कार्यालय नगर परिषद पलसूद जिला बडवानी म.प्र.

CA आडिट रिर्पोट

वित्तीय वर्ष 2023–2024

CA

AAL & Associates
Chartered Accountants
Head Office No. 113, 1st Floor "Mahakal Terrace
7 Shanku Marg, Freeganj, Ujjain - 456010
(M) : +91 94259 17646 (O) : 0734-3552551
Email: ca.amitagrawal15@gmail.com

कार्यालय- नगर परिषद, पलसूद जिला-बड़वानी (म.प्र.)

AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL PALSUD DISTRICT BARWANI** for the year ended 31st March 2024, which is in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below:

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.

2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.

3. In our opinion and to the best of our information and according to explanations given to us, the said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31st March 2024.

For AAL & ASSOCIATES

Chartered Accountants

AAL & ASSOCIATES CHARTERED ACCOUNTANTS FRN 016977C

CA Amit Agrawal
Partner

M. No.418861
UDIN 25418861BMIXTN9405

Place: Ujjain

Date: 13.03.2025

मुख्य नगर पालिका अधिकारी
नगर परिषद, पलसूद
जिला-बड़वानी (म.प्र.)

कार्यालय- नगर परिषद, पलसूद
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MUNICIPAL COUNCIL PALSUD

AUDIT OBSERVATION

Audit of Revenue:

- We have audited all the resources of revenue.
- Yes, we checked all the Revenue receipt from the counter file of Receipt Book and verified that the money received is also deposited in respected Bank Account.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is a delay in the Revenue Receipt deposited into the Bank.
- Cash Book has been verified with Receipts and payments vouchers & ROKARIYA receipts cash book.
- No, Lapses in the Revenue Recovery and the payment has been done Quarterly and Monthly.
- No FDR has been created during the Year.
- we have not seemed any Investment on lesser interest rate.

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AAL & ASSOCIATES
FRN 016977C
CHARTERED ACCOUNTANTS

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Audit of Expenditure:

- We covered all the Expenditure during the process of Audit.
- While checking the Cashier Cash Book and Accountant Cash Book, all the bills and voucher are correct according to books however there are some little mistake are observed they are as follow :
  - Totaling mistake found in cash book.
  - Opening balance as par cash book and last year audit report are not matched.
- We found totaling and Balance carry forward mistakes in monthly balance of the Cash Book.
- We verified that Expenditure of Particular schemes were not over Budget and expended according to guideline, directives, acts and rules issued by Government of India/ State Government.
- All the Expenses were under financial propriety and the Expenditure is according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such cases occurred in which appropriate section has not been taken, hence there is no need to report the instances to Commissioner/CMO.

मुख्य नगर पालिका अधिकारी
नगर परिषद, पलसूद
जिला-बड़वानी (म.प्र.)

कार्यालय- नगर परिषद, पलसूद जिला-बड़वानी (म.प्र.)

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- All Utilization certificates has been checked with expenses vouchers and tallied with income & expenditure records.
- As per the ULB guideline if the Fire Brigade going outside of Municipal Area there is some decide amount which has to be paid by the other MC/GP is not taken by the ULB.

Audit of Book Keeping:

- We checked all the books of accounts which maintained by the Municipal Council.
- All registers in Excel has been maintained properly but not physically.
- All registers in Excel has been maintained properly but not physically. Except following:
  - Logbook of Vehicles & Diesel Register
  - Vehicle repairing Register
- There are no any Advances given to the employee During the Year.
- Bank reconciliation statement has been prepared by Municipal Council.
- All Receipts and payments have been entered in Grant Register.
- Grants register was complete.
- Fixed Assets Register has prepared properly.

AAL & ASSOCIATES CHARTERED ACCOUNTANTS FRN 016977C

मुख्य नगर पालिका अधिकारी
नगर परिषद, पलसूद
जिला-बड़वानी (म.प्र.)

कार्यालय - नगर परिषद, पलसूद ★ जिला-बड़वानी (म.प्र.) ★

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- We examine and reconcile all the accounts of receipts and payments of fund for special purpose.

Audit of FDR's:

- We have checked all the FDR and reconciled the fund out of which such FDRs were prepared.
- NO FDRs/TDRs are kept at low rate of interest than the prevailing rate of interest.
- FDR's Interest Entries has not been passed at the year end.

Audit of Tender's:

- We examine all the Tenders/bids documents invited by ULB's.
- All the Tenders have followed competitive tendering procedures.
- During the process of Audit we found that tender fee has been received.
- No Bank guarantee has been received.
- Contract closures is also be verified and Security Money return to contractor.

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AAL & ASSOCIATES ★ FRN 016977C ★ CHARTERED ACCOUNTANTS

कार्यालय- नगर परिषद, पलसूद जिला-बड़वानी (म.प्र.)

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Audit of Grant's & Loans:

- Municipal council has received and utilized for the purpose for which it was grant from Central Govt.
- We examine all the grants receive from the State government and its utilization.
- Neither Assets/Physical Infrastructure has been generated out of Loan taken in the current financial year.
- During 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 use for the purpose for which grants have received.

For AAL & ASSOCIATES
Chartered Accountants

AAL & ASSOCIATES * FRN 016977C * CHARTERED ACCOUNTANTS

CA Amit Agrawal
Partner
M.No.418861
UDIN:- 25418861BMIXTN9405

Place: Ujjain
Date: 13.03.2025

मुख्य नगर पालिका अधिकारी
नगर परिषद, पलसूद
जिला-बड़वानी (म.प्र.)

