर वर्ष के लिए नहीं बनाया गया है।
2	सभी निविदा बोलियों में प्रतिस्पर्धी निविदा प्रक्रियाओं का पालन होने की जाँच।	सभी निविदा बोलियों में प्रतिस्पर्धी निविदा प्रक्रियाओं का पालन किया गया।
3	निर्माण एवं रख रखाव की अवधि में सभी निविदा शुल्क / बिड प्रोसेसिंग शुल्क / परफॉरमेंस गारंटी की प्राप्ति की जांच।	हमारे द्वारा यु.एल.बी द्वारा आमंत्रित सभी निविदा / बोली की जांच कि गई एवं जाच के दोरान यह पाया गया कि सभी निविदा शुल्क / बिड प्रोसेसिंग शुल्क / परफॉरमेंस गारंटी सही दर से प्राप्त कि गई है। मद में दर्ज किया गया हैं।
4	ऐसे मामले जहां पर बैंक गारंटी, बिड प्रोसेसिंग शुल्क / परफॉरमेंस गारंटी के एवज में प्राप्त हुई हो, उनका जारी किये गए बैंक द्वारा सत्यापन।	हमने लेखाकार के साथ इस मामले पर चर्चा की है और लेखाकार ने हमें बताया की वर्तमान में कोई बैंक गारंटी स्वीकार नहीं कि जाती हैं।
5	बैंक गारंटी की शर्तों की जाँच एवं ऐसे बैंक गारंटी जो U.L.B केहित मै न हो उनका उल्लेख।	लागू नहीं
6	बैंक गारंटी के एक्सटेंशन की जाँच।	लागू नहीं


मुख्य नगर पालिका अधिकारी
नगर परिषद बिजावर, जिला छतरपुर (म.प्र.)



Abstract Sheet for reporting on Audit Financial Year 2023-2024

Name of ULB :

NAGAR PARISHA BIJAWAR DIST. CHHATARPUR (M.P.)
GDK & ASSOCIATES CHARTERED ACCOUNTANTS

Name of Auditor:

Sr. No.		Parameters	Description			Observation in Brief	Suggestions
			Audit of Revenue			We have audited all the sources by applying Sample Test check basis from where municipality is deriving its revenue for the financial year 2020-21 and details of various sources have been reported in Receipt & Payment account.	Monthly Budget and Actual Revenue Receipt comparison to be done and Monthly Target to be fixed and to be supervised by officer.
		Revenue Receipt	Receipts in Rs.				
			Year 2022-23	Year 2023-24	% of Growth		
I		Property tax	1,125,764.00	916,050	-19%		
II		Samekit Kar	490,704.00	405,240	-17%		
III		Nagriya Vikas Upkar	284,609.00	235,414	-17%	Negative Growth from Previous Year	Revenue Collection Mechanism should be improve by implementing monthly targets
IV		Siksha Upkar	451,484.00	381,870	-15%	Negative Growth from Previous Year	Revenue Collection Mechanism should be improve by implementing monthly targets



मुख्य नगर पालिका अधिकारी
नगर परिषद बिजावर डि. छतरपुर (म.प्र.)

	Total		2,352,561	1,938,574	-18%	
Other Revenue Receipts						
I	Bhawan Bhumi Rent		339,202.00	363,897	7%	Positive Growth from Previous Year
II	Water Tax		987,033.00	1,489,344	51%	Positive Growth from Previous Year
	Total		1,326,235	1,853,241	40%	Positive Growth from Previous Year
	Grant Total		3,678,796	3,791,815	3%	

सा नगर पालिका अधिकारी
सिद्ध विजावर, जि. छतरपुर (म.प्र.)



Abstract Sheet for reporting on Audit Financial Year 2023-2024

Name of ULB : **NAGAR PARISHA BIJAWAR DIST. CHHATARPUR (M.P.)**
 Name of Auditor: **GDK & ASSOCIATES CHARTERED ACCOUNTANTS**

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
1	Audit of Expenditure		During the course of audit it was also observed that all the expenditure was duly approved by the competent authority and was duly supported along with the vouchers as required.	
2	Audit of Book Keeping		It was observed that Books of Accounts was maintained on the basis of Cash Basis	Dual Entry Basis of accounts to be maintained
3	Audit of FDR/TDR		Interest Accrued on FDR has if any not been recognized as income in books of accounts during the financial year 2020-2021	Interest Accrued on FDR has to be recognized as income in books of accounts.
4	Audit of Tenders/Bids		Generally ULB had followed prescribed procedures for Tenders/Bids.	
5	Audit of Grants & Loans		No such Major observation were observed	Revenue generation from the mentioned loan is Nil. It is suggested that loan to be taken and simultaneously revenue generation activity to be there.
6	Incidences relating to diversion of funds from Capital receipts to Revenue Nature Expenditure and from one scheme.		No such Major deviation and observation were observed	



मुख्य नगर पालिका अधिकारी
नगर पालिका बिजौरा, छतरपुर (म.प्र.)

7	A) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with Respect to Revenue Receipts (Tax and non tax) excluding Octroi, Entry tax, Stamp Duty and other grants etc.	127.40%	Revenue Expenditure as mentioned Rs.39596165/- and Revenue Receipts as mentioned is Rs.31078628/-. Therefore percentage required is 127.40%	Revenue generation of Nagar Parishad Should be improved so that the revenue expenses can be meet up.
8	b) Percentage of Capital Expenditure with respect to Total Expenditure	57.95%	Capital Expenditure as mentioned Rs.16674951/- and Capital Receipts as mentioned is Rs. 28775451/-Therefor percentage required is 57.95%	As informed there is an Capital Work in progress by nagar parishad
9	Whether all the Temporary advances have been fully recovered or not		As informed by the Nagar palika , all temporary advances were received at the end of the financial year	
10	Whether Bank Reconsaliation Statement have been regularly prepared or not.		Bank Reconsaliation were maintained during the financial year . At the end of the year it has been reconcilled..	

