नगर परिषद बोडा

जिला – राजगढ़ (म.प्र.)

अंकेक्षण

वित्तीय वर्ष 2023–24

अंकेक्षण फर्म
राहुल रावत एण्ड कं.
(चार्टड एकाउंटेन्ट)

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MUNICIPAL COUNCIL BODA

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.

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BHOPAL
CHARTERED ACCOUNTANTS

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.

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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.
- Other necessary records have been maintained and found satisfactory.

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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.

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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.

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- 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.

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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.

FOR RAHUL RAWAT & CO.
CHARTERED ACCOUNTANTS

RAHUL RAWAT & CO. CHARTERED ACCOUNTANTS BHOPAL

Date :
UDIN :

CA RAHUL RAWAT
(Partner)
FRN NO. 025933C

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Balance Sheet of Municipal Council Boda

as on 31st march 2024

	Particulars	Schedule No.	Current Year (Rs)	Previous Year (Rs)
	SOURCES OF FUNDS			
	Reserves and Surplus			
	Municipal (General) Fund	B-1	2,03,39,306.41	2,28,90,181.00
	Earmarked Funds	B-2	10,78,634.00	15,16,117.64
	Reserves	B-3	11,59,81,870.14	10,06,95,986.00
	Total Reserves and Surplus		**13,73,99,810.55**	**12,51,02,284.64**
	Grants, Contributions for Specific Purpose	B-4	**2,20,74,742.00**	**1,30,76,420.00**
	Loans			
	Secured loans	B-5	0.00	0.00
	Unsecured loans	B-6	-	-
	Total Loans		-	-
	TOTAL SOURCES OF FUNDS		**15,94,74,552.55**	**13,81,78,704.64**
	APPLICATION OF FUNDS			
1	**Fixed Assets**	B-11		
	Gross Block		9,45,16,392.00	9,42,65,334.00
	Less: Accumulated Depreciation		5,35,34,844.86	4,96,19,800.00
	Net Block		4,09,81,547.14	4,46,45,534.00
	Capital work-in-progress		9,28,05,407.00	7,54,26,430.00
	Total Fixed Assets		**13,37,86,954.14**	**12,00,71,964.00**
2	**Investments**			
	Investment - General Fund	B-12	0.00	0.00
	Investment - Other Funds	B-13	8,41,273.41	15,16,117.64
	Total Investment		**8,41,273.41**	**15,16,117.64**
B3	**Current assets, loans & advances**			
	Stock in hand (Inventories)	B-14	2,26,977.00	3,49,404.00
	Sundry Debtors (Receivables)	B-15	56,10,284.00	47,53,953.00
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful receivables			
	Prepaid expenses	B-16	11,765.00	10,187.00
	Cash and Bank Balances	B-17	2,21,73,006.00	1,36,63,156.00
	Loans, advances and deposits	B-18	-	-
	Total Current Assets		**2,80,22,032.00**	**1,87,76,700.00**
B4	**Current Liabilities and Provisions**			

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	Deposits received	B-7	18,30,076.00	18,01,675.00
	Deposit works	B-8	-	-
	Other liabilities (Sundry Creditors)	B-9	7,93,704.00	1,02,502.00
	Provisions	B-10	5,51,927.00	2,81,900.00
	Total Current Liabilities		**31,75,707.00**	**21,86,077.00**
5	**Net Current Assets (B3-B4)**		**2,48,46,325.00**	**1,65,90,623.00**
	Other Assets	B-19	0.00	0.00
	Miscellaneous Expenditure (to the extent not written off)	B-20	0.00	0.00
	TOTAL APPLICATION OF FUNDS		**15,94,74,552.55**	**13,81,78,704.64**
			-	-

Notes to the Balance Sheet - Attached

r Municipal Council Boda

FOR RAHUL RAWAT & Co.
Chartered Accountants

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

TE :
IN :

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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**					2,28,90,181	2,28,90,181
	Additions during the year						-
31090-02	• Surplus for the year						0.00
	• Transfers					437483.64	437483.64
	• Opening Diffrence						0.00
	Total (Rs.)	**0.00**	**0.00**	**0.00**	**0.00**	**4,37,484**	**437483.64**
	Deductions during the year						
	• Deficit for the year					11,67,873	11,67,873
	• Transfers					18,20,485	18,20,485
	Total (Rs.)	**0.00**	**0.00**	**0.00**	**0.00**	**29,88,358**	**29,88,358**
310	**Balance at the end of the current year**	**0.00**	**0.00**	**0.00**	**0.00**	**2,03,39,306**	**2,03,39,306**