Nagar Parishad PALSUD (M P)
Income & Expenditure Account
For the Year Period from 1st April 2023 to 31st March 2024

Accounts Codes	Item / Head of Account	Schedule No.	Current Year 2023-24	Previous Year (`) 2022-23
A	Income			
1100000	Tax Revenue	IE-1	2,018,639.00	3,818,480.00
1200000	Assigned Revenues & Compensation	IE-2	8,858,753.00	10,998,623.00
1300000	Rental Income from Municipal Properties	IE-3	1,297,373.00	598,870.00
1400000	Fees & User Charges	IE-4	4,475,018.00	1,538,259.00
1500000	Sale & Hire Charges	IE-5	3,272,170.00	21,602.00
1600000	Revenue Grants, Contributions & Subsidies	IE-6	10,802,841.00	16,728,374.00
1700000	Income from Investments	IE-7	1,758,087.00	277,569.00
1710000	Interest Earned	IE-8	110,187.00	68,574.00
1800000	Other Income	IE-9	-	974,799.00
	Total - Income		32,593,068.00	35,025,150.00
B	Expenditure			
2100000	Establishment Expenses	IE-10	20,885,066.00	16,731,899.00
2200000	Administrative Expenses	IE-11	4,838,990.00	2,308,885.00
2300000	Operation & Maintenance	IE-12	4,228,806.00	6,544,789.00
2400000	Interest & Finance Expenses	IE-13	-	649,900.00
2500000	Programme Expenses	IE-14	-	106,000.00
2600000	Revenue Grants, Contributions & Subsidies	IE-15	-	-
2710000	Provisions & Write off	IE-16	12,815.00	-
2900000	Miscellaneous Expenses	IE-17	-	-
	Prior Period Items (Net)	IE-18		-
	Depreciation		8,529,339.10	8,346,670.00
	Total - Expenditure		38,495,016.10	34,688,143.00
C	Gross Surplus of Income over Expenditure before Prior Period Items (A-B)		(5,901,948.10)	337,007.00
D	Less: Prior period Items (Net)	IE-18	-	-
E	Gross Surplus of Income over Expenditure after Prior Period Items (C-D)		(5,901,948.10)	337,007.00
F	Less: Transfer to Reserve Funds (5% of Total Income)		-	-
G	Net Balance being Surplus carried over to Municipal Fund (E-F)		(5,901,948.10)	337,007.00

Chief municipal officer

Municipal officer

मुख्य नगर पालिका अधिकारी
नगर परिषद, पलसूद
जिला-बड़वानी (म.प्र.)

For AAL & ASSOCIATES
Chartered Accountants

AAL & ASSOCIATES CHARTERED ACCOUNTANTS FRN 016977C

CA Amit Agrawal
Partner
M. No. 418861
UDIN:- 25418861BMIXTN9405

Place: Ujjain
Date: 13.03.2025

Schedule IE-1: Tax Revenue

Account code	Particulars	Current Year (') 2023-24	Previous Year (') 2022-23
1100100	Property Tax	206,049.00	
1100200	Water Tax	823,405.00	
1100300	Sewerage Tax		725,270.00
1100400	Conservancy Tax		
1100500	Lighting Tax		-
1100600	Education Tax		
1100700	Vehicle tax		1,718,394.00
1100800	Tax on Animals		
1100900	Electricity Tax		
1101000	Professional Tax		
1101100	Advertisement Tax		
1101200	Pilgimage Tax		132,914.00
1101300	Export Tax		-
1105100	Octroi & Toll		1,241,902.00
1108000	Cess & Other Taxes	989,185.00	
119000	Tax Remission & Funds		
	Sub Total	2,018,639.00	3,818,480.00
1109000	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total Tax Revenue	2,018,639.00	3,818,480.00

Schedule IE-1 (a) Remission and Refund of Taxes

Account code	Particulars	Current Year (') 2023-24	Previous Year (') 2022-23
	Property Taxes	-	-
	Octroi & Toll	-	-
1109011	Cess Income	-	-
	Advertisement Tax	-	-
	Others	-	-
	Total refund and remission of tax revenues	-	-

SCHEDULE IE-2 ASSIGNED REVENUES & COMPENSATION

Account code	Particulars	Current Year (') 2023-24	Previous Year (') 2022-23
1201000	Taxes and Duties Collected by Others		
1202000	Compensation in lieu of Taxes / Duties	8,858,753.00	
1203000	Compensations in lieu of Concessions		10,998,623.00
	Total Assigned Revenues & Compensation	8,858,753.00	10,998,623.00

AAL & ASSOCIATES
FRN 016977C
CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर परिषद, पलसूद
जिला-बड़वानी (म.प्र.)

Schedule IE-3: Rental Income from Municipal Properties

Account code	Particulars	Current Year (`) 2023-24	Previous Year (`) 2022-23
1301000	Rent from Civic Amenities	1,297,373.00	44,020.00
1302000	Rent from Office Buildings	-	
1303000	Rent from Guest Houses	-	554,850.00
1304000	Rent from Lease of Lands	-	-
1308000	Other Rents		598,870.00
	Sub-total	1,297,373.00	598,870.00
	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	1,297,373.00	598,870.00

Schedule IE- 4: Fees & User Charges - Income Head-Wise

Account code	Particulars	Current Year (`) 2023-24	Previous Year (`) 2022-23
1401000	Empanelment & Registration Charges	-	
1401100	Licensing Fees	-	4,505.00
1401200	Fees for Grant of Permit		34,441.00
1401300	Fees for Certificate or Extract	24,100.00	
1401400	Development Charges	2,027,988.00	
1401500	Regularization Fees		26,855.00
1402000	Penalties and Fines	4,677.00	
1404000	Other Fees	798,355.00	1,063,757.00
1405000	User Charges	12,300.00	610.00
1406000	Entry Fees		21,651.00
1407000	Service / Administrative Charges	1,607,598.00	96,395.00
1408000	Other Charges		290,045.00
	Sub-Total	4,475,018.00	1,538,259.00
1409000	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Income from Fees & User Charges	**4,475,018.00**	**1,538,259.00**

AAL & ASSOCIATES FRN 016977C CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
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जिला-बड़वानी (म.प्र.)

