



कार्यालय नगर पालिका परिषद बीना-इटावा जिला सागर (म.प्र.)
Office Of The Municipal Council Bina-Etawa Distt Sagar Madhya Pradesh

पता- शास्त्री वार्ड, स्टेशन रोड बीना जिला सागर, मध्यप्रदेश पिन - 470113

टेलीफोन (07580) 223024, ईमेल: cmobilnitwa@mpurban.gov.in



क्रमांक / न0पा0 / 2025 / 344

बीना दिनांक 24/01/2025

प्रति,

आयुक्त महोदय,
नगरीय प्रशासन एवं विकास
भोपाल (म0प्र0)

विषय :- नगरीय निकायों के सी0ए0 द्वारा संपरीक्षित वित्तीय लेखे वर्ष 2023-24 प्रेषित करने के संबंध में।
संदर्भ :- आपके कार्यालय का पत्र क्रमांक /आडिट/लेखाशाखा-4(क)/265/452 भोपाल दिनांक 07/01/2025।

उपरोक्त विषयान्तर्गत एवं संदर्भित पत्र के तारतम्य में लेख है कि नगरीय निकायों के लेखाओं की संपरीक्षा चार्टर्ड एकाउंटेंट के द्वारा करायी जाकर वित्तीय वर्ष 2023-24 की आडिट रिपोर्ट श्रीमान् जी की ओर सादर संप्रेषित है।

संलग्न:- वित्तीय वर्ष 2023-24 आडिट रिपोर्ट की प्रति।

पृ. क्रमांक / न0पा0 / 2025 / 344

प्रतिलिपि :-

1. वित्तीय सलाहकार नगरीय विकास एवं आवास विभाग भोपाल की ओर सादर सूचनार्थ।
2. उपसंचालक (वित्त) संचालनालय नगरीय प्रशासन एवं विकास म0प्र0 भोपाल की ओर सादर सूचनार्थ।
3. संभागीय संयुक्त संचालक महोदय, नगरीय प्रशासन एवं विकास की ओर सादर सूचनार्थ।

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद बीना
बीना दिनांक 24/1/2025

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद बीना

नगर पालिका परिषद बीना
जिला - सागर (म.प्र.)



अंकेक्षण

वित्तीय वर्ष 2023-24

अंकेक्षण फर्म
राहुल रावत एण्ड कं.
(चार्टर्ड एकाउंटेंट)

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Audit Observation

Balance Sheet as on 31.03.2024

**Income & Expenditure Account as on
31.03.2024**

Receipt & Payment Account as on 31.03.2024

**Cash Flow Statement
as on 31.03.2024**

MUNICIPAL COUNCIL BINA

AUDIT OBSERVATIONS

Audit of Revenue

We have checked the revenue resources. On the basis of examination of council revenue, our audit observations are as follow -

- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter file of Receipt Book and verified that the money received is deposited timely in respective Bank Account on time.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in deposit the amount of revenue collected.
- Annual recovery sheet was provided and we comment that a good revenue collection was done by the council. Since quarterly sheet is not available so we are unable to comment upon comparison of quarter wise revenue collection.
- No, we have not seemed any Investment on lesser interest rate.
- Receipts & Payments Account, Income & Expenditure Account and Balance Sheet have been provided by the council which has been enclosed with this report. We are only to express our opinion upon them.

Audit of Expenditures

On the basis of examination of several expenses, our audit observations are as follow -

- We covered the Expenditures on the sample basis during the process of Audit.
- We have checked entries in cash book with respective vouchers and found them satisfactory.
- While checking Accountant Cash Book, all the bills and vouchers were satisfactory according to books. However some irregularities were found during the audit of vouchers which were rectified at the time and suggested to pay attention in future.
- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives, acts and rules issued by Government of India/ State Government.
- All the Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such material cases were observed in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.

Audit of Book Keeping

- We checked the books of accounts which were maintained and provided during the audit by the Municipal Council.
- Double entry accounting system is being practiced by the council so necessary aspects of accounting were found satisfactory.
- Cash book & some of registers/records were found with irregularities regarding maintenance. Observations in respect of records of ULB are as follows –

Accounts Department

Audit observations about accounts department are as follows -

- Bank book, Journal book have not kept by the council which are necessary as per section 6, chapter 2 of Madhya Pradesh Municipal (Accounts and Finance) rule, 2018.
- EMD and SD registers were not found during the audit which should be prepared in a proper format.
- Grant register should be maintained in approved format and duly verified by CMO.
- FDR register was not found during the audit, although FDR file was available for audit.
- Other necessary records have been maintained and found satisfactory.

Store Department

During the examination of stock records, we found that proper records were maintained and balances of items were brought forward from previous year properly. Although at some pages, we found that signatures of recipient of materials were not found.