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					15,16,117.64	15,16,118
(b) Additions to the Special Fund						
• Transfer from Municipal Fund					-	-
• 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	0.00	0.00	-	-
(c) Payments out of funds						
[I] Capital expenditure on						
• Fixed Asset						0.00
• Others					4,37,484	437483.64
[II] Revenue Expenditure on						
• Salary, Wages and allowances etc						0.00
• Rent Other administrative charges						0.00
[III] Other:						
• 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	437483.64	437483.64
Net Balance of Special Funds (a + b) – ©	**0.00**	**0.00**	**0.00**	**0.00**	**10,78,634**	**10,78,634**

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	10,06,95,986	1,92,00,929	11,98,96,915	39,15,045	11,59,81,870
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	**10,06,95,986**	**1,92,00,929**	**11,98,96,915**	**3915044.86**	**11,59,81,870**

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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	40,60,864	90,15,556	0.00	0.00	0.00	1,30,76,420
(b) Additions to the Grants *						
• Grant received during the year	19,96,880	3,26,75,156				3,46,72,036
• Interest/Dividend earned on Grant Investments						-
• Profit on disposal of Grant						0.00
• Appreciation in Value of Grant						0.00
• Other addition (Specify nature)						0.00
Total (b)	**19,96,880**	**3,26,75,156**	**0.00**	**0.00**	**0.00**	**3,46,72,036**
Total (a + b)	60,57,744	4,16,90,712	0.00	0.00	0.00	4,77,48,456
(c) Payments out of funds						
• Capital expenditure on Fixed						-
• Capital Expenditure on Other		2,31,02,820				23102820.00
• Revenue Expenditure on	25,70,894					
o Salary, Wages, allowances etc.						0.00
o Rent						0.00
• Other:						-
o Loss on disposal of Grant						0.00
o Grants Refunded						0.00
• Other administrative charges						0.00
Total (c)	25,70,894	2,31,02,820	0.00	0.00	0.00	2,56,73,714
Net balance at the year end (a+b)- (c)	**34,86,850**	**1,85,87,892**	-	-	-	**2,20,74,742**

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		
	Total Secured Loans	**0.00**	**0.00**

Schedule B-6; Unsecured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (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 (Rs.)	Previous Year (Rs.)
34010	From Contractors	12,60,273	12,31,872
34020	From Revenues	5,19,803	5,19,803

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34030	From staff		
34080	From Others	50,000	50,000
	Total deposits received	**18,30,076**	**18,01,675**

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)
34110	Civil Works				0.00
34120	Electrical works				0.00
34180	Others				0.00
	Total of deposit works	**0.00**	**0.00**	**0.00**	**0.00**

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors	22,495	22,495
35011	Employee Liabilities	6,55,457.00	
35012	Interest Accrued and Due		
35020	Recoveries Payable	1,15,752	80,007
35030	Government Dues Payable		
35040	Refunds Payable		
35041	Advance Collection of Revenues		
35080	Others		
	Total Other liabilities (Sundry Creditors)	**7,93,704.00**	**1,02,502**

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	5,51,927	2,81,900
36020	Provision for Interest		
36030	Provision for Other Assets		
	Total Provisions	**5,51,927**	**2,81,900**

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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deduction s during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deducti o ns 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**				-				0.00	-	-
41,011	**Lakes**	12,54,137			12,54,137				0.00	12,54,137	12,54,137
41,020	**Buildings**	1,64,27,319			1,64,27,319	42,16,569	4,07,025		46,23,594	1,18,03,725	1,22,10,750
	Infrastructure Assets										
41,030	• Roads and Bridges	3,99,22,997			3,99,22,997	2,94,31,756	14,98,749		3,09,30,505	89,92,492	1,04,91,241
41,031	• Sewerage and drainage	71,00,283			71,00,283	45,57,073	1,69,547		47,26,620	23,73,663	25,43,210
41,032	• Water ways	18,21,026			18,21,026	13,49,755	47,127		13,96,882	4,24,144	4,71,271
41,033	• Public Lighting	7,15,500			7,15,500	7,15,485			7,15,485	15	15
41,034	Sanitation & SWM	25,74,273			25,74,273	8,55,037	1,71,924		10,26,960	15,47,313	17,19,236
41,040	• Plants & Machinery	14,78,199	19,330		14,97,529	4,22,811	1,07,472		5,30,283	9,67,246	10,55,388
41,050	• Vehicles	1,75,51,292			1,75,51,292	67,62,892	10,78,840		78,41,732	97,09,560	1,07,88,400
41,060	• Office & other equipment	27,61,502	38,430		27,99,932	6,00,561	2,19,937		8,20,498	19,79,434	21,60,941
41,070	• Furniture, fixtures, fittings and electrical appliances	12,44,900	1,93,298		14,38,198	3,26,898	1,11,130		4,38,028	10,00,170	9,18,002
4,180	• Other fixed assets	14,13,906.00			14,13,906	3,80,965	1,03,294	-	4,84,259	9,29,647	10,32,941
	Total	9,42,65,334	2,51,058	0.00	9,45,16,392	4,96,19,800	39,15,045	0.00	5,35,34,845	4,09,81,547	4,46,45,534
41,210	Work-in-progress	7,54,26,430	1,73,78,977		9,28,05,407				0.00	92805407.00	7,54,26,430
	Total	16,96,91,764	1,76,30,035	-	18,73,21,799	4,96,19,800	39,15,045	0.00	5,35,34,845	13,37,86,954	12,00,71,964