संस्था नगर पालिका अधिकारी
नर परियम विजावर, नि. छतरपुर (म.प्र.)



NAGAR PARISHAD BIJAWAR

BIJAWAR DISTRICT CHHATARPUR (M.P)
Revised Abstract Sheet For Reporting On Audit Paras
INCOME & EXPENDITURE INFORMATION F.Y 2023-24

DIVISION	DISTRICT	ULB NAME	ULB TYPE	REVENUE RECEIPTS							OTHER INCOME
				PROPERTY TAX	OTHER TAX REVENUE	FEES & USER CHARGES	REVENUE FROM MUNICIPAL PROPERTY	ASSIGNED REVENUE	REVENUE CONTRIBUTION S & SUBSIDIES		
1	2	3	4	6	7	8	9	10	11	12	
CHHATARPUR	CHHATARPUR	NAGAR PARISHAD BIJAWAR	NAGAR PARISHAD BIJAWAR	13,21,290.00	21,70,335.00	16,87,430.00	3,67,897.00	2,31,59,346.00	-	23,72,330.00	
CAPITAL RECEIPTS											

CAPITAL RECEIPTS				TOTAL INCOME
CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	OTHER GRANT.	
13	14	15	16	17
-	88,19,313.00	76,57,000.00	1,22,99,138.00	5,98,54,079.00

ESTABLISHMENT EXP.	ADMINISTRATIVE EXP.	OPERATION & MAINTANANCE EXP.	REVENUE EXP.			TOTAL EXPENDITURE
			INTEREST EXP.	OTHER EXP.	LOAN REPAYMENT	
18	19	20	21	22	23	25
2,62,86,327.00	73,61,457.00	54,23,014.00	-	5,25,367.00	-	5,62,71,116.00

For GDK & Associates
Chartered Accountants

Mayank Kesharwani
CA Mayank Kesharwani
Partner
M. No. 430007

[Signature]
सुभा नगर पालिका अधिकारी
नगर पालिका बिजौरा, छत्तरपुर (म.प्र.)

Balance Sheet of Bijawar Municipal Council
as on 31st March 2024

	Particulars	Schedule No.	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
A	SOURCES OF FUNDS			
	Reserves and Surplus			
A1	Municipal (General) Fund	B-1	19,65,77,639	21,97,61,448
	Earmarked Funds	B-2	-	-
	Reserves	B-3	-	-
	Total Reserve & Surplus		19,65,77,639	21,97,61,448
A2	Grants, Contributions for specific purposes	B-4	12,92,61,784	12,39,18,378
	Loans			
A3	Secured loans	B-5	-	-
	Unsecured loans	B-6	-	-
	Total Loans		-	-
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)		32,58,39,423	34,36,79,826
B	APPLICATION OF FUNDS			
	Fixed Assets	B-11		
B1	Gross Block		31,07,69,194	29,40,94,243
	Less: Accumulated Depreciation		3,18,46,756	-
	Net Block		27,89,22,438	29,40,94,243
	Capital work-in-progress		-	-
	Total Fixed Assets		27,89,22,438	29,40,94,243
B2	Investments			
	Investment - General Fund	B-12	-	-
	Investment - Other Funds	B-13	-	-
	Total Investments		-	-
B3	Current assets, loans & advances			
	Stock in hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivables)	B-15	-	-
	Gross amount outstanding		-	-
	Less: Accumulated provision against bad and doubtful Receivables		-	-
	Deposit Assets		-	-
	Loan & Advances		-	-
	Prepaid expenses	B-16	-	-
	Cash and Bank Balances	B-17	5,94,45,357	6,03,68,093
	Loans, advances and deposits	B-18	-	-
	Total Of Curent Assets		5,94,45,357	6,03,68,093
B4	Current Liabilities and Provisions			
	Deposits received	B-7	1,25,28,371	1,07,82,509
	Deposit works	B-8	-	-
	Other liabilities (Sundry Creditors)	B-9	-	-
	Provisions	B-10	-	-
	Total Current Liabilities		1,25,28,371	1,07,82,509
B5	Net Current Assets [Sub Total (B3) - Sub Total (B4)]		4,69,16,986	4,95,85,584
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)		32,58,39,423	34,36,79,826

Notes to the balance sheet

Date : 06/11/2024
Place: Sagar (M.P.)

For GDK & Associates
Chartered Accountants

Bijawar Municipal Council

CA Mayank Kesharwani
Partner
M. No. 430007
UDIN: 24430007BKFCNW3435



Bijawar Municipal Council

मुख्य नगर पालिका अधिकारी Accounts Officer
, परिषद बिजावर, छतरपुर (म.प्र.) लेखापाल
परिषद बिजावर, छतरपुर (म.प्र.) जिला छतरपुर (म.प्र.)

Garahakota Municipal Council
As on 31.03.2024

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

Account Code	Particulars	General Account Current Year 2023-24	General Account Previous Year 2022-23
3100000	Balance as per last account	21,97,61,448	22,20,08,478
	Additions during the year		
	Grant Utilisation	1,71,80,484	-
31090-02	• Surplus for the year	(4,03,64,293)	(22,47,030)
	• Transfers	-	-
	Total (Rs.)	(2,31,83,809)	21,97,61,448
	Deductions during the year		
	• Deficit for the year	-	-
	• Transfers	-	-
	Total (Rs.)	-	-
310	Balance at the end of the current year	19,65,77,639	21,97,61,448

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

Particulars	Sanchit Nidhi Current Year 2023-24	Other Fund Current Year 2023-24	Total	Sanchit Nidhi Previous Year 2022-23	Other Fund Previous Year 2022-23	Total
Account Code	31,110	31,15,000		31110	3115000	
(a) Opening Balance	-	-	-	-	-	-
(b) Additions to the Special Fund	-	-	-	-	-	-
• 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 Asset	-	-	-	-	-	-
• Others	-	-	-	-	-	-
[II] Revenue Expenditure on	-	-	-	-	-	-
• Salary, Wages and allowances etc	-	-	-	-	-	-
• Rent Other administrative charges	-	-	-	-	-	-
[III] Other: (Paid to Beneficiaries)	-	-	-	-	-	-
• Loss on disposal of Special Fund Investments	-	-	-	-	-	-
• Diminution in Value of Special Fund Investments	-	-	-	-	-	-
• Transferred to Municipal Fund	-	-	-	-	-	-
Total (c)	-	-	-	-	-	-
(d) Advance For Expenses	-	-	-	-	-	-
Net Balance of Special Funds (a + b) - (c+d)	-	-	-	-	-	-

मुख्य नगर पालिका अधिकारी
नगर परिषद विजादर, जि. छतरपुर (म.प्र.)



Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5	6	7 (5-6)
31210	Capital Contribution	-	-	-	-	-
31211	Capital Reserve	-	-	-	-	-
31220	Borrowing Redemption	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	-	-	-	-	-
31260	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	-	-	-	-	-

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Agencies	Grants from International Organization		Total
Account Code						
(a) Opening Balance	32,010	32,020	32,080	32,060		
(b) Additions to the Grants *	3,62,92,200	8,76,26,178				12,39,18,378
• Grant received during the year	88,19,313	1,99,56,138	-	-		2,87,75,451
• Interest/Dividend earned on Grant Investments	-	-	-	-	-	-
• Profit on disposal of Grant Investments	-	-	-	-	-	-
• Appreciation in Value of Grant Investments	-	-	-	-	-	-
• Other addition (MPUSP Opening Balance Regrouped)	-	-	-	-	-	-
Total (b)	88,19,313	1,99,56,138	-	-	-	2,87,75,451
Total (a + b)	4,51,11,513	10,75,82,316	-	-	-	15,26,93,829
(c) Payments out of funds						
• Capital expenditure on Fixed Assets	72,37,268	86,03,559	-	-	-	1,58,40,827
• Capital Expenditure on Other	-	-	-	-	-	-
• Revenue Expenditure on	-	-	-	-	-	-
o Salary, Wages, allowances etc.	-	-	-	-	-	-
o Others	-	75,91,218	-	-	-	75,91,218
• Other:						
o Loss on disposal of Grant	-	-	-	-	-	-
o Grants Refunded	-	-	-	-	-	-
• Other administrative charges	-	-	-	-	-	-
Total (c)	72,37,268	1,61,94,777	-	-	-	2,34,32,045
Net balance at the year end (a+b)-(c)	3,78,74,245	9,13,87,539	-	-	-	12,92,61,784

Schedule B-5: Secured Loans

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

मुख्य नगर पालिका अधिकारी
र परिषद विजावर, जि. छतरपुर (म.प्र.)



Schedule B-6: Unsecured Loans

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

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
34010	From Contractors	-	-
34020	From Revenues	-	-
34030	From staff	-	-
34080	From Others	-	-
	Total deposits received	1,25,28,371	1,07,82,509

Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year 01/04/. 023 (Rs)	Additions during the Current Year 2023-24 (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the Current Year 31/03/2024 (Rs)
34110	Civil Works	-	-	-	-
34120	Electrical works	-	-	-	-
34180	Others	-	-	-	-
	Total of deposit works	-	-	-	-

Schedule B-9: Other Liabilities (Sundry Creditors)

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

Schedule B-10: Provisions

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


मुख्य नगर पालिका अधिकारी
नगर परिषद विजावर, जि. छतरपुर (म.प्र.)



Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block					Accumulated Depreciation			Net Block	
		Opening Balance on 01.04.2023	Additions during the period	Deductions during the period	Cost at the end of the year 31.03.2024	Opening Balance on 01.04.2023	During the period	Deductions during the period	Total at the end of the year 31.03.2024	At the end of Current Year 2023-24	At the end of Previous Year 2022-23
1	2	3	4	5	6	7	8	9	10	11	12
41010	Land	1,31,87,492	78,52,679	-	2,10,40,171	-	-	-	-	2,10,40,171	1,31,87,492
41020	Buildings	15,46,83,021	26,04,027	-	15,72,87,048	-	1,59,13,134	-	1,59,13,134	14,13,73,915	15,46,83,021
41025	Heritage Building	-	-	-	-	-	-	-	-	-	-
	Infrastructure Assets										
41030	• Roads and Bridges	6,89,57,061	29,96,083	-	7,19,53,144	-	70,45,510	-	70,45,510	6,49,07,634	6,89,57,061
41031	• Sewerage and Drainage	2,06,73,204	-	-	2,06,73,204	-	31,00,981	-	31,00,981	1,75,72,223	2,06,73,204
41032	• Water ways	45,44,741	4,12,944	-	49,57,685	-	7,43,653	-	7,43,653	42,14,032	45,44,741
41033	• Public Lighting	1,15,49,752	18,31,256	-	1,33,81,008	-	18,90,219	-	18,90,219	1,14,90,789	1,15,49,752
41034	• Bridge	-	-	-	-	-	-	-	-	-	-
	Other assets										
41040	• Plants & Machinery	44,05,656	3,49,072	-	47,54,728	-	7,13,209	-	7,13,209	40,41,519	44,05,656
41050	• Vehicles	1,34,13,340	1,92,660	-	1,36,06,000	-	20,26,451	-	20,26,451	1,15,79,550	1,34,13,340
41060	• Office & other equipment	16,62,106	3,77,490	-	20,39,596	-	3,05,939	-	3,05,939	17,33,657	16,62,106
41070	• Furniture, fixtures, fittings and electrical appliances	10,17,870	58,740	-	10,76,610	-	1,07,661	-	1,07,661	9,68,949	10,17,870
4180	• Other fixed assets	-	-	-	-	-	-	-	-	-	-
	Total	29,40,94,243	1,66,74,951	-	31,07,69,194	-	3,18,46,756	-	3,18,46,756	27,89,22,438	29,40,94,243
41210	Work-in-progress	-	-	-	-	-	-	-	-	-	-
	Total	29,40,94,243	1,66,74,951	-	31,07,69,194	-	3,18,46,756	-	3,18,46,756	27,89,22,438	29,40,94,243



(Signature)

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नगर परिषद विजयनगर, छतरपुर (म.प्र.)