- As per section 147 (1) under chapter – VI of Madhya Pradesh (Accounts and Finance) Rules, 2018, all movable and immovable Fixed Assets will be recorded in the Fixed Assets Register which was not found during the audit.
- As per section 174 (1) under chapter – VIII of Madhya Pradesh (Accounts and Finance) Rules, 2018, Stock or material will be issued only after obtaining duly authorized demand letter from respective department. We suggest the council to obtain such demand letters for issuing the store material.

Revenue Department

During the examination of revenue records, we found that proper records were maintained and balances of dues were brought forward from previous year properly. Amount collected has been duly deposited on time. As per recovery sheet, a good revenue collection (collectively) has been done. Council must prepare such policies which can be helpful in recovery of revenue from various heads so that council can have much liquidity.

Water Supply Department

During the examination of water supply records, we found that –

- Record of repairing of motor pumps, hand pumps, pipe lines was maintained in stock register only.
- Chemical usage register was not found during the audit.

Establishment Department

- Charge file or register was not found during the audit. So we are unable to verify the accountability of staff.

Public Works Department

During the examination of PWD records, we observed & suggested that –

- As per section 139 (1) under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Construction register will be maintained by the council which was duly suggested to maintain.
- As per section 139 (2) under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, The council Engineer or PWD in charge has to examine the stock and construction register at least once in 6 months but we have not found such examination during the audit which is suggested to practice.

- As per section 141 read with section 138 under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Engineer or department in-charge will have to maintained stock record for recording each and every purchase of materials. During the audit of the PWD department we have suggested to maintain such record for better understanding and maintenance of record. Tender Register was not found during the audit.
- Repairing and maintenance register should be maintained and updated timely.
- Tender register was not maintained by the council.

Audit of Tenders

- During the audit we examined some tender files. On the basis of examination the given files and note sheets attached with the vouchers, we found that tender process has been followed by the council. Although some irregularities were found and suggested to rectify them and pay attention in future properly.
- As per section 121 read with section 86 under chapter-V of Madhya Pradesh Municipal (Accounts & Finance) Rule, 2018, E-tendering must be done in case of purchase costing above one lakh rupees. It is suggested to council to comply with the regulations.
- No Bank guarantee has been received by the council.

Audit of Grants & Loans

During the audit, we found some observations about grants are as follows -

- We examined all the grants received from the Central/State government and their utilization on sample basis.
- Grants utilization certificates were not found during the course of audit.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital except that all grants have been used for the purpose for which grants have received.
- As per our observation there are no dues towards principal or interest.

FOR RAHUL RAWAT & CO.
CHARTERED ACCOUNTANTS

Date :
UDIN :

CA RAHUL RAWAT
(Partner)
FRN NO. 025933C

पञ्जीकृत प्रमाणित
पञ्जीकृत (सामान्य) प्रमाणित

Balance Sheet of Municipal Council Bina
as on 31st march 2024

	Particulars	Schedule No.	Current Year (Rs)	Previous Year (Rs)
A	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	10,70,09,412.17	11,87,63,098.00
	Earmarked Funds	B-2	65,20,481.61	59,83,060.00
	Reserves	B-3	71,75,25,383.69	64,59,10,599.00
	Total Reserves and Surplus		83,10,55,277.47	77,06,56,757.00
A2	Grants, Contributions for Specific Purpose	B-4	10,33,19,173.00	14,66,75,818.00
	Loans			
A3	Secured loans	B-5	0.00	0.00
	Unsecured loans	B-6	2,82,34,462.18	2,88,18,654.16
	Total Loans		2,82,34,462.18	2,88,18,654.16
	TOTAL SOURCES OF FUNDS		96,26,08,912.65	94,61,51,229.16
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		17,14,38,495.00	16,96,37,499.00
	Less: Accumulated Depreciation		10,66,03,726.31	10,03,37,926.00
	Net Block		6,48,34,768.69	6,92,99,573.00
	Capital work-in-progress		67,08,29,387.16	60,18,39,250.16
	Total Fixed Assets		73,56,64,155.85	67,11,38,823.16
B2	Investments			
	Investment - General Fund	B-12	0.00	0.00
	Investment - Other Funds	B-13	1,10,52,439.00	70,00,000.00
	Total Investment		1,10,52,439.00	70,00,000.00
B3	Current assets, loans & advances			
	Stock in hand (Inventories)	B-14	83,625.00	1,08,476.00
	Sundry Debtors (Receivables)	B-15	11,32,48,762.00	9,95,90,534.00
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful receivables			
	Prepaid expenses	B-16	-	-
	Cash and Bank Balances	B-17	10,53,97,698.80	17,05,56,725.00
	Loans, advances and deposits	B-18	58,71,595.00	58,71,595.00
	Total Current Assets		22,46,01,680.80	27,61,27,330.00
B4	Current Liabilities and Provisions			
	Deposits received	B-7	72,88,245.00	77,86,957.00


 प्रमुख अधिकारी (सहकार) प्र.प्र.
 बिला, पश्चिम बंगाल (सहकार) प्र.प्र.