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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				
	Total of Investments General Fund		**0.00**	**0.00**	**0.00**

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				
42170	• Other Investments	FDR	-	8,41,273	15,16,118
	Total of Investments Other Fund		**-**	**8,41,273**	**15,16,118**

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars			Current Year (Rs.)	Previous Year (Rs.)
43010	Stores			2,26,977	3,49,404
43020	Loose Tools				
43080	Others				
	Total Stock in hand			**2,26,977**	**3,49,404**

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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	8,65,356		8,65,356	6,01,995
	More than 5 years*			-	
	Sub - total	8,65,356	0.00	8,65,356	6,01,995
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	8,65,356	0.00	8,65,356	6,01,995
43120	**Receivable of Other Taxes**				
	Less than 3 years	24,60,270		24,60,270	20,79,495
	More than 3 years*				
	Sub - total	24,60,270	0.00	24,60,270	20,79,495
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	24,60,270	0.00	24,60,270	20,79,495
43130	**Receivables for Fees and User Charges**				
	Less than 3 years	8,58,836		8,58,836	7,61,666
	More than 3 years*				
	Sub - total	8,58,836	0.00	8,58,836	7,61,666
43140	**Receivables from Other Sources**				
	Less than 3 years	14,25,822		14,25,822	13,10,797
	More than 3 years*				
	Sub - total	14,25,822	0.00	14,25,822	13,10,797
43150	**Receivables from Government**				
	Sub - total	0.00	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	**56,10,284**	**0.00**	**56,10,284**	**47,53,953**

Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment		
44020	Administrative	11,765	10,187
44030	Operations & Maintenance		
	Total Prepaid expenses	11,765	10,187

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Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010	**Cash**		
45020	**Balance with Bank - Municipal Funds**		
45021	Nationalised Banks	2,21,73,006	1,36,63,156
45022	Other Scheduled Banks		
45023	Scheduled Co-operative Banks		
45024	Post Office		
	Sub-total	**2,21,73,006**	**1,36,63,156**
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	**2,21,73,006**	**1,36,63,156**

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			-	-
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				0.00
46060	Deposit with External Agencies	0.00			0.00
46080	Other Current Assets				0.00
	Sub -Total	-	0.00	-	-
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				0.00
	Total Loans, advances, and deposits	-	0.00	-	-

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नगर परिषद बोड़ा

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

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नगर परिषद डोड़ा

BHO

Municipal Council Boda (M.P.)
INCOME AND EXPENDITURE STATEMENT
For the period from 1 April 2023 to 31 March 2024

	Item/ Head of Account	Schedule No	Current Year (Rs)	Previous Year (Rs)
A	**INCOME**			
	Tax Revenue	IE-1	36,88,949	29,57,746
	Assigned Revenues & Compensation	IE-2	1,18,76,562	1,17,25,379
	Rental Income from Municipal Properties	IE-3	39,49,204	89,71,976
	Fees & User Charges	IE-4	6,09,401	1,05,981
	Sale & Hire Charges	IE-5	3,89,350	1,62,700
	Revenue Grants, Contributions & Subsidies	IE-6	1,03,87,830	61,93,607
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	1,47,032	4,55,779
	Other Income	IE-9	16,945	6,274
	Total - INCOME		**3,10,65,273**	**3,05,79,442**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	1,93,34,716	1,81,88,359
	Administrative Expenses	IE-11	6,78,840	7,39,297
	Operations & Maintenance	IE-12	71,01,548	78,89,595
	Interest & Finance Expenses	IE-13	316	-
	Programme Expenses	IE-14	3,97,296	2,81,627
	Revenue Grants, Contributions & subsidies	IE-15	8,05,385	1,95,628
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	1,97,718
	Depreciation		39,15,045	46,09,711
	Total - EXPENDITURE		**3,22,33,146**	**3,21,01,935**
C	***Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)***		(11,67,873)	(15,22,493)
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	***Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)***		**(11,67,873)**	**(15,22,493)**
F	**Less: Transfer to Reserve Funds**		-	1,65,501
G	***Net balance being surplus/ deficit carried over to Municipal Fund (E-F)***		**(11,67,873)**	**(16,87,994)**