Schedule IE-5: Sale & Hire Charges

Account code	Particulars	Current Year (`) 2023-24	Previous Year (`) 2022-23
1501000	Sale of Products		21,352.00
1501100	Sale of Forms & Publications	87,500.00	
1501200	Sale of stores & scrap	-	250.00
1503000	Sale of Others	3,184,670.00	-
1504000	Hire Charges for Vehicles	-	-
1504100	Hire Charges for Equipment		
	Total Income from Sale & Hire charges - Income Head-wise	3,272,170.00	21,602.00

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account code	Particulars	Current Year (`) 2023-24	Previous Year (`) 2022-23
1601001	Grant State Govt.	-	16,728,374.00
1601030	Revenue Grants	10,802,841.00	
1601021	Grant from Other Org	-	-
1601091	Grant Revenue-Dep.on Grant Assets		
	Total Revenue Grants, Contributions & Subsidies	10,802,841.00	16,728,374.00

Schedule IE-7: Income from Investments - General Fund

Account code	Particulars	Current Year (`) 2023-24	Previous Year (`) 2022-23
1701001	Interest on FDRS	1,758,087.00	277,569.00
1702000	Dividend	-	-
1703000	Income from projects taken up on commercial basis	-	-
1704000	Profit in Sale of Investments		
1708000	Others	-	-
	Total Income from Investments	1,758,087.00	277,569.00

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Schedule IE- 8: Interest Earned

Account code	Particulars	Current Year (`) 2023-24	Previous Year (`) 2022-23
1711000	Interest from Bank Accounts	110,187.00	68,574.00
1712000	Interest on Loans and Advances to Employees	-	-
1713000	Interest on Loans to others	-	-
1718000	Other Interest	-	-
	Total - Interest Earned	110,187.00	68,574.00

Schedule IE- 9: Other Income

Account code	Particulars	Current Year (`) 2023-24	Previous Year (`) 2022-23
1801000	Deposits Forfeited		
1801100	Lapsed Deposits	-	-
1802000	Insurance Claim Recovery	-	-
1803000	Profit on Disposal of Fixed Assests	-	-
1804000	Recovery from Employees	-	
1805000	Unclaimed Refund/ Liabilities	-	-
1806000	Excess Provisions Written Back	-	-
1808000	Miscellaneous Income		974,799.00
1901000	Transfer from Activity Fund		
	Total Other Income	-	974,799.00

AAL & ASSOCIATES
FRN 016977C
CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर परिषद, पलसूद
जिला-बड़वानी (म.प्र.)

Schedule IE-10: Establishment Expenses

Account code	Particulars	Current Year (`) 2023-24	Previous Year (`) 2022-23
	Salaries, Wages and Bonus	20,885,066.00	16,651,299.00
2102000	Benefits and Allowances	-	-
2103000	Pension	-	-
2104000	Other Terminal & Retirement Benefits	-	80,600.00
	Total Establishment Expenses	20,885,066.00	16,731,899.00

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (`) 2023-24	Previous Year (`) 2022-23
2201000	Rent, Rates And Taxes	1,154,576.00	207,305.00
2201100	Electricity Charges	-	-
2201100	Office Maintenance	1,092,997.00	651,668.00
2201200	Communication Expenses	11,800.00	20,010.00
2202000	Books & Periodicals		-
2202100	Printing and Stationery	32,086.00	172,886.00
2203000	Travelling & Conveyance	530,000.00	131,755.00
2204000	Insurance	112,394.00	120,025.00
2205000	Audit Fees	41,300.00	
2205100	Legal Expenses		37,500.00
2205200	Professional and other Fees	32,000.00	81,500.00
2206000	Advertisement and Publicity	314,503.00	635,792.00
2206100	Membership & subscriptions		
2208000	Other Administrative Expenses	1,517,334.00	250,399.00
	G E M Protal Shoses Puraches		
220100	Jeep Kiraya		-
	Total Administrative Expenses	4,838,990.00	2,308,885.00

Schedule IE-12: Operations & Maintenance

Account code	Particulars	Current Year (`) 2023-24	Previous Year (`) 2022-23
2301000	Power & Fuel	854,118.00	3,568,881.00
2302000	Bulk Purchases	425,912.00	1,636,991.00
2303000	Consumption of Stores		
2304000	Hire Charges		
2305000	Repairs & Maintenance -Infrastructure Assets		24,000.00
2305100	Repairs & Maintenance - Civic Amenities	1,825,156.00	276,703.00
2305200	Repairs & Maintenance - Buildings	89,586.00	500,183.00
2305300	Repairs & Maintenance - Vehicles	108,100.00	
2305400	Repairs & Maintenance - Equipments	301,610.00	290,690.00
2305500	Repairs & Maintenance - Furniture	60,450.00	78,535.00
2305600	Repairs & Maintenance - Electrical		
2305700	Repairs & Maintenance - Plant & Machinery	370,690.00	
2305900	Repairs & Maintenance - Others		
2308000	Other Operating & Maintenance Expenses	193,184.00	168,806.00
230800	Vahan Tyre Purchase		-
	Total Operations & Maintenance	4,228,806.00	6,544,789.00

AAL & ASSOCIATES
FRN 016977C
CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर परिषद, पलसूद
जिला-बड़वानी (म.प्र.)