	Deposit works	B-8	-	-
	Other liabilities (Sundry Creditors)	B-9	9,32,594.00	17,732.00
	Provisions	B-10	4,88,524.00	3,10,235.00
	Total Current Liabilities		87,09,363.00	81,14,924.00
B5	Net Current Assets (B3-B4)		21,58,92,317.80	26,80,12,406.00
C	Other Assets	B-19	0.00	0.00
D	Miscellaneous Expenditure (to the extent not written off)	B-20	0.00	0.00
	TOTAL APPLICATION OF FUNDS		96,26,08,912.65	94,61,51,229.16

Notes to the Balance Sheet - Attached

For Municipal Council Bina

FOR RAHUL RAWAT & Co.
Chartered Accountants

CMO

Accountant

CA RAHUL RAWAT
(Partner)
M.no - 439685
ERN No.025933C

Date :
UDIN :

महोदय नगरपालिका अधिकारी
र. फ. एखित लीना (मान्य) च. प.

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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account	Total
310	Balance as per last account					11,87,63,098	11,87,63,098
	Additions during the year						0.00
31090-02	• Surplus for the year					76698250.00	76698250.00
	• Transfers						0.00
	• Opening Diffrence						76698250.00
	Total (Rs.)	0.00	0.00	0.00	0.00	7,66,98,250	76698250.00
	Deductions during the year					88,71,459	88,71,459
	• Deficit for the year					7,95,80,477	7,95,80,477
	• Transfers					8,84,51,936	8,84,51,936
	Total (Rs.)	0.00	0.00	0.00	0.00	10,70,09,412	10,70,09,412
310	Balance at the end of the current year	0.00	0.00	0.00	0.00		

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

Particulars	Special Fund 1	Special Fund 2	Sanchit Nidhi	Pension Fund	General Reserve (Sanchit Nidhi)	Total
(a) Opening Balance			59,83,060		-	59,83,060
(b) Additions to the Special Fund			5,37,422		-	5,37,422
• Transfer from Municipal Fund						0.00
• Interest/Dividend earned on Special Fund						0.00
• Profit on disposal of Special Fund Investments						0.00
• Appreciation in Value of Special Fund Investments						0.00
• Other addition (Specify nature)						0.00
Total (b)	0.00	0.00	537421.61	0.00	-	5,37,422
(c) Payments out of funds						
[I] Capital expenditure on						0.00
• Fixed Asset						0.00
• Others						
[II] Revenue Expenditure on						0.00
• Salary, Wages and allowances etc						0.00
• Rent Other administrative charges						
[III] Other:						0.00
• Loss on disposal of Special Fund Investments						0.00
• Diminution in Value of Special Fund Investments						0.00
• Transferred to Municipal Fund						0.00
Total ©	0.00	0.00	0.00	0.00	0.00	0.00
Net Balance of Special Funds (a + b) - ©	0.00	0.00	6520481.61	0.00	-	65,20,482

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 (3+4)	6	7 (5-6)
31210	Capital Contribution	64,59,10,599	7,78,80,585	72,37,91,184	62,65,800	71,75,25,384
31211	Capital Reserve			0.00		0.00
31220	Borrowing Redemption			0.00		0.00
31230	Special Funds (Utilised)			0.00		0.00
31240	Statutory Reserve			0.00		0.00
31250	General Reserve			0.00		0.00
31260	Revaluation Reserve			0.00		0.00
	Total Reserve funds	64,59,10,599	7,78,80,585	72,37,91,184	6265800.31	71,75,25,384

मुख्य नगरपालिका अधिकारी
१ वरिष्ठ सहायक (मानव) प्र.प

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others, specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	2,13,14,611	12,53,61,207	0.00	0.00	0.00	14,66,75,818
(b) Additions to the Grants *						10,71,69,751
• Grant received during the year	2,23,51,255	8,48,18,496				-
• Interest/Dividend earned on Grant Investments						0.00
• Profit on disposal of Grant						0.00
• Appreciation in Value of Grant						0.00
• Other addition (Specify nature)				0.00	0.00	10,71,69,751
Total (b)	2,23,51,255	8,48,18,496	0.00	0.00	0.00	25,38,45,569
Total (a + b)	4,36,65,866	21,01,79,703	0.00	0.00	0.00	
(c) Payments out of funds						70,89,452
• Capital expenditure on Fixed	70,89,452					0.00
• Capital Expenditure on Other						
• Revenue Expenditure on		14,34,36,944				0.00
o Salary, Wages, allowances etc.						0.00
o Rent						-
• Other:						0.00
o Loss on disposal of Grant						0.00
o Grants Refunded						0.00
• Other administrative charges						
Total (c)	70,89,452	14,34,36,944	0.00	0.00	0.00	15,05,26,396
Net balance at the year end (a+b)- (c)	3,65,76,414	6,67,42,759	-	-	-	10,33,19,173