For Municipal Council Boda

Chief Municipal Officer

मुख्य नगर पालिका अधिकारी
नगर परिषद बोड़ा

FOR RAHUL RAWAT & Co.
Chartered Accountants

RAHUL RAWAT & Co.
BHOPAL
CHARTERED ACCOUNTANTS

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

DATE :
UDIN :

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	11,35,898	8,29,598
11002	Water tax	15,09,600	9,76,890
11003	Sewerage Tax	2,747	2,163
11004	Conservancy Tax		
11005	Lighting Tax		
11006	Education tax		
11007	Vehicle Tax		
11008	Tax on Animals		
11009	Electricity Tax		
11010	Professional Tax		3,100
11011	Advertisement tax		
11012	Pilgrimage Tax		
11013	Export Tax		
11051	Octroi & Toll		
11080	Other taxes	10,40,704	11,45,995
	Sub-total	**36,88,949**	**29,57,746**
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	**36,88,949**	**29,57,746**

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

Account Code	Particulars	Current Year (Rs.)	Current 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.)	Current Year (Rs.)
12010	Taxes and Duties collected by others	6,56,632	4,20,849
12020	Compensation in lieu of Taxes / duties	1,12,19,930	1,13,04,530
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	**1,18,76,562**	**1,17,25,379**

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नगर परिषद बोहा

RAHUL RAWAT & CO.
BHOPAL
CHARTERED ACCOUNTANTS

Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Current Year (Rs.)
13010	Rent from Civic Amenities	27,63,080	84,11,530
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		
13040	Rent from lease of lands	11,86,124	5,60,446
13080	Other rents		
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	**39,49,204**	**89,71,976**

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

Account Code.	Particulars	Current Year (Rs.)	Current Year (Rs.)
14010	Empanelment & Registration Charges	335	
14011	Licensing Fees	4,000	1,100
14012	Fees for Grant of Permit	21,000	
14013	Fees for Certificate or Extract	14,123	20,670
14014	Development Charges	4,720	8,442
14015	Regularization Fees		
14020	Penalties and Fines	9,418	2,400
14040	Other Fees	1,87,372	58,279
14050	User Charges	16,500	7,500
14060	Entry Fees	1,87,540	7,590
14070	Service / Administrative Charges		
14080	Other Charges	1,64,393	
	Sub-Total	**6,09,401**	**1,05,981**
14090	Less: Rent Remission and Refunds		
	Sub-total	-	-
	Total income from Fees & User Charges	**6,09,401**	**1,05,981**

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
15010	Sale of Products	350	
15011	Sale of Forms & Publications	3,89,000	1,50,500
15012	Sale of stores & scrap		
15030	Sale of Others		12,200
15040	Hire Charges for Vehicles		
15041	Hire Charges for Equipment		
	Total Income from Sale & Hire charges - income head-wise	**3,89,350**	**1,62,700**

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नगर परिषद् सोड़

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
16010	Revenue Grant	64,72,785	14,67,896
16020	Re-imbursement of expenses	39,15,045	46,09,711
16030	Contribution towards schemes		1,16,000
	Total Revenue Grants, Contributions & Subsidies	**1,03,87,830**	**61,93,607**

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year (Rs.)	Current 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.)	Current Year (Rs.)
17110	Interest from Bank Accounts	1,47,032	4,55,779
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	**1,47,032**	**4,55,779**

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year (Rs.)	Current 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		
18060	Excess Provisions written back		
18080	Miscellaneous Income	16,945	6,274
	Total Other Income	**16,945**	**6,274**

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Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
21010	Salaries, Wages and Bonus	1,83,43,535	1,70,64,322
21020	Benefits and Allowances	2,44,455	2,32,148
21030	Pension		
21040	Other Terminal & Retirement Benefits	7,46,726	8,91,889
	Total establishment expenses	**1,93,34,716**	**1,81,88,359**

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
22010	Rent, Rates and Taxes		
22011	Office maintenance	1,10,945	76,940
22012	Communication Expenses	4,697	7,967
22020	Books & Periodicals	16,411	
22021	Printing and Stationery	1,58,173	88,454
22030	Traveling & Conveyance		
22040	Insurance		
22050	Audit Fees	40,600	
22051	Legal Expenses	47,609	
22052	Professional and other Fees	1,94,967	94,940
22060	Advertisement and Publicity	1,05,438	4,70,996
22061	Membership & subscriptions		
22080	Other Administrative Expenses		
	Total administrative expenses	**6,78,840**	**7,39,297**