Schedule B-12: Investments - General Funds

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

Schedule B-13: Investments - Other Funds

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

Schedule B-14: Stock in Hand (Inventories)

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


मुख्य नगर पालिका अधिकारी
नगर परिषद विजावर, जि. छतरपुर (म.प्र.)



Schedule B-15: Sundry Debtors (Receivables)

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


 मुख्या नगर पालिका अधिकारी
 परिषद बिजावर, जि. छतरपुर (म.प्र.)



Schedule B-16: Prepaid Expenses

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

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
45010	Cash	-	-
45020	Balance with Bank - Municipal Funds		
45021	Nationalised Banks	5,94,45,357	6,03,68,093
45022	Other Scheduled Banks	-	-
45023	Scheduled Co-operative Banks	-	-
45024	Post Office	-	-
	Sub-total	5,94,45,357	6,03,68,093
45040	Balance with Bank - Special Funds		
45041	Nationalised Banks	-	-
45042	Other Scheduled Banks	-	-
45043	Scheduled Co-operative Banks	-	-
45044	Post Office	-	-
	Sub-total'	-	-
45060	Balance with Bank - Grant Funds		
45061	Nationalised Banks	-	-
45062	Other Scheduled Banks	-	-
45063	Scheduled Co-operative Banks	-	-
45064	Post Office	-	-
	Sub-total	-	-
	Total Cash and Bank balances	5,94,45,357	6,03,68,093


 मुख्य नगर पालिका अधिकारी
 नगर परिषद बिजावर, जि. छतरपुर (म.प्र.)



Schedule B-18: Loans, advances, and deposits

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

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

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

Schedule B-19: Other Assets

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

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

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


मुख्य नगर पालिका अधिकारी
नगर परिषद बिजावर, जि. छतरपुर (म.प्र.)



Bijawar Municipal Council
INCOME AND EXPENDITURE STATEMENT
For the Period From 1 April 2023 to 31 March 2024

	Item/ Head of Account	Schedule No	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
A	INCOME			
	Tax Revenue	IE-1	34,91,625	34,20,326
	Assigned Revenues & Compensation	IE-2	2,31,59,346	2,43,35,832
	Rental Income from Municipal Properties	IE-3	3,67,897	3,39,202
	Fees & User Charges	IE-4	16,87,430	14,84,819
	Sale & Hire Charges	IE-5	5,07,460	2,19,050
	Revenue Grants, Contributions & Subsidies	IE-6	-	-
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	15,77,586	12,77,475
	Other Income	IE-9	2,87,284	7,28,973
	Total - INCOME		3,10,78,628	3,18,05,677
B	EXPENDITURE			
	Establishment Expenses	IE-10	2,62,86,327	2,35,61,721
	Administrative Expenses	IE-11	73,61,457	79,65,484
	Operations & Maintenance	IE-12	54,23,014	23,68,609
	Interest & Finance Expenses	IE-13	-	313
	Programme Expenses	IE-14	5,25,367	1,56,580
	Revenue Grants, Contributions & subsidies	IE-15	-	-
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation	IE-18	3,18,46,756	-
	Total - EXPENDITURE		7,14,42,921	3,40,52,707
C	Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)		(4,03,64,293)	(22,47,030)
D	Add/Less: Prior period Items (Net)	IE-19	-	-
E	Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)		(4,03,64,293)	(22,47,030)
F	Less: Transfer to Reserve Funds		(4,03,64,293)	(22,47,030)
G	Net balance being surplus/ deficit carried over to Municipal Fund (E-F)		-	-

For GDK & Associates
Chartered Accountants

Bijawar Municipal Council



CA Mayank Kesharwani
Partner
M.No. 430007
UDIN: 24430007BKFCNW3435




मुख्य नगरपालिका अधिकारी
नगर परिषद बिजावर, बि.छतरपुर(म.प्र.)


लेखापाल
Accounts Officer
नगर पार्षद बिजावर
जिला छतरपुर (म.प्र.)

Bijawar Municipal Council
Sub Schedule forming Part of Income & Expenditure Statement
For the Period from 01/04/2023 to 31/03/2024

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
11001	Property tax	13,21,290	16,16,468
11002	Water tax	14,89,344	9,87,033
11003	Sewerage tax	-	-
11004	Conservancy Tax	-	-
11005	Lighting Tax	-	-
11006	Education tax	3,81,870	4,51,484
11007	Vehicle Tax	-	-
11008	Tax on Animals	-	-
11009	Electricity Tax	-	-
11010	Professional Tax	-	-
11011	Advertisement tax	-	-
11012	Pilgrimage Tax	-	-
11013	Export Tax	-	-
11051	Octroi & Toll	-	-
11080	Other taxes	2,99,121	3,65,341
	Sub-total	34,91,625	34,20,326
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	34,91,625	34,20,326

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

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

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
12010	Taxes and Duties collected by others	11,41,474	8,52,984
12020	Compensation in lieu of Octroi	2,20,17,872	2,34,82,848
12020	Nazool Contribution	-	-
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	2,31,59,346	2,43,35,832

मुख्य नगर पालिका अधिकारी
नगर परिषद बिजावर, वि. उत्तरपुर (म.प्र.)



Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
13010	Rent from Civic Amenities		
13020	Rent from Office Buildings	2,12,697	2,44,702
13030	Rent from Guest Houses		
13040	Rent from lease of lands	-	-
13080	Other rents	1,51,200	94,500
	Sub-Total	4,000	-
13090	Less: Rent Remission and Refunds	3,67,897	3,39,202
	Sub-total	-	-
	Total Rental Income from Municipal Properties	3,67,897	3,39,202

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

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
14010	Empanelment & Registration Charges	-	-
14011	Licensing Fees		
14012	Fees for Grant of Permit	1,29,100	3,46,500
14013	Fees for Certificate or Extract	4,316	69,225
14014	Development Charges	5,87,312	1,17,879
14015	Regularization Fees	-	-
14020	Penalties and Fines	-	-
14040	Other Fees	5,500	5,000
14050	User Charges	2,44,492	4,30,262
14060	Entry Fees	7,16,710	4,84,290
14070	Service / Administrative Charges	-	-
14080	Other Charges	-	31,663
	Aashary Shulk	-	-
	Sub-Total	16,87,430	14,84,819
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges	16,87,430	14,84,819

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
15010	Sale of Products	-	-
15011	Sale of Forms & Publications		
15012	Sale of stores & scrap	5,06,500	2,06,000
15030	Sale of Others	960	13,050
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - Income head-wise	5,07,460	2,19,050


 मुख्य नगर पालिका अधिकारी
 परिषद विजावर, जि. छतरपुर (म.प्र.)



Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
16010	Revenue Grant		
1601001	Grant Revenue-State Govt.	-	-
1601011	Grant Revenue-Central Govt.	-	-
1601021	Grant Revenue-Other Organisations	-	-
1601090	Grant Revenue-Dep on Grant Assets	-	-
16020	Re-imbursment of expenses	-	-
16030	Contribution towards schemes	-	-
	Total Revenue Grants, Contributions & Subsidies	-	-

Schedule IE-7: Income from Investments - General Fund

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

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
17110	Interest from Bank Accounts	15,77,586	12,77,475
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	15,77,586	12,77,475

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
18010	Deposits Forfeited	-	-
1801001	Beneficiary Contribution for Public Toilets	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities	-	-
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	2,87,284.00	7,28,973.00
	Total Other Income	2,87,284.00	7,28,973.00


मुख्य नगर पालिका अधिकारी
नगर परिषद विजावर, जि. छतरपुर (म.प्र.)



Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
21010	Salaries, Wages and Bonus	2,25,36,214.00	2,00,89,745.00
21020	Benefits and Allowances	-	-
21030	Pension	-	-
21040	Other Terminal & Retirement Benefits	37,50,113.00	34,71,976.00
	Total establishment expenses	2,62,86,327.00	2,35,61,721.00

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
22010	Rent, Rates and Taxes	-	-
22011	Office maintenance	18,98,263.00	27,43,304.00
22012	Communication Expenses	22,511.00	5,807.00
22020	Books & Periodicals	-	-
22021	Printing and Stationery	1,74,020.00	1,58,428.00
22030	Traveling & Conveyance	12,64,695.00	11,22,807.00
22040	Insurance	1,73,254.00	-
22050	Audit Fees	-	-
22051	Legal Expenses	2,91,820.00	1,36,300.00
22052	Professional and other Fees	-	-
22060	Advertisement and Publicity	3,81,665.00	4,78,020.00
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	31,55,229.00	33,20,818.00
	Total administrative expenses	73,61,457.00	79,65,484.00

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
23010	Power & Fuel	-	-
23020	Bulk Purchases	-	-
23030	Consumption of Stores	-	-
23040	Hire Charges	2,49,616.00	2,51,066.00
23050	Repairs & maintenance -Infrastructure Assets	19,40,702.00	6,46,398.00
23051	Repairs & maintenance - Civic Amenities	-	-
23052	Repairs & maintenance - Buildings	7,29,578.00	-
23053	Repairs & maintenance - Vehicles	3,45,003.00	4,73,223.00
23054	Repairs & maintenance - Furnitures	-	-
23055	Repairs & maintenance - Office Equipments	-	-
23056	Repairs & maintenance - Electrical Appliances	-	-
23057	Repairs & maintenance - Plant & Machinery	-	-
23057	Repairs & maintenance - Heritage Building	-	-
23059	Repairs & maintenance - Others	-	-
23080	Other operating & maintenance expenses	21,58,115.00	9,97,922.00
23090	Other Grants & Programs Expense	-	-
	Total operations & maintenance	54,23,014.00	23,68,609.00

मुख्य नगर पालिका अधिकारी
नगर परिषद विजावर, जि. उत्तरपुर (म.प्र.)



Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
24030	Interest on Loans from Government Bodies & Associations	-	-
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	-	-
24060	Other Interest	-	-
24070	Bank Charges	-	313.00
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	-	313.00

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
25010	Election Expenses	-	-
25020	Own Programs	5,25,367.00	1,56,580.00
25040	Social Security Scheme Expense	-	-
25030	Share in Programs of others	-	-
	Total Programme Expenses	5,25,367.00	1,56,580.00

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
26010	Grants [specify details]	-	-
26020	Contributions [specify details]	-	-
26030	Subsidies [specify details]	-	-
	Total Revenue Grants, Contributions & Subsidies	-	-

Schedule IE-16: Provisions & Write off

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


मुख्य नगर पालिका अधिकारी
नगर परिषद बिजावर, जि. छतरपुर (म.प्र.)



Schedule IE-17: Miscellaneous Expenses

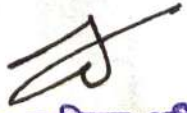
Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
27110	Loss on disposal of Assets	-	-
27120	Loss on disposal of Investments	-	-
27180	Other Miscellaneous Expenses	-	-
	Total Miscellaneous expenses	-	-

Schedule IE-18 : Depreciation

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
27200000	Depreciation For the Current Year	3,18,46,756	-
	Total Depreciation	3,18,46,756	-

Schedule IE-19: Prior Period Items (Net)

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


मुख्य नगर पालिका अधिकारी
नगर परिषद बिजावर, जि. छतरपुर (म.प्र.)