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (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	0.00	0.00
	Total Secured Loans		

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33110	Loans from Central Government		
33120	Loans from State government	2,82,34,462	2,88,18,654
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	2,82,34,462	2,88,18,654
	Total Unsecured Loans		

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
		72,88,245	77,86,957
34010	From Contractors		
34020	From Revenues		
34030	From staff		
34080	From Others	72,88,245	77,86,957
	Total deposits received		

मुख्य नगरपालिका अधिकारी
र मन्त्रिपरिषद्को कार्यालय (सचिवालय) मा

Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year (Rs)	Additions during the current year (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the current year (Rs)
					0.00
34110	Civil Works				0.00
34120	Electrical works				0.00
34180	Others	0.00	0.00	0.00	0.00
	Total of deposit works				

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors	7,80,944.00	
35011	Employee Liabilities		
35012	Interest Accrued and Due	1,51,650	17,732
35020	Recoveries Payable		
35030	Government Dues Payable		
35040	Refunds Payable		
35041	Advance Collection of Revenues		
35080	Others	9,32,594.00	17,732
	Total Other liabilities (Sundry Creditors)		

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
		4,88,524	3,10,235
36010	Provision for Expenses		
36020	Provision for Interest		
36030	Provision for Other Assets	4,88,524	3,10,235
	Total Provisions		

पुस्तक नं० १०४२/२०१६/२०१७ प्रतिलिखित
१ मई २०१६ बीना (सावर) म.प्र.

Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6			9	10	11	12
41.010	Land	24,21,378			24,21,378				0.00	24,21,378	24,21,378
41.011	Lakes				-				0.00	-	-
41.020	Buildings	3,19,63,334			3,19,63,334	64,99,250	8,48,803		73,48,053	2,46,15,281	2,54,64,084
	Infrastructure Assets										
41.030	* Roads and Bridges	8,42,68,605			8,42,68,605	5,66,03,620	39,52,141		6,05,55,761	2,37,12,844	2,76,64,985
41.031	* Sewerage and drainage	75,79,928			75,79,928	48,75,266	1,80,311		50,55,577	25,24,351	27,04,662
41.032	* Water ways	71,96,704			71,96,704	33,47,311	3,84,939		37,32,250	34,64,454	38,49,393
41.033	* Public Lighting	92,24,493			92,24,493	74,38,266	1,78,623		76,16,889	16,07,604	17,86,227
41.034	Sanitation & SWM	8,30,621			8,30,621	83,062	74,756		1,57,818	6,72,803	7,47,559
41.040	* Plants & Machinery	1,22,93,502			1,22,93,502	1,06,98,189	1,59,531		1,08,57,720	14,35,782	15,95,313
41.050	* Vehicles	47,94,661	14,51,045		62,45,706	35,81,272	2,66,443		38,47,715	23,97,991	12,13,389
41.060	* Office & other equipment	71,55,698	1,91,089		73,46,787	56,19,530	1,72,726		57,92,256	15,54,531	15,36,168
41.070	* Furniture, fixtures, fittings and electrical appliances	18,69,975	67,930		19,37,905	15,76,353	36,155		16,12,508	3,25,397	2,93,622
4.180	* Other fixed assets	38,600.00	90,932		1,29,532	15,807	11,373	-	27,180	1,02,353	22,793
	Total	16,96,37,499	18,00,996	0.00	17,14,38,495	10,03,37,926	62,65,800	0.00	10,66,03,726	6,48,34,769	6,92,99,573
41.210	Work-in-progress	60,18,39,250	6,89,90,137		67,08,29,387				0.00	67,08,29,387	60,18,39,250
	Total	77,14,76,749	7,07,91,133	-	84,22,67,882	10,03,37,926	62,65,800	0.00	10,66,03,726	73,56,64,156	67,11,38,823

मुख्य नगरपालिका अधिकारी
 च. ख. चक्रवर्ती (सावर) प.प्र.