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
23010	Power & Fuel	21,75,375	23,81,137
23020	Bulk Purchases	30,41,704	21,63,741
23030	Consumption of Stores		
23040	Hire Charges	2,62,530	1,80,340
23050	Repairs & maintenance -Infrastructure Assets	10,26,487	22,24,046
23051	Repairs & maintenance - Civic Amenities	25,090	28,900
23052	Repairs & maintenance - Buildings		
23053	Repairs & maintenance - Vehicles	3,81,605	3,08,529
23054	Repairs & maintenance - Furniture	39,930	
23055	Repairs & maintenance - Office Equipments	800	79,517
23056	Repairs & maintenance -Electrical Appliances	15,000	
23057	Repairs & maintenance - Plant & Machinery		60,541
23059	Repairs & maintenance - Others		
23080	Other operating & maintenance expenses	1,33,027	4,62,844
	Total operations & maintenance	**71,01,548**	**78,89,595**

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Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year (Rs.)	Current Year (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	316	
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	**316**	-

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
25010	Election Expenses		
25020	Own Programs	3,97,296	2,81,627
25030	Share in Programs of others		
	Total Programme Expenses	**3,97,296**	**2,81,627**

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
26010	**Grants [specify details]**	4,90,385	1,95,628
26020	**Contributions [specify details]**	3,15,000	
26030	**Subsidies [specify details]**	-	
	Total Revenue Grants, Contributions & Subsidies	8,05,385	1,95,628

Schedule IE-15: Provisions and Write off

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

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Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
27110	Loss on disposal of Assets		
27120	Loss on disposal of Investments		
27180	Other Miscellaneous Expenses	-	1,97,718
	Total Miscellaneous expenses	-	1,97,718

Schedule IE-18: Prior Period Items (Net)

Account Code	Particulars	Current Year (Rs.)	Current 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 Income (b)	-	-
	Total Prior Period (Net) (a-b)	-	-

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नगर परिषद बोड़ा

Municipal Council Boda

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	(11,67,873.00)	(11,67,873.00)	(16,87,993.64)
Add: Adjustments For			
Depreciation	39,15,044.86		46,09,711.13
Interest And Finance Expenses	316.00	39,15,360.86	
Less: Adjustments For			
Profit On Disposal Of Assets			
Net Of Adjustments Made To Municipal Funds	11,45,641.00		12,55,911.00
Investment Income			
Transfer To Reserves			
Interest Income Received	1,47,032.00	(12,92,673.00)	4,55,779.00
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		**40,40,160.86**	**(21,43,772.64)**
Changes In Current Assets And Current Liabilities			
(Increase)/Decrease In Sundry Debtors	(8,56,331.00)		(11,69,468.00)
(Increase)/Decrease In Stock In Hand	1,22,427.00		1,73,469.00
(Increase)/Decrease In Prepaid Expenses	(1,578.00)		-
(Increase)/Decrease In Other Current Assets	-		-
(Decrease)/Increase In Deposits Received			
(Decrease)/Increase In Deposits Work	28,401.00		7,36,000.00
(Decrease)/Increase In Other Current Liabilities	6,91,202.00		(6,91,094.00)
(Decrease)/Increase In Provisions	2,70,027.00		(29,588.00)
Extra ordinary items (please specify)		2,54,148.00	
Capital contribution			
Net Cash Generated from/(Used in) Operating Activities [A]		**42,94,308.86**	**(31,24,453.64)**
[B] Cash Flows from Investing Activities			
Purchase Of Fixed Assets And Cwip	1,76,30,035.00		1,19,33,014.00
(Increase)/Decrease In Special Funds/ Grants	(89,98,322.00)		(88,58,953.00)
(Increase)/Decrease In Earmarked Funds	4,37,482.64		(1,65,500.64)
(Increase)/Decrease In Reserve ' Grant Against Fixed Ass	(1,52,85,884.14)		(30,82,617.87)
Purchase Of Investment		(62,16,688.50)	
Add:			
Proceeds From Disposal Of Assets			
Proceeds From Disposal Of Investments			
Investment Income Received	-		-
Interest Income Received	1,47,032.00	1,47,032.00	4,55,779.00
Net cash generated from/(used in) investing activities [B]		**(60,69,656.50)**	**4,55,779.00**
[C] Cash flows from Financing Activities			