Schedule IE-13: Interest & Finance Charges

Account code	Particulars	Current Year (`) 2023-24	Previous Year (`) 2022-23
2401000	Interest on Loans from Central Government	-	-
2402000	Interest on Loans from State Government	-	-
2403000	Interest on Loans from Government Bodies & Associations		
2404000	Interest on Loans from International Agencies	-	-
2405000	Interest on Loans from Banks & Other Financial Institutions	-	-
2406000	Other Interest		649,900.00
2407000	Bank Charges		
2408000	Other Finance Expenses	-	-
	Total Interest & Finance Charges	-	649,900.00

Schedule IE-14: Programme Expenses

Account code	Particulars	Current Year (`) 2023-24	Previous Year (`) 2022-23
2501000	Election Expenses	-	
2502000	Own Programs	-	106,000.00
2503000	Share in Programs of Others	-	-
	Total Programme Expenses	-	106,000.00

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account code	Particulars	Current Year (`) 2023-24	Previous Year (`) 2022-23
2601000	Pradhan Mantri Awash Yojna	-	-
2602000	Contributions [SPECIFY DETAILS]	-	-
2603000	Subsidies [specify details]	-	
	Total Revenue Grants, Contributions & Subsidies	-	-

Schedule IE-16: Provisions & Write off

Account code	Particulars	Current Year (`) 2023-24	Previous Year (`) 2022-23
2701000	Provisions for Doubtful Receivables	-	-
2702000	Provision for Other Assets	-	-
2703000	Revenues Written Off	-	-
2704000	Assets Written Off	-	-
2705000	Miscellaneous Expense Written Off	12,815.00	-
	Total Provisions & Write off	12,815.00	-

AAL & ASSOCIATES CHARTERED ACCOUNTANTS FRN 016977C

नगर पालिका अधिकारी
नगर परिषद, पलसूद
जिला-बड़वानी (म.प्र.)

Schedule IE-17: Miscellaneous Expenses

Account code	Particulars	Current Year (`) 2023-24	Previous Year (`) 2022-23
2711000	Loss on Disposal of Assets	-	-
2712000	Loss on Disposal of Investments	-	-
2901000	Transfer to General Activity Fund	-	-
	Pmay Payment to Hitgrahi	-	-
	Total Miscellaneous Expenses	-	-

Schedule IE-18: Prior Period Items (Net)

Account code	Particulars	Current Year (`) 2023-24	Previous Year (`) 2022-23
	Income		
1851001	Taxes Other - Revenues		
1853000	Recovery of Revenues Written Off	-	
1854001	Other Income	-	-
		-	-
	Sub - Total Income (a)		
			-
	Expenses		
2805000	Prepaid Expenses		
2856000	Refund of Other Revenues	-	
-		-	-
	Sub - Total Income (b)		-
		-	-
	Total Prior Period (Net) (a-b)		
		-	-

मुख्य नगर पालिका अधिकारी
नगर परिषद, पलसूद
जिला-बड़वानी (म.प्र.)

AAL & ASSOCIATES
FRN 016977C
CHARTERED ACCOUNTANTS

कार्यालय- नगर परिषद, पलसूद जिला-बड़वानी (म.प्र.)

PALSUD NAGAR PALIKA
RECEIPT AND PAYMENT ACCOUNT
(FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024)

(AMOUNT IN RUPEES)

HEAD OF ACCOUNT	Current Year 2023-24	Previous Year 2022-23	HEAD OF ACCOUNT	Current Year 2023-24	Previous Year 2022-23
Opening Balances Cash Balances (Including Imprest) Balances with Banks	7 094 558.74	4,344,621.74	Cash Balances and Bank Credit	466 636.74	
OPERATING RECEIPTS			OPERATING PAYMENTS		
Tax Revenue	2 018 639.00	3,818,480.00	Establishment Expenses	20,885,066.00	16 731 899.00
Assigned Revenues And Compensation	8 858,753.00	10,998,623.00	Administrative Expenses	4,629 503.00	2 308 885.00
Rental Income From Municipal Properties	1 297 373.00	598 870.00	Operations And Maintainance	4,228 806.00	6 544 789.00
Fees And User Charges	4 475,018.00	1,538,259.00	Interest And Finance Charges		649 900.00
Sales And Hire Charges	3,322,170.00	21,602.00	Programme Expenses	12 815.00	106 000.00
Revenue Grants, Contibution And Subsidies	-	1,511,835.00	Revenue Grant & Contributions	-	-
Income From Investments	1,758,087.00	277,569.00	270 - Provisions and Write Off	-	-
Interest Earned	110 187.00	68,574.00	Tranfered to other	-	-
Other Income		974,799.00	285 - Prior Period	-	-
NON-OPERATING RECEIPTS			NON-OPERATING PAYMENTS		
			Municipal Fund		533 985 74
Municipal Fund		4,033.00	Other Payables - Sundry Creditors	229 441.00	284 855.00
Loans Received Net			Reserve Funds	-	
Deposits Received	1.003,000.00	3,432,070.00	Acquisition / Purchase of Fixed Assets		
Grant and Contribution for Specific Purposes	19 444 427.00	18,478,894.00	Capital Work in Progress	-	
Earmarked Funds	-		Grant and Contribution for Specific Purposes	2 875 058.00	3 355 414.00
Realisation of Investment- General Fund			Fixed assets	6 756 700.00	
Realisation of Investment- Special Fund	-		Loans & Advances to Employees (Net)	1 885 060.00	
Deposit Works Net	196 000.00	4,500,000.00	Loans and Advances to Contractors (Net)	-	1 769 541.00
Investment Matured	1 500 000.00		Repayment to contractors	-	3 955 039.00
Other Payables	15.945.00		Investment		
Realisation of Sundry Debtors	2 163 706.00		Deposit Works Net	800,000.00	
Reserve Funds	-		Prepaid Expenses	50,000.00	
Recovery of loan Net	-		Earmarked Funds	-	
Closing Bank credit balance	466 636.74		Other Payments - Provisions		
			Closing Cash balance	516.00	
			Closing Bank balance (net)	10,904 898.74	7,700,000.00
					6 627 922.00
TOTAL	53,724,500.48	50,568,229.74	TOTAL	53,724,500.48	50,568,229.74

Chief municipal officer

Municipal officer

For AAL & ASSOCIATES
Chartered Accountants

AAL & ASSOCIATES
FRN 016977C
CHARTERED ACCOUNTANTS

CA Amit Agrawal
Partner
M. No. 418861
UDIN:-25418861BMIXTN9405

Place: Ujjain
Date: 13.03.2025

मुख्य नगर पालिका अधिकारी
नगर परिषद, पलसूद
जिला-बड़वानी (म.प्र.)