Schedule B-12: Investments - General Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (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		0.00	0.00	0.00
	Total of Investments General Fund				

Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42110	• Central Government Securities				
42120	• State Government Securities				
42130	• Debentures and Bonds				
42140	• Preference Shares				
42150	• Equity Shares				
42160	• Units of Mutual Funds	FDR	-	1,10,52,439	70,00,000
42170	• Other Investments		-	1,10,52,439	70,00,000
	Total of Investments Other Fund				

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
43010	Stores	83,625	1,08,476
43020	Loose Tools		
43080	Others		
	Total Stock in hand	83,625	1,08,476


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Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
43110	Receivables for Property Taxes				
	Less than 5 years	3,69,25,755		3,69,25,755	2,63,10,063
	More than 5 years*			-	
	Sub - total	3,69,25,755	0.00	3,69,25,755	2,63,10,063
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	3,69,25,755	0.00	3,69,25,755	2,63,10,063
43120	Receivable of Other Taxes				
	Less than 3 years	3,01,54,370		3,01,54,370	2,03,20,113
	More than 3 years*				
	Sub - total	3,01,54,370	0.00	3,01,54,370	2,03,20,113
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	3,01,54,370	0.00	3,01,54,370	2,03,20,113
43130	Receivables for Fees and User Charges				
	Less than 3 years	2,24,18,290		2,24,18,290	2,97,65,078
	More than 3 years*				
	Sub - total	2,24,18,290	0.00	2,24,18,290	2,97,65,078
43140	Receivables from Other Sources				
	Less than 3 years	15,27,224		15,27,224	9,72,157
	More than 3 years*				
	Sub - total	15,27,224	0.00	15,27,224	9,72,157
43180	Receivables from Government				
		2,22,23,123		2,22,23,123	2,22,23,123
	Sub - total	2,22,23,123.00	0.00	2,22,23,123.00	2,22,23,123.00
	Total of Sundry Debtors (Receivables)	11,32,48,762	0.00	11,32,48,762	9,95,90,534

Schedule B-16: Prepaid Expenses

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


 नगरपालिका प्रमुख
 नयाँ बजार (समा) म.प्र.

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010	Cash		
45020	Balance with Bank - Municipal Funds	10,53,97,699	17,05,56,725
45021	Nationalised Banks		
45022	Other Scheduled Banks		
45023	Scheduled Co-operative Banks		
45024	Post Office	10,53,97,699	17,05,56,725
	Sub-total		
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	10,53,97,699	17,05,56,725

Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
46010	Loans and advances to employees	43,93,172		-	43,93,172
46020	Employee Provident Fund Loans				0.00
46030	Loans to Others				0.00
46040	Advance to Suppliers and Contractors				0.00
46050	Advance to Others				1478423.00
46060	Deposit with External Agencies	1478423.00			0.00
46080	Other Current Assets	58,71,595	0.00	-	58,71,595
	Sub -Total				
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				0.00
	Total Loans, advances, and deposits	58,71,595	0.00	-	58,71,595

मुख्य नगरपालिका अधिकारी
र म. प्र. पञ्चदेव क्षेत्र (सामान्य) म. प्र.

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

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
46110	Loans to Others		
46120	Advances		
46130	Deposits		
Total Accumulated Provision		0.00	0.00

Schedule B-19: Other Assets

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
47010	Deposit Works		
47020	Other asset control accounts		
Total Other Assets		0.00	0.00

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

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
48010	Loan Issue Expenses		
48020	Discount on Issue of Loans		
48030	Others		
Total Miscellaneous expenditure		0.00	0.00

FOR RAHUL RAWAT & Co.
Chartered Accountants

CA RAHUL RAWAT
(Partner)
M.no - 439685
FRN No.025933C


मुंबई नगरपालिका अधिकारी
व. ए. एस. एस. (सादा) म.प.

MUNICIPAL COUNCIL BINA (ETAWA)
INCOME AND EXPENDITURE STATEMENT
For the Period From 1st April 2023 to 31st March 2024

	Item/ Head of Account	Schedule No	Current Year (Rs)	Previous Year (Rs)
A	INCOME			
	Tax Revenue	IE-1	4,05,61,234	2,91,92,542
	Assigned Revenues & Compensation	IE-2	7,25,53,191	7,88,77,428
	Rental Income from Municipal Properties	IE-3	7,07,184.00	1,87,072
	Fees & User Charges	IE-4	1,32,98,150	1,16,01,104
	Sale & Hire Charges	IE-5	7,01,485	9,04,156
	Revenue Grants, Contributions & Subsidies	IE-6	62,65,800	2,63,25,376
	Income from Investments	IE-7	-	4,81,400
	Interest Earned	IE-8	10,97,801	11,71,475
	Other Income	IE-9	13,51,84,845	14,87,40,553
	Total - INCOME			
B	EXPENDITURE			
	Establishment Expenses	IE-10	8,25,05,776	7,62,51,557
	Administrative Expenses	IE-11	30,68,217	68,48,079
	Operations & Maintenance	IE-12	4,03,93,769	5,84,64,064
	Interest & Finance Expenses	IE-13	95,101	4,91,980
	Programme Expenses	IE-14	34,84,580	-
	Revenue Grants, Contributions & subsidies	IE-15	26,87,094	28,70,228
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	50,18,545	-
	Depreciation		62,65,800	68,96,376
	Transfer Employee fund		14,35,18,882	15,18,22,284
	Total - EXPENDITURE			
C	Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)		(83,34,037)	(30,81,731)
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)		(83,34,037)	(30,81,731)
F	Less: Transfer to Reserve Funds		5,37,422	
G	Net balance being surplus/ deficit carried over to Municipal Fund (E-F)		(88,71,459)	(30,81,731)

FOR RAHUL RAWAT & Co.
Chartered Accountants

Date :
UDIN :

CA RAHUL RAWAT
(Partner)
M.no - 439685
FRN No.025933C

महानगर नगरपालिका अधिकारी
प.प्र. पत्रिष्ठ यीना (माग) प.प्र.