Bijawar Municipal Council
RECEIPTS AND PAYMENTS ACCOUNT
For the Period from 1 April 2023 to 31 March 2024

Account Code	Head of Account	Schedules	Current Period 2023-24 Amount (Rs.)	Corresponding Previous Period 2022-23 Amount (Rs.)	Head of Account	Schedules	Current Period 2023-24 Amount (Rs.)	Corresponding Previous Period 2022-23 Amount (Rs.)
	Opening Balances							
	Cash balances including Imprest Balance		-	-				
	Balances with Banks/Treasury (including in designated bank accounts)		60,368,092.63	46,291,492				
	Operating Receipts				Operating Payments			
110	Tax Revenue	RP - 1	3,491,625.00	3,420,326	Establishment Expenses	RP - 10	26,286,327.00	23,561,721
120	Assigned Revenues & Compensations	RP - 2	23,159,346.00	24,335,832	Administrative Expenses	RP - 11	6,613,924.00	7,965,484
130	Rental income from Municipal Properties	RP - 3	367,897.00	339,202	Operations and Maintenance	RP - 12	5,423,014.00	2,368,609
140	Fees & User Charges	RP - 4	1,687,430.00	1,484,819	Interest & Finance Charges	RP - 13	-	313
150	Sale & Hire Charges	RP - 5	507,460.00	219,050	Programme Expenses	RP - 14	525,367.00	156,580
160	Revenue Grants, Contributions & Subsidies	RP - 6	-	-	Revenue Grants, Contributions & Subsidies	RP - 15	-	-
170	Income from Investments	RP - 7	-	-	Purchase of Stores	RP - 16	-	-
171	Interest Earned	RP - 8	1,577,586.00	1,277,475	Miscellaneous expenses	RP - 17	-	-
180	Other Income	RP - 9	287,284.00	728,973	Prior Period		-	-
	Non-Operating Receipts-				Non-Operating Payments			
					Refund of Deposits		-	-
340	Deposits Received	RP - 19	998,329.00	2,580,650	Payment to Sundry Creditors	RP - 24	-	-
320	Grants and contribution for specific purposes	RP - 20	28,775,451.00	35,858,000	Reserve Fund Paid	RP - 25	-	-
350	Other Liabilities		-	-	Grants and contribution for specific purposes Payments	RP - 27	6,251,561.00	368,168
35090-01	Sale proceeds from Assets				Provision for expenses		-	-
35090-02	Realisation of Investment - General Fund		-	-	Acquisition / Purchase of Fixed Assets	RP - 26	16,674,951.00	21,746,851
35090-02	Realisation of Investment - Other Funds		-	-	Deposit works	RP - 22	-	-
341	Deposit works				Investments - General Fund		-	-
35041	Revenue Collected in Advance				Investments - Special Fund		-	-
	Loans & Advances to Employees (recovery)				Stock in hand			
	Other Loans & Advances (recovery)	RP - 29	-	-	Repayment of Loans, Advances	RP - 18	-	-
431	Debtors(receivable)	RP - 23	-	-	Prepaid Expenses		-	-
330	Loans Received	RP - 30	-	-	Earmarked Fund Paid	RP - 21	-	-
311	Earmarked Funds		-	-	Other Loans & Advances	RP - 29	-	-
310	Municipal Fund		-	-	Municipal Fund		-	-
					Closing Balances			
					Cash balances including Imprest Balance		-	-
					Balances with Banks/Treasury (including in designated bank accounts)		59,445,356.63	60,368,093
	TOTAL		121,220,501	116,535,819	TOTAL		121,220,501	116,535,819

For GDK & Associates
Chartered Accountants

CA Mayank Kesharwani
Partner
M.No. 430007

UDIN: 24430007BKFCNW3435



Bijawar Municipal Council

मुख्य नगर पालिका अधिकारी
नगर परिषद बिजावर, जि. उत्तरपुर (म.प्र.)
Chief Municipal Officer

Accounts Officer

लेखापाल
नगर परिषद बिजावर
जिला उत्तरपुर (म.प्र.)

Bijawar Municipal Council
Sub Schedule forming Part of Receipt & Payment Account
For the Period from 01/04/2023 to 31/03/2024

Schedule RP - 1: Tax Revenue

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
11001	Property Tax	13,21,290.00	16,16,468.00
11002	Water Tax	14,89,344.00	9,87,033.00
11003	Sewerage Tax	-	-
11004	Conservancy Charge	-	-
11008	Tax on Animal	-	-
11010	Professional Tax	-	-
11013	Export Tax	-	-
11006	Education Tax	3,81,870.00	4,51,484.00
11008	Other Taxes	2,99,121.00	3,65,341.00
	Total Tax Revenue	34,91,625.00	34,20,326.00

Schedule RP - 2: Assigned Revenues & Compensation

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
12010	Taxes and Duties collected by others	11,41,474.00	8,52,984.00
12020	Compensation in lieu of Taxes / duties	2,20,17,872.00	2,34,82,848.00
12030	Compensations in lieu of Concessions	-	-
	Total Assigned Revenues & Compensation	2,31,59,346.00	2,43,35,832.00

Schedule RP - 3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
13010	Rent from Civic Amenities	2,12,697.00	2,44,702.00
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	1,51,200.00	94,500.00
13080	Other rents	4,000.00	-
	Sub-Total	3,67,897.00	3,39,202.00
13090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	3,67,897.00	3,39,202.00

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

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
14010	Empanelment & Registration Charges	-	-
14011	Licensing Fees	1,29,100.00	3,46,500.00
14012	Fees for Grant of Permit	4,316.00	69,225.00
14013	Fees for Certificate or Extract	5,87,312.00	1,17,879.00
14014	Development Charges	-	-
14015	Regularization Fees	-	-
14020	Penalties and Fines	5,500.00	5,000.00
14040	Other Fees	2,44,492.00	4,30,262.00
14050	User Charges	7,16,710.00	4,84,290.00
14060	Entry Fees	-	-
14070	Service / Administrative Charges	-	31,663.00
14080	Other Charges	-	-
	Sub-Total	16,87,430.00	14,84,819.00
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Income from Fees & User Charges	16,87,430.00	14,84,819.00