कार्यालय ... पलसूद जिला-बड़वानी (म.प्र.)

Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24

Name of ULB :- Nagar Parishad Palsud, Dist-Barwani (M.P.)

Name of Auditors :- AAL & Associates Chartered Accountants

Sr. No	Parameters	Description	Observation in Brief	Suggestions
1	Audit of expenditure	verification of expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, diverstion of funds, financial propriety of expenditure, scheme project wise utilusation certificate	expenses properly entered in cash book as per voucher, bank reconcilation has not been prepared on monthly basis	ULB is recommended to verify cash book with other registers on regular basis and avoid using pencil while balancing the cash book
2	audit of book keeping	verification of books of accounts and stores are maintained as per accounting rules, advances register and check timely recovery, bank reconcilation statement, grant register, fixed assets register	all books are not maintained as per accounting rules applicable	ULB should maintain books and register as per accounting rules applicable. Further ULB has also maintaine cash book of PM Avas bank account
3	audit of FDR TDR	verify fixed deposite and term deposite and term deposite and their maintenance	ULB has record FDR Lekha cash book	ULB has recomanded to maintaine saperatly FDR register
4	Audit of tenders and bids	verify tenders/bids invite by ULB and competitive tendering procedures followed	ULB has followed Competitive procedure on inviting tender	

AAL & ASSOCIATES
FRN 016977C
CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर परिषद, पलसूद
जिला-बड़वानी (म.प्र.)

कार्यालय- नगर परिषद, पलसूद
जिला-बड़वानी (म.प्र.)

5	audit of grants & loans	Verification of Grant Received from Government and its utilisation	ULB has received grant from government and utilise it separate utilisation sheet is enclosed	ULB should update timely Grant Register
6	verify whether any diversion of capital receipt/grant/loan to revenue expenditure and from one scheme/project to another	verification of diversion of fund from one schemen to another	ULB has not update grant register on timely	ULB should update timely Grant Register
7	a) Percentage of revenue expenditure (Establishment, salary, operational& maintenance) with respect to revenue receipt (tax & Non Tax)	Percentage of Defered expenditure to Defered Income	ULB has not Separate expenditure	ULB should Saperately defered expenditure and defered income
	b) Percentage of capital expenditure wrt total expenditure	percentage of capital expenditure to total expenditure	ULB has not Separate expenditure	ULB should Saperately defered expenditure and defered income
8	Whether all the temporary advances have been fully recovered or not	auditing of temporary advances	ULB has not given temporary advances	--
9	Whether Bank reconcilation Statement is being regulary prepared	auditing that bank reconcilation statement is regulary prepared	ULB has prepared bank reconcilation statement on yearely basis	ULB should prepare short period Bank reconcilation statement

Chief municipal officer

Municipal officer

For AAL & ASSOCIATES
Chartered Accountants

AAL & ASSOCIATES CHARTERED ACCOUNTANTS FRN 016977C

CA Amit Agrawal
Partner
M. No. 418861
UDIN: 25418861BMIXTN9405

Place: Ujjain
Date: 13.03.2025

मुख्य नगर पालिका अधिकारी
नगर परिषद, पलसूद
जिला-बड़वानी (म.प्र.)

TABLE :2

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

	Particulars	Schedule No.	Current Year (23-24)	Previous Year (22-23)
A	*SOURCES OF FUNDS*			
	Reserves and Surplus			
A1	Municipal (General) Fund	B-1	7,342,780.46	13,244,728.56
	Earmarked Funds	B-2	540,522.00	-
	Reserves	B-3	16,165,889.90	9,409,189.90
	Total Reserves and Surplus		24,049,192.36	23,194,440.46
A-2	**Grants, Contributions for Specific Purpose**	B-4	13,861,741.00	14,851,913.00
	Loans			
A3	Secured Loans	B-5	34,615,090.00	36,500,150.00
	Unsecured Loans	B-6	-	-
	Total Loans		34,615,090.00	36,500,150.00
	TOTAL SOURCES OF FUNDS (A1-A3)		72,526,023.36	74,546,503.46
B	*APPLICATION OF FUNDS*			
	Fixed Assets	B-11		
B1	Gross Block		85,338,288.00	78,581,588.00
	Less : Accumulated depreciation		40,651,440.39	32,122,101.29
	Net Block		44,686,847.61	46,459,486.71
	Capital Work in Progress		4,656,549.23	4,656,549.23
	Total Fixed Assets		49,343,396.84	51,116,035.94
	Investments			
B2	Investments-General Fund	B-12	6,200,000.00	7,700,000.00
	Investments-other Fund	B-13	-	-
	Total Investment		6,200,000.00	7,700,000.00
	Current Assets, loans & Advance			
B3	Stock in hand (Inventories)	B-14	780,220.00	780,220.00
	Sundry Debtors (Receivables)	B-15	12,810,082.80	14,973,788.80
	Gross Amount outstanding		-	-
	Less: Accumulated Provision against bad and doubtful receivables		-	-
	Prepaid Expenses	B-16	-	-
	Cash and Bank Balance	B-17	26,350.00	26,350.00
	Loans , advances and deposits	B-18	10,438,778.00	6,627,922.00
	Total Current Assets		24,055,430.80	22,408,280.80
	Current Liabilities and Provisions			
B4	Deposit received	B-7	5,474,188.00	5,271,188.00
	Deposit Works	B-8	613,033.00	417,033.00
	Other liabilities(Sundry Creditors)	B-9	538,593.28	768,034.28
	Provisions	B-10	446,990.00	221,558.00
	Total Current Liabilities		7,072,804.28	6,677,813.28
B5	**Net Current Assets (B3-B4)**		16,982,626.52	15,730,467.52
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)		72,526,023.36	74,546,503.46
	Notes to the Balance Sheet - Attached	B-21		
			0.00	0.00

Chief municipal officer

Municipal officer

For AAL & ASSOCIATES
Chartered Accountants

Date 13.03.2025

मुख्य नगर पालिका अधिकारी
नगर परिषद, पलसूद
जिला-बड़वानी (म.प्र.)