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नगर परिषद बोड़ा

Add:			
Loans From Banks/Others Received	-		-
Less:			
Interest & Finance Expenses	(316.00)		-
		(316.00)	
Net Cash Generated From/(Used In) Financing Activities [C]		**(316.00)**	**-**
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		**(17,75,663.64)**	**(26,68,674.64)**
Cash And Cash Equivalent At Beginning Of The Period		**1,36,63,156.00**	**56,78,329.00**
Cash and cash equivalent at end of the period		**2,21,73,006.00**	**1,36,63,156.00**
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	2,21,73,006.00	2,21,73,006.00	1,36,63,156.00
Total Of The Breakup Of Cash And Cash Equivalents		-	

FOR RAHUL RAWAT & Co.
Chartered Accountants

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

Rahul Rawat

DATE :
UDIN :

जगर पालिका अधिकारी
नगर परिषद बोड़ा

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

MUNICIPAL COUNSIL BODA
DIST- RAJGARH (BIAORA)
Bank Name - Bank Of India
Account - 9959101000001960
01-APRIL-2022 TO 31-MARCH-2023

Closing As Per Pass Book			**5,83,191.80**
Opening Diffrance			-1,37,817.80
Amount Received In Pass Book But Not In Cash book	**Date**	**Amount**	-8,724.00
	05.08.2022	8,724.00	
		8,724.00	
Amount Received In Cash Book But Not In Pass book	**Date**	**Amount**	1,37,817.00
	31.03.2023	1,37,817.00	
		1,37,817.00	
Balance Adjestment			8,724.00
Closing As Per Cash Book			**5,83,191.00**
			5,83,191.00

मुख्य नगर पालिका अधिकारी
नगर परिषद बोड़ा
जिला राजगढ़ (म.प्र.)

MUNICIPAL COUNSIL BODA
DIST- RAJGARH (BIAORA)
Bank Name - Bank Of India
Account - 9959201000000030
01-APRIL-2022 TO 31-MARCH-2023

Closing As Per Pass Book			**84,50,031.50**
Opening Diffrance			-1,01,808.50
Amount Received In Pass Book But Not In Cash book	**Date**	**Amount**	-2,37,634.00
	19.04.2022	50,000.00	
	30.07.2022	5,000.00	
	30.07.2022	5,000.00	
	30.07.2022	5,000.00	
	18.08.2022	67,990.00	
	19.09.2022	4,468.00	
	12.10.2022	3,176.00	
	28.03.2023	75,000.00	
	29.03.2023	10,000.00	
	29.03.2023	10,000.00	
	29.03.2023	2,000.00	
		2,37,634.00	
Amount Paid In Cash Book But Not In Pass book	**Date**	**Amount**	-8,95,623.00
	09.04.2022	30,000.00	
	09.04.2022	30,000.00	
	08.06.2022	12,500.00	
	08.06.2022	1,09,862.00	
	08.06.2022	26,100.00	
	08.06.2022	43,740.00	
	19.07.2022	34,800.00	
	19.07.2022	43,740.00	
	19.07.2022	1,70,475.00	
	19.07.2022	12,500.00	
	18.08.2022	12,500.00	
	18.08.2022	1,11,240.00	
	18.08.2022	45,440.00	
	18.08.2022	36,500.00	
	05.01.2023	11,210.00	

मुख्य नगर पालिका अधिकारी
नगर परिषद बोड़ा
जिला राजगढ़ (म.प्र.)

	05.01.2023	11,360.00	
	05.01.2023	22,720.00	
	05.01.2023	27,375.00	
	05.01.2023	12,660.00	
	31.03.2023	9,000.00	
	31.03.2023	81,901.00	
		8,95,623.00	
Amount Paid In Pass Book But Not In Cash book	**Date**	**Amount**	59,376.00
	19.04.2022	5,376.00	
	28.04.2022	4,000.00	
	30.01.2023	50,000.00	
		59,376.00	
Amount Received In Cash Book But Not In Pass book	**Date**	**Amount**	2,02,642.00
	31.03.2023	15,000.00	
	31.03.2023	45,334.00	
	31.03.2023	44,000.00	
	31.03.2023	98,308.00	
		2,02,642.00	
Amount Difference	**Passbook**	**Cashbook**	
07.04.2022	2,61,088.00	2,60,970.00	-118.00
06.05.2022	67,206.00	67,205.00	1.00
03.06.2022	19,898.00	19,897.00	1.00
14.07.2022	31,106.00	31,105.00	1.00
19.09.2022	4,04,468.00	4,05,000.00	-532.00
07.09.2022	13,644.00	13,643.00	1.00
05.01.2023	85,056.00	85,055.00	1.00
14.02.2023	40,035.00	38,516.00	1,519.00
Balance Adjestment			9,72,173.00
			84,50,031.00
Closing As Per Cash Book			84,50,031.00

मुख्य नगरपालिका अधिकारी
नगर परिषद खोड़ा
जिला राजगढ़ (म.प्र.)