Schedule RP - 5: Sale & Hire Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
15010	Sale of Products	-	-
15011	Sale of Forms & Publications	5,06,500.00	2,06,000.00
15012	Sale of stores & scrap	960.00	13,050.00
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - Income head-wise	5,07,460.00	2,19,050.00

Schedule RP - 6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
16010	Revenue Grant	-	-
16020	Re-imbursement of expenses	-	-
16030	Contribution towards schemes	-	-
	Total Revenue Grants, Contributions & Subsidies	-	-


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Schedule RP - 7: Income from Investments - General Fund

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

Schedule RP - 8: Interest Earned

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
17110	Interest from Bank Accounts	15,77,586.00	12,77,475.00
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	15,77,586.00	12,77,475.00

Schedule RP - 9: Other Income

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
18010	Deposits Forfeited		-
1801001	Beneficiary Contribution for Public Toilets	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assets	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities	-	-
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	2,87,284.00	7,28,973.00
	Total Other Income	2,87,284.00	7,28,973.00

Schedule RP -10: Establishment Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
21010	Salaries, Wages and Bonus	2,25,36,214.00	2,00,89,745.00
21020	Benefits and Allowances	-	-
21030	Pension	-	-
21040	Other Terminal & Retirement Benefits	37,50,113.00	34,71,976.00
	Total Establishment Expenses	2,62,86,327.00	2,35,61,721.00


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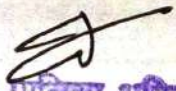


Schedule RP -11: Administrative Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
22010	Rent, Rates and Taxes	-	-
22011	Office maintenance	1,898,263.00	2,743,304.00
22012	Communication Expenses	22,511.00	5,807.00
22020	Books & Periodicals	-	-
22021	Printing and Stationery	174,020.00	158,428.00
22030	Traveling & Conveyance	1,264,695.00	1,122,807.00
22040	Insurance	173,254.00	-
22050	Audit Fees	-	-
22051	Legal Expenses	291,820.00	136,300.00
22052	Professional and other Fees	-	-
22060	Advertisement and Publicity	381,665.00	478,020.00
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	2,407,696.00	3,320,818.00
	Total Administrative Expenses	6,613,924.00	7,965,484.00
	Less:- Administrative Income	-	-
	Net Administrative Expenses	6,613,924.00	7,965,484.00

Schedule RP - 12: Operations & Maintenance

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
23010	Power & Fuel	-	-
23020	Bulk Purchases	-	-
23030	Consumption of Stores	-	-
23040	Hire Charges	249,616.00	251,066.00
23050	Repairs & maintenance -Infrastructure Assets	1,940,702.00	646,398.00
23051	Repairs & maintenance - Civic Amenities	-	-
23052	Repairs & maintenance - Buildings	729,578.00	-
23053	Repairs & maintenance - Vehicles	345,003.00	473,223.00
23054	Repairs & maintenance - Furnitures	-	-
23055	Repairs & maintenance - Office Equipments	-	-
23056	Repairs & maintenance - Electrical Appliances	-	-
23057	Repairs & maintenance - Plant & Machinery	-	-
23057	Repairs & maintenance - Heritage Building	-	-
23059	Repairs & maintenance - Other	-	-
23080	Other operating & maintenance expenses	2,158,115.00	997,922.00
		-	-
	Total Operations & Maintenance Expenses	5,423,014.00	2,368,609.00


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Schedule RP - 13: Interest & Finance Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
24030	Interest on Loans from Government Bodies & Associations	-	-
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	-	-
24060	Other Interest	-	-
24070	Bank Charges	-	313.00
24080	Other Finance Expenses	-	-
	Sub-Total	-	313.00
	Less: - Bank Charges	-	-
	Total Interest & Finance Charges	-	313.00

Schedule RP - 14: Programme Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
25010	Election Expenses	-	-
25020	Own Programs	5,25,367.00	1,56,580.00
25040	Social Security Scheme Expense	-	-
25030	Share in Programs of others	-	-
	Total Programme Expenses	5,25,367.00	1,56,580.00

Schedule Rp - 15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
26010	Grants [specify details]	-	-
26020	Contributions [specify details]	-	-
26030	Subsidies [specify details]	-	-
	Total Revenue Grants, Contributions & Subsidies	-	-

Schedule RP - 16: Store Purchased

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
430100	Stores	-	-
	Total Stores Purchased	-	-


मुख्य नगर पालिका अधिकारी
नगर पालिका विजावर, जि. छतरपुर (म.प्र.)



Schedule RP - 17: Miscellaneous expenses

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

Schedule RP - 18: Loan Repaid

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

Schedule RP - 19: Deposits Received

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3401011	Security Deposit from Contractor	-	-
3401011	With Held & SD	-	-
3402000	Revenue Deposit	-	-
3408000	Other Deposit	9,98,329.00	25,80,650.00
	Total	9,98,329.00	25,80,650.00
	Less - Deposit Rec. EMD & SD	-	-
	Net Deposits Received	9,98,329.00	25,80,650.00

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

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
320100	Grant from Central Government	88,19,313.00	1,41,29,000.00
320200	Grant from State Government	1,99,56,138.00	2,17,29,000.00
320300	Grant from Other Govt. Agencies	-	-
	Other Grant	-	-
	Total	2,87,75,451.00	3,58,58,000.00
	Less - Grants	-	-
	Net Grant & Contribution for Specific Purpose Received	2,87,75,451.00	3,58,58,000.00

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Schedule RP - 21: Earmarked Funds Paid

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

Schedule RP - 22: Deposit Works (Net)

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

Schedule RP - 23: Realisation from Sundry Debtors

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

Schedule RP - 24: Payment to Sundry Creditors

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

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नगर परिषद विजावर, जि. छतरपुर (म.प्र.)