AAL & ASSOCIATES * FRN 016977C * CHARTERED ACCOUNTANTS

CA Amit Agrawal
Partner
M. No. 418861
UDIN 25418861BMIXTN9405

कार्यालय- नगर परिषद, पलसूद
जिला-बड़वानी (म.प्र.)

Nagar Parishad Palsud (M.P)

AS ON 31.03.2024

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

ACCOUNT CODE : 3100000

Account Code	Particulars		General Account
3100000	Balance as per last account		13,244,728.56
	Addition during the year		
	Surplus for the year		-
	Transfers		-
	Total (Rs.)		13,244,728.56
	Deductions during the year		-
	. Deficit for the year		5,901,948.10
	. Transfers		-
	Balance at the end of the Current year		**7,342,780.46**

AAL & ASSOCIATES
FRN 016977C
CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर परिषद, पलसूद
जिला-बड़वानी (म.प्र.)

Nagar Parishad Palsud (M.P)

AS ON 31.03.2024

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

Particulars	Pension Fund	Vivah Sahayata	Sanchit Nidhi	Grants From Internetinal Orgnizationl	Total
(a) Opening Balance		-	540,522.00	-	540,522.00
(b) Additions to the Special Fund		-	-		-
Grant Received from Govt.	-				-
* Transfer From Municipal Fund	-		-		-
* Interest / Dividend earned on Special Fund Investments	-		-		-
* Profit on disposal of Special Fund Investments					-
* Appreciation in Value of Special Fund Investments					
* Other Addition	-			-	
Total (b)	-	-	-		-
(c) Payments out of Funds			-	-	-
[I] Capital Expenditure on					
* Fixed Assets					
* others	-		-		-
[ii] Revenue Expenditure on					
* Salary, Wages and allowances etc.	-				
* Rent other administrative Charges	-				-
* [iii] Other:					-
* Loss on disposal of Special fund Investments					
* Diminution in Value of Special Fund Investments					-
* Transferred to Municipal Fund					
Total (c)	-	-			
ADVANCE FOR EXPENSES (D)	-	-	-	-	-
Net Balance at the year end (a+b)-(c+d)		-	540,522.00	-	540,522.00

0.00

AAL & ASSOCIATES CHARTERED ACCOUNTANTS FRN 016977C

मुख्य नगर पालिका अधिकारी
नगर परिषद, पलसूद
जिला-बड़वानी (म.प्र.)

कार्यालय- नगर परिषद, पलसूद जिला-बड़वानी (म.प्र.)

Nagar Parishad Palsud (M.P)
AS ON 31.03.2024

Schedule B-3: Reserves

Accounting Code 3120000

Account Code	Particulars	Opening Balance	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5=(3+4)	6	7=(5-6)
3121000	Capital Contribution	9,409,189.90	6,756,700.00	16,165,889.90		16,165,889.90
3121000	Grant Receivables	-	-	-		-
3122000	Borrowing Redemption	-	-	-	-	-
3123000	Special Funds (Utilised)	-	-	-	-	-
3124000	Statutory Reserve	-	-	-	-	-
3125000	General Reserve	-	-	-	-	-
3126000	Revaluation Reserve	-	-	-	-	-
	Total Reserve Funds	9,409,189.90	6,756,700.00	16,165,889.90	-	16,165,889.90

AAL & ASSOCIATES
FRN 016977C
CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर परिषद, पलसूद
जिला-बड़वानी (म.प्र.)

कार्यालय- नगर परिषद, पलसूद जिला बड़वानी (म.प्र.)

Nagar Parishad Palsud (M.P)

AS ON 31.03.2021

Schedule B-4: Grants & Contribution for Specific Purpose

Particulars	Grants From Central Government	Grants From State Government	Grants from other govt. agences	Grants - other	TOTAL
Account Code	32010	32020	32030	32080	
(a) Opening Balance	4,536,263.00	32,282,635.68	-	-	14,851,913.00
(b) Additions to the Grants*	4,137,662.00	19,841,484.00			23,979,146.00
* Grant received during the year	-	-		-	-
* Interest / Dividend earned on Grant Investments					
* Profit on disposal of Grant Investments					
* Appreciation in Value of Grant Investments					
	-	-			
Total (b)	4,137,662.00	19,841,484.00	-	-	23,979,146.00
Total (a+b)	8,673,925.00	52,124,119.68	-	-	38,831,059.00
(c) Payments out of Funds					
* Capital Expenditure on Fixed Assets	5,974,039.00	782,661.00		-	6,756,700.00
* Capital Expenditure on other					
* Revenue Expenditure					
* Salary, Wages and allowances etc	-	18,212,618.00		-	18,212,618.00
* Rent					
* Other:- Individual Toilet					
* Other:- Sambal Yojna		-			
* Loss on disposal of Special fund Investments	-	-		-	-
* Dimunition in Value of Special Fund Investments					-
* Grants Transferred to Revenue					
* Other administrative Charges	-	-			
	-				-
	5,974,039.00	18,995,279.00	-	-	24,969,318.00
t Balance at the year end (a+b)-(c)	2,699,886.00	33,128,840.68	-	-	13,861,741.00

AAL & ASSOCIATES CHARTERED ACCOUNTANTS FRN 016977C

मुख्य नगर पालिका अधिकारी
नगर परिषद, पलसूद
जिला-बड़वानी (म.प्र.)