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	3,25,74,642	1,33,14,065
11002	Water tax	32,44,806	1,11,09,600
11003	Sewerage Tax		4,35,718
11004	Conservancy Tax		
11005	Lighting Tax		
11006	Education tax		
11007	Vehicle Tax		
11008	Tax on Animals		
11009	Electricity Tax		
11010	Professional Tax		
11011	Advertisement tax		
11012	Pilgrimage Tax		
11013	Export Tax		
11031	Consolidates Tax		
11051	Octroi & Toll		
11080	Other taxes	47,41,786	43,33,159
0	Sub-total	4,05,61,234	2,91,92,542
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	4,05,61,234	2,91,92,542

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

Account Code	Particulars	Current Year (Rs.)	Previous Year (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 (Rs.)	Previous Year (Rs.)
12010	Taxes and Duties collected by others	84,93,306	53,25,210
12020	Compensation in lieu of Taxes / duties	6,40,59,885	7,35,52,218
12030	Compensations in lieu of Concessions		
	Total assigned revenues & compensation	7,25,53,191	7,88,77,428


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 नयाँ पालिका क्षेत्र (सागर) म.प्र.

Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
13010	Rent from Civic Amenities	7,07,184	1,05,228
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		
13040	Rent from lease of lands		
13080	Other rents		81,844
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	7,07,184.00	1,87,072

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

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14010	Empanelment & Registration Charges		9,645
14011	Licensing Fees		
14012	Fees for Grant of Permit		24,81,157
14013	Fees for Certificate or Extract	4,350	27,900
14014	Development Charges	28,18,056	26,91,559
14015	Regularization Fees		
14020	Penalties and Fines	11,28,699	3,47,653
14040	Other Fees	45,22,811	29,35,954
14050	User Charges	17,48,780	31,07,236
14060	Entry Fees		
14070	Service / Administrative Charges		
14080	Other Charges	30,75,454	
	Sub-Total	1,32,98,150	1,16,01,104
14090	Less: Rent Remission and Refunds		
	Sub-total		
	Total income from Fees & User Charges	1,32,98,150	1,16,01,104


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 नयाँ पालिका क्षेत्र (सागर) च.प्र.

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
15010	Sale of Products	-	-
15011	Sale of Forms & Publications	7,01,485	9,04,156
15012	Sale of stores & scrap		
15030	Sale of Others		
15040	Hire Charges for Vehicles		
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - income head-wise	7,01,485	9,04,156

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grant		1,94,29,000
16020	Re-imbursement of expenses	62,65,800	68,96,376
16030	Contribution towards schemes		
	Total Revenue Grants, Contributions & Subsidies	62,65,800	2,63,25,376

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17010	Interest on Investments		-
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 (Rs.)	Previous Year (Rs.)
17110	Interest from Bank Accounts	-	4,81,400
17120	Interest on Loans and advances to Employees		-
17130	Interest on loans to others		-
17180	Other Interest		-
	Total - Interest Earned	-	4,81,400


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Schedule IE- 9: Other Income

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
18010	Deposits Forfeited	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities		15,000
18060	Excess Provisions written back		-
18080	Miscellaneous Income	10,97,801	11,56,475
	Total Other Income	10,97,801	11,71,475

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Salaries, Wages and Bonus	6,38,83,565	6,69,69,508
21020	Benefits and Allowances	25,97,768	16,27,992
21030	Pension	91,81,972	7,63,506
21040	Other Terminal & Retirement Benefits	68,42,471	68,90,551
	Total establishment expenses	8,25,05,776	7,62,51,557

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	Rent, Rates and Taxes		
22011	Office maintenance	3,77,394	8,06,200
22012	Communication Expenses	1,01,367	76,055
22020	Books & Periodicals		9,130
22021	Printing and Stationery	4,79,904	91,825
22030	Traveling & Conveyance		
22040	Insurance		
22050	Audit Fees		65,000
22051	Legal Expenses	1,14,420	
22052	Professional and other Fees	7,46,283	1,36,000
22060	Advertisement and Publicity	10,68,713	33,51,047
22061	Membership & subscriptions		
22080	Other Administrative Expenses	1,80,136	23,12,822
	Total administrative expenses	30,68,217	68,48,079