MUNICIPAL COUNSIL BODA

DIST- RAJGARH (BIAORA)

Bank Name - Bank Of India

Account - 9959201000000030

01-APRIL-2022 TO 31-MARCH-2023

Closing As Per Pass Book			**30,45,784.56**
Opening Diffrance			3,23,603.12
Amount Received In Pass Book But Not In Cash book	**Date**	**Amount**	-37,256.00
	01.11.2022	1.00	
	02.12.2022	1.00	
	02.12.2022	6,793.00	
	02.12.2022	2.00	
	01.01.2023	4,566.00	
	01.01.2023	1.00	
	01.01.2023	4.00	
	01.01.2023	783.00	
	01.02.2023	2.00	
	01.02.2023	4,557.00	
	01.02.2023	18,142.00	
	01.02.2023	248.00	
	01.02.2023	813.00	
	01.02.2023	1.00	
	01.03.2023	1,341.00	
	01.03.2023	1.00	
		37,256.00	
Amount Paid In Cash Book But Not In Pass book	**Date**	**Amount**	-15,560.00
	20.05.2022	2,000.00	
	06.06.2022	13,560.00	
		15,560.00	

मुख्य नगर पालिका अधिकारी
नगर परिषद बोड़ा
जिला राजगढ़ (म.प्र.)

Amount Received In Cash Book But Not In Pass book	**Date**	**Amount**	37,256.00
	31.03.2023	37,256.00	
		37,256.00	
Bank Charges In Pass book	**Date**	**Amount**	356.32
		356.32	
		356.32	
Balance Adjestment			-3,08,400.00
Closing As Per Cash Book			30,45,784.00
			30,45,784.00

मुख्य नगर पालिका अधिकारी
नगर परिषद खोड़ा
जिला राजगढ़ (म.प्र.)

MUNICIPAL COUNSIL BODA
DIST- RAJGARH (BIAORA)
Bank Name - Bank Of India
Account - 9959201000000030
01-APRIL-2022 TO 31-MARCH-2023

Closing As Per Pass Book			**5,05,127.80**
Opening Diffrance			-45,289.80
Amount Received In Pass Book But Not In Cash book	**Date**	**Amount**	-74,249.00
	30.01.2023	50,000.00	
	07.02.2023	1,400.00	
	28.02.2022	22,849.00	
		74,249.00	
Amount Paid In Cash Book But Not In Pass book	**Date**	**Amount**	-5,73,624.00
	04.05.2022	34,800.00	
	04.05.2022	1,09,837.00	
	04.05.2022	12,500.00	
	19.05.2022	43,740.00	
	19.05.2022	26,100.00	
	19.05.2022	1,06,842.00	
	10.11.2022	12,500.00	
	17.11.2022	12,660.00	
	17.11.2022	11,210.00	
	17.11.2022	11,360.00	
	05.01.2023	12,500.00	
	30.01.2023	12,660.00	
	30.01.2023	22,720.00	
	30.01.2023	18,250.00	
	30.01.2023	11,360.00	
	30.01.2023	11,210.00	
	14.02.2023	12,500.00	
	14.02.2023	9,125.00	
	14.02.2023	18,250.00	
	14.02.2023	11,360.00	
	14.02.2023	12,660.00	
	14.02.2023	39,480.00	
		5,73,624.00	

मुख्य नगर पालिका अधिकारी
नगर परिषद बोड़ा
जिला राजगढ़ (म.प्र.)

Amount Paid In Pass Book But Not In Cash book	**Date**	**Amount**	**57,700.00**
	24.08.2022	57,700.00	
		57,700.00	
	Date	**Amount**	**4,24,540.00**
	18.08.2022	67,990.00	
	25.08.2022	8,724.00	
	31.10.2022	28,016.00	
	24.03.2023	97,849.00	
	31.03.2023	45,436.00	
	31.03.2023	1,76,525.00	
		4,24,540.00	
Amount Difference	**Passbook**	**Cashbook**	
04.04.2022	58,145.00	58,263.00	118.00
12.05.2022	4,04,853.00	4,04,833.00	-20.00
22.07.2022	2,750.00	2,748.00	-2.00
22.08.2022	10,470.00	10,469.00	-1.00
14.12.2022	17,400.00	17,395.00	-5.00
16.12.2022	7,440.00	7,439.00	-1.00
Bank Charges	**Date**	**Amount**	
	Dec-22	118.00	118.00
		118.00	
Balance Adjestment			
Closing As Per Cash Book			**2,10,745.00**
			5,05,157.00