Nagar Parishad Palsud (M.P)

AS ON 31.03.2024

Schedule B-5: Secured Loans

Accounting Code 3300000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3301000	Loans From Central Govt.	-	-
3302000	Loans From State Govt. & Associations UIDSSMT	-	-
3303000	Loans From Govt.bodies	-	-
3304000	Loans From International Agencies	-	-
3305000	Loans From banks & other financial Institutions	34,615,090.00	36,500,150.00
3306000	Other Terms Loans	-	-
3307000	Bonds & debentures	-	-
3308000	Other Loans		
	Total Secured Loans	34,615,090.00	36,500,150.00

AAL & ASSOCIATES
FRN 016977C
CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर परिषद, पलसूद
जिला-बड़वानी (म.प्र.)

Nagar Parishad Palsud (M.P)
AS ON 31.03.2024

Schedule B-6: Unsecured Loans Accounting Code 3310000

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

AAL & ASSOCIATES FRN 016977C CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर परिषद, पलसूद
जिला-बड़वानी (म.प्र.)

कार्यालय- नगर परिषद, पलसूद जिला-बड़वानी (म.प्र.)

Nagar Parishad Palsud (M.P)

AS ON 31.03.2024

Schedule B-7: Deposits Received

Accounting Code 3400000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3401000	From Contractors (EMD)	5,471,188.00	5,271,188.00
3401011	Security deposit		
3401004	Royalty		
3402001	Water deposit	3,000.00	
3408001	Others		
	Total Deposits Received	**5,474,188.00**	**5,271,188.00**

AAL & ASSOCIATES CHARTERED ACCOUNTANTS FRN 016977C

मुख्य नगर पालिका अधिकारी
नगर परिषद, पलसूद
जिला-बड़वानी (म.प्र.)

Nagar Parishad Palsud (M.P)
AS ON 31.03.2024

Schedule B-8 : Deposit Works

Accounting Code 3410000

Account Code	Particulars	Opening Balance as the beginning of the year (Rs.)	Additions during the Current year (Rs.)	TOTAL	Utilization/ expenditure (Rs.)	Balance outstanding at the end of current year (Rs.)
3411000	Civil Works	417,033.00	-	417,033.00	-	417,033.00
3412000	Electrical Works	-	-	-	-	-
3418000	Water Concetion	-	196,000.00	196,000.00	-	-
	Total Deposit Works	417,033.00	196,000.00	613,033.00	-	417,033.00

मुख्य नगर पालिका अधिकारी
नगर परिषद, पलसूद
जिला-बड़वानी (म.प्र.)

AAL & ASSOCIATES
FRN 016977C
CHARTERED ACCOUNTANTS

कार्यालय- नगर परिषद, पलसूद ★ जिला-बड़वानी (म.प्र.) ★

Nagar Parishad Palsud (M.P)
AS ON 31.03.2024

Schedule B-9: Other Liabilities

Accounting Code 3500000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3501000	Creditors	432,051.00	432,051.00
3501100	Employee Liabilities	-	-
3501200	Interest Accrued and due		
3502000	Recoveries Payable	106,542.28	335,983.28
3503000	Government Dues Payable	-	-
3504000	Refund Payable	-	-
3504100	Advance Collection of Revenues	-	-
3508000	others		
	Total	538,593.28	768,034.28

मुख्य नगर पालिका अधिकारी
नगर परिषद, पलसूद
जिला-बड़वानी (म.प्र.)

AAL & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FRN 016977C

Nagar Parishad Palsud (M.P)
AS ON 31.03.2024

Schedule B-10: Provisions

Accounting Code 3600000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3601000	Provisions for Expenses	446,990.00	221,558.00
3602000	Provisions for Interest	-	-
3603000	Provisions for Other Assets	-	-
	Total	446,990.00	221,558.00

AAL & ASSOCIATES
FRN 016977C
CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर परिषद, पलसूद
जिला - बड़वानी

कार्यालय- नगर परिषद, पलसूद ★ जिला-बड़वानी (म.प्र.) ★

Nagar Parishad Palsud (M.P)
AS ON 31.03.2024

Schedule B-10: Provisions

Accounting Code 3600000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3601000	Provisions for Expenses	446,990.00	221,558.00
3602000	Provisions for Interest	-	-
3603000	Provisions for Other Assets	-	-
	Total	446,990.00	**221,558.00**

AAL & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FRN 016977C

मुख्य नगर पालिका अधिकारी
नगर परिषद, पलसूद
जिला-बड़वानी (म.प्र.)