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Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010	Power & Fuel	1,46,28,286	2,28,83,536
23020	Bulk Purchases	1,31,40,018	2,55,03,679
23030	Consumption of Stores		
23040	Hire Charges	3,35,897	16,62,936
23050	Repairs & maintenance -Infrastructure	90,02,799	63,32,014
23051	Repairs & maintenance - Civic Amenities	2,57,015	93,845
23052	Repairs & maintenance - Buildings	2,94,857	
23053	Repairs & maintenance - Vehicles	4,12,858	18,08,750
23054	Repairs & maintenance - Furnitures		
23055	Repairs & maintenance - Office Equipments	2,18,447	1,79,304
23056	Repairs & maintenance - Electrical Appliances		
23057	Repairs & Maintenance- Plant & Machinery	2,17,003	
23059	Repairs & maintenance - Others		
23080	Other operating & maintenance expenses	18,86,589	
	Total operations & maintenance	4,03,93,769	5,84,64,064

Schedule IE-13: Interest & Finance Charges

Account	Particulars	Current Year	Previous Year
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	95,101	1,55,108
24060	Other Interest		
24070	Bank Charges		5,882
24080	Other Finance Expenses		3,30,990
	Total Interest & Finance Charges	95,101.02	4,91,980


मुख्य नगरपालिका अधिकारी
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Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election Expenses	5,25,730	
25020	Own Programs	29,58,850	-
25030	Share in Programs of others	-	-
25040	Others' Programme		
	Total Programme Expenses	34,84,580	-

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010	Grants [specify details]	18,23,094	
26020	Contributions [specify details]	-	28,70,228
26030	Subsidies [specify details]	8,64,000	
	Total Revenue Grants, Contributions & Subsidies	26,87,094	28,70,228

Schedule IE-16: Provisions & Write off

Account Code	Particulars	Current Year (Rs.)	Previous Year (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	-	-

Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27110	Loss on disposal of Assets	-	-
27120	Loss on disposal of Investments	-	-
27180	Other Miscellaneous Expenses	50,18,545	-
	Total Miscellaneous expenses	50,18,545	-


मुख्य नगरपालिका अधिकारी
र.स.स. पालिका समित (सादा) म.प.

Schedule IE-18: Prior Period Items (Net)

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

FOR RAHUL RAWAT & Co.
Chartered Accountants

Date :
UDIN :

CA RAHUL RAWAT
(Partner)
M.no - 439685
FRN No.025933C


गुड्डा नगरपालिका अधिकारी
न. रा. अधिकारी

MUNICIPAL COUNCIL BINA (ETAWA)
RECEIPTS AND PAYMENTS ACCOUNT
For the Period From 1st April 2023 to 31st March 2024

Account Code	Head of Account	Current Period Receipts	Previous Period Receipts	Account Code	Head of Account	Current Period Payments	Previous Period Payments
		Amount (Rs.)	Amount (Rs.)			Amount (Rs.)	Amount (Rs.)
	Opening Balances						
	Cash balances including Imprest Balance						
	Balances with Banks/Treasury (including in designated bank accounts)	17,05,56,725	9,69,01,619				
	Operating Receipts				Operating Payments		
110	Tax Revenue	1,81,17,321	1,21,72,294	210	Establishment Expenses	8,17,24,832	7,37,43,513
120	Assigned Revenues & Compensations	7,25,53,191	7,88,77,428	220	Administrative Expenses	30,68,217	7,38,847
130	Rental income from Municipal Properties	1,52,117	1,87,072	230	Operations and Maintenance	3,50,33,342	1,85,99,042
140	Fees & User Charges	1,32,98,150	1,16,68,043	240	Interest & Finance Charges	6,79,293	13,05,540
150	Sale & Hire Charges	7,01,485	9,04,156	250	Programme Expenses	34,84,580	
160	Revenue Grants, Contributions & Subsidies			260	Revenue Grants, Contributions & Subsidies	26,87,094	22,07,100
170	Income from Investments			270	Purchase of Stores		
171	Interest Earned		4,81,400	271	Miscellaneous expenses	50,18,545	
180	Other Income	10,97,801	3,59,810	285	Prior Period		
185	Prior Period						
	Non-Operating Receipts-				Non-Operating Payments		
320	Grants and contribution for specific purposes	10,71,69,751	12,10,39,004	340	Refund of Deposits	5,04,352	29,000
340	Deposits Received	5,640	34,200	35011	Employees Liabilities		
350	Sundry Creditors		15,74,317	35020	Payment of Recoveries payable	47,13,134	18,70,179
341	Deposit works			350	Sundry Creditors		10,08,01,831
35041	Revenue Collected in Advance			320	Grants returned - PMAY		
460	Loans, Advances and Deposits			412	Capital WIP	6,89,90,137	
330	Loans Received			410	Acquisition / Purchase of Fixed Assets	18,00,996	3,99,256
311	Earmarked Funds			431	Debtors(receivable)		
310	Municipal Fund		4,57,75,614	360	Provisions	3,10,235	3,45,986
312	Reserve Fund			460	Loans, Advances and Deposits		9,80,437
331	Unsecured Loan			331	Unsecured Loan		
431	Sundry Debtors (Receivables)	93,40,752	86,02,502	421	Investments		70,00,000
				310	Municipal Fund	7,95,77,948	
					Totalling Mistake	2,529	
					Cash balances including Imprest Balance		
					Balances with Banks/Treasury (including in designated bank accounts)	10,53,97,699	17,05,56,728
	TOTAL	39,29,92,933	37,85,77,459		TOTAL	39,29,92,933	37,85,77,459