MUNCIPAL COUNCIL BODA

BANK BALANCE SHEET

01.04.2022 to 31.03.2023

S.No.	BANK NAME	ACCOUNT NUMBER	Cash Book		Bank Balance		Opening Diff.	Closing Diff.
			Opening Balance	Closing Balance	Opening Balance	Closing Balance		
1	MP gramin Bank	30210100000149	5,05,157.00	2,47,569.00	5,05,127.80	2,47,569.00	29.20	-
2	Bank of India	CD-30	30,45,784.00	36,763.00	30,45,784.56	16,565.56	-0.56	20,197.44
3	State Bank of India	53040142469	84,50,031.00	2,02,09,545.00	84,50,031.50	2,02,09,545.00	-0.50	-
4	HDFC Bank	2174	1,34,195.00	1,34,195.00	1,34,195.00		-	1,34,195.00
5	State Bank of India	3962849636	14,474.00	14,474.00	14,474.00		-	14,474.00
			1,21,49,641.00	**2,06,42,546.00**	**1,21,49,612.86**	**2,04,73,679.56**		
SANCHIT NIDHI								
10	Bank of India	995910100001960	5,83,191.00	6,00,136.00	-	-	5,83,191.00	5,83,191.00
13	FDR		9,30,324.00	9,30,324.00	-	-	9,30,324.00	9,30,324.00
			1,36,63,156.00	**2,21,73,006.00**	**1,21,49,612.86**	**2,04,73,679.56**		

लेखापाल
नगर परिषद् बोडा
जिला - राजगढ़

मुख्य नगर पालिका अधिकारी
नगर परिषद बोडा
जिला - राजगढ़

Municipal Council Boda (M.P.)

Receipts and Payments Account

For the period from 1 April 2023 to 31 March 2024

Account Code	Head of Account	Current Period Amount	Previous Year	Account Code	Head of Account	Current Period Amount	Previous Year
	Opening Balances Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	1,36,63,156	56,78,329				
	Operating Receipts				***Operating Payments***		
110	Tax Revenue	16,88,373	14,30,074	210	Establishment Expenses	1,86,79,259	1,79,06,459
120	Assigned Revenues & Compensations	1,18,76,562	1,17,25,379	220	Administrative Expenses	6,80,418	7,39,297
130	Rental income from Municipal Properties	37,87,579	86,83,751	230	Operations and Maintenance	57,69,339	73,64,230
140	Fees & User Charges	6,10,001	1,05,981	240	Interest & Finance Charges	316	
150	Sale & Hire Charges	3,89,350	1,62,700	250	Programme Expenses	3,97,296	2,81,627
160	Revenue Grants, Contributions & Subsidies		1,16,000	260	Revenue Grants, Contributions & Subsidies	8,05,385	1,95,628
170	Income from Investments			271	Other Expenses		2,88,619
171	Interest Earned	1,47,032	4,55,779				
180	Other Income	16,945	5,04,616				
	Non-Operating Receipts-				***Non-Operating Payments***		
310	*Municipal Fund*			**310**	*Municipal Fund*		
320	*Grants and contribution for specific purposes*	3,46,72,036	2,26,33,000	**320**	*Refund of Grants*		
330	*Loans Received*			340	Refund of Deposits	60,000	24,66,000
340	*Deposits Received*	88,401	32,02,000	330	Secured Loans		
				35020	Recoveries Payable	6,95,713	10,42,990
350	*Other Liabilities*			35011	Employee Liabilities		
360	*Provision*			35010	Creditors		
431	*Sundry depbtores*	13,05,870	6,43,429	360	Provisions	2,08,897	3,11,488
460	*Loans, Advances & Deposit*			410	Acquisition / Purchase of Fixed Assets	2,51,058	50,50,616
470	*Other Assets*			412	Capital WIP	1,73,78,977	68,82,398
				460	Loan & Advance		
				421	Investments - General Fund		
	Totalling Mistake		8,51,470		**Totalling Mistake**	11,45,641	
					Closing Balances Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	2,21,73,006	1,36,63,156
	TOTAL	**6,82,45,305**	**5,61,92,508**		**TOTAL**	**6,82,45,305**	**5,61,92,508**

For Municipal Council Boda

Chief Municipal Officer

मुख्य नगर पालिका अधिकारी
नगर परिषद बोड़ा

DATE :
UDIN :

FOR RAHUL RAWAT & Co.
Chartered Accountants

RAHUL RAWAT & CO. CHARTERED ACCOUNTANTS BHOPAL

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