Nagar Parishad Palsud (M.P)
AS ON 31.03.2024

Schedule B-11 : Fixed Assets

Accounting Code 4100000

Account Code	Particulars	Gross Block				Accumulated Depreciation			Net Block	
		Opening Balance	Additions during the period	Deduction during the year	Cost at the end of the year	Opening Balance	Additions during the period	Total Dep. at the end of the year	At the end of current year	At the end of the Previous year
1	2	3	4	5	6	7	8	10	11	12
4101000	Land & Ponds & Lacks	3.00	-	-	3.00	-	-	-	3.00	3.00
4102000	Building	4,998,060.00	691 808.00	-	5,689,868.00	486,385.22	568,986.00	1,055,371.22	4,634,496.78	4,511,674.78
4103000	Roads and Bridge	27,209,071.00	2,000,000.00		29,209,071.00	16,796,784.64	2,920,907.00	19,717,691.64	9,491,379.36	10,412,286.36
4103100	Sewerage and Drainage	9,589,909.00	-		9,589,909.00	3,706,553.43	958,990.00	4,665,543.43	4,924,365.57	5,883,355.57
4103200	Water Ways	2,037,036.00	3,689,286.00		5,726,322.00	353,400.00	572,632.00	926,032.00	4,800,290.00	1,683,636.00
4103300	Public Lighting	5,109,748.00	-		5,109,748.00	1,345,202.00	510,947.00	1,856,149.00	3,253,599.00	3,764,546.00
4103400	SWN	44,596.00			44,596.00	8,920.00	-	8,920.00	35,676.00	35,676.00
4104000	Plants & Machinary	1,185,555.00	-		1,185,555.00	325,082.00	118,555.50	443,637.50	741,917.50	860,473.00
4105000	Vehicles	4,937,181.00	276,310.00		5,213,491.00	4,063,595.00	521,349.10	4,584,944.10	628,546.90	873,586.00
4106000	Office & other Equipments	22,550,824.00	55,796.00		22,606,620.00	4,700,581.00	2,260,662.00	6,961,243.00	15,645,377.00	17,850,243.00
4107000	Furniture , Fixture, Fittings	919,605.00	43,500.00		963,105.00	335,598.00	96,310.50	431,908.50	531,196.50	584,007.00
4108000	Other Fixed Assets		-		-		-	-	-	
	Total	78,581,588.00	6,756,700.00	-	85,338,288.00	32,122,101.29	8,529,339.10	40,651,440.39	44,686,847.61	46,459,486.71
4120000	Capital WIP	4,656,549.23	-	-	4,656,549.23	-			-	4,656,549.23

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Nagar Parishad Palsud (M.P)

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Schedule B-12 : Investments- General Funds

Accounting Code 4200000

Account Code	Particulars	With whom invested	Face Value (Rs.)	Current Year Carrying Cost (Rs.)	Previous Year Carrying Cost (Rs.)
	- Central Govt. Securities			-	-
	- State Govt. Securities			-	-
	- Debentures and Bonds			-	-
	- Preference Shares			-	-
	- Equity Shares			-	-
	- Units of Mutual Funds			-	-
	- Other Investments (Fixed Deposits)	Bank	0.00	6,200,000.00	7,700,000.00
	Total Investments General Fund		-	**6,200,000.00**	**7,700,000.00**

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Schedule B-13 : Investments- Other Funds

Accounting Code 42100000

Account Code	Particulars	With whom invested	Face Value (Rs.)	Current Year Carrying Cost (Rs.)	Previous Year Carrying Cost (Rs.)
	- Central Govt. Securities			-	-
	- State Govt. Securities			-	-
	- Debentures and Bonds			-	-
	- Preference Shares			-	-
	- Equity Shares			-	-
	- Units of Mutual Funds			-	-
	- Other Investments			-	-
	-Fixed Deposit	Banks	0.00	-	-
	Total		-	-	0.00
				-	-

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Schedule B-14: Stock in Hand (Inventories)

Accounting Code 4300000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4301000	Stores Loose	780,220.00	780,220.00
4302000	Loose Tools	-	-
4308000	Others	-	-
	Total Stock in hand	**780,220.00**	**780,220.00**

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Accounting Code 43100000

Schedule B-15 : Sundry Debtors(Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
43110	Receivables for Property Taxes	5,272,770.00	-	5,272,770.00	2,743,773.64
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	-	-	5,272,770.00	2,743,773.64
	Net Receivables for Property Taxes	5,272,770.00	-	5,272,770.00	2,743,773.64
43110	Receivables for Other Taxes	2,549,002.16		2,549,002.16	4,030,852.16
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	-		-	-
	Net Receivables for Other Taxes	2,549,002.16	-	2,549,002.16	4,030,852.16
	Receivables for Fees & User Charges		-	2,549,002.16	4,030,852.16
	Less than 3 years *	1,882,258.00	-	1,882,258.00	7,553,285.00
	3 years to 5 years *		-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	-	-	-	-
	Net Receivables for Fees & User Charges	1,882,258.00	-	1,882,258.00	7,553,285.00
		1,882,258.00	-	1,882,258.00	7,553,285.00
43111	Total Receivable Form Other Sources				
	Less than 3 years *	3,106,052.64	-	3,106,052.64	645,878.00
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	-	-	-	-
	Net Receivable From Other Sources	3,106,052.64	-	3,106,052.64	645,878.00
	Total Sundry Debtors(Receivables)	12,810,082.80	-	3,106,052.64	645,878.00
			-	12,810,082.80	14,973,788.80

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Schedule B-16: Prepaid Expenses

Accounting Code 4400000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4401000	Establishment	-	-
4402000	Administrative	26,350.00	26,350.00
4403000	Operations & Maintenance		-
	Total prepaid Expenses	**26,350.00**	**26,350.00**

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Schedule B-17: Cash and Bank Balances

Accounting Code 4500000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4501000	Cash Balance	516.00	-
4502000	Balance with Bank-Municipal Funds		-
4502100	Nationalised Banks	-	-
4502200	Other Schedule Banks	10438262.00	6627922.00
4502300	Scheduled Co-operative Banks	-	-
4502400	Post Office	-	-
		-	-
	Sub Total	10,438,262.00	6,627,922.00
4504000	Balance with Bank-Special Funds (EMPLOYEE GPF BANK)		
4504101	Nationalised Banks		
4504200	Other Schedule Banks	0.00	-
4504300	Scheduled Co-operative Banks		
4504400	Post Office	-	-
	Sub Total	-	-
		-	-
4506000	Balance with Bank-Grant Funds		
4506100	Nationalised Banks		
4506200	Other Schedule Banks		
4506300	Scheduled Co-operative Banks		-
4506400	Post Office	-	-
	Sub Total		-
	Total	-	
		10,438,778.00	6,627,922.00

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Schedule B-18 : Loans, advances, and deposits

Accounting Code 4600000

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

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Schedule B-19: Other Assets

Accounting Code 4700000

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

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Schedule B-20: Miscellaneous Expenditure

Accounting Code 4800000

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

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