Schedule RP - 25: Reserve Funds Paid

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

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

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
4101000	Land	78,52,679.00	16,65,516.00
4102000	Building including Class-II Civil Structures	26,04,027.00	78,33,572.00
4103000	Roads & Bridges	29,96,083.00	78,47,129.00
4103100	Sewerage & Drainage	-	-
4103200	Water Ways	4,12,944.00	21,49,314.00
4103300	Public Lighting	18,31,256.00	10,04,954.00
4103400	Bridge	-	-
4104000	Plant & Machinery	3,49,072.00	1,49,270.00
4105000	Vehicle	1,92,660.00	6,51,036.00
4106000	Office & Other Equipments	3,77,490.00	2,06,850.00
4107000	Furniture & Fixtures	58,740.00	2,39,210.00
4108000	Other fixed assest	-	-
4120000	Work in Progress	-	-
4120000	Less:- Receipt	-	-
	Assets from Specific Grant	-	-
	Assets from Special Fund	-	-
	Total Acquisition/Purchase of Fixed Assets	1,66,74,951.00	2,17,46,851.00

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

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3208000	State Gov. Grant	62,51,561.00	3,68,168.00
	Less:-	-	-
	Total Grant & Contribution for Specific Purpose (Payments)	62,51,561.00	3,68,168.00

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Schedule RP - 29: Loans & Advances

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

Schedule RP - 30 Loan Received

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


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Bank Reconciliation statement

As on: 31st March 2024, Bijawar

STATE BANK OF INDIA : A/c No. 37366086589

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book on 31.03.2024					43,32,328
B. Add:-					
C. Less:-					
Amount enter in cash book but deposit in bank next year					
D. Adjusted balance as per Tally				[A + B - C]	43,32,328
E. Closing balance as per Bank statement as on 31.03.2024					43,32,328
F. Difference found				[D - E]	

Bank Reconciliation statement

As on: 31st March 2024, Bijawar

STATE BANK OF INDIA : A/c No. 11401470628

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book on 31.03.2024					1,60,26,271
B. Add:-					
C. Less:-					
Amount enter in cash book but deposit in bank next year					
D. Adjusted balance as per Tally				[A + B - C]	1,60,26,271
E. Closing balance as per Bank statement as on 31.03.2024					1,60,26,271
F. Difference found				[D - E]	

Bank Reconciliation statement

As on: 31st March 2024, Bijawar

STATE BANK OF INDIA : A/c No. 38532968577

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book on 31.03.2024					3,57,37,509
B. Add:-					
C. Less:-					
Amount enter in cash book but deposit in bank next year					
D. Adjusted balance as per Tally				[A + B - C]	3,57,37,509
E. Closing balance as per Bank statement as on 31.03.2024					3,57,37,509
F. Difference found				[D - E]	

Bank Reconciliation statement

As on: 31st March 2024, Bijawar

Madhyanchal Gramin Bank :- 8060363169

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book on 31.03.2024					33,49,250
B. Add:-					
C. Less:-					
Amount enter in cash book but deposit in bank next year					
D. Adjusted balance as per Tally				[A + B - C]	33,49,250
E. Closing balance as per Bank statement as on 31.03.2024					33,49,250
F. Difference found				[D - E]	

मुख्य नगर पालिका अधिकारी
र परिषद बिजावर, जिला छतरपुर (M.P.)



GDK & ASSOCIATES
Chartered Accountants
CA MAYANK KESHARWANI
(Partner)



Sagar office:-
1st Floor, Above Bandhan Bank
Bangali Kali Tiraha, Gopalganj
Sagar - 470002 (M.P.)

Annexure - 2

NAGAR PARISHAD BIJAWAR DIST. CHHATARPUR (M.P.)

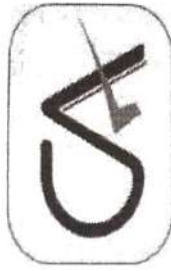
Details of Difference in Bank Balances as per the Cash Book and Bank Statements

(Amount In Rs.)

S.No	Name	Account No	Balance as on 31-03-2024		Difference
			As per Books	As per Bank Statement	
1	State Bank Of India	11401470628	1,60,26,271	1,60,26,271	-
2	Madhyanchal Gramin Bank	8060363169	33,49,250	33,49,250	-
3	State Bank Of India	37376086589	43,32,328	43,32,328	-
4	State Bank Of India	38532968577	3,57,37,509	3,57,37,509	-
	TOTAL		5,94,45,357	5,94,45,357	-

मुख्य नगर पालिका अधिकारी
र परिषद बिजावर, जिला छतरपुर (म.प्र.)





Annexure - 3

**NAGAR PARISHAD - BIJAWAR DIST. CHHATTARPUR (M.P.)
GRANT RECEIVED & UTILIZATION DETAILS**

S.No	Grant Name	Scheme	Opening Balance	Amount Received	CAPITAL EXPENSES	REVENUE EXPENSES	Closing Balances
1	32010-00 15th Pay finance	Central Government	3,35,54,315	88,19,313	72,37,268	31,80,648	3,19,55,712
2	11002-55 Nala Nirman	State Government	-	12,00,000	9,39,357	-	2,60,643
3	32010-31 M.P. LAD Fund	State Government	15,000	95,000	-	95,000	15,000
4	32020-01 State Finance Comission	State Government	1,49,345	76,57,000	29,31,599	23,35,557	25,39,189
5	32020-11 Road Development	State Government	-	32,60,819	12,88,514	1,46,247	18,26,058
6	32020-12 Mulbhoot	State Government	-	47,95,319	15,59,583	12,00,603	20,35,133
7	32020-21 MLA LAD FUND	State Government	20,79,127	8,00,000	15,99,669	-	12,79,458
8	Other Grant	State Government	-	10,00,000	-	-	-
9	Samekit Kar Anudan	State Government	-	11,48,000	2,84,837	6,33,163	2,30,000
		Total	3,57,97,787	2,87,75,451	1,58,40,827	75,91,218	4,01,41,193

नगर पालिका अधिकारी
बिजौर जिला, छत्तरपुर (म.प्र.)