FOR RAHUL RAWAT & Co.
Chartered Accountants

Date :
UDIN :

CA RAHUL RAWAT
(Partner)
M.no - 439685
FRN No.025933C

महिला नगरपालिका उल्लेख
न. प. एम्बिट (महिला नगर) प. प.

Municipal Council Bina
STATEMENT OF CASHFLOW
(As On 31 March 2024)

(AMOUNT IN RUPEES)

Particulars	Current Year (Rs.) 2023-24		Previous Year 2022-23
[A] Cash Flows from Operating Activities			
Gross Surplus Over Expenditure	(88,71,458.63)	(88,71,458.63)	(30,81,730.97)
Add: Adjustments For			
Depreciation	62,65,800.31		68,96,376.08
Interest And Finance Expenses	95,101.02	63,60,901.33	4,91,980.00
Less: Adjustments For			
Profit On Disposal Of Assets			
Net Of Adjustments Made To Municipal Funds	2,529.00		
Investment Income			
Transfer To Reserves	5,37,421.61		
Interest Income Received		(5,39,950.61)	4,81,400.00
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		(19,70,606.69)	(30,71,150.97)
Changes In Current Assets And Current Liabilities			
(Increase)/Decrease In Sundry Debtors	(1,36,58,228.00)		(96,70,909.00)
(Increase)/Decrease In Stock In Hand	24,851.00		23,965.00
(Increase)/Decrease In Prepaid Expenses			-
(Increase)/Decrease In Other Current Assets	-		(4,72,000.00)
(Decrease)/Increase In Deposits Received	(4,98,712.00)		(2,800.00)
(Decrease)/Increase In Deposits Work	-		-
(Decrease)/Increase In Other Current Liabilities	9,14,862.00		(45,92,294.00)
(Decrease)/Increase In Provisions	1,78,289.00		(35,751.00)
Extra ordinary items (please specify)		(1,30,38,938.00)	
Capital contribution			
Net Cash Generated from / (Used in) Operating Activities [A]		(1,50,09,544.69)	(1,78,20,939.97)
[B] Cash Flows from Investing Activities			
Purchase Of Fixed Assets And Cwip	7,07,91,133.00		4,80,84,671.00
(Increase)/Decrease In Special Funds/ Grants	4,33,56,645.00		(5,35,25,333.00)
(Increase)/Decrease In Earmarked Funds	(5,37,421.61)		-
(Increase)/Decrease In Reserve ' Grant Against Fixed Ass	(7,16,14,784.69)		(4,11,88,291.92)
Purchase Of Investment		4,19,95,571.70	
Add:			
Proceeds From Disposal Of Assets			
Proceeds From Disposal Of Investments			
Investment Income Received	-		-
Interest Income Received	-	-	4,81,400.00
Net cash generated from/(used in) investing activities [B]		4,19,95,571.70	4,81,400.00
[C] Cash flows from Financing Activities			
Add:			
Loans From Banks/Others Received	2,82,34,462.18		2,88,18,654.00
Less:			
Interest & Finance Expenses	(95,101.02)		(4,91,980.00)
		2,81,39,361.16	

मुख्य नगरपालिका अधिकारी
न. य. पस्विद बर्ना (सागर) म.प.

Net Cash Generated From/(Used In) Financing Activities [C]		2,81,39,361.16	2,83,26,674.00
Net Increase/(Decrease) In Cash And Cash Equivalents (A+B+C)		5,51,25,388.17	1,09,87,134.03
Cash And Cash Equivalent At Beginning Of The Period		17,05,56,725.00	9,69,01,619.00
Cash and cash equivalent at end of the period		10,53,97,698.80	17,05,56,725.27
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:			
Cash balances		-	
Bank balances	10,53,97,698.80	10,53,97,698.80	17,05,56,725.27
Total Of The Breakup Of Cash And Cash Equivalents		-	

FOR RAHUL RAWAT & Co.
Chartered Accountants

Date :

UDIN :

CA RAHUL RAWAT
(Partner)
M.no - 439685
FRN No.025933C


महेश नगरपालिका अधिकारी